

50TH CONGRESS, }  
1st Session. }

SENATE.

{ REPORT 507,  
Part 2.

---

# REPORT

OF

THE SELECT COMMITTEE OF THE UNITED STATES SENATE,

APPOINTED

UNDER SENATE RESOLUTION OF MARCH 3, 1887,

TO

INQUIRE INTO AND EXAMINE THE METHODS OF BUSINESS  
AND WORK IN THE EXECUTIVE DEPARTMENTS, ETC.,  
AND THE CAUSES OF DELAYS IN TRANSACTING  
THE PUBLIC BUSINESS, ETC.

THE DEPARTMENT OF THE TREASURY; THE DEPARTMENT OF THE INTERIOR.

---

MARCH 8, 1888.—Ordered to be printed.

---

WASHINGTON:  
GOVERNMENT PRINTING OFFICE.  
1888.

REPORT

THE GREAT COMMISSION OF THE UNITED STATES

REPORT

THE GREAT COMMISSION OF THE UNITED STATES

THE GREAT COMMISSION OF THE UNITED STATES

THE GREAT COMMISSION OF THE UNITED STATES

THE GREAT COMMISSION OF THE UNITED STATES

THE GREAT COMMISSION OF THE UNITED STATES

THE GREAT COMMISSION OF THE UNITED STATES

THE GREAT COMMISSION OF THE UNITED STATES

THE GREAT COMMISSION OF THE UNITED STATES

THE GREAT COMMISSION OF THE UNITED STATES

THE GREAT COMMISSION OF THE UNITED STATES



# THE DEPARTMENT OF THE TREASURY.

---

## CORRESPONDENCE.

*Mr. Cockrell to Mr. Fairchild.*

UNITED STATES SENATE,  
*Washington, D. C., March 18, 1887.*

MY DEAR SIR: The Select Committee of the Senate, appointed in pursuance of the resolution of the Senate adopted March 3, 1887, "to inquire into and examine the methods of business and work in the Executive Departments of the Government," &c., have instructed me as chairman to request you to furnish to the committee at your earliest convenience a detailed statement of the methods of transacting business in each of the divisions of your office, and each division of each Bureau of your Department, including one or more items of the principal business matters transacted in each of such divisions, beginning with the receipt of the business matter in the Department, and then showing in consecutive order the various steps taken by each of such business matters through the various divisions of your office and the various Bureaus and divisions of such Bureaus and employes through whose hands the same passes, and by whom it is considered and acted upon, and the action thereon had and taken by each, until the same is finally disposed of and notice thereof duly given to the proper party.

I have the honor to be, most respectfully, yours, &c.,

F. M. COCKRELL,  
*Chairman Senate Select Committee.*

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

---

*Mr. Cockrell to Mr. Fairchild.*

UNITED STATES SENATE,  
*Washington, D. C., March 18, 1887.*

MY DEAR SIR: The Select Committee of the Senate, appointed in pursuance of the resolution of the Senate adopted March 3, 1887, "to inquire into and examine the methods of business and work in the Executive Departments of the Government, the time and attention devoted to the operations thereof by the persons employed therein, and generally to inquire into and report to the Senate the cause of the delay in transacting the public business said to exist in some of the Departments," have instructed me as the chairman to request you to furnish to the committee at your earliest convenience a detailed statement showing the amount and character of business pending in each division of your office, and in each division of each Bureau of your Department on the 1st day of January, 1884, and the amount and character of business received, and also transacted and disposed of in each division of your office, and in each division of each Bureau of your Department during the said calendar year 1884, and on hand, pending, and undisposed of on January 1, 1885, and the amount and character of business received, and also transacted and disposed of in each division of your office, and in each division of each Bureau of your Department during the said calendar year 1885, and also on hand, pending, and undisposed of on January 1, 1886; and the amount and character of business received, and also transacted and disposed of in each division of your office, and in each division of each Bureau of your Department during said year 1886, and also on hand, pending, and undisposed of on January 1, 1887, and received, and also transacted and disposed of in each division of your office, and in each division of each Bureau of your Depart-

ment during the said year 1887 up to March 1, 1887, and on hand, pending, and undisposed of in each division of your office, and in each division of each Bureau of your Department on said March 1, 1887; and also a detailed statement showing the average amount and character of business performed, transacted, and disposed of by the employes in each division of your office, and in each division of each Bureau of your Department, and the average number of employes in each of such divisions, during each month in said years 1884, 1885, 1886, and 1887 up to March 1, 1887, and also the maximum and minimum amount of business transacted and disposed of by the employes doing the most and the employes doing the least, in each of such divisions during each of said months of said years, and if no account has been kept of the business performed and disposed of by each employe in any of such divisions during said years, or any part or parts thereof, then the reasons why such account has not been kept, and also a statement showing the average number of days and the time and attention devoted to the consideration and transaction of business by the employes in each of the said several divisions, and whether in person or by proxy, during each of said calendar years 1884, 1885, 1886, and 1887 up to March 1, 1887, or during such parts of said years, or either of them, as such employes or any of them have been receiving pay from the United States; and also the maximum and minimum number of days during each of said years, and up to March 1, 1887, so devoted to business by the employes in each of such divisions present for the greatest number of days, and also for the least number of days. If the data called for by calendar years cannot be given as readily by calendar years as by fiscal years, then substitute for the calendar years named the fiscal years 1884, 1885, 1886, and 1887 up to March 1, 1887, and thus save as much unnecessary work as possible.

I have the honor to be, most truly, yours,

F. M. COCKRELL,  
*Chairman Senate Select Committee.*

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

---

*Mr. Cockrell to Mr. Fairchild.*

UNITED STATES SENATE,  
*Washington, D. C., March 23, 1887.*

MY DEAR SIR: The Select Committee of the Senate, appointed in pursuance of the resolution of the Senate adopted March 3, 1887, to inquire into and examine the methods of business and work in the Executive Departments of the Government, &c., have instructed me as chairman to request you to furnish to the committee, at your earliest convenience a statement of the present *legal organization of your Department*, showing the number and class of officers and employes in your office, the number of Bureau officers, and of officers and employes in each Bureau in your Department proper, and the number of sub-treasuries, assistant treasurers, and of employes in all the sub-treasuries, the number of mints, and of officers and employes therein, the number of assay offices, and of officers and employes therein, the number of ports in each State and Territory, and the aggregate number in the United States, and the number of officers and employes in them all, designating the number of customs districts and the number of officers and employes in each, and also the number of internal revenue districts, and of officers and employes in each, and the number of public buildings in the United States completed, and the number under construction, and the number authorized to be erected by law and not in actual process of construction, and the number of officers and employes in such buildings.

And the Revenue Marine Service, number of vessels, officers, and subordinates and employes therein, and the Coast and Geodetic Survey, and number of officers and employes therein, and the Light-House Service, number of districts, vessels, officers, and employes; and the Life-Saving Service, number of districts, vessels, and officers and employes; and the Marine Hospital Service, number of hospitals, officers, and employes; and the Steamboat Inspection Service, number of districts or divisions, officers, and employes; all stated so as to give correctly and concisely a bird's-eye view of your Department proper, and all branches of its service.

Yours, truly,

F. M. COCKRELL.

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

*Mr. Cockrell to Mr. Fairchild.*

UNITED STATES SENATE,  
Washington, D. C., June 30, 1887.

MY DEAR SIR: On the 18th day of March, 1887, as chairman of the Select Committee of the Senate, I addressed to you two communications, asking for certain information and reports. I hoped to have had these reports before the 10th of June, so as to present them at the meeting of the committee on the 20th of June. Not having received the reports, the meeting of the committee had to be postponed. The Coast and Geodetic Survey have sent their reports directly to me. Please have the other reports furnished at your earliest convenience.

Yours, very truly,

F. M. COCKRELL.

Hon. C. S. FAIRCHILD,  
*Secretary Treasury.*

*Mr. Thompson to Mr. Cockrell.*

TREASURY DEPARTMENT, July 11, 1887.

SIR: In reply to your communication of March 18 last, calling for information relative to the work received, transacted, and unadjusted in the Treasury Department, and the methods of performing it, during the fiscal years 1884, 1885, and 1886, and for eight months of the fiscal year 1887, I have to inform you that the reports from the offices of the Treasury thus far received and examined have this day been forwarded to you by express to Hamilton, Loudoun County, Virginia, namely:

Chief clerk, division of appointments, division of customs, division of revenue marine, division of loans and currency, division of public moneys, division of mails and files, Disbursing Clerk Bartlett, search service division, First Comptroller, Commissioner of Customs, Register of the Treasury, Comptroller of the Currency, Fourth Auditor, Bureau of Navigation, Light-House Board, Life-Saving Service, and Steamboat Inspection Service.

Some of the reports give information more in detail than was requested, but the questions asked are believed to be answered as fully as the heads of the Bureaus considered could be done, and it is not thought advisable, unless so instructed by the committee, to condense those reports.

Further reports will be sent to you during this week.

Respectfully, yours,

HUGH S. THOMPSON,  
*Assistant Secretary.*

Hon. F. M. COCKRELL,  
*Lincoln Post-Office, Loudoun County, Virginia.*

*Mr. Thompson to Mr. Cockrell.*

TREASURY DEPARTMENT, July 16, 1887.

SIR: In further reply to your communication of March 18th last, calling for information relative to the work received, transacted, and unadjusted in the Treasury Department, and the methods of performing it, during the fiscal years 1884, 1885, 1886, and for eight months of 1887, I have to advise you that reports additional to those forwarded to you on the 11th instant have this day been sent by express to your address, Hamilton, Loudoun County, Virginia, as follows: Division of warrants, estimates, and appropriations, Secretary's Office; division of mercantile marine and internal revenue, Secretary's Office; division of stationery, printing, and blanks, Secretary's Office; division of captured property, claims, and lands, Secretary's Office; division of special agents, Secretary's Office; disbursing clerk, Treasury Department, T. J. Hobbs; Coast and Geodetic Survey, Supervising Architect, Supervising Surgeon-General, Marine Hospital Service, Bureau of Statistics, Fifth Auditor, and Second Auditor.

Respectfully, yours,

HUGH S. THOMPSON,  
*Assistant Secretary*

Hon. F. M. COCKRELL,  
*Lincoln Post-Office, Loudoun County, Virginia.*

## THE DEPARTMENT OF THE TREASURY.

*Mr. Fairchild to Mr. Cockrell.*

TREASURY DEPARTMENT, *July 27, 1887.*

SIR: In further reply to your communication of March 18th last, calling for information relative to the work received, transacted, and unadjusted in the Treasury Department, and the methods of performing it, during the fiscal years 1884, 1885, 1886, and for eight months of 1887, I have to inform you that reports additional to those forwarded to you on the 11th and 16th instant have this day been sent by express to your address, Hamilton, Loudoun County, Virginia, as follows:

First Auditor, Treasurer of the United States, Director of the Mint, and Commissioner of Internal Revenue. Also letter of the Register of May 20, 1886 transmitting his report, and a paper belonging to the report of the accounting division of the Coast and Geodetic Survey, heretofore omitted.

Respectfully, yours,

C. S. FAIRCHILD,  
*Secretary.*

Hon. F. M. COCKRELL,  
*Lincoln Post-Office, Loudoun County, Virginia.*

---

*Mr. Fairchild to Mr. Cockrell.*

TREASURY DEPARTMENT, *August 8, 1887.*

SIR: In further reply to your communication of March 18th last, calling for information relative to the work received, transacted, and unadjusted in the Treasury Department, and the methods of performing it, during the fiscal years 1884, 1885, 1886, and for eight months of 1887, I have to inform you that reports additional to those forwarded to you on the 11th 16th, and 27th ultimo, have this day been sent by express to your address, Hamilton, Loudoun County, Virginia, as follows:

Second Comptroller, Third Auditor, Sixth Auditor, and Bureau of Engraving and Printing. The foregoing completes the list of reports to be made by the officers and Bureaus of this Department.

Respectfully, yours,

C. S. FAIRCHILD,  
*Secretary.*

Hon. F. M. COCKRELL,  
*Lincoln, Post-Office, Loudoun County, Virginia.*

---

*Mr. Thompson to Mr. Cockrell.*

TREASURY DEPARTMENT, *July 15, 1887.*

Hon. F. M. COCKRELL,  
*Chairman Senate Select Committee:*

SIR: In compliance with the request contained in your letter of March 23, 1887, and in pursuance of the requirements of the resolution of the United States Senate of March 3, 1887, to inquire into and examine the methods of business and work in the Executive Departments of the Government, &c., I have the honor to transmit herewith statements showing the present legal organization of this Department and the number and class of officers and employes under its supervision.

Respectfully, yours,

HUGH S. THOMPSON,  
*Acting Secretary.*

The following is a list of the officers and employes of the Treasury Department:

1 Secretary.	14 clerks, at \$660 each.
2 Assistant Secretaries.	30 messengers.
6 Auditors.	67 assistant messengers.
6 Deputy Auditors.	177 laborers.
1 Treasurer of the United States.	6 skilled laborers.
1 Assistant Treasurer.	25 paper counters and laborers.
2 Comptrollers.	1 captain of the watch.
2 Deputy Comptrollers.	2 lieutenants of watch.
1 Comptroller of the Currency.	60 watchmen.
1 Deputy Comptroller of the Currency.	4 tellers.
1 Commissioner of Internal Revenue.	3 assistant tellers.
1 Deputy Commissioner of Internal Revenue.	3 stenographers.
1 Register of the Treasury.	2 engineers.
1 Assistant Register of the Treasury.	3 assistant engineers.
1 Commissioner of Customs.	1 inspector of electric lights, &c.
1 Deputy Commissioner of Customs.	9 firemen.
1 Director of the Mint.	1 machinist and gas fitter.
1 Supervising Surgeon-General Marine Hospi- tal.	1 storekeeper.
1 Supervising Inspector-General Steam Vessels.	1 coal passer.
1 General Superintendent Life-Saving Service.	3 elevator conductors.
1 Assistant Superintendent Life-Saving Service.	1 foreman of cabinet shop.
1 Commissioner of Navigation.	2 draftsmen.
1 Deputy Commissioner of Navigation.	14 cabinet-makers.
1 Superintendent Coast and Geodetic Survey.	1 telegraph operator.
1 Chief of Secret Service.	1 foreman of laborers.
1 Chief of Bureau of Statistics.	80 charwomen.
1 Chief of Bureau of Engraving and Printing.	1 estimate and digest clerk.
1 Assistant Chief of Bureau of Engraving and Printing.	1 vault clerk.
1 Supervising Architect.	1 cashier.
1 Assistant Supervising Architect and chief clerk.	1 assistant cashier.
75 chiefs of divisions.	1 coin clerk.
9 assistant chiefs of divisions.	1 compositor and pressman.
7 chief clerks.	2 pressmen.
2 disbursing clerks.	3 feeders.
1 clerk class 4, acting as disbursing clerk.	3 separators.
1 clerk class 3, acting as disbursing clerk.	1 clerk to treasurer.
4 superintendents.	1 government actuary.
1 assistant superintendent.	1 receiving clerk.
1 clerk to Secretary.	1 paper cutter.
2 private secretaries to Assistant Secretaries.	1 foreman of bindery.
5 book-keepers.	4 binders.
3 assistant book-keepers.	1 sewer and folder.
182 clerks of class 4.	3 copyists at \$720 each.
300 clerks of class 3.	1 photographer.
359 clerks of class 2.	1 principal clerk.
378 clerks of class 1.	1 attendant in secret service.
165 clerks of the \$1,000 class.	11 operatives in secret service.
273 clerks of the \$900 class.	22 assistant operatives.
42 money-order sorters.	2 clerks and accountants.
3 copyists, at \$840 each.	1 topographer and hydrographer.
13 clerks, at \$840 each.	1 engineer and draftsman.
2 clerks, at \$800 each.	1 examiner of the Mint.
1 clerk, at \$780.	1 computer of bullion.
11 clerks, at \$720 each.	1 adjuster of accounts.
9 clerks, at \$700 each.	1 translator.
	1 assistant in laboratory of the Mint.
	1 helper in the Mint.

The following is a list of the sub-treasuries and the force employed therein:

Place.	Assistant treasurer.	Employés.
Baltimore, Md.....	1	13
Boston, Mass.....	1	21
Chicago, Ill.....	1	15
Cincinnati, Ohio.....	1	11
New Orleans, La.....	1	8
New York, N. Y.....	1	100
Philadelphia, Pa.....	1	25
Saint Louis, Mo.....	1	9
San Francisco, Cal.....	1	14

## THE DEPARTMENT OF THE TREASURY.

The following is a list of the officers and employés of the United States mints and assay offices :

Classification.	Mints.	Assay offices.
Superintendents.....	4	1
Assayers in charge.....	1	1
Operative officers.....	12	3
Assistant officers.....	16	1
Chief clerks.....	4	3
Cashiers.....	3	1
Clerks.....	56	18
Workmen.....	372	54
Machinists, engineers, and firemen.....	50	2
Watchmen, doorkeepers, carpenters, and conductors.....	82	14
Adjusters and counters.....	247	1
Total.....	846	103

BUREAU OF THE MINT,  
Washington, D. C., July 8, 1887.

The following is a list of customs collection districts and the force employed therein

State or Territory.	Collection district.	Port.	Employés.	
			Class.	No.
Maine.....	Aroostook.....	Houlton.....	Collector.....	1
			Employés.....	7
	Passamaquoddy ..	Eastport.....	Collector.....	1
			Employés.....	17
	Machias.....	Machias.....	Collector.....	1
			Employés.....	3
	Frenchman's Bay.	Ellsworth.....	Collector.....	1
			Employés.....	11
	Castine.....	Castine.....	Collector.....	1
			Employés.....	5
	Bangor.....	Bangor.....	Collector.....	1
			Employés.....	9
	Belfast.....	Belfast.....	Collector.....	1
			Employés.....	6
	Waldoborough ...	Waldoborough ..	Collector.....	1
			Employés.....	6
	Wiscasset.....	Wiscasset.....	Collector.....	1
			Employés.....	2
	Bath.....	Bath.....	Collector.....	1
			Employés.....	7
New Hampshire.....	Portland and Fal- mouth.	Portland.....	Collector.....	1
			Surveyor.....	1
			Appraiser.....	1
			Assistant appraiser.....	1
			Employés, Class 4.....	6
			Employés, Class 2.....	1
			Employés, Class 1.....	29
			Employés, Class A.....	8
			Employés, unclassified.....	12
	Saco.....		Collector.....	1
			Employé.....	1
	Kennebunk.....	Kennebunk.....	Collector.....	1
Vermont.....			Employés.....	2
	York.....	York.....	Collector.....	1
	Portsmouth.....	Portsmouth.....	Collector.....	1
Massachusetts.....			Employés.....	6
	Vermont.....	Burlington.....	Collector.....	1
			Employés, Class 4.....	3
			Employés, Class 3.....	1
			Employés, Class 2.....	5
			Employés, Class 1.....	5
Gloucester.....			Employés, Class A.....	31
			Employés, unclassified.....	18
	Newburyport.....	Newburyport.....	Collector.....	1
			Employés.....	3
Gloucester.....			Collector.....	1
			Employés.....	13



State or Territory.	Collection district.	Port.	Employés.	
			Class.	No.
Massachusetts.....	Salem and Beverly	Salem.....	Collector.....	1
			Employés.....	6
	Marblehead .....	Marblehead .....	Collector.....	1
			Employés.....	2
	Boston and Charlestown.	Boston.....	Collector.....	1
			Naval officer.....	1
			Surveyor .....	1
			Appraiser .....	1
			General appraiser .....	1
			Assistant appraisers.....	2
			Special examiner of drugs, medicines, and chemicals.	1
			Collector's office:	
			Employés, Class 4.....	31
			Employés, Class 3.....	19
			Employés, Class 2.....	132
			Employés, Class 1.....	22
			Employés, Class A.....	60
			Employés, unclassified..	86
			Naval office:	
			Employés, Class 4 .....	7
			Employés, Class 3 .....	4
			Employés, Class 2 .....	1
			Employés, Class 1 .....	4
			Employés, unclassified..	3
			Surveyor's office:	
			Employés, Class 4 .....	2
			Employés, Class 3 .....	1
			Employés, Class 2 .....	2
			Employés, Class A .....	1
			Employés, unclassified..	2
			Appraiser's office:	
			Employés, Class 4 .....	12
			Employés, Class 3 .....	3
			Employés, Class 2 .....	3
			Employés, Class 1 .....	15
			Employés, Class A .....	5
			Employés, unclassified..	21
	Plymouth.....	Plymouth .....	Collector .....	1
	Barnstable.....	Barnstable.....	Employé .....	1
			Collector .....	1
	Nantucket.....	Nantucket.....	Employés.....	18
			Collector .....	1
	Edgartown .....	Edgartown .....	Employé .....	1
			Collector .....	1
	New Bedford ....	New Bedford .....	Employés.....	4
			Collector .....	1
	Fall River .....	Fall River.....	Employés.....	4
			Collector .....	1
Rhode Island .....	Newport.....	Newport.....	Employés.....	3
			Collector .....	1
	Bristol and Warren.	Bristol and Warren.	Employés.....	4
			Collector .....	1
	Providence .....	Providence .....	Employés.....	2
			Collector .....	1
Connecticut .....	Stonington.....	Stonington.....	Appraiser .....	1
			Employés.....	11
	New London.....	New London.....	Collector .....	1
			Employés.....	3
	Hartford.....	Hartford.....	Collector .....	1
			Employés.....	3
	New Haven.....	New Haven .....	Collector .....	6
			Employés.....	1
	Fairfield.....	Bridgport .....	Employés, Class 2 .....	13
			Collector .....	1
New York .....	Sag Harbor.....	Sag Harbor.....	Employé .....	1
			Collector .....	1
	New York .....	New York.....	Surveyor (at Greenport).	1
			Employés.....	2
			Collector .....	1
			Naval officer.....	1
			Surveyor .....	1
			Appraiser .....	1
			Assistant appraisers .....	10
			General appraiser .....	1
			Assistant appraiser .....	1

## THE DEPARTMENT OF THE TREASURY.

State or Territory.	Collection district.	Port.	Employés.	
			Class.	No.
New York .....	New York .....	New York .....	Collector's office:	
			Employés, Class 4 .....	100
			Employés, Class 3 .....	47
			Employés, Class 2 .....	506
			Employés, Class 1 .....	105
			Employés, Class A .....	189
			Employés, unclassified ..	258
			Naval office:	
			Employés, Class 4 .....	40
			Employés, Class 3 .....	16
			Employés, Class 2 .....	10
			Employés, Class 1 .....	23
			Employés, Class A .....	2
			Employés, unclassified ..	12
			Surveyor's office:	
			Employés, Class 4 .....	6
			Employés, Class 3 .....	9
			Employés, Class 2 .....	10
			Employés, Class 1 .....	2
			Employés, unclassified ..	13
			Appraiser's office:	
			Employés, Class 4 .....	86
			Employés, Class 3 .....	7
			Employés, Class 2 .....	9
			Employés, Class 1 .....	59
			Employés, Class A .....	84
			Employés, unclassified ..	95
	Champlain .....	Plattsburg .....	Collector .....	1
	Oswegatchie .....	Ogdensburg .....	Employés .....	24
	Cape Vincent .....	Cape Vincent .....	Collector .....	1
	Oswego .....	Oswego .....	Employés .....	18
	Genesee .....	Rochester .....	Collector .....	1
	Niagara .....	Suspension Bridge .....	Employés .....	13
	Buffalo Creek .....	Buffalo .....	Collector .....	1
	Dunkirk .....	Dunkirk .....	Employés .....	1
		Albany .....	Appraiser .....	37
		Port Jefferson .....	Employés .....	1
		Patchogue .....	Collector .....	1
New Jersey .....	Newark .....	Newark .....	Employé .....	1
			Surveyor .....	7
			Employés .....	1
			Employé .....	1
			Surveyor .....	1
			Employé .....	1
			Collector .....	1
			Employés .....	2
			Collector .....	1
			Employés .....	7
	Little Egg Harbor .....	Tuckerton .....	Collector .....	1
			Employés .....	2
			Collector .....	1
			Employés .....	2
			Collector .....	1
			Employés .....	2
			Collector .....	1
			Employés .....	3
			Collector .....	1
			Employés .....	3
Pennsylvania .....	Philadelphia .....	Philadelphia .....	Collector .....	1
			Naval officer .....	1
			Surveyor .....	1
			Appraiser .....	1
			Assistant appraisers .....	2
			General appraiser .....	1
			Special examiner of drugs, medicines and chemicals.	1
			Assistant collector .....	1
			Collector's office:	
			Employés, Class 4 .....	16
			Employés, Class 3 .....	12
			Employés, Class 2 .....	9
			Employés, Class 1 .....	82
			Employés, Class A .....	20
			Employés, unclassified ..	71



State or Territory.	Collection district.	Port.	Employés.	
			Class.	No.
Pennsylvania .....	Philadelphia.....	Philadelphia.....	Naval office:	
			Employés, Class 4.....	4
			Employés, Class 2.....	1
			Employé, Class 1.....	1
			Employé, unclassified...	1
			Surveyor's office:	
			Employés, Class 4.....	2
			Employés, Class 2.....	2
			Employé, unclassified...	1
			Appraiser's office:	
			Employés, Class 4.....	6
			Employé, Class 3.....	1
			Employés, Class 2.....	2
			Employés, Class 1.....	5
			Employés, unclassified...	27
Delaware .....	Erie .....	Erie .....	Collector .....	1
			Employés.....	2
			Surveyor .....	1
Maryland .....	Pittsburgh .....	Pittsburgh .....	Employés.....	9
			Collector .....	1
Maryland .....	Delaware .....	Wilmington .....	Employés.....	11
			Collector .....	1
			Employés.....	2
			Collector .....	1
			Employés.....	2
			Collector .....	1
			Naval officer.....	1
			Surveyor .....	1
			Appraisers .....	2
			General appraiser.....	1
			Collector's office:	
			Employés, Class 4.....	16
			Employés, Class 3.....	7
			Employés, Class 2.....	16
			Employés, Class 1.....	58
			Employés, Class A.....	26
			Employés, unclassified...	43
			Naval office:	
			Employé, Class 4.....	1
			Employés, Class 3.....	2
			Employés, Class 2.....	3
			Employé, Class 1.....	1
			Employé, Class A.....	1
			Employé, unclassified...	1
			Surveyor's office:	
			Employés, Class 4.....	2
			Employé, Class 1.....	5
			Employés, unclassified...	1
District of Columbia .....	Annapolis .....	Georgetown .....	Collector .....	1
			Employés.....	1
			Collector .....	2
Virginia .....	Georgetown .....	Georgetown .....	Employés.....	4
			Collector .....	1
			Cape Charles City.....	3
			Collector .....	1
			Alexandria.....	2
			Collector .....	1
			Employés.....	2
			Collector .....	1
			Employé.....	1
			Collector .....	1
			Employés.....	6
			Collector .....	1
			Employés.....	14
			Collector .....	1
			Petersburg .....	3
North Carolina .....	Richmond .....	Richmond .....	Collector .....	1
			Employés.....	7
			Edenton.....	1
			Collector .....	2
			Employés.....	1
			Collector .....	10
			Employés.....	1
			Beaufort.....	3
			Collector .....	1
			Employés.....	9
West Virginia .....	Wilmington .....	Wilmington .....	Collector .....	1
			Surveyor .....	3
South Carolina .....	Wheeling .....	Wheeling .....	Employés.....	3
			Collector .....	1
			Employés.....	3
			Collector .....	1
			Employés.....	13
South Carolina .....	Charleston.....	Charleston.....	Collector .....	1
			Employés.....	1
South Carolina .....	Beaufort.....	Beaufort.....	Collector .....	1
			Employés.....	6

State or Territory.	Collection district.	Port.	Employés.	
			Class.	No.
Georgia.....	Savannah.....	Savannah.....	Collector.....	1
			Employés.....	17
	Brunswick.....	Brunswick.....	Collector.....	1
			Employés.....	8
	Saint Mary's.....	Saint Mary's.....	Collector.....	1
Florida.....		Atlanta.....	Employés.....	2
			Surveyor.....	1
	Fernandina.....	Fernandina.....	Employé.....	1
			Collector.....	1
	Saint John's.....	Jacksonville.....	Employés.....	2
			Collector.....	1
	Saint Augustine..	Saint Augustine..	Employés.....	5
			Collector.....	1
	Key West.....	Key West and Tampa.....	Collector.....	1
			Employés.....	37
Alabama.....	Saint Mark's.....	Cedar Keys.....	Collector.....	1
			Employés.....	4
	Apalachicola.....	Apalachicola.....	Collector.....	1
			Employés.....	3
	Pensacola.....	Pensacola.....	Collector.....	1
			Employés.....	20
	Mobile.....	Mobile.....	Collector.....	1
			Employés.....	15
	Pearl River.....	Shieldsborough ..	Collector.....	1
			Employés.....	4
Mississippi.....	Natchez.....	Natchez.....	Collector.....	1
			Employé.....	1
	Vicksburg.....	Vicksburg.....	Collector.....	1
			Collector.....	1
	New Orleans.....	New Orleans.....	Naval officer.....	1
Louisiana.....			Surveyor.....	1
			Appraiser.....	1
			Assistant appraiser.....	2
			Special examiner of drugs, medicines, and chemicals.	1
			Collector's office:	
			Employés, Class 4.....	13
			Employés, Class 3.....	6
			Employés, Class 2.....	16
			Employés, Class 1.....	15
			Employés, Class A.....	27
			Employés, unclassified..	90
			Naval office:	
			Employés, Class 4.....	2
			Employés, Class 3.....	2
			Employé, Class 2.....	1
			Employés, unclassified..	2
			Surveyor's office:	
			Employé, Class 4.....	1
			Employé, Class 3.....	1
			Employé, Class 2.....	1
			Employés, unclassified..	3
Texas.....	Teche.....	Brashear.....	Collector.....	1
			Employés.....	6
	Galveston.....	Galveston.....	Collector.....	1
			Employés.....	20
	Saluria.....	Eagle Pass.....	Collector.....	1
			Employés.....	13
	Corpus Christi....	Corpus Christi....	Collector.....	1
			Employés.....	19
	Brazos de Santiago	Brownsville.....	Collector.....	1
			Employés.....	25
Kentucky.....	Paso del Norte....	El Paso.....	Collector.....	1
			Employés.....	28
		Louisville.....	Surveyor.....	1
			Employés.....	11
		Paducah.....	Surveyor.....	1
Ohio.....			Employé.....	1
		Cincinnati.....	Surveyor.....	1
			Appraiser.....	1
			Employés.....	24
	Cuyahoga.....	Cleveland.....	Collector.....	1
			Appraiser.....	1
			Employés.....	16
	Sandusky.....	Sandusky.....	Collector.....	1
			Employés.....	7
	Miami.....	Toledo.....	Collector.....	1
			Employés.....	4

State or Territory.	Collection district.	Port.	Employees.	
			Class.	No.
Indiana.....		Evansville.....	Surveyor.....	1
			Employé.....	1
		Indianapolis.....	Surveyor.....	1
			Employé.....	3
Illinois.....	Chicago.....	Chicago.....	Collector.....	1
			Surveyor (Michigan City, Ind.).....	1
			Appraiser.....	1
			Employees, Class 4.....	12
			Employees, Class 3.....	6
			Employees, Class 2.....	13
			Employees, Class 1.....	16
			Employees, Class A.....	25
			Employees, unclassified.....	16
		Galena.....	Surveyor.....	1
			Employé.....	1
Missouri.....		Saint Louis.....	Surveyor.....	1
			Appraiser.....	1
			Employees.....	28
		Kansas City.....	Surveyor.....	1
			Employees.....	2
		Saint Joseph.....	Surveyor.....	1
			Employé.....	1
Michigan.....	Michigan.....	Grand Haven.....	Collector.....	3
			Employees.....	3
	Superior.....	Marquette.....	Collector.....	1
			Employees.....	17
	Huron.....	Port Huron.....	Collector.....	1
			Employees.....	45
	Detroit.....	Detroit.....	Collector.....	1
			Appraiser.....	1
			Employees, Class 4.....	3
			Employees, Class 3.....	2
			Employees, Class 2.....	4
			Employees, Class 1.....	2
			Employees, Class A.....	37
			Employees, unclassified.....	17
Wisconsin.....		La Crosse.....	Surveyor.....	1
			Employé.....	1
	Milwaukee.....	Milwaukee.....	Collector.....	1
			Employees.....	13
Iowa.....		Burlington.....	Surveyor.....	1
			Employé.....	1
		Dubuque.....	Surveyor.....	1
			Employé.....	1
Nebraska.....		Omaha.....	Surveyor.....	1
			Employé.....	1
Minnesota.....	Duluth.....	Duluth.....	Collector.....	1
			Employees.....	2
	Minnesota.....	Saint Vincent.....	Collector.....	1
			Employees.....	21
Tennessee.....		Memphis.....	Surveyor.....	1
			Employees.....	2
		Nashville.....	Surveyor.....	1
			Employé.....	1
		Chattanooga.....	Surveyor.....	1
			Employé.....	1
Montana.....	Montana and Idaho	Fort Benton.....	Collector.....	1
			Employé.....	1
California.....	San Diego.....	San Diego.....	Collector.....	1
			Employees.....	4
	Wilmington.....	Wilmington.....	Collector.....	1
			Employees.....	4
	San Francisco.....	San Francisco.....	Collector.....	1
			Naval officer.....	1
			Surveyor.....	1
			Appraisers.....	2
			Assistant appraisers.....	2
			Special examiner of drugs, medicines, and chemicals.....	1
			Collector's office:	
			Employees, Class 4.....	28
			Employees, Class 3.....	12
			Employees, Class 2.....	46
			Employees, Class 1.....	25
			Employees, Class A.....	56
			Employees, unclassified.....	49

State or Territory.	Collection district.	Port.	Employés.	
			Class.	No
California.....	San Francisco ....	San Francisco ....	Naval office:	
			Employés, Class 4.....	3
			Employés, Class 3.....	6
			Employé, Class 2.....	1
			Employé, Class 1.....	1
			Employé, Class A.....	1
			Surveyor's office:	
			Employé, Class 4.....	1
			Employé, Class 3.....	1
			Employé, unclassified.....	1
Oregon .....	Humboldt .....	Eureka .....	Collector.....	1
			Employé.....	1
	Oregon .....	Astoria.....	Collector.....	1
			Employés.....	6
		Coos Bay .....	Collector.....	1
			Employés.....	2
		Portland.....	Collector.....	1
			Appraiser.....	1
			Employés.....	10
			Collector.....	1
Washington .....	Yaquina .....	Yaquina.....	Employé.....	1
			Collector.....	1
			Employés.....	30
Alaska.....	Alaska.....	Sitka .....	Collector.....	1
			Employés.....	11
Colorado.....	.....	Denver.....	Surveyor.....	1
			Employés.....	2

The following is a list of the officers and employés of the Internal-Revenue Service under appointment June 30, 1887:

Collectors (one in each district).....	85	Florida:	
Alabama:		Deputy collectors and clerks.....	7
Deputy collectors and clerks.....	14		7
Gaugers, and storekeepers and gaugers.....	6		
	20	Georgia:	
Arkansas:		Deputy collectors and clerks.....	33
Deputy collectors and clerks.....	9	Gaugers, and storekeepers and gaugers.....	59
Gaugers, and storekeepers and gaugers.....	20		92
	29	Illinois (first):	
California (first):		Deputy collectors and clerks.....	31
Deputy collectors and clerks.....	22	Gaugers and storekeepers.....	55
Gaugers and storekeepers.....	20		86
	42	Illinois (second):	
California (fourth):		Gaugers, and storekeepers and gaugers.....	2
Deputy collectors and clerks.....	9		2
Gaugers and storekeepers.....	10	Illinois (fourth):	
	19	Deputy collectors and clerks.....	13
Colorado:		Gaugers, and storekeepers and gaugers.....	4
Deputy collectors and clerks.....	9		17
Gaugers, and storekeepers and gaugers.....	4	Illinois (fifth):	
	13	Deputy collectors and clerks.....	11
Connecticut:		Storekeepers and gaugers.....	77
Deputy collectors and clerks.....	14		88
Gaugers, storekeepers, and storekeepers and gaugers.....	8	Illinois (eighth):	
	22	Deputy collectors and clerks.....	13
Delaware:		Gaugers and storekeepers.....	10
Deputy collectors and clerks.....	6		23
Gaugers, and storekeepers and gaugers.....	5	Illinois (thirteenth):	
	11	Deputy collectors and clerks.....	10
		Storekeepers and gaugers.....	6
			16

<b>Indiana (sixth):</b>		<b>Indiana (seventh):</b>	
Deputy collectors and clerks.....	11	Deputy collectors and clerks.....	12
Gaugers, storekeepers, and storekeepers and gaugers.....	33	Gaugers, storekeepers, and storekeepers and gaugers.....	14
	<u>44</u>		<u>26</u>
<b>Indiana (eleventh):</b>		<b>Massachusetts (third):</b>	
Deputy collectors and clerks.....	13	Deputy collectors and clerks.....	22
Gaugers.....	2	Gaugers and storekeepers.....	26
	<u>15</u>		<u>48</u>
<b>Iowa (second):</b>		<b>Massachusetts (tenth):</b>	
Deputy collectors and clerks.....	9	Deputy collectors and clerks.....	6
Gaugers, storekeepers, and storekeepers and gaugers.....	15	Gaugers and storekeepers.....	3
	<u>24</u>		<u>9</u>
<b>Iowa (third):</b>		<b>Michigan (first):</b>	
Deputy collectors and clerks.....	3	Deputy collectors and clerks.....	18
Gaugers.....	2	Gaugers.....	1
	<u>5</u>		<u>19</u>
<b>Iowa (fourth):</b>		<b>Michigan (fourth):</b>	
Deputy collectors and clerks.....	5	Deputy collectors and clerks.....	7
Gaugers.....	2	Gaugers.....	1
	<u>7</u>		<u>8</u>
<b>Kansas:</b>		<b>Minnesota:</b>	
Deputy collectors and clerks.....	10	Deputy collectors and clerks.....	13
Gaugers, and storekeepers and gaugers	3	Gaugers.....	2
	<u>13</u>		<u>15</u>
<b>Kentucky (second):</b>		<b>Mississippi:</b>	
Deputy collectors and clerks.....	21	Deputy collectors and clerks.....	7
Gaugers, storekeepers, and storekeepers and gaugers.....	88		<u>7</u>
	<u>109</u>	<b>Missouri (first):</b>	
<b>Kentucky (fifth):</b>		Deputy collectors and clerks.....	19
Deputy collectors and clerks.....	29	Gaugers, storekeepers, and storekeepers and gaugers.....	32
Gaugers, storekeepers, and storekeepers and gaugers.....	200		<u>51</u>
	<u>229</u>	<b>Missouri (fourth):</b>	
<b>Kentucky (sixth):</b>		Deputy collectors and clerks.....	7
Deputy collectors and clerks.....	16	Storekeepers and gaugers.....	3
Gaugers, storekeepers, and storekeepers and gaugers.....	85		<u>10</u>
	<u>101</u>	<b>Missouri (fourth):</b>	
<b>Kentucky (seventh):</b>		Deputy collectors and clerks.....	16
Deputy collectors and clerks.....	17	Gaugers, storekeepers, and storekeepers and gaugers.....	29
Gaugers, storekeepers, and storekeepers and gaugers.....	75		<u>45</u>
	<u>92</u>	<b>Montana:</b>	
<b>Kentucky (eighth):</b>		Deputy collectors and clerks.....	7
Deputy collectors and clerks.....	17	Gaugers and storekeepers.....	2
Gaugers, storekeepers, and storekeepers and gaugers.....	68		<u>9</u>
	<u>105</u>	<b>Nebraska:</b>	
<b>Louisiana:</b>		Deputy collectors and clerks.....	16
Deputy collectors and clerks.....	15	Gaugers, storekeepers, and storekeepers and gaugers.....	14
Gaugers.....	4		<u>30</u>
	<u>19</u>	<b>New Hampshire:</b>	
		Deputy collectors and clerks.....	4
		Gaugers and storekeepers.....	3
			<u>7</u>

New Jersey (first):		Ohio (first):	
Deputy collectors and clerks.....	6	Deputy collectors and clerks.....	20
Gaugers and storekeepers.....	4	Gaugers and storekeepers.....	87
	<u>10</u>		<u>107</u>
New Jersey (third):		Ohio (sixth):	
Deputy collectors and clerks.....	9	Deputy collectors and clerks.....	12
Gaugers and storekeepers.....	7	Gaugers, storekeepers, and storekeepers and gaugers.....	18
	<u>16</u>		<u>30</u>
New Jersey (fifth):		Ohio (tenth):	
Deputy collectors and clerks.....	21	Deputy collectors and clerks.....	10
Gaugers.....	4	Gaugers, storekeepers, and storekeepers and gaugers.....	10
	<u>25</u>		<u>20</u>
New Mexico:		Ohio (eleventh):	
Deputy collectors and clerks.....	7	Deputy collectors and clerks.....	11
Gaugers.....	3	Gaugers, storekeepers, and storekeepers and gaugers.....	18
	<u>10</u>		<u>29</u>
New York (first):		Ohio (eighteenth):	
Deputy collectors and clerks.....	23	Deputy collectors and clerks.....	15
Gaugers and storekeepers.....	10	Gaugers, and storekeepers and gaugers.....	10
	<u>33</u>		<u>25</u>
New York (second):		Oregon:	
Deputy collectors and clerks.....	20	Deputy collectors and clerks.....	7
Gaugers and storekeepers.....	17	Gaugers, and storekeepers and gaugers.....	2
	<u>37</u>		<u>9</u>
New York (third):		Pennsylvania (first):	
Deputy collectors and clerks.....	31	Deputy collectors and clerks.....	33
Gaugers.....	3	Gaugers, storekeepers, and storekeepers and gaugers.....	31
	<u>34</u>		<u>64</u>
New York (fourteenth):		Pennsylvania (ninth):	
Deputy collectors and clerks.....	12	Deputy collectors and clerks.....	23
Gaugers.....	3	Gaugers, and storekeepers and gaugers.....	28
	<u>15</u>		<u>51</u>
New York (fifteenth):		Pennsylvania (twelfth):	
Deputy collectors and clerks.....	13	Deputy collectors and clerks.....	16
Gaugers.....	2	Gaugers, and storekeepers and gaugers.....	22
	<u>15</u>		<u>38</u>
New York (twenty-first):		Pennsylvania (nineteenth):	
Deputy collectors and clerks.....	15	Deputy collectors and clerks.....	6
Gaugers and storekeepers.....	6	Gaugers, storekeepers, and storekeepers and gaugers.....	7
	<u>21</u>		<u>13</u>
New York (twenty-eighth):		Pennsylvania (twenty-two):	
Deputy collectors and clerks.....	19	Deputy collectors and clerks.....	15
Gaugers and storekeepers.....	15	Gaugers, storekeepers, and storekeepers and gaugers.....	64
	<u>34</u>		<u>79</u>
North Carolina (fourth):		Pennsylvania (twenty-three):	
Deputy collectors and clerks.....	21	Deputy collectors and clerks.....	10
Gaugers, storekeepers, and storekeepers and gaugers.....	24	Gaugers, storekeepers, and storekeepers and gaugers.....	15
	<u>45</u>		<u>25</u>
North Carolina (fifth):		Rhode Island:	
Deputy collectors and clerks.....	22	Deputy collectors and clerks.....	7
Gaugers, and storekeepers and gaugers.....	49	Gaugers.....	1
	<u>71</u>		<u>8</u>
North Carolina (sixth):			
Deputy collectors and clerks.....	32		
Gaugers, and storekeepers and gaugers.....	261		
	<u>293</u>		



<b>South Carolina:</b>		<b>Virginia (fourth):</b>	
Deputy collectors and clerks.....	24	Deputy collectors and clerks.....	25
Gaugers, and storekeepers and gaugers.....	15	Gaugers, and storekeepers and gaugers.....	24
	<u>39</u>		<u>49</u>
<b>Tennessee (second):</b>		<b>Virginia (sixth):</b>	
Deputy collectors and clerks.....	11	Deputy collectors and clerks.....	24
Gaugers, and storekeepers and gaugers.....	29	Gaugers, storekeepers, and storekeepers and gaugers.....	39
	<u>40</u>		<u>63</u>
<b>Tennessee (fifth):</b>		<b>West Virginia:</b>	
Deputy collectors and clerks.....	22	Deputy collectors and clerks.....	19
Gaugers, storekeepers, and storekeepers and gaugers.....	51	Gaugers, storekeepers, and storekeepers and gaugers.....	19
	<u>73</u>		<u>38</u>
<b>Texas (first):</b>		<b>Wisconsin (first):</b>	
Deputy collectors and clerks.....	6	Deputy collectors and clerks.....	12
Gaugers.....	3	Gaugers, storekeepers, and storekeepers and gaugers.....	14
	<u>9</u>		<u>26</u>
<b>Texas (third):</b>		<b>Wisconsin (second):</b>	
Deputy collectors and clerks.....	8	Deputy collectors and clerks.....	4
Gaugers and storekeepers and gaugers.....	2	Gaugers.....	1
	<u>10</u>		<u>5</u>
<b>Texas (fourth):</b>		<b>Wisconsin (third):</b>	
Deputy collectors and clerks.....	7	Deputy collectors and clerks.....	9
Gaugers, and storekeepers and gaugers.....	7	Gaugers, and storekeepers and gaugers.....	5
	<u>14</u>		<u>14</u>
<b>Vermont:</b>		<b>Wisconsin (sixth):</b>	
Deputy collectors and clerks.....	5	Deputy collectors and clerks.....	6
	<u>5</u>		<u>6</u>
<b>Virginia (second):</b>			
Deputy collectors and clerks.....	36		
Gaugers.....	10		
	<u>46</u>		

The following statement shows the Revenue Marine Service :

Number of vessels.....	40
Number of officers, including cadets.....	217
Number of pilots.....	30
Number of petty officers, seamen, cooks, stewards, boys, coal-passers, and firemen.....	750

The above statement shows the number of vessels in the service on June 30, 1887, and the number of officers and men employed on that date.

The following statement shows the number of employes Coast and Geodetic Survey:

2 accountants.	8 messengers.
1 general office assistant.	1 driver.
16 draftsmen.	2 packers and folders.
6 computers.	6 laborers.
2 tidal computers.	1 janitor.
9 engravers.	2 watchmen.
4 contract engravers.	<i>Publishing observations.</i>
1 electrotypist and photographer.	2 computers.
1 helper to electrotypist.	3 copyists.
1 apprentice to electrotypist.	<i>Weights and measures.</i>
4 copper-plate printers.	1 adjuster.
2 plate-printers' helpers.	1 mechanician.
1 chief mechanician.	1 watchman.
6 mechanicians.	<i>Field force.</i>
2 carpenters.	1 superintendent.
1 carpenter and fireman.	46 assistants.
1 night fireman.	9 sub assistants.
1 map-mounter.	6 aids.
1 librarian.	
11 clerks.	
1 map-colorist.	
9 writers.	

The following statement shows the number of employés of the Light-House Service under appointment June 30, 1887 :

Clerks and others, employés of inspectors and engineers .....	158
Officers of light-house tenders .....	111
Keepers and assistant-keepers of light-stations and light-ships.....	1,052
Total .....	1,321

The following statement shows the number of employés in Life-Saving Service :

Superintendents of life-saving districts .....	12
Assistant-superintendent, life-saving districts .....	1
Keepers, life-saving stations .....	213
Assistant superintendents construction .....	12
Clerks, topographers, &c .....	4

The following statement shows the number of officers and employés of the Marine Hospital Service and their salaries, under appointment April 30, 1887 :

Officers and employés.	No.	Salary.
<i>Regular officers.*</i>		
Surgeons.....per annum.....	14	\$2,500 00
Passed assistant surgeons.....do.....	17	1,800 00
Assistant surgeons.....do.....	14	1,600 00
Hospital stewards, first class.....do.....	11	720 00
Hospital stewards, second class.....do.....	7	600 00
Hospital stewards, third class.....do.....	6	480 00
<i>Acting officers.†</i>		
Acting assistant surgeons.....per annum.....	3	1,200 00
Do.....do.....	1	900 00
Do.....do.....	2	800 00
Do.....do.....	1	720 00
Do.....do.....	3	600 00
Do.....do.....	1	550 00
Do.....do.....	3	500 00
Do.....do.....	1	480 00
Do.....do.....	4	360 00
Do.....do.....	20	300 00
Do.....do.....	6	250 00
Do.....do.....	1	240 00
Do.....do.....	6	200 00
Do.....do.....	3	180 00
Do.....do.....	4	150 00
Do.....do.....	3	100 00
Do.....per month.....	1	100 00
<i>Subordinate employés.</i>		
Mobile, Ala:		
Attendants.....per month.....	1	25 00
Do.....do.....	1	22 50
Do.....do.....	5	20 00
Do.....do.....	1	10 00
Do.....do.....	1	5 00
San Francisco, Cal.:		
Interne.....do.....	1	30 00
Attendants.....do.....	1	50 00
Do.....do.....	1	35 00
Do.....do.....	6	25 00
Do.....do.....	6	20 00
Key West, Fla.:		
Attendants.....do.....	2	25 00
Do.....do.....	2	20 00
Do.....do.....	1	16 00
Pensacola, Fla.:		
Messenger.....do.....	1	10 00
Savannah, Ga.:		
Messenger.....do.....	1	20 00
Chicago, Ill.:		
Chief engineer.....do.....	1	70 00
Assistant engineer.....do.....	1	30 00
Superintendent of repairs.....do.....	1	100 00
Attendants.....do.....	2	30 00
Do.....do.....	3	25 00
Do.....do.....	22	20 00
Cairo, Ill.:		
Watchman.....per diem.....	1	1 50
Superintendent construction.....do.....	1	6 00

\* Two surgeons receive \$500 per annum additional while on special duty.

† Commissioned by the Secretary.



Officers and employés.		No.	Salary.
<b>Louisville, Ky.:</b>			
Janitor.....	per month.....	1	\$5 00
Attendants.....	do.....	2	25 00
Do.....	do.....	3	20 00
Do.....	do.....	7	15 00
Do.....	do.....	1	8 00
<b>New Orleans, La.:</b>			
Attendants.....	do.....	1	10 00
Do.....	do.....	1	15 00
Do.....	do.....	2	25 00
Do.....	do.....	5	20 00
Do.....	do.....	5	15 00
<b>Portland, Me.:</b>			
Attendants.....	do.....	1	40 00
Do.....	do.....	5	25 00
<b>Bangor, Me.:</b>			
Keeper of hospital.....		1	.....
<b>Baltimore, Md.:</b>			
Engineer.....	per month.....	1	60 00
Attendant.....	do.....	1	30 00
Do.....	do.....	7	25 00
Do.....	do.....	2	20 00
<b>Boston, Mass.:</b>			
Engineer.....	do.....	1	60 00
Do.....	per diem.....	1	1 50
Attendant.....	per month.....	1	30 00
Do.....	do.....	3	25 00
Do.....	do.....	1	22 00
Do.....	do.....	7	20 00
Do.....	do.....	1	10 00
Do.....	(two days each week), per diem.....	1	1 00
<b>Vineyard Haven, Mass.:</b>			
Attendant.....	per month.....	1	25 00
Do.....	do.....	3	20 00
<b>Detroit, Mich.:</b>			
Messenger.....	do.....	1	5 00
Attendant.....	do.....	1	30 00
Do.....	do.....	1	25 00
Do.....	do.....	6	20 00
Do.....	do.....	1	15 00
Do.....	do.....	1	13 00
Do.....	do.....	1	2 00
<b>Saint Louis, Mo.:</b>			
Engineer.....	do.....	1	50 00
Attendants.....	do.....	2	25 00
Do.....	do.....	11	20 00
Do.....	do.....	4	15 00
<b>New York City, N. Y.:</b>			
Internes.....	do.....	1	30 00
Do.....	do.....	2	20 00
Attendant.....	do.....	1	35 00
Do.....	do.....	7	25 00
Do.....	do.....	14	20 00
Do.....	do.....	2	15 00
Do.....	do.....	1	8 00
Do.....	do.....	1	5 00
<b>Buffalo, N. Y.:</b>			
Attendant.....	do.....	1	25 00
<b>Wilmington, N. C.:</b>			
Attendant.....	do.....	2	25 00
Do.....	do.....	2	20 00
Do.....	do.....	2	15 00
<b>Cincinnati, Ohio:</b>			
Attendant.....	do.....	1	50 00
Do.....	do.....	2	25 00
Do.....	do.....	6	20 00
<b>Cleveland, Ohio:</b>			
Janitor.....	do.....	1	.....
<b>Portland, Oreg.:</b>			
Messenger.....	do.....	1	15 00
<b>Philadelphia, Pa.:</b>			
Charwoman.....	do.....	1	5 00
<b>Pittsburgh, Pa.:</b>			
Messenger.....	do.....	1	15 00
<b>Charleston, S. C.:</b>			
Messenger.....	do.....	1	20 00
<b>Memphis, Tenn.:</b>			
Attendant.....	do.....	1	25 00
Do.....	do.....	4	22 50
Do.....	do.....	1	20 00
Do.....	do.....	1	14 00
Do.....	do.....	1	12 00
Do.....	do.....	1	10 00
Do.....	do.....	1	5 00

Officers and employés.		No.	Salary.
Galveston, Tex.:			
Messenger.....	per month	1	\$20 00
Milwaukee, Wis.:			
Messenger.....	do	1	20 00
La Crosse, Wis.:			
Messenger.....	do	1	8 00
Hospital keeper.....	do	1	
Port Townsend, Wash.:			
Attendants.....	do	2	30 00
Do.....	do	2	25 00
<i>Quarantine stations.</i>			
Lewes, Del.:			
Attendant.....	do	1	30 00
Boatman.....	do	1	35 00
Cape Charles, Va.:			
Keeper.....	do	1	75 00
Boatman.....	do	1	30 00
Sapelo, Ga.:			
Keeper.....	do	1	50 00
Laborers.....	do	4	40 00
Ship Island, Miss.:			
Boatman.....	do	2	50 00
Do.....	do	2	30 00
Attendant.....	do	1	20 00
Do.....	do	2	15 00
Quarantine steamer Woodworth:			
Pilot.....	do	1	100 00
Do.....	per annum	1	1,500 00
Quartermaster.....	per month	1	45 00
Do.....	do	1	40 00
Engineer.....	do	1	80 00
Machinist.....	do	1	50 00
Steward.....	do	1	40 00
Cabin boy.....	do	1	20 00
Seamen (one as fireman).....	do	5	35 00
Sanitary inspectors.....	per annum	1	2,500 00
Do.....	per month	1	100 00
Do.....	per diem	1	10 00
Do.....	(at Key West, Fla.)	1	{*}

\* Without compensation.

The following statement shows the Steamboat Inspection Service, with the number of officers and employés therein :

District.	Location.	How employed.	No.
First.....	San Francisco, Cal.....	* Supervising Inspector-General.....	1
		Supervising inspector.....	2
		Local inspectors of hulls and boilers.....	1
		Special inspector of foreign steam vessels.....	1
		Clerk.....	1
Second.....	Portland, Oreg.....	Local inspectors of hulls and boilers.....	2
		Clerk.....	1
	Seattle, Wash.....	Local inspectors of hulls and boilers.....	2
	New York City, N. Y.....	Supervising inspector.....	1
		Local inspectors of hulls and boilers.....	2
		Assistant inspectors of hulls and boilers.....	12
		Assistant inspector of life-preservers.....	1
		Special inspectors of foreign steam vessels.....	4
		Clerks.....	5
		Clerk and messenger.....	1
		Local inspectors of hulls and boilers.....	2
		Clerk.....	1
	Albany, N. Y.....	Local inspectors of hulls and boilers.....	2
	Boston, Mass.....	Assistant inspector.....	1
		Special inspector of foreign steam vessels.....	1
		Clerk.....	1
		Local inspectors of hulls and boilers.....	2
	Philadelphia, Pa.....	Assistant inspectors of hulls and boilers.....	2
		Special inspector of foreign steam vessels.....	1
		Clerk.....	1
		Local inspectors of hulls and boilers.....	2
	Portland, Me.....	Clerk.....	1
	New London, Conn.....	Local inspectors of hulls and boilers.....	2
		Clerk.....	1

\* See list for Department.

District.	Location.	How employed.	No.
Third	Baltimore, Md	Supervising inspector	1
		Local inspectors of hulls and boilers	2
		Assistant inspectors of hulls and boilers	2
		Special inspectors of foreign steam vessels	2
		Clerk	1
	Norfolk, Va	Local inspectors of hulls and boilers	2
		Clerk	1
	Charleston, S. C	Local inspectors of hulls and boilers	2
	Savannah, Ga.	Local inspectors of hulls and boilers	2
		Clerk	1
Fourth	Saint Louis, Mo	Supervising inspector	2
		Local inspectors of hulls and boilers	1
		Assistant inspector	1
Fifth	Saint Paul, Minn	Supervising inspector	2
	Galena, Ill.	Local inspectors of hulls and boilers	2
	Duluth, Minn	Local inspectors of hulls and boilers	1
Sixth	Louisville, Ky.	Supervising inspector	2
		Local inspectors of hulls and boilers	2
	Nashville, Tenn	Local inspectors of hulls and boilers	2
	Memphis, Tenn	Local inspectors of hulls and boilers	2
	Evansville, Ind	Local inspectors of hulls and boilers	2
Seventh	Cincinnati, Ohio	Supervising inspector	2
		Local inspectors of hulls and boilers	1
		Clerk	1
	Pittsburgh, Pa	Local inspectors of hulls and boilers	2
		*Assistant inspector	1
Eighth	Wheeling, W. Va.	Local inspectors of hulls and boilers	2
	Gallipolis, Ohio	Local inspectors of hulls and boilers	2
	Detroit, Mich	Supervising inspector	1
		Local inspectors of hulls and boilers	2
	Chicago, Ill.	Clerk	1
		Local inspectors of hulls and boilers	2
	Port Huron, Mich	Local inspectors of hulls and boilers	2
	Marquette, Mich	Local inspectors of hulls and boilers	2
	Grand Haven, Mich	Local inspectors of hulls and boilers	2
		Clerk	1
Ninth	Milwaukee, Wis.	Local inspectors of hulls and boilers	2
	Buffalo, N. Y.	Supervising inspector	1
		Local inspectors of hulls and boilers	2
		Clerk	1
	Cleveland, Ohio	Local inspectors of hulls and boilers	2
Tenth		Clerk	1
	Oswego, N. Y.	Local inspectors of hulls and boilers	2
	Burlington, Vt.	Local inspectors of hulls and boilers	2
	New Orleans, La.	Supervising inspector	1
		Local inspectors of hulls and boilers	2
		Assistant inspectors of hulls and boilers	2
		Special inspector of foreign steam vessels	1
		Clerk	1
	Mobile, Ala.	Local inspectors of hulls and boilers	2
	Galveston, Tex	Local inspectors of hulls and boilers	2
	Apalachicola, Fla.	Local inspectors of hulls and boilers	2

\* Since this report this office has been abolished and that of clerk established.

The following is a list of employes under the appropriation "For pay of assistant custodians and janitors," showing number and the places where employed:

Place.	Building.	Number.
Albany, N. Y.	Custom-house	9
Alexandria, Va.	do	2
Astoria, Oreg.	do	1
Atlanta, Ga.	Court-house and post-office	7
Austin, Tex.	do	1
Baltimore, Md.	Custom-house and post-office	13
Do.	Court-house	3
Bangor, Me.	Custom-house	2
Barnstable, Mass.	do	1
Bath, Me.	do	1
Belfast, Me.	do	1
Boston, Mass.	do	5
Do.	Post-office and sub-treasury	52
Bristol, R. I.	Custom-house	1
Buffalo, N. Y.	Custom-house and post-office	9
Burlington, Vt.	Custom-house	1
Cairo, Ill.	do	2
Castine, Me.	do	1

Place.	Building.	Number.
Charleston, S. C.	Custom-house	3
Do.	Post-office	2
Charleston, W. Va.	Court-house and post-office	1
Charlotte, N. C.	U. S. assay office	1
Chicago, Ill.	Custom-house	65
Cincinnati, Ohio.	Custom-house and post-office	50
Cleveland, Ohio.	do	8
Columbia, S. C.	Court-house and post-office	3
Covington, Ky.	do	4
Danville, Va.	do	2
Des Moines, Iowa	do	1
Detroit, Mich.	Custom-house	4
Dover, Del.	Post-office, &c.	1
Dubuque, Iowa	Custom-house	2
Eastport, Me.	do	1
Ellsworth, Me.	do	1
Erie, Pa.	do	3
Evansville, Ind.	do	2
Fall River, Mass.	do	2
Frankfort, Ky.	Court-house and post-office	1
Galena, Ill.	Post-office, &c.	2
Galveston, Tex.	Custom-house	1
Gloucester, Mass.	do	3
Grand Rapids, Mich.	Court-house and post-office	2
Greensborough, N. C.	do	4
Harrisburg, Pa.	do	4
Hartford, Conn.	do	7
Indianapolis, Ind.	do	3
Jackson, Miss.	do	3
Jackson, Tenn.	do	2
Jersey City, N. J.	do	8
Kansas City, Mo.	Custom-house and post-office	1
Key West, Fla.	Custom-house	3
Knoxville, Tenn.	Court-house and post-office	5
Lincoln, Nebr.	do	4
Little Rock, Ark.	do	6
Louisville, Ky.	Custom-house	1
Machias, Me.	do	3
Madison, Wis.	Custom-house and post-office	6
Memphis, Tenn.	do	1
Middletown, Conn.	Custom-house	5
Milwaukee, Wis.	do	5
Mobile, Ala.	do	5
Montgomery, Ala.	Court-house and post-office	3
Nashville, Tenn.	do	2
Newark, N. J.	Custom-house	1
Newburyport, Mass.	do	1
Newport, R. I.	do	3
Norfolk, Va.	do	1
New Bedford, Mass.	do	3
New Haven, Conn.	do	1
New London, Conn.	do	20
New Orleans, La.	do	40
New York, N. Y.	Court-house and post-office	11
Do.	Sub-treasury	2
Do.	Custom-house	10
Do.	Barge-office	1
Odgersburg, N. Y.	Custom-house	4
Omaha, Nebr.	Court-house and post-office	1
Oswego, N. Y.	Custom-house	2
Paducah, Ky.	Court-house and post-office	3
Parkersburg, W. Va.	do	1
Petersburg, Va.	Custom-house	9
Philadelphia, Pa.	Custom-house and appraiser's stores	44
Do.	Court-house and post-office	10
Pittsburgh, Pa.	Custom-house	1
Plattsburg, N. Y.	do	5
Portland, Me.	do	4
Portland, Oreg.	do	2
Portsmouth, N. H.	do	3
Poughkeepsie, N. Y.	Court-house and post-office	3
Port Huron, Mich.	Custom-house	2
Providence, R. I.	do	4
Raleigh, N. C.	Court-house and post-office	4
Richmond, Va.	Custom-house	4
Rockland, Me.	Court-house and post-office	1
Rutland, Vt.	do	1
Salem, Mass.	Custom-house	1
Sandusky, Ohio	do	2
Savannah, Ga.	do	12
San Francisco, Cal.	do	8
Do.	Sub-treasury	8

Place.	Building.	Number.
Saint Louis, Mo. ....	Custom-house .....	48
Saint Paul, Minn. ....	do. ....	4
Springfield, Ill. ....	Court-house and post-office .....	6
Suspension Bridge, N. Y. ....	Custom-house .....	1
Topeka, Kans. ....	Court-house and post-office .....	5
Trenton, N. J. ....	do. ....	5
Utica, N. Y. ....	do. ....	5
Waldoborough, Me. ....	Custom-house .....	1
Wheeling, W. Va. ....	do. ....	1
Wilmington, Del. ....	do. ....	2
Wilmington, N. C. ....	do. ....	1
Windsor, Vt. ....	Court-house and post-office .....	1
Wiscasset, Me. ....	Custom-house .....	1
Total number of employés .....		655

## REPORTS OF BUREAUS, &c.

### CHIEF CLERK.

The following statement shows the routine in connection with the equipment of new buildings under the control of the Treasury Department:

From time to time the Supervising Architect of the Treasury informs this division, by letter, of the probable date upon which buildings in course of construction will be ready for occupancy. This letter is brought from the mail room by a messenger, who stamps thereon the date of its receipt in the division and delivers it to the assistant superintendent, who passes it to the principal clerk after examination. It is then taken by the clerk in charge of the division files, entered upon the record of letters received, numbered for ready reference, and returned to the principal clerk.

Five or six months previous to the date given for the completion of a building a letter is prepared by one of the clerks for the signature of the Assistant Secretary in charge of the appropriations, instructing a competent employé of the office to proceed to the building, confer with the officials who are to occupy it, make sketches of special articles of furniture, and take such measurements as may be necessary to prepare drawings and specifications for the work involved. This letter of instructions is examined and initialed by the principal clerk and the assistant superintendent, and sent by messenger to the desk of the chief clerk of the Department. It is examined by the chief clerk, initialed, and passed to the desk of the Assistant Secretary for signature. From the desk of the Assistant Secretary the letter goes to the mail room of the Department. The messenger of this division brings it to the division, press copies it, and delivers it to the principal clerk, by whom it is delivered to the party addressed. The press copy goes to the desk of the recording clerk, by whom it is transcribed in a book provided for that purpose, and after comparison by two clerks it goes to the desk of the files clerk, who enters in the index book, under the initial letter of the party addressed, the date, name, and a brief summary of its contents. The press copy is then carried by a messenger to the mail room.

Upon the return of the agent to the Department he submits a written report, giving in detail a list of the articles required to properly equip each room, including carpets and gas fixtures for the entire building.

This report is received by the assistant superintendent, and, after examination, passed to the principal clerk, and by him to a clerk who properly indorses it for the approval of the Secretary of the Treasury. It is then initialed by the principal clerk and the assistant superintendent, and carried by messenger to the desk of the chief clerk of the Department. From the desk of the chief clerk, having been initialed by that officer, it goes to the desk of the Assistant Secretary, who initials it, and passes it to the desk of the Secretary for signature. From the desk of the Secretary the report is returned to this division, through the mail room, to the desk of the principal clerk, for action. A blank form of proposal for supplying the standard furniture included in the report is then prepared, usually by the agent making the report. At least ten copies of the form is made by the clerical force of the division and as many sets of drawings and specifications covering the same are put up for mail, by the draftsman, and held for applications from parties desiring to bid. A form of advertisement is then prepared by one of the clerks, for the signature of the Secretary of the Treasury, inviting proposals for manufacturing and placing the furniture in the building. This form of advertisement passes through the same routine as narrated of the letter of instruction. Forms of letters are then prepared by one of the clerks authorizing two or more newspapers to publish the same. These letters are examined and initialed by the principal clerk and assistant superintendent, and carried by messenger to the division of stationery, printing, and blanks, where they are recorded, initialed by the chief of that division and carried by messenger to the desk of the chief clerk. They are initialed by the chief clerk and Assistant Secretary, signed by the Secretary, and returned through the mail room to the division of printing, sta-



tionery, and blanks, when they are press copied and returned by messenger to the principal clerk of this division who puts them up for mail, and they are taken to the Department mail room by messenger. The report is then handed to the draftsman for preparation of drawings and specifications for special furniture and gas fixtures.

In response to the advertisement, application for drawings and specifications is received at the Department mail room from whence it is brought by messenger to this division, the date of receipt stamped thereon, and then through the hands of the assistant superintendent to the desk of the principal clerk. The drawings and specifications being sent by messenger to the mail room, a letter is written, for the signature of the chief clerk, informing the party of the fact. This letter takes the same course as narrated heretofore.

Upon the date specified in the advertisement for the opening of the bids a letter is written in this division appointing the chief of another division, with two clerks from different Bureaus, a committee to open and schedule the proposals received, and certify the same to the Secretary of the Treasury. This letter passes through the routine narrated. At the time specified the committee meet in this division and, in the presence of such of the bidders as may attend, open and schedule the bids. The schedule is then certified by the committee and turned over, with the bids, to the assistant superintendent. A clerk then indorses the schedule for the action of the Secretary of the Treasury, and it is initialed by principal clerk and the assistant superintendent, and by the latter carried to the desk of the chief clerk of the Department. Passing through the hands of the chief clerk and the Assistant Secretary, by both of whom it is initialed, it goes to the desk of the Secretary and is returned, through the mail room, to this division. A letter is then prepared by one of the clerks, accepting the lowest bid, or such bid as the Secretary may have determined as most advantageous to the Department, and it passes, through the routine cited above, back to this division, and is sent to the mail room for post. The press copy of the letter of acceptance after having been transcribed goes to the desk of the general book-keeper, who enters upon his books a charge against the appropriation of the amount involved. The press copy is then taken up by the authorization clerk, who makes in his books, under the building on whose account the transaction is made, a detailed entry thereof.

A copy of the letter of acceptance is forwarded to the custodian of the building for his guidance.

The draftsman having completed the drawings and specifications covering the special furniture required, which are supplied for the information of bidders, a course similar to that narrated in connection with the standard furniture is taken.

The same course is pursued in the matter of gas-fixtures for the building. As soon after the award of contracts as in the judgment of the Department is thought proper a letter is written directing a suitable person connected with the office to proceed to the establishment of the contractor and inspect the work while in course of construction. This letter passes through the routine of letters as heretofore cited. Upon his return the agent submits a report, in writing, of the state of the work. Should the report reveal any deviations from the requirements of the Department a second inspection is made at the factory before shipment to the building is permitted. Otherwise, at the proper time, the contractor is notified to ship to building and advise the Department of date of shipment. Upon receipt of this advice an agent is sent to the building to finally inspect the work. A written report of such inspection submitted to the Department and reaches this division, through the mail room, as stated of other communications, and is filed. Upon the presentation of contractor's bill this report is the basis of payment.

Diagrams of the rooms in the building requiring carpet, as reported by the agent who visited the building, are prepared by the draftsman from the building plans. A letter is written to the storekeeper of this Department, instructing him to deliver to the contractor for making carpet the necessary number of yards of carpet and carpet lining covered by said diagrams. A letter is written to the contractor, directing him to receive from the storekeeper, and cut, sew, and bale the carpet, and to make on each diagram the quantity used. A letter is also written to the Supervising Architect directing him to have the floors of the rooms, for which carpet is to be provided, stained as required by Department regulations. These letters take the usual course of correspondence. When the carpet is made the contractor returns the diagram to the general book-keeper of this division, who, with the storekeeper of the Department, proceeds to the carpet-room and verifies, by actual measurement, the dimension as stated on the diagrams. The carpet is then baled by the contractor and delivered to the storekeeper. The storekeeper delivers the carpet to the shipper, taking a receipt therefor, and advises the principal clerk of the date of shipment. A letter is then written by the general book-keeper, advising the custodian of the shipment of the carpet and inclosing a form of receipt for the same, and also authorizing the incurrence of expense of freight, drayage, and laying the carpet, if necessary. This letter takes the usual course, but the press copy is handled by both the general book-keeper

and the authorization clerk, who make the necessary entries of the transactions on their books. In course of business the receipt referred to is returned to the Department, and, reaching this division through the mail room, is filed with the office records.

In addition to the foregoing items, in connection with the equipment of a public building, contracts are made through this division, by public advertisement, in the manner stated, for all annual supplies, such as gas, water, fuel, ice, and miscellaneous articles required by the janitor and engineer for the proper care thereof. In addition, an account is opened by the property clerk, and all articles, with the date of purchase and cost, is charged against the building, as well as the room in which each article is located.

The routine of payment of the expenses alluded to is as follows:

Blank forms of voucher, in duplicate, are supplied by this Department to the contractors. The bill is stated thereon and forwarded to the custodian of the building to which the articles are supplied. The custodian certifies thereon that the articles have been received, and transmits the voucher to the Department, where it comes to this division from the mail room. The division messenger stamps on both the original and duplicate the date of receipt; through the hands of the assistant superintendent and principal clerk it goes to the desk of the authorization clerk. This clerk compares the voucher with the entry on his books, satisfies himself that the final inspection of the work was satisfactory, writes on the same the date of authority for the work, initials it, and detaching the duplicate, which he retains, passes the original to the general book-keeper. The general book-keeper examines the voucher, and attests thereon with his initials that the same is correct, and returns it to the authorization clerk, who passes it to the principal clerk. The principal clerk examines and initials it, as does the assistant superintendent, and it is sent by messenger to the desk of the chief clerk of the Department. It is initialed by the chief clerk and goes to the Assistant Secretary for approval for payment. It is returned to this division through the mail room. Upon receipt of the approved voucher a messenger brings to the division the check-book of the disbursing clerk, and the draft clerk writes out a check covering the same. The date, place of payment, and number of this check is written on both the original and duplicate voucher. The original voucher is then sent with the check-book to the disbursing clerk. The disbursing clerk signs and returns the check to this division. The draft clerk then writes a letter, transmitting the check to the party of interest. This letter is initialed by the assistant superintendent, signed by the chief clerk, press copied by the messenger, and put up for mail by the draft clerk, and carried to the mail room by the messenger.

---

#### SUPERINTENDENT OF BUILDING.

TREASURY DEPARTMENT,  
OFFICE OF SUPERINTENDENT OF BUILDING,  
Washington, D. C., April 13, 1887.

SIR: I have the honor to submit herewith a response to the interrogatories contained in the communications of Hon. F. M. Cockrell, chairman Senate Select Committee, dated March, 13 and 18, 1887, and referred to this division March 29, 1887.

Owing to the closely-connected routine of business and the impracticability of keeping records of a nature that would enable compilation of statistics, replies to several of the queries have had to be omitted.

Respectfully,

JOHN H. WALSH,  
Assistant Superintendent.

Mr. E. B. YOUMANS,  
Chief Clerk, Treasury Department.

---

*Detailed statement showing amount and character of business received and transacted in the office of the chief clerk and assistant superintendent of the Treasury Department from July 1, 1883, to February 28, 1887.*

*Detailed statement showing in consecutive order the various steps taken by a requisition; the principal item of business transacted in the contingent expense division of the office of chief clerk and assistant superintendent, Treasury Department, from its inception to the final disposition thereof.*

A Bureau officer, desiring to accommodate the wants of his office, signs a requisition upon the chief clerk and forwards it to the assistant superintendent, where the date of its receipt is stamped upon it. It then becomes the duty of the assistant superintendent



to inquire into the necessity for the article requested. If found to be absolutely necessary, the requisition is sent to the storekeeper, who, if the goods called for are "in stock," marks, for the information of the chief clerk, the cost thereof upon it, and if not in stock that fact is indorsed. The requisition is then returned to the assistant superintendent, who places upon it his initials and forwards it to the chief clerk for his approval. If approved and the goods are in stock, the requisition is sent to the storekeeper, the goods delivered, and the requisition receipted and filed for future reference. If the goods are not in stock the assistant superintendent prepares for the signature of the Secretary of the Treasury an advertisement inviting bids for the article required, and the same is published in six newspapers in the District of Columbia. The bids received in response to the advertisement are opened on the day and at the time mentioned by a committee appointed for that purpose, and the bid of the lowest responsible bidder accepted. An order for the article is then signed by the Secretary of the Treasury and mailed to the accepted bidder, together with a voucher and duplicate, upon which the account is stated. The goods ordered and voucher are delivered to the storekeeper, who, if the goods are accepted, marks the voucher accordingly, delivers the goods, taking a receipt therefor as in the former instance, and transmits the voucher to the book-keeper, whose duty it is to examine it and ascertain if the amount charged is in accordance with the accepted proposal, and that the voucher is properly receipted and otherwise in due form. If found to be correct, the voucher is by him completed by the entry of the subhead of the appropriation from which the same is payable, and then sent to the Secretary of the Treasury for his approval. It is first received by the chief clerk, who certifies that the price charged is just and proper. Upon the approval of the Secretary it is returned to the book-keeper, who charges the amount thereof against the proper appropriation and forwards it to the disbursing clerk for payment. If the voucher is paid the amount in cash, it is marked "paid at counter." If by check, the check is sent to the book-keeper, who mails it with a letter of advice to the proper party.

## DIVISION OF CONTINGENT EXPENSES.

The following is a statement of business received, transacted, and disposed of in the division of contingent expenses:

Character of business.	1884.	1885.	1886.	1887 (to Feb. 28).
<b>Received, transacted, and disposed of:</b>				
Letters received, indexed, and filed .....	844	764	627	425
Miscellaneous letters written .....	637	590	803	589
Check-letters written .....	480	840	672	511
Orders for purchase of supplies written .....	968	686	1,572	915
Short bids written .....	360	280	237	32
Requisitions disposed of .....	3,518	3,914	4,596	857
<b>Vouchers passed :*</b>				
Binding, &c .....	240	241	237	144
Investigation of accounts, &c .....	47	52	56	4
Freight, &c .....	110	85	80	43
Rent .....	41	41	49	26
Horses and wagons .....	114	105	120	32
Ice .....	48	39	32	10
File-holders .....	91	70	85	15
Fuel .....	50	43	55	32
Gas .....	42	43	45	32
Carpets, &c .....	70	68	70	49
Furniture .....	174	152	170	64
Miscellaneous .....	314	281	361	225
<b>Total .....</b>	<b>1,340</b>	<b>1,220</b>	<b>1,360</b>	<b>676</b>

\* The items under this head are included in the appropriation, "Contingent expenses, Treasury Department," as "Accounts kept," an itemized report of which is annually transmitted to Congress.

In the above statement actual figures are given, it being impracticable, on account of the work involved, to average the work by months. Statement is made according to fiscal years.

The following statement shows the number and attendance of employes in the division of contingent expenses:

Months.	1884.	1885.	1886.	1887.
July .....	2	2	<sup>1</sup> / <sub>2</sub>	<sup>2</sup> / <sub>2</sub>
August .....	2	2	<sup>2</sup> / <sub>2</sub>	<sup>4</sup> / <sub>2</sub>
September .....	2	2	<sup>2</sup> / <sub>2</sub>	1
October .....	2	2	2	( <sup>5</sup> / <sub>2</sub> )
November .....	2	2	<sup>2</sup> / <sub>2</sub>	2
December .....	2	2	2	( <sup>7</sup> / <sub>2</sub> )
January .....	2	2	2	<sup>8</sup> / <sub>2</sub>
February .....	<sup>2</sup> / <sub>2</sub>	<sup>1</sup> / <sub>2</sub>	2	<sup>8</sup> / <sub>2</sub>
March .....	2	2	2	.....
April .....	<sup>2</sup> / <sub>2</sub>	2	2	.....
May .....	2	<sup>2</sup> / <sub>2</sub>	<sup>10</sup> / <sub>2</sub>	.....
June .....	2	2	2	.....

<sup>1</sup> 1 absent 5 days.

<sup>2</sup> 1 absent 3 days; 1 absent 2 days.

<sup>3</sup> 1 absent 12 days.

<sup>4</sup> 1 absent 13 days; 1 absent 3 days.

<sup>5</sup> 1 absent 4 days.

<sup>6</sup> 1 to Oct. 10; 2 from Oct. 11.

<sup>7</sup> 2 to Dec. 15; 3 from Dec. 16.

<sup>8</sup> 1 sick entire month.

<sup>9</sup> 1 absent 80 days.

<sup>10</sup> 1 absent 11 days.

#### PUBLIC BUILDINGS DIVISION.

The following is a statement of business received, transacted, and disposed of in the public buildings division:

Character of business.	1884.	1885.	1886.	1887 (to Feb. 28).
Letters received .....	6,693	6,294	7,763	7,179
Letters sent .....	4,424	4,649	6,072	5,472
Vouchers passed .....	4,172	5,014	5,214	3,973
Checks written .....	3,755	4,512	4,692	3,550
Check-letters sent .....	2,505	3,204	3,703	2,038
Drawings prepared .....	561	463	57	591
Buildings furnished .....	8	6	2	10

The following statement shows the number of employes in the public buildings division:

Months.	1884.*	1885.*	1886.*	1887.*
July .....	11	13	15	15
August .....	11	13	15	15
September .....	11	13	15	15
October .....	11	13	15	15
November .....	11	13	15	15
December .....	11	13	15	15
January .....	11	13	15	15
February .....	11	13	15	15
March .....	11	13	15	.....
April .....	11	13	15	.....
May .....	11	13	15	.....
June .....	11	13	15	.....

\* Each employe absent 30 days on leave.

In the above statements actual figures are given, it being impracticable, on account of the work involved, to average the work by months.

#### STOREROOM.

The following statement shows the amount of business received, transacted, and disposed of in the storeroom:

Character of business.	1884.	1885.	1886.	1887 (to Feb. 28).
Requisitions filled .....	2,675	2,682	2,905	2,607
Ice weighed and delivered .....	825,545	887,857	843,890	700,773
Towels laundered and delivered .....	200,000	200,000	200,000	158,668
Vouchers passed .....	968	686	1,111	817
Carpets, border and lining, measured and laid .....	.....	.....	16,843	21,926
Packages, received or shipped .....	.....	.....	1,272	3,100
Forage weighed .....	.....	.....	54,337	69,025
File-holders delivered .....	.....	.....	.....	28,484

The following statement shows the number of employes and attendance in the store-room :

Months.	1884.*	1885.*	1886.*	1887.†
July .....	3	3	3	5
August .....	3	3	3	5
September .....	3	3	3	5
October .....	3	3	3	5
November .....	3	3	4	5
December .....	3	3	4	5
January .....	3	3	4	5
February .....	3	3	4	5
March .....	3	3	4	5
April .....	3	3	4	5
May .....	3	3	4	5
June .....	3	3	4	5

\* Each employe absent 30 days on leave.

† Each employe absent 30 days on leave except storekeeper.

In the above statements actual figures are given, it being impracticable, on account of the work involved, to average the work by months.

A vast amount of work, in addition to the above, is performed in this branch, but being of such a miscellaneous nature, it would necessitate the employment of additional help, if a record of it and the amount thereof performed by each employe were kept.

#### ADDITIONAL EMPLOYEES.

The following is a statement of additional employes in the Treasury Department :

Branch and number.	Salary.	Average time devoted to business.
<b>Engineers, from July 1, 1887, to February 28, 1887:</b>		
1 engineer .....	\$1,400 00	313 days in each year, less 30 days' leave, of which each avails himself.
1 assistant engineer .....	1,000 00	
2 assistant engineers .....	720 00	
1 machinist and gas-fitter .....	1,200 00	
3 firemen .....	720 00	
5 firemen .....	660 00	26 days in each month. Provision for the pay of these men is made only for the "time actually employed," hence none are allowed leave of absence with pay.
1 coal-passer .....	500 00	
<b>Cabinet shop:</b>		
1 foreman .....	5 00	26 days in each month. Provision for the pay of these men is made only for the "time actually employed," hence none are allowed leave of absence with pay.
1 draftsman .....	4 00	
1 cabinet-maker .....	3 50	
12 cabinet-makers .....	3 00	
1 cabinet-maker .....	2 00	313 days in each year, less 30 days' leave
<b>Laboring force—stables and gardens, and waste-paper room:</b>		
1 foreman .....	1,000 00	
1 skilled laborer (male) .....	840 00	
3 skilled laborers (male) .....	720 00	
26 laborers .....	660 00	313 days in each year, less 30 days' leave
10 laborers .....	500 00	
3 laborers .....	360 00	
<b>Charwomen, 80 .....</b>	240 00	313 days in each year less 30 days' leave; employed from 4 p. m. to about 6.30 p. m.
<b>Elevator conductors, 3 .....</b>	720 00	
<b>Repair shop:</b>		
3 plumbers .....	3 50	26 days in each month, and are paid only for time engaged.
3 carpenters .....	3 00	
1 carpenter's helper .....	2 50	
1 plumber's helper .....	2 50	
1 painter .....	2 50	
1 laborer .....	2 00	

The duties of employes of the engineer branch are the care of heating apparatus, engines, boilers, clocks, elevators, electrical bells, &c., which is sufficient to keep them busy all the time.

The employes in the cabinet shop are continually engaged in manufacturing some of the articles of furniture required for use of the Department, and making such repairs to furniture as may be necessary.

Laborers are engaged in a variety of duties, handling freight, taking up carpets, moving furniture, and keeping the approaches to the building in a suitable condition; the care of horses, carriages, wagons, and harness used in connection with the public

service; the care of and beautifying the gardens and lawns around the building; and the selection and grading of accumulated waste paper.

The charwomen are engaged in cleaning the interior of building.

Employés of the repair shop are engaged in making necessary repairs and alterations to Treasury building, paid from appropriation, "Annual repairs, Treasury building," connected with office of chief clerk since November 7, 1885.

It will be seen that from the nature of the foregoing work it is impossible to keep a record of the amount thereof performed by each employé.

#### APPOINTMENT DIVISION.

WASHINGTON, D. C., June 27, 1887.

SIR: In compliance with the requests of March 16th and March 18th of the current year, made by the Hon. F. M. Cockrell, as chairman of the Select Committee of the United States Senate, appointed in pursuance of the resolution of the Senate, adopted March 3, 1887, "to inquire into and examine the methods of business and work in the Executive Departments of the Government, the time and attention devoted to the operation thereof by the persons employed therein, and generally to inquire into and report to the Senate the causes of delay in transacting the public business said to exist in some of the Departments," I have the honor to submit herewith a detailed statement of the manner of conducting that portion of the public business of this Department, which, under its rules and regulations, appertains to the appointment division of your office.

All official communications which are to be sent to the appointment division are first received in the division of mail and files, duly examined, briefed, and recorded. Upon their reception in the appointment division they are stamped with a date.

The appointment division as organized is on a basis of the association of similar public business, and is composed of five principal subdivisions.

As soon as the mail is properly stamped, the chief and his assistant carefully read and assort the various papers received and, after making the necessary directions on them, place them in the hands of the principal clerks for proper action.

There is—

(1) A subdivision which has charge of the custodian's force in public buildings and incidental expenses.

(2) A subdivision which attends to all matters in relation to the departmental service.

(3) A subdivision which has charge of all matters of appointment relating to the customs service.

(4) A subdivision for the conduct of matters of appointment relating to the Internal Revenue Service, Life-Saving Service, Light-House Service, and the Marine-Hospital Service.

(5) A subdivision in which is placed all matters of appointment relating to the sub-treasuries and the service under the supervision of the Inspector-General of Steam Vessels. This clerk has also the examination and checking of customs estimates which are made at certain periods for funds to pay for expenses of collecting the revenue from customs.

Every subdivision is required to keep strictly within the confines of the laws, rule, and regulations which apply to the subject-matters under its superintendence.

As to what the accomplishment of a specific item of public business involves in the way of clerical service, the following descriptions will suffice to show:

A Presidential appointment requires the briefing of all letters of recommendation of or charges against the incumbent of and any and all applicants for a specific office, a nomination when the United States Senate is in session, a commission, a letter-press copy, a record copy, and the posting of the necessary facts in relation to the appointment in the proper records.

A departmental appointment involves generally an examination of letters of recommendation or certification, and examination of the records to see whether a vacancy exists, the writing of a letter of appointment, the making of a letter-press copy, a record copy, a notification to the party to appear to have the necessary oath duly administered; seeing that the appointee makes the prescribed historical statement, the posting of his name, salary, and office, the recording of the biographical history of the incumbent, and finally, the filing of the papers in the case with the action of the Department duly noted thereon.

A pay-roll makes necessary an examination of the records, for the purpose of certifying to the disbursing officers whether the sum placed opposite the name of each employé is due him by virtue of his appointment and the performance of duty.

An estimate requires an examination of the records of the Department to see that each item it contains has been duly authorized by the Secretary. A requisition is then prepared covering the amounts authorized, and a warrant is issued for the sum covered by it. A letter-press copy is taken of all requisitions.

There is also kept in this division an account of all expenditures authorized to be paid from the appropriation "For expenses collecting the revenue from customs."

Civil service appointments:

Each civil service appointment requires the writing of five letters—

(1) A letter to the Civil Service Commission requesting the certification of four names.

(2) A letter of appointment after the choice has been made.

(3) A notification to the Civil Service Commission of the party chosen.

(4) A letter of notification to the party appointed to appear, take the prescribed oath, and enter on duty.

(5) A letter notifying the Civil Service Commission of the permanent appointment of the party chosen, after the probationary period of six months has been satisfactorily passed.

A reference is made by indorsement upon the back of the document to be referred. An entry is then made in the reference book of the office or officer to whom the subject-matter is referred, and it is then indexed under one or more heads, so as to afford easy access to the action taken.

A time report, when received, is carefully examined and all absences duly noted in the absence record of the division. From this account can be readily seen at a glance the actual absence of any clerk or employé of the Department. This account forms the basis upon which all requests for leave are considered.

The recording of the letters written in the division requires good, legible penmanship. After the letters are recorded they are carefully compared with the originals, and mistakes, if any, are corrected. All the mail of the division, before being sent forward for official signature, is examined and checked by the chief.

It is of great importance to the force employed in the division that all appointments or authorizations shall be in strict compliance with laws, rules, and regulations, both in view of the proper conduct of the civil service and for the reason that any appointment, even if made through inadvertence, without any appropriation to pay the compensation of the employé, would cause such payment by the disbursing officer to be rejected in his accounts, and the expense would ultimately fall upon the division of appointments.

In this division is required the highest condition of confidence and trustworthiness among its employés. Should there be any failure in this regard, without being able to locate the lapse, all may be placed under the ban of suspicion, and the chief of the division seriously embarrassed in his successful prosecution of the work intrusted to his supervision.

The foregoing is a succinct statement of the methods of conducting the business referred to, and the data is now placed before you in the belief that it will afford to you and the honorable chairman of the Select Committee of the United States Senate a clear conception of the matter.

Respectfully, yours,

EUGENE HIGGINS,  
*Chief Appointment Division.*

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



The following is a statement in detail of business in the appointment division of the office of the Secretary, for the fiscal years 1884, 1885, 1886, and 1887:

Character of business.	Received, &c., during the fiscal year 1884.	Transacted and disposed of during the fiscal year 1884.	Received, &c., during the fiscal year 1885.	Transacted and disposed of during the fiscal year 1885.	Received, &c., during the fiscal year 1886.	Transacted and disposed of during the fiscal year 1886.	Received, &c., during the fiscal year 1887 (to Mar. 1).	Transacted and disposed of during the fiscal year 1887 (to Mar. 1).
Communications received.....	16,950	16,950	26,692	26,692	30,966	30,966	15,042	15,042
Communications written, press copied, and recorded.....	12,602	12,602	14,584	14,584	20,505	20,505	10,864	10,864
Pay-rolls received and examined...	4,437	4,437	4,520	4,520	4,449	4,449	2,985	2,985
Presidential nominations received and commissions written.....	109	109	151	151	243	242	94	94
Expenditures and appointments posted.....	29,827	29,827	40,305	40,305	44,807	44,807	25,042	25,042
Customs estimates received, examined, and requisitions issued.....	1,134	1,134	1,113	1,113	1,252	1,252	727	727
Letters and papers indexed.....	27,739	27,739	34,574	34,574	45,833	45,833	26,047	26,047
References made and recorded.....	2,426	2,426	5,255	5,255	4,580	4,580	4,225	4,225
Time reports examined and recorded.....	1,236	1,236	1,269	1,269	1,272	1,272	970	970
Work reports received and examined.....	72	72	72	72	171	171	135	135
Total.....	96,532	96,532	128,535	128,535	154,078	154,078	86,131	86,131

The following statement shows the average amount and character of business performed, transacted, and disposed of in the appointment division of the office of the Secretary, with average number of employes during the time specified:

Months.	1884.		1885.		1886.		1887.	
	Average amount.	Average employes.	Average amount.	Average employes.	Average amount.	Average employes.	Average amount.	Average employes.
July.....	8,564	17½	11,492	14½	13,707	17	11,630	16½
August.....	7,768	16½	10,463	15	13,185	16½	11,047	15½
September.....	8,046	17	10,144	14	13,613	16½	10,749	16
October.....	8,147	16	10,101	13½	12,813	16	10,597	16½
November.....	8,108	14½	9,697	11	12,580	16	10,296	15½
December.....	8,146	16	9,982	14½	12,721	15½	10,745	15½
January.....	8,090	18½	10,917	15	12,273	15½	10,627	15½
February.....	7,836	18	11,993	14½	11,996	15½	10,440	15½
March.....	8,043	19	10,060	14½	12,415	17	.....	.....
April.....	7,881	18	10,886	14½	12,762	16	.....	.....
May.....	8,085	19	11,132	14	12,496	16½	.....	.....
June.....	7,818	17	11,668	14½	13,517	16½	.....	.....
Total averages.....	8,044	17	10,711	14	12,840	16	10,766	16

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the appointment division of the office of the Secretary, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employé present for the greatest number of days, and by the employé present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with half hour at noon for lunch. Time to be devoted to business 6½ hours daily.

Years.	Days Department open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employes.	Average number of days worked.	Hours employed daily.	Most days worked by employé.	Least days worked by employé.
1884.....	305½	4,722½	0	4,722½	17	278	h. m.	303½	245½
1885.....	302½	3,829	0	3,829	14	273½	6 28	299½	224½
1886.....	305	4,605	0	4,605	16	288	6 42	303	284
1887 (to March 1).....	201	2,867	0	2,867	16	179	6 20	190	150

## DIVISION OF WARRANTS, ESTIMATES, AND APPROPRIATIONS.

TREASURY DEPARTMENT, *July 1, 1887.*

SIR: In compliance with the request of March 18 last, from Hon. F. M. Cockrell, chairman of the Select Committee of the Senate, appointed in pursuance of the resolution of the Senate adopted March 3, 1887, "To inquire into and examine the methods of business and work in the Executive Departments of the Government, the time and attention devoted to the operations thereof by the persons employed therein, and generally to inquire into and report to the Senate the causes of the delay in transacting the public business said to exist in some of the Departments," I have the honor to submit herewith a statement showing in detail the amount and character of the business received and transacted in the division of warrants, estimates, and appropriations during the fiscal years ended June 30, 1884, 1885, and 1886, and for eight months of the fiscal year 1887.

The general duties pertaining to the division may briefly be stated as follows: The issuing of warrants in payment of accounts and claims certified by the several accounting officers of the Department to be due from the Government; warrants for advances of money to disbursing officers, agents, and others on requisitions on the Department by competent authority; also warrants for covering into the Treasury all moneys received from the various sources of revenue, and for all moneys in the hands of disbursing officers and others not required for disbursement and repaid by them to the credit of the appropriations from which they were originally drawn; the preparation and issue of warrants based upon appropriations annually made by Congress (copies of which are furnished to the accounting officers and to the several Departments of the Government) authorizing the opening of accounts on the books of the Department under titles designated therein, from which alone the moneys so appropriated are authorized to be drawn; the compilation and publication in book form of the estimates of appropriations annually submitted to Congress, and of the miscellaneous supplemental estimates; the several reports of claims allowed by the accounting officers, and the estimates of deficiencies in appropriations, which are also annually submitted to Congress; the preparation and publication of the digest of appropriations made at each session of Congress; the preparation of the daily, monthly, quarterly, and annual statements of receipts and expenditures by departments and by appropriations, and of the public debt statement; recording all matters pertaining to the Government sinking-fund, and the interest and sinking-fund accounts of the various Pacific railroads; the issuing of orders for transportation over the Pacific railroads of officers and agents of the Department traveling on official business; the receipt and reference to the accounting officers for settlement of bills for services of every description performed for all departments of the Government by the several subsidized Pacific railroads; keeping a record of attorneys and agents authorized to practice before the Treasury Department and its Bureaus; preparing varied statistical information and tabulated statements for the use of Congress, and the tables accompanying the annual report of the Secretary; correspondence with Congress and its several committees, and with the several Departments and others upon matters relating to estimates, appropriations, expenditures, and claims; and generally the conduct of all business in any manner connected with the foregoing.

All accounts, under appropriations authorized by Congress, have their origin in this division, of which there are at present about 4,300 upon its books. The receipts of money in the Treasury also are covered by warrants originating in this division, and are classified so as to show the specific source from which each item is derived.

Familiarity with these accounts, as well as care, is of the utmost importance on the part of those intrusted with the work, as upon the accuracy of their labor in preparing the warrants, which alone indicate the proper titles under which the accounts are to be opened on the books of the Secretary, the First Comptroller and the Register, depend, in a large measure, the certainty and reliability of the accounts of the entire receipts and expenditures of the Government.

The receipts, appropriations, and expenditures of the Government are of diversified character, and the papers, accounts, and books connected therewith, and the work thereon, voluminous. The receipts are covered into the Treasury and divided under the heads of Customs, Internal revenues, Sales of public lands, and Miscellaneous. The appropriations and expenditures are classified under the heads of Treasury, State, War, Navy, Interior, Post-Office, Department of Justice, Department of Agriculture, Pensions, Public Debt, and under various subdivisions of Congress and the several Departments for the miscellaneous expenses thereof. The employes in this division engaged upon the work, are the chief of the division, the assistant chief of the division, the estimate and digest clerk, one clerk of letters received, requisitions received, recorded, and paid, and warrants indexed, upon a system affording ready answer to daily inquiries of amounts paid and to whom; six clerks preparing the different classes of warrants for the receipt and payment of moneys, copying papers, and recording letters sent; one clerk upon the registers of receipts of money and the repayment of

money from civil sources into the Treasury; three clerks upon appropriation day-books, registering warrants for the payment of money by date, number, class, name, appropriation from which drawn, and amount, and registering warrants for the repayment of money on account of War, Navy, and Interior expenditures; three book-keepers, who prepare appropriation warrants, keep ledger accounts of the several classes of appropriations assigned to them; two clerks upon miscellaneous work of receipts and expenditures of back years, keeping records of attorneys accepted, addressing envelopes, and mailing public debt statements, and two messengers; making in all a total force at present of twenty-one employés.

The following is presented as an illustration of the methods of transacting some of the principal items of business:

(1) Requisitions for money from the several Departments, or from the accounting officers upon reaching this division, are first stamped with date of receipt; they are then recorded by class, number, date of receipt, and amount, in a book kept for that purpose; the appropriations upon which these requisitions are drawn are then examined, and if found available for the purpose specified in the requisition, the warrants are issued and recorded in registers by date, number, name, title of appropriation and amount, a separate register being kept of each class; the name of the payee, with number, date, and amount of warrant is then indexed, and the number and date of warrant entered against the requisition in the register in which it was first recorded; the warrant is then carefully examined by the assistant chief of the division and compared with the requisition, and, if found to agree in every particular, is then passed over to the chief of the division, who, upon satisfying himself that it is based upon a valid requisition and is properly drawn, places his initials upon it and presents it for the signature of the Secretary or Assistant Secretary, the former signing all warrants for advances of money to disbursing officers, and the latter all warrants issued on settlements made by the accounting officers.

(2) From the laws passed each year by Congress a digest of the appropriations contained therein is prepared in this division. Ledger accounts are also opened under each head of appropriation entitled to be drawn against during the year, and against them are charged from time to time the amounts paid by warrants. The appropriation accounts are created by the issuing of appropriation warrants by the Secretary carrying upon the books of the Department under their respective titles the amount appropriated by law, thus furnishing to the heads of Departments exact information as to the amounts available for the various objects of expenditure in their respective Departments, and to the accounting officers the titles of appropriations from which expenditures are authorized, and other data necessary to pass upon the yearly accounts and settlements. The balances remaining to the credit of these appropriations at the end of the fiscal year for which they were made are, under the law, continued for two years, when, with certain exceptions specified in the law, they are carried to the surplus fund by an appropriation warrant.

(3) The revenue of the Government from customs, internal revenue, sales of public lands, and from miscellaneous sources, is covered into the Treasury as follows:

When deposited with the Treasurer of the United States, the assistant treasurers of the United States, or designated depositaries, by the officer making the collection, duplicate certificates of deposit are issued, one of which is retained by the depositor and the original forwarded to the Secretary of the Treasury. Upon receipt of said certificate it is taken up by the division of public moneys of the Secretary's Office and compared with the weekly transcript of deposits. Lists are then made of the deposits, showing in each case the amount of money deposited, on what account received, by whom and where deposited and date thereof, which is forwarded to this division; a warrant is then issued, based upon this list, covering the money into the Treasury. The warrant is issued in the name of the depositor to pay to the Treasurer United States the money involved, and gives full data as to the character of the money received and place and date of deposit, and is the authority for the accounting officers to credit the depositor in his revenue accounts, and for the Register in the preparation of the detailed receipts of the Government. The warrant is registered in this division and sent to division of public moneys to be checked back against the register of deposits; upon its return to this division it is checked by the chief and then presented to the Assistant Secretary for his signature.

Respectfully, yours,

W. F. MACLENNAN,  
*Chief of Division of Warrants, Estimates, and Appropriations.*

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



The following is a statement of work performed in the division of warrants, estimates and appropriations, office of Secretary of the Treasury :

	Fiscal year 1884.	Fiscal year 1885.	Fiscal year 1886.	Fiscal year 1887 (to Mar. 1, 1887).
Clerical force employed, including chief, assistant chief, clerks, copyists, and messengers (average) .....	22½	23½	22½	22
<b>Appropriation warrants:</b>				
Number written and recorded (issued in triplicate) .....	149	201	119	51
Registry, number of pages 45 lines each .....	177	154	102	47
<b>Pay and repay warrants:</b>				
Number written and recorded .....	50,632	53,456	41,490	45,266
Registry, number of pages 45 lines each .....	1,780	1,788	1,586	1,460
<b>Revenue covering warrants:</b>				
Number written and recorded .....	14,133	14,895	13,756	6,774
Registry, number of pages 50 lines each .....	381	410	365	190
<b>Surplus fund warrants:</b>				
Number written and recorded (issued in triplicate) .....	8	8	8	.....
Registry, number of pages 45 lines each .....	29	29	29	.....
<b>Record of payments to individuals:</b>				
Number indexed .....	63,529	67,691	66,748	74,309
Registry, number of pages 37 lines each .....	1,717	1,829	1,806	2,008
<b>War, Navy, and Interior requisitions received:</b>				
Registered by date of issue, date of receipt, number and amount, with number, date, and amount of warrant issued on each number .....	14,087	18,259	14,366	14,671
Registry, number of pages 55 lines each .....	265	332	261	267
<b>Register of proceeds of Government property:</b>				
Number of warrants recorded .....	1,102	1,037	1,035	540
Registry, number of pages 45 lines each .....	31	23	23	12
<b>Register of lists of deposit, War, Navy, and Interior Departments:</b>				
Number of lists recorded .....	1,922	2,072	2,288	1,551
Registry, number of pages 90 lines each .....	75	93	85	53
<b>Letters received and acted upon:</b>				
Number .....	2,429	2,606	2,489	2,125
Registry, number of pages 35 lines each .....	299	347	361	237
<b>Letters sent:</b>				
Number written .....	1,199	838	934	621
Registry, number of pages 37 lines each .....	410	430	544	342
<b>Attorneys and agents:</b>				
Number of applications for enrollment to practice before Treasury Department received and acted upon .....	.....	.....	1,536	732
Number of circulars of instruction sent to attorneys .....	.....	.....	1,536	732
Number of notifications of admission to practice sent to attorneys .....	.....	.....	1,536	648
Number of schedules of notification of enrollment sent to accounting officers .....	.....	.....	627	286
—average of 25 names to a schedule .....	.....	.....	.....	153
Number of pages of record book copied — average of 13 names to a page .....	.....	.....	.....	198
Number of circulars written each year, disbarment of attorneys .....	358	275	154	.....
<b>Public debt statement: Prepared, enveloped, and mailed (3,000 monthly) .....</b>	36,000	36,000	36,000	24,000
<b>Transportation orders over Pacific railroads:</b>				
Number issued .....	212	211	311	140
<b>Preparation and publication of:</b>				
Annual book of estimates .....	.....	.....	.....	.....
Annual deficiency estimates .....	.....	.....	.....	.....
Annual claims estimates .....	.....	.....	.....	.....
Annual miscellaneous supplemental estimates .....	.....	.....	.....	.....
Annual digest of appropriations .....	.....	.....	.....	.....
Annual receipts and expenditures by Departments, and appropriations .....	.....	.....	.....	.....

[Note by Committee: The words "amounts involved" and the many figures representing the same omitted from printing.]

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the warrant division of the office of the Secretary of the Treasury, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employé present for the greatest number of days and by the employé present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with half-hour at noon for lunch. Time to be devoted to business  $6\frac{1}{2}$  hours daily.

Years.	Days Department open.	Leave of absence out.	Days worked in person.	Days worked by proxy.	Total days worked.	Average number of employes.	Average number of days worked.	Average hours employed for each day paid.	Most days worked by employé.	Least days worked by employé.
1884.....	365 $\frac{1}{2}$	279	5,848	.....	5,848	22 $\frac{1}{2}$	258	h. 6 m. 1	201 $\frac{1}{2}$	133 $\frac{1}{2}$
1885.....	362 $\frac{1}{2}$	276	6,286	19	6,305	23 $\frac{1}{2}$	268 $\frac{1}{2}$	5 19	235 $\frac{1}{2}$	222 $\frac{1}{2}$
1886.....	365	279	5,780	247	6,027	22 $\frac{1}{2}$	272	6 20	278	250
1887.....	201	184	3,745	119	3,864	22	175 $\frac{1}{2}$	6 11	193	120

## DIVISION OF PUBLIC MONEYS.

TREASURY DEPARTMENT, OFFICE OF THE SECRETARY,  
Washington, D. C., April 7, 1887.

SIR: In compliance with the instructions contained in your indorsement, dated 26th ultimo, upon copy of communication from Hon. F. M. Cockrell, I have the honor to submit the following report, with accompanying table, showing the amount of work done in the division of public moneys, Secretary's office, during the fiscal years 1884, 1885, 1886, and to March 1, 1887.

The duties of this division comprise the receipt of transcripts of the Treasurer's general account with all sub-treasury officers and national bank depositaries, and the journalizing of all receipts reported therein; the receipt and journalizing of all certificates of deposits for all receipts into the Treasury, whether deposited by public officers or private individuals; the receipt and journalizing of money returns rendered to the Secretary of the Treasury by public officers engaged in the receipt and collection of revenue; the comparison and verification of these returns and certificates with the amounts reported by the sub-treasury officers and national bank depositaries, the depositor being a check upon the depositary; the classification of receipts deposited and the preparation of lists thereof on which to issue covering warrants; the business pertaining to designation of national bank depositaries and fixing amount of security thereof; instructions to United States disbursing officers and to public officers concerning deposits; the keeping of the Secretary's special-deposit accounts on account of officers of compromise under sections 3229 and 3469, Revised Statutes of the United States; the supervision of payments from appropriations "contingent expenses independent treasury," "salaries special agents independent treasury," "transportation silver coin," "recoining gold and silver coins;" the business pertaining to the issue of duplicate checks under sections 3646 and 3647, Revised Statutes of the United States, and pertaining to outstanding liabilities under sections 306 to 310, Revised Statutes of the United States, and the voluminous correspondence arising from these several duties.

There are no two clerks in this division engaged on the same work. The work of each desk is independent of any other; usually one is a check upon the other. It is not practicable, therefore, to make a comparison showing which employé did the most and which the least work. The business is almost entirely current, and is disposed of at stated periods, the only delay being occasioned by non-receipt of certificates or returns, or by want of information concerning deposits necessitating correspondence with the several public officers interested.

I also inclose description of the principal business assigned to one of the desks in this division, showing the character of work done.

Respectfully yours,

E. B. DASKAM,  
Chief of Division of Public Moneys.

The SECRETARY OF THE TREASURY.

## OUTSTANDING LIABILITIES.

At the termination of each fiscal year all United States disbursing officers are required by section 310, Revised Statutes, to report to the Secretary of the Treasury a full description of all checks drawn by them, which have for three years or more remained outstanding and unpaid. Upon receipt of such reports the depositaries upon which the checks are drawn are directed, in a letter written by the clerk in charge of the desk, checked by the chief of division, and signed by the Assistant Secretary, to deposit the amounts of such checks to the credit of the Treasurer of the United States on account of appropriation "outstanding liabilities"—fully describing the checks on the certificates of deposit—and the amounts are covered into the Treasury to the credit of that appropriation and to the personal credit of the payees of the checks, to await proper claims for their payment. A full description of such checks is entered upon a record book kept for the purpose.

It is also the duty of United States depositaries, at the end of each fiscal year, to report to the Secretary of the Treasury all balances which have remained to the credit of United States disbursing officers unchanged on their books for three years or more. Upon receipt of such reports the heads of the Departments and Bureaus, to which the disbursing officers respectively pertain, are requested, in a letter written by the clerk in charge of the desk, checked by the chief of division, and signed by the Assistant Secretary, to inform the Secretary of the Treasury to what appropriation such balances belong; whether such balances, or any part of them, are represented by outstanding checks, and, if so, to cause a full description of such checks to be furnished the Secretary of the Treasury. If the balances are represented by outstanding checks the amounts of the checks are covered into the Treasury in the manner above stated, and, if not represented by checks, in a letter written by the clerk in charge of the desk, checked by the chief of division, and signed by the Assistant Secretary, to deposit the balances into the Treasury to the credit of the Treasurer of the United States on account of the appropriations to which they respectively pertain.

Upon receipt of a claim under section 308, Revised Statutes, for payment of the amount of a check which has thus been covered into the Treasury to the credit of the appropriation "outstanding liabilities," it is ascertained by clerk in charge of the desk from the record book, above mentioned, when and by what warrant the amount was covered into the Treasury, and, if the claim is in proper form, it is referred to the accounting officer in whose office the voucher, upon which the check was issued, is filed for examination as to whether the check was properly issued in payment of a public creditor, and genuineness of signature, and for his recommendation relative to payment. Upon return of the claim to the Secretary of the Treasury, with proper recommendation for its payment, it is referred to the First Auditor for examination and settlement.

## DUPLICATE CHECKS.

Under the provisions of section 3646, Revised Statutes, duplicates of lost, stolen, or destroyed checks drawn by United States disbursing officers for \$2,500, or less, may be issued by such disbursing officers, after the expiration of six months, and within three years from their dates, under such regulations as the Secretary of the Treasury may prescribe. All applications for the issue of such duplicate checks are required to be sent by the disbursing officers to the Secretary of the Treasury, and when such an application is received it is carefully examined as to form, and, if found to be prepared in accordance with Department's regulations, the depositary on which the original check was drawn is requested, in a letter written by the clerk in charge of the desk, checked by the chief of division, and signed by the Assistant Secretary, to inform the Secretary of the Treasury whether the original check has been paid, and if not to stop payment on it until further advised. Upon receipt of the reply of the depositary stating that the original check has not been paid, and that payment thereon has been stopped, the application for duplicate check is referred, by indorsement written by clerk in charge of desk, signed by chief of division, to the accounting officer to whose office the voucher upon which the original check was issued pertains for examination and approval, and upon return of the papers to the Secretary, properly approved, the duplicate check is approved by the Secretary or Assistant Secretary of the Treasury, returned to the disbursing officer, in a letter written by clerk in charge of the desk, checked by chief of division, and signed by the Assistant Secretary, to be transmitted to its owner, and the depositary upon which it is drawn instructed, in a letter written by the clerk in charge of the desk, checked by chief of division, and signed by the Assistant Secretary, to pay it to the exclusion of the original check.

In case the drawer of a lost check is dead or no longer in the service of the United States, the claim for payment of amount of such check, under the provisions of section 3647, Revised Statutes, is prepared in a manner similar to a claim for a duplicate check, but is referred to the proper Auditor for statement of an account in favor of the party in interest and payment of amount by Treasury draft.

The following statement shows the number of persons employed in the division of public moneys and amount of work done each fiscal year from July 1, 1883, and for the eight months ended February 28, 1887:

	1884.	1885.	1886.	1887 (to Mar. 1).	Total.
Persons employed.....	16	16	16	16	.....
Journal accounts.....	509	511	610	575	2,205
Certificates of deposit received and journalized.....	71,047	71,413	69,981	47,510	259,951
Returns received and examined.....	25,057	25,308	27,004	20,143	97,512
Lists of deposits prepared.....	15,800	16,758	15,847	9,428	57,833
Covering warrants verified, posted, and registered.....	17,924	18,678	18,143	10,873	65,618
Duplicate checks approved, checks attested, and claims for statement of accounts referred.....	698	669	791	689	2,847
Disbursing officers' drafts and checks covered to outstanding liabilities.....	879	767	949	744	3,339
Claims account outstanding liabilities referred.....	171	146	135	194	646
Checks issued Secretary's special deposit accounts.....	587	850	585	558	2,380
Letters received.....	5,507	5,989	6,725	4,729	22,950
Letters written.....	6,440	6,293	7,549	5,764	26,046
Letters indexed.....	11,947	12,282	14,274	10,493	48,996
Letters copied.....	6,440	6,293	7,549	5,764	26,046
Average number of days' devoted to business during fiscal year.....	270½	257½	267½	181½	.....
Greatest number of days' attendance of any employé.....	292½	289½	296	194	.....
Least number of days' attendance of any employé.....	237½	241½	214	171	.....

Average time devoted to business each day: 1884, 6 hours 18 minutes; 1885, 6 hours; 1886, 6 hours 13 minutes; 1887, 6 hours 23 minutes.

#### DIVISION OF CUSTOMS.

TREASURY DEPARTMENT, OFFICE OF THE SECRETARY,  
Washington, D. C., April 1, 1887.

SIR: In accordance with your indorsement of the 26th ultimo on the request of Hon. F. M. Cockrell, United States Senate, I transmit herewith a statement containing, so far as can be furnished, the information desired in said request.

Respectfully yours,

J. G. MACGREGOR,  
Chief Customs Division.

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

Statements regarding the transaction of public business in the division of customs office of the Secretary of the Treasury, prepared by request of Hon. F. M. Cockrell, chairman of Senate Select Committee "to inquire into and examine the methods of business and work in the Executive Departments of the Government," &c.

#### CHARACTER OF BUSINESS TRANSACTED.

The business of the division of customs embraces all correspondence of the Secretary and Assistant Secretaries on questions under the tariff laws, raised by appeals from decisions of collectors of customs, as to the rate and amount of duty on imports; the consideration of cases involving the correction of errors in invoices and entries; refund and abatement of duties; drawback of customs duties on exported articles which are manufactured in the United States out of imported material, and of questions arising upon the construction of the customs laws; the preparation and issue of general regulations under said laws regarding the entry, appraisal, and delivery or exportation of merchandise, and payment of duty thereon; correspondence with consular officers through the Department of State in regard to dutiable values, invoices, &c.; supervision of appraisers in securing uniformity of valuation of duti-

able merchandise at the various ports; damage allowances; compromises in customs cases; and the execution, extension, and cancellation of bonds taken by customs officers; settlement of suits against customs officers and correspondence with the Secretary of the Treasury, United States attorneys, and Attorney-General concerning the same; supervision of the seal fisheries in Alaska, and such other matters in that Territory as are placed by law in charge of the Secretary of the Treasury. Also questions growing out of the Chinese restriction acts.

The work of the division consists almost wholly of correspondence arising out of the questions and matters and things above mentioned, and the force (23) is employed as follows: As assistants to the chief and assistant chief in the examination and settlement of cases, 5 clerks; as stenographers to chief and assistant, 1 clerk and 1 copyist; in entering and recording cases and mailing letters, 2 clerks; as copyists, 10; and messengers 2. As the time and labor consumed in the examination of the cases vary widely, some requiring but a few minutes and a brief letter, while others require days and much correspondence for their consideration and final determination, no record could be kept of the quantity of work performed by the several examining clerks.

The character of the work can best be understood by a reference to the published decisions of the Department in customs cases, which are contained in some score of volumes, one being issued each year, in size from 400 to 600 pages, and which contain only the more important of the decisions prepared in this division, the vast majority of the cases being unpublished.

As will be readily seen, no record could also be kept of the work of the stenographers and the record and mailing clerks.

The copyists, from a partial record kept during the past year, appear to have averaged each from 25 to 30 pages of letter writing per day (for the signature of the Secretary or Assistant Secretary), or from 12 to 15 pages of record copying, according to the work on which they were engaged.

The following statement shows the number of appeals, miscellaneous cases, &c., which were received and acted upon during the years 1884, 1885, 1886, and up to the 1st of March, 1887:

Character of business.	1884.	1885.	1886.	1887.
Number of appeals .....	11, 160	25, 972	10, 675	910
Miscellaneous cases involving instructions to collectors, issuance of regulations, &c. ....	2, 399	2, 761	2, 628	822
Free entries for Government Departments, &c. ....	607	700	600	98
Custom-house bonds canceled or extended .....	994	1, 095	1, 009	348
Consideration of certified statements for refund of excessive dues ...	1, 370	1, 205	1, 118	138

Alaskan matters, about 270 cases; Chinese restriction act, numerous cases, not numbered.

#### ATTENDANCE OF CLERKS, DUTIES PERFORMED, ETC.

The "average amount and character of business performed, transacted, and disposed of" by the employes of this division cannot be given.

The following is a statement of officers, clerks, &c., employed during years stated:

Years.	Chief.	Assistant chief.	Clerks.	Copyists.	Assistant messenger.	Laborer.
1884.....	1	1	11	9	1	1
1885.....	1	1	11	7	1	1
1886.....	1	1	12	7	1	1
1887 (to March 1).....	1	1	12	7	1	1

The following is a statement of attendance, &c., during years stated:

	1884.	1885.	1886.	1887.
Maximum of attendance of any one of force in customs division.....	280	291	296	48
Minimum of attendance of any one of force in customs division.....	250	272	262	35
Average attendance .....	265	281½	279	41½
Number of working days.....	306	303	304	48

Average hours: 1884, 6 hours 1+ minute; 1885, 6 hours 37+ minutes; 1886, 6 hours 30 minutes; 1887, 6 hours 16+ minutes.



The "maximum and minimum amount of business transacted and disposed of by the employé doing the most and the employé doing the least" in this division "during said years, or any part thereof," cannot be stated, inasmuch as no account was kept of such matters, the reason being the nature and character of the business of the division as above mentioned.

All of the employés of this division, as the record which has been kept shows, have been steadily employed during the periods mentioned, except during such times as they received leaves of absence and were actually sick and prevented from attending at the Department.

During the periods covered by the inquiry of Mr. Cockrell but two of the clerks have been represented by substitutes, one for three months and the other for one month, both on account of sickness.

J. G. MACGREGOR,  
*Chief of Division.*

DIVISION OF CUSTOMS,  
*Office of the Secretary of the Treasury, April 1, 1887.*

#### DIVISION OF MERCANTILE MARINE AND INTERNAL REVENUE.

TREASURY DEPARTMENT, OFFICE OF THE SECRETARY,  
*Washington, D. C., April 22, 1887.*

SIR: I have the honor to acknowledge the receipt of a copy of the resolution of the Senate of March 3, 1887, directing a select committee "to inquire into and examine the methods of business and work in the Executive Departments of the Government, the time and attention devoted to the operations thereof by the persons employed thereon, and generally to inquire into and report to the Senate the causes of the delay in transacting the public business said to exist in some of the Departments."

In compliance with your order of the 26th ultimo, I submit herewith a statement of the character of the work performed by the division of mercantile marine and internal revenue of the office of the Secretary of the Treasury, together with the amount of work performed, disposed of, and unadjusted from January 1, 1884, to March 1, 1887, with a statement of the modes in which the work is performed.

The work of this division is largely judicial, relating to the preparation of decisions for the approval of the Secretary (by virtue of the powers vested in him by Title 68 of the Revised Statutes), upon petitions for remission of fines, penalties, and forfeitures arising under the customs, steamboat inspection, and internal-revenue laws; upon petitions for the release of property seized for violation of these statutes; upon compromises of pecuniary claims of the Government by virtue of section 3469 of the Revised Statutes, and compromises of civil and criminal cases arising under the internal-revenue laws, under the authority conferred jointly on the Secretary of the Treasury, the Commissioner of Internal Revenue, and the Attorney-General by section 3229 of the Revised Statutes.

In addition to these duties, the division prepares the awards to informers authorized by the act of June 22, 1874, files the evidence submitted by applicants for awards, and records the decisions.

It supervises the special allowances to officers of the internal revenue and the expense accounts of internal-revenue agents.

It examines and prepares the decisions made in cases arising under the direct-tax laws, as well as the decisions upon applications for abatements and refunds of internal-revenue taxes.

It examines the bills for services and expenses of district attorneys, under section 838, Revised Statutes.

It conducts correspondence with the State Department upon miscellaneous questions arising under the navigation laws.

It manages the business of the care and relief of immigrants imposed upon the Secretary of the Treasury by the "act to regulate immigration," approved August 3, 1882, and examines the accounts of commissioners of immigration; it also superintends the execution of the act of February 26, 1887, forbidding the importation of alien immigrants under contract to labor.

It decides upon the validity of fees levied by customs officers at the various ports of the country.

It edits monthly and prepares for publication a synopsis of the decisions of the Secretary's Office, and annually prepares a collection of the circulars of the Treasury, with indexes thereto and indexes of the synopses.

Upon petitions for remission of fines, releases of seizures, abatements, and refunds of taxes, it is frequently necessary to prepare exhaustive briefs, and before final action correspond at length with officers of the customs and internal revenue upon special cases.



## TREATMENT OF CASES AND TIME OCCUPIED THEREIN.

The majority of the cases acted upon by the Department are, after examination, disposed of by letter, warrant, or award, and generally within the week of their reception, though, owing to the intrinsic difficulty of many of these cases and the necessity of obtaining reports from officers at a distance, decisions may be postponed for weeks, or even months. But such cases are extremely rare, and bear a quite insignificant proportion to the whole number examined. The number of cases undisposed of at the end of any fiscal year, for example, for June 30, 1885, would be nearly all disposed of within the following month.

Upon receipt of the cases they are docketed in five books, under the heads of navigation, fines and penalties, internal revenue, and immigration. To the last head two dockets are assigned for the purpose of discriminating immigrants needing relief from alien contract immigrants forbidden to land. When the cases are decided the decisions are entered in six record books.

## DISTRIBUTION OF LABOR AND NUMBER OF CLERKS EMPLOYED.

During the year 1884 there were employed in the division 14 clerks. Owing to the creation of the Navigation Bureau, 2 clerks were transferred to that Bureau from the division that year. The number now employed, inclusive of the chief and his assistant, is 12. The preparation of the cases for the Secretary's action is the work mainly of the chief and his assistant and 4 other clerks. One clerk has the keeping of the files of the division and the preparation of the indexes to the synopsis and circulars, and five have the recording of the letters and the miscellaneous copying. Excess of work in any of the branches of the division is assigned to another branch when necessary. Owing to this interchange of work among the several employés, no attempt has ever been made to ascertain or keep account of the amount of work done by each, as the number of cases handled, either by examination, copying, or filing, would constantly vary, and would, beside, be no criterion of the real work done by each employé.

For the purpose of presenting a general view of the work of the division for the several years, 1884, 1885, and 1886 and a part of the current year, tables are herewith submitted of the number of cases docketed and disposed of during that time; of the number of clerks employed and the branches of work assigned them; and a detailed statement of the work done for the months of February and March, 1887.

Respectfully submitted.

DARIUS LYMAN,  
*Chief of Division.*

(See tabular statements A, B, C, D, E, F.)

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

[*Note by Committee:* Tabular statements A, B, C, D, E, F were not sent to or received by the committee and are not attached or printed.]

The following statement shows in detail the business in the mercantile marine and internal revenue division of the office of the Secretary of the Treasury, for the fiscal years 1884, 1885, 1886, and 1887 :

Character of business.	Transacted and disposed of during fiscal year 1884.	Transacted and disposed of during fiscal year 1885.	Transacted and disposed of during fiscal year 1886.	Transacted and disposed of during the fiscal year 1887 (to March 1).
Fines, penalties, and forfeitures.....	641	1,239	1,726	1,564
Internal revenue .....	1,035	2,028	1,656	1,093
Navigation .....	478	473	161	49
Immigration .....	120	188	146	100
Fines, penalties, and forfeitures.....	847	1,432	2,206	1,986
Navigation .....	1,106	629	300	116
Immigration .....	136	343	266	182
Internal revenue .....	978	1,808	1,661	993
Awards .....	228	646	630	309
Total .....	5,569	8,786	8,758	6,392

No individual records are kept of the average amount and character of business performed, transacted, and disposed of in the mercantile marine and internal revenue division of the office of the Secretary, with average number of employes, during the time specified by reason of the work being of such a character as to render it impossible.

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the mercantile marine and internal revenue division of the office of the Secretary, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employe present for the greatest number of days, and by the employe present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with half hour at noon for lunch. Time to be devoted to business 6½ hours daily

Years.	Days Department open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employes.	Average number of days worked.	Hours employed daily.	Most days worked by employe.	Least days worked by employe.
1884 .....	305½	3, 122	.....	3, 122	12½	254.88	h. m. 5 58	298½	221½
1885 .....	302½	2, 701	145	2, 846	10½	275.88	6 29	294½	256½
1886 .....	305	3, 100	.....	3, 100	11	281.88	6 33	304	259
1887 .....	201	523	.....	523	11	47.88	6 47	48	46

#### DIVISION OF REVENUE MARINE.

TREASURY DEPARTMENT, July 7, 1887.

SIR: In response to your directions contained in indorsement upon copy of a letter of Hon. F. M. Cockrell, Chairman Select Committee of the United States Senate, I have the honor to transmit herewith a statement in detail of the aggregate amount of business done in the revenue marine division of your office for the fiscal years 1884, 1885, 1886, and 1887, up to March 1, 1887, and also a detailed statement of the method of transacting business in this division, as shown by the history of one item from the time of its inception to its final settlement.

Respectfully, yours,

PETER BONNETT,  
Chief Revenue Marine Division.

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

#### STATEMENT OF ONE ITEM OF BUSINESS TRANSACTED IN THE REVENUE-MARINE DIVISION.

By direction of the chief of division, advertisements for the supplies of ship-chandlery, &c., required by the revenue cutters on their various stations during the fiscal year 1887, were prepared May 9, 1886, in accordance with the regulations, by the clerk having this matter in charge, in the revenue marine division. Authority to advertise having been obtained from the Secretary of the Treasury, through the stationery division, it was transmitted through the collector of customs at New York city to the publishers of the World, Star, and Graphic of that city, calling for proposals to furnish such supplies for the revenue vessels at that point. This letter, dated May 10, 1886, and prepared by the clerk above mentioned, was received by the assistant chief and then by the chief of division, upon whose approval it received the signature of the Secretary or Assistant Secretary, and was returned to this division through the mail room, a press copy having been taken. This letter was copied in full in a book termed "Letters sent," and being properly marked and numbered the press copy was returned to the mail room for file.

With this letter were inclosed ten copies of schedules of articles required, and upon which bids were solicited, and five printed slip advertisements, all of them to be distributed by the collector of customs, in addition to the published advertisement in newspapers.

Under this advertisement the collector transmitted by letter dated June 8, 1886, three ship-chandlery bids and three bids for rations, which were received by the chief in the revenue marine division June 9, 1886, and, after being examined by him, were recorded in "Letters received" book and properly numbered and marked; they then

were handed to the assistant chief and by him given to the clerk preparing the first papers. The bids were carefully examined by him and compared with the bills of the previous year and a calculation made, which showed which was the lowest and most advantageous for the Government. These papers were submitted to the chief of division and approved by him. The bid of Slover & Tyler was then accepted by Department letter dated June 10, 1886, addressed to the collector of customs at New York city, authorizing him to enter into contract with said firm. With this letter were inclosed four blank forms of both contract and bond, together with printed instructions as to the manner of execution.

Accompanying his letter to Department dated June 18, 1886, the collector returned the contract and bond executed in quadruplicate, which were received in the revenue marine division June 21, 1886, and upon being examined, recorded, and marked in the manner heretofore specified, were given to the clerk who originally prepared the papers, and were examined by him as to whether they were properly executed by the parties concerned. In this case it was found that the collector of customs had omitted signing the contract as one of the parties thereto; and thereupon, by Department letter of June 21, 1886, his attention was called to the omission and the contract and bond returned for correction.

On June 25, 1886, the papers were again received with collector's letter of June 24, and after being again examined by said clerk and found correct, were indorsed by him for reference to the Solicitor of the Treasury for examination, which reference, after being checked by the chief of division, was signed by the chief clerk of the Department, and the papers were sent to the Solicitor. On July 27, 1886, they received the approval of the Solicitor (as per indorsement) and in a few days thereafter returned to the revenue marine division through the mail room. These contracts being now complete were passed by the chief of division August 6, 1886, and were then approved by the Secretary of the Treasury, which action was duly noted in "Letters received" book.

With Department letter of August 10, 1886, two copies of the contract and bond were transmitted to the collector with instructions to hand one to the contractor and retain the other on file in his office. By Department letter of August 14, 1886, the commanding officers of the revenue steamers Grant, Chandler, and Washington were notified of this contract, and copies of the schedules appended thereto (comprising some 500 items) were transmitted to each officer. One copy of the contract was subsequently filed with the Commissioner of Customs, and the fourth retained in the revenue marine division for guidance in authorizing requisitions for supplies included therein. As provided in paragraph 37 of the regulations, the commanding officer of the U. S. Revenue Steamer Grant prepared in triplicate his requisition for ship-chandlery for said vessel for the month of July, 1886, in the sum of \$69.44, the prices regulated by the contract above referred to, and having submitted it to the collector of customs at New York, it was approved and forwarded by him, being received at the revenue marine division June 26, 1886. Taking the same course for record, book marks, &c., it reached the clerk above referred to, who, after scrutinizing each item thereon, as to the necessity for the articles, and comparing the prices with those named in the contract above mentioned, prepared a letter authorizing the purchase of said articles, which letter after, being examined by the assistant chief and chief of division, and checked by the latter, was sent to the Secretary or Assistant Secretary for signature. This letter, with a copy of the requisition inclosed, was then forwarded the same day to the collector at New York.

On July 20, 1886, the collector's estimate for funds for the support of the Revenue Cutter Service at the port of New York for that month was received, entered, marked, and numbered in "Letters received" book, revenue marine division, and given to the clerk in charge of estimates and accounts, and after a careful examination by him as to whether each item thereon was based on proper authority, the estimate containing this amount, \$69.44, and with other items, aggregating \$8,567.50, was transmitted by the chief of the division to the Commissioner of Customs, in order that a requisition therefor might be drawn. This remittance having been received by the collector of customs at New York, who had been previously authorized to pay the item referred to, the amount due was by him paid to the contractor.

August 26, 1886, the collector's account of expenditures for Revenue Cutter Service for July, 1886, at the port of New York, amounting to \$6,382.58, which included the above-named sum (\$69.44), was received, recorded, and placed in the hands of the clerk having charge of estimates and accounts, who, after examining the same and finding it correct, referred it by indorsement, signed as before, by the chief of division to the First Auditor of the Treasury for final examination and statement as a voucher to the credit of the collector of customs at New York.

The following statement shows in detail the business in the revenue-marine division of the office of the Secretary of the Treasury for the fiscal years 1884, 1885, 1886, and 1887:

Character of business.	Received during fiscal year 1884.	Transacted and disposed of during fiscal year 1884.	Received during fiscal year 1885.	Transacted and disposed of during fiscal year 1885.	Received during fiscal year 1886.	Transacted and disposed of during fiscal year 1886.	Received during fiscal year 1887 (to Mar. 1).	Transacted and disposed of during fiscal year 1887 (to Mar. 1).
Letters, &c., received and recorded.	8,412	8,412	8,873	8,873	9,230	9,230	6,154	6,154
Letters and indorsements written and recorded	-----	9,980	-----	9,616	-----	9,807	-----	7,012
Accounts and vouchers, collectors of customs, statements of expenditures, certificates of deposit, estimates, revenue cutter service.	8,808	8,808	8,048	8,048	8,017	8,017	5,912	5,912
Requisitions for supplies, &c.	486	486	526	526	521	521	334	334
Bills and accounts of officers for pay, &c.	2,361	2,361	2,223	2,223	2,235	2,235	1,585	1,585
Weekly and monthly reports and journals	3,854	3,854	3,973	3,973	4,060	4,060	2,568	2,568
Proposals, repairs, and supplies revenue vessels and boats; construction, repairs, and supplies light-houses and light-vessels.	498	498	557	527	1,127	1,127	614	614
Contracts and agreements, building, repairs, and supplies revenue vessels; construction, repairs, and supplies light-houses and light-vessels.	125	125	105	105	210	210	223	223
Flags received from manufacturer and sent vessels, &c.	508	508	674	674	631	631	458	458
Binocular glasses, barometers, charts, &c., sent.	-----	1,579	-----	1,261	-----	1,230	-----	604
Totals	25,052	36,611	24,979	35,856	26,041	37,068	17,848	25,464

Owing to the current nature of business, all matters of importance are practically disposed of as soon as received.

All the work incident to the management of a fleet of 36 steam and 5 sailing vessels, the regulation of a force of 1,000 men and officers, and the expenditure of about \$900,000 per annum, together with the examination of the accounts connected therewith, is transacted in this division. A large part of the labor cannot be expressed in brief statistical figures.

The following statement shows the average amount and character of business performed, transacted, and disposed of in the revenue-marine division of the office of the Secretary of the Treasury, with average number of employes, during the time specified:

Month.	1884.		1885.		1886.		1887.	
	Average amount.	Average employes.	Average amount.	Average employes.	Average amount.	Average employes.	Average amount.	Average employes.
July	3,141	13.60	3,036	12.04	3,417	11.00	3,566	12.58
August	2,861	11.88	2,966	10.62	2,860	11.20	3,326	10.54
September	2,923	11.16	2,558	10.36	2,706	9.89	3,315	11.31
October	2,949	14.04	2,801	11.82	3,331	12.10	3,608	10.50
November	3,286	13.66	2,669	11.73	2,952	22.50	3,148	12.41
December	3,085	12.50	2,918	11.48	2,772	12.08	3,098	12.63
January	3,051	13.85	2,983	12.31	2,751	13.00	2,841	12.36
February	2,920	13.50	2,481	12.78	2,623	12.87	2,561	12.65
March	3,024	13.66	2,801	12.80	2,819	12.52	-----	-----
April	2,826	11.69	3,061	12.77	3,246	12.77	-----	-----
May	2,905	13.85	3,830	12.80	3,554	13.96	-----	-----
June	3,640	13.08	3,752	12.74	4,037	13.77	-----	-----
Total averages	3,050	13.04	2,988	12.02	3,089	12.30	3,183	11.87

The duties of the several clerks in this division are so varied and at times interchanged that the maximum and minimum of work performed cannot be individually stated.

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the revenue-marine division of the office of the Secretary of the Treasury, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employé present for the greatest number of days and by the employé present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with half-hour at noon for lunch. Time to be devoted to business  $6\frac{1}{2}$  hours daily.

Year.	Days Department open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employes.	Average number of days worked.	Hours employed daily.	Most days worked by employé.	Least days worked by employé.
1884.....	305 $\frac{1}{2}$	3,982 $\frac{7}{8}$	0	3,982 $\frac{7}{8}$	14 $\frac{1}{2}$	276.23	<i>h. m.</i> 6 2	304 $\frac{1}{2}$	251 $\frac{1}{2}$
1885.....	302 $\frac{1}{2}$	3,632 $\frac{1}{2}$	0	3,632 $\frac{1}{2}$	13 $\frac{1}{2}$	274.12	6 27	279 $\frac{1}{2}$	254 $\frac{1}{2}$
1886.....	305	3,754 $\frac{1}{2}$	0	3,754 $\frac{1}{2}$	13 $\frac{1}{2}$	286.96	6 41	300	276
1887.....	201	2,368 $\frac{1}{2}$	0	2,368 $\frac{1}{2}$	13 $\frac{1}{2}$	177.07	6 15	194	156

For eight months of the fiscal year 1886 one clerk was absent on account of sickness, and he is not reported during that period for the reason his substitute was employed elsewhere.

#### DIVISION OF STATIONERY, PRINTING, AND BLANKS.

TREASURY DEPARTMENT, OFFICE OF THE SECRETARY,  
Washington, D. C., May 18, 1887.

SIR: I have the honor to acknowledge the receipt from you, on the 28th ultimo, of copies of two letters from the Hon. F. M. Cockrell, chairman of the Senate Select Committee appointed to inquire into the methods of business and work of the different Executive Departments of the Government, requesting detailed statements of the business of the Treasury Department received, disposed of, and unadjusted, and the methods of transacting the same, &c. In reply, I have the honor to state that the work of the division of stationery, printing, and blanks is current and is disposed of at once, leaving very little, if any, unadjusted business at any time.

The work of the division is conveniently divided as follows:

- (1) Stationery for the entire Treasury service.
- (2) Printing, advertising, &c., for the entire Treasury service.
- (3) Blank books and blank forms for the entire Treasury service, except the Internal Revenue, Light-House, Mint, and Coast and Geodetic Survey services.
- (4) Customs revenue stamps for importations of cigars, cigarettes, liquors, and opium, ordinary postage stamps, and the general correspondence of the division.
- (5) Engraving and printing of checks for the payment of interest on the securities of the United States and for the use of disbursing officers of the Government, including United States pension agents, licenses for the Steamboat Inspection Service, &c.

The method of transacting business concerning these various matters is substantially as follows: A careful examination is made of all stationery, books, blanks, checks, licenses, stamps, &c., when received, to see that the work is perfect and agrees with the orders previously given by the Secretary.

A merchandise account of stationery and stock accounts of stationery, stamps, and blank books and blanks are kept.

No supplies of any kind are issued except upon the requisition of the proper officers, inventories being required when deemed necessary, which are carefully scrutinized.

When a requisition is filled a letter of transmittal is sent to the officer, which is received by him and returned to the Department to be retained as a voucher.

Newspaper advertising for the Treasury Department is required by section 3828 of the Revised Statutes of the United States, to be authorized by the Secretary, and when accounts therefor are rendered the rates charged are required to conform to the sworn statements of the publishers, copies of the papers containing the advertisements being required to accompany the accounts.

The accompanying statement exhibits the work of the division and the attendance of employes, by fiscal years, from July 1, 1883, to March 1, 1887.

Respectfully, yours,

A. L. STURTEVANT,  
Chief Division of Stationery, Printing, and Blanks.

The SECRETARY OF THE TREASURY.



The following statement shows in detail the business in the stationery, printing, and blanks division of the office of the Secretary of the Treasury for the fiscal years 1884, 1885, 1886, and first eight months of 1887:

Character of business.	Received during the fiscal year 1884.	Transacted and disposed of during fiscal year 1884.	Received during the fiscal year 1885.	Transacted and disposed of during fiscal year 1885.
Requisitions for stationery, printing, &c. ....	6, 185	6, 185	6, 400	6, 400
Boxes and packages of stationery, &c. ....	4, 803	4, 803	3, 852	3, 852
Printing estimates. ....	6, 271	6, 271	6, 283	6, 283
Printing bills. ....	6, 271	6, 271	6, 283	6, 283
Blank books and blanks. ....	32, 207, 278	32, 207, 278	29, 904, 943	29, 904, 943
Stationery, newspaper, advertising, telegraph, and express bills. ....	1, 960	1, 960	1, 946	1, 946
Customs revenue and postage stamps. ....	1, 778, 300	1, 778, 300	1, 678, 525	1, 678, 525
Reports and abstracts of stamps. ....	2, 028	2, 028	1, 964	1, 964
Letters. ....	954	954	972	972
Miscellaneous. ....	139, 248	139, 248	136, 670	136, 670
Totals. ....	34, 153, 296	34, 153, 296	31, 747, 838	31, 747, 838

Character of business.	Received during the fiscal year 1886.	Transacted and disposed of during fiscal year 1886.	Received during fiscal year 1887 (to Mar. 1).	Transacted and disposed of during fiscal year 1887 (to Mar. 1).
Requisitions for stationery, printing, &c. ....	6, 276	6, 276	4, 170	4, 170
Boxes and packages of stationery, &c. ....	3, 702	3, 702	2, 760	2, 760
Printing estimates. ....	7, 064	7, 064	5, 277	5, 277
Printing bills. ....	8, 177	8, 177	6, 411	6, 411
Blank books and blanks. ....	32, 728, 097	32, 728, 097	27, 097, 326	27, 097, 326
Stationery, newspaper, advertising, telegraph, and express bills. ....	2, 178	2, 178	1, 543	1, 543
Customs revenue and postage stamps. ....	1, 957, 920	1, 957, 920	1, 678, 545	1, 678, 545
Reports and abstracts of stamps. ....	1, 876	1, 876	1, 445	1, 445
Letters. ....	1, 040	1, 040	718	718
Miscellaneous. ....	151, 434	151, 434	107, 649	107, 649
Totals. ....	34, 867, 764	34, 867, 764	28, 905, 844	28, 905, 844

Business all current and disposed of at once.

The following statement shows the average amount and character of business performed, transacted, and disposed of in the stationery, printing, and blanks division of the office of the Secretary of the Treasury, with average number of employes during the time specified:

Month.	1884.		1885.		1886.		1887.	
	Average amount per em- ployé.	Average employes.	Average amount per em- ployé.	Average employes.	Average amount per em- ployé.	Average employes.	Average amount per em- ployé.	Average employes.
July. ....	196, 144+	15 $\frac{1}{2}$	277, 347+	14 $\frac{1}{2}$	190, 346+	15 $\frac{1}{2}$	246, 531+	15 $\frac{1}{2}$
August. ....	223, 896+	13 $\frac{1}{2}$	189, 192+	14 $\frac{1}{2}$	185, 585+	15 $\frac{1}{2}$	240, 632+	15 $\frac{1}{2}$
September. ....	197, 936+	14 $\frac{1}{2}$	166, 994+	15 $\frac{1}{2}$	207, 665+	14 $\frac{1}{2}$	265, 616+	14 $\frac{1}{2}$
October. ....	205, 521+	14 $\frac{1}{2}$	193, 206+	14 $\frac{1}{2}$	218, 078+	14 $\frac{1}{2}$	253, 495+	14 $\frac{1}{2}$
November. ....	195, 886+	14 $\frac{1}{2}$	184, 305+	13 $\frac{1}{2}$	194, 242+	14 $\frac{1}{2}$	230, 737+	14 $\frac{1}{2}$
December. ....	209, 344+	13 $\frac{1}{2}$	189, 192+	14 $\frac{1}{2}$	185, 585+	15 $\frac{1}{2}$	241, 830+	15 $\frac{1}{2}$
January. ....	167, 558+	16 $\frac{1}{2}$	187, 691+	14 $\frac{1}{2}$	163, 913+	16 $\frac{1}{2}$	211, 984+	16 $\frac{1}{2}$
February. ....	166, 823+	16 $\frac{1}{2}$	142, 749+	16 $\frac{1}{2}$	186, 663+	16 $\frac{1}{2}$	200, 198+	16 $\frac{1}{2}$
March. ....	197, 811+	15 $\frac{1}{2}$	163, 788+	16 $\frac{1}{2}$	186, 434+	16 $\frac{1}{2}$	.....	.....
April. ....	198, 746+	14 $\frac{1}{2}$	164, 993+	16 $\frac{1}{2}$	179, 056+	16 $\frac{1}{2}$	.....	.....
May. ....	217, 045+	13 $\frac{1}{2}$	163, 986+	16 $\frac{1}{2}$	175, 986+	16 $\frac{1}{2}$	.....	.....
June. ....	191, 123+	14 $\frac{1}{2}$	166, 934+	16 $\frac{1}{2}$	185, 770+	16 $\frac{1}{2}$	.....	.....

The business of the various desks in the division differs so materially (no two desks being alike) that no comparison of the amount of work performed by the clerks could be made that would be of any value; consequently no record of the matter has been kept.



The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the stationery, printing, and blanks division of the office of the Secretary of the Treasury, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employes present for the greatest number of days and by the employes present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with half hour at noon for lunch. Time to be devoted to business  $6\frac{1}{2}$  hours daily.

Year.	Days Department open.	Days worked in person.	Days worked by proxy.*	Total days worked.	Number of employes.	Average number of days worked per employé.	Average number of hours employed daily per employé.	Most days worked by employé.	Least days worked by employé.
1884 .....	305 $\frac{1}{2}$	4, 677	.....	4, 677	17 $\frac{1}{2}$	272 $\frac{1}{2}$	h. m. 6 20	297	1245
1885 .....	302 $\frac{1}{2}$	4, 634	.....	4, 634	16 $\frac{1}{2}$	276 $\frac{1}{2}$	6 30	295	267
1886 .....	305	4, 753	.....	4, 753	17	279 $\frac{1}{2}$	6 30	295	270
1887 .....	201	3, 091	.....	3, 091	17	181 $\frac{1}{2}$	6 25	194	173

\* No proxies employed.

† This clerk was absent six weeks on account of a fractured leg. The next year he was present 295 days.

I certify that this report is made out in accordance with instructions given, and is believed to be correct.

A. L. STURTEVANT,  
Chief Division of Stationery, Printing, and Blanks.

#### DIVISION OF LOANS AND CURRENCY.

TREASURY DEPARTMENT, OFFICE OF THE SECRETARY,  
Washington, D. C., July 1, 1887.

SIR: As directed by your reference of March 26, 1887, indorsed on the letters of Hon. F. M. Cockrell, chairman Senate Select Committee, dated March 18, 1887, I have the honor to submit the following statement respecting the business of the division of loans and currency, accompanied by tables showing the amount of business transacted during the fiscal years 1884, 1885, and 1886, and the fiscal year 1887 to and including February 23, 1887.

The division of loans and currency is charged by the Secretary of the Treasury with the supervision of the details of all matters pertaining to loans and the issue and redemption of United States bonds, including the details of negotiating United States interest-bearing securities; the preparation of orders for engraving and printing United States bonds; the original issue and delivery of bonds; the preparation and distribution of circulars designating bonds for redemption; the counting, cancellation, and record of bonds for redemption; the cancellation and record of coupon bonds received for exchange for registered bonds, and the preparation of vouchers for the issue of registered bonds; the examination and record of transfers of registered United States securities; the examining and directing the payment of coupons of called bonds; the recording of notices of lost or stolen United States bonds payable to bearer, that the owners thereof may be supplied with information that may aid in the recovery of their property; also keeping a record of all caveats filed against the transfer or redemption of United States registered bonds alleged to have been lost, stolen, or destroyed; the preparation and distribution of circulars for the information and guidance of parties presenting claims for lost, stolen, mutilated, or destroyed United States bonds, and in connection therewith the procuring for the law officers of the Department the evidence required by law and the regulations of the Department, and, in cases of reissue or redemption, the securing of the requisite indemnity to protect the Government from possible loss; the record of issues and the redemption and cancellation of gold and currency certificates; also the supervision of all matters under the immediate charge of the Secretary of the Treasury relating to the counting, cancellation, record, and destruction of all redeemed and mutilated United States notes, fractional currency, gold and silver certificates, refunding certificates, national-

bank currency, notes of banks that have failed or are in liquidation, or whose charters have expired or have been extended, internal-revenue stamps redeemed or mutilated in printing, and the receipt, counting, cancellation, record, and destruction of redeemed District of Columbia securities.

This division is also charged with the distinctive paper for United States notes, bonds, gold and silver certificates, checks and drafts, and national-bank currency, embracing its receipt at the manufactory, its count and examination, its issue upon proper requisition, the keeping of accounts thereof with the superintendent at the manufactory, with the Bureau of Engraving and Printing, the Comptroller of the Currency, the Treasurer of the United States, and the Register of the Treasury, and other necessary accounts to show the disposition of said paper from the time of its manufacture until its final destruction as redeemed money and securities or mutilations. A similar account of all paper used for internal-revenue stamps from the time of its receipt by the superintendent at the manufactory until its delivery to the Commissioner of Internal Revenue in stamps; the comparisons of all requisitions made by the Bureau of Engraving and Printing for supplies, to see that they conform to the contracts, and that they are furnished by authorized parties, and the supervision of the operations at the Government mill where the distinctive paper is made.

The following is a more detailed description of some of the principal items of business transacted in the division:

#### REDEMPTION OF CALLED BONDS.

Whether forwarded by express or mail or presented in person by the holders all called bonds are received by the receiving clerk, by whom they are counted for verification of the amounts, and arranged according to the calls in which they are included. The bonds are then passed to the clerk in charge of the record of letters received, who enters the letters accompanying the bonds on the register. As the letters entered on this register are posted in alphabetical index, the division is thereby enabled at any time to trace any particular lot of bonds received for redemption. From the letter desk the bonds go to the clerk having general charge of the books of the loan. Here is had a critical examination of the bonds, their assignments and reassignments, and any incidental accompaniments of "powers of attorney," "resolutions of boards of directors," decrees of courts, wills, &c., which may be necessary to complete the evidence of ownership. Fully 90 per cent. of the registered bonds received for redemption require some documentary evidence of authority to assign, and as the evidence is frequently incomplete and sometimes omitted entirely great care is exercised at this stage of the examination, and whenever necessary correspondence is had with the proper parties. If it be found that all is in order the bonds are checked against the numerical registers, care being taken to compare the inscriptions on the bonds with the record thereof on the numerical register, to see that there has been no previous redemption of the bonds under examination, and that no caveat against the same has been filed. If there appear to be no impediments to their redemption the bonds are now recorded by lots in the redemption journal, the name of the party in whose favor they are redeemed and the number of each bond being given. Each lot is also assigned a lot number, and is entered on a schedule of redemption, passed to the canceling room for cancellation, entered on a receipt book, and finally sent to the Treasurer of the United States for payment by check in favor of the proper parties.

Transfers of registered bonds and exchange of coupon for registered bonds pass through and are recorded in this division. The processes through which the bonds pass vary somewhat from that described above, but in all cases the old and new bonds are subjected to the same careful scrutiny.

#### COUNT OF REDEEMED SECURITIES.

Redeemed United States notes, silver and gold certificates, are received in the office of the Treasurer, and assorted by denominations and issues, separated into bundles of 100 notes each, then inclosed in a paper wrapper, canceled, cut into halves, and divided into packages of four divisions of ten bundles each, each bundle bearing its own letter and number. A full package of current money, of, say, one-dollar notes, should contain 4,000 notes. The other denominations may vary from this sized package in accordance with the amount of redemptions, but this is the full standard size. The packages are then put together into lots corresponding with the daily redemptions. Notes of the different series and issues are never mixed in the same lots. After the notes are bisected, the lower halves come to this division for verification. A counter is given, say, a package of notes marked as described above, and begins with a bundle, and counts carefully, noting as she counts whether the notes are, (1) all of the same denomination, (2) all of the same series, (3) all genuine, (4) altered or raised, and (5) all lower halves; and so counts and examines to the completion of the bundle.

If, during the count and examination, a defective note be found, its bundle letter and number, package number, and lot number, are noted, and the note is then taken out and returned to the Treasurer, where it is compared with its other half, in the office of the Register of the Treasury, and the error rectified. The initials of the names of the several counters by whom counted during its progress through the Department, being on the package, readily provide for the fixing of responsibility in case of error. This general system of counting and examining for verification, and the above arrangement of notes, prevails with United States notes and gold and silver certificates; but with the fractional currency, one and two year notes, and compound-interest notes, now coming in for redemption in limited quantities, there is a slight modification, though the scrutiny is as rigid. The notes of national banks that have failed or gone into voluntary liquidation, notes of banks with charters expired, or notes issued by banks prior to the extension of their charters, come to this office for count and verification, after passing through the office of the Treasurer of the United States and of the Comptroller of the Currency. As soon as the count, examination, verification, and cancellation of the notes is completed they are turned over to the destruction committee of the Department, who, at the same time receive the upper halves of the notes from the Register of the Treasury, in whose office a similar count is had, and both halves are placed in a macerator for destruction. In due course the destruction committee sign certificates of the destruction in the books of the respective offices concerned, and one (the original, being loose) is sent to the Treasurer of the United States, and by him to the accounting officers with his account, and constitutes his voucher, and becomes the basis of his credit for redemption.

#### WITNESSING THE DESTRUCTION.

Referring to the witnessing of the destruction of securities, it may be said that the Secretary of the Treasury is always represented by an employé of this division, who is the chairman of the destruction committee.

#### EXPERT EXAMINATION OF DEFACED SECURITIES.

In the case of notes or securities, burnt or otherwise so defaced that the printing is in part obliterated, or the fiber of the paper so torn or disintegrated that it is no longer possible to examine them except by a careful rearrangement of the charred, dismembered, macerated, or decayed portions, the subject is referred to a special committee of experts, who replace the displaced fragments, and so far as possible restore the identity of the security for redemption. This division laways furnishes one of these experts, and it is only upon the certificate of identification given by this committee that it is possible to redeem annually many thousands of dollars that would otherwise be a loss to the holders.

A special examination is also given to such securities as are discounted prior to redemption, and to such as are redeemed on affidavits. In such cases, one expert is furnished by this division.

#### GOVERNMENT MILL.

Referring to the Government mill where the distinctive paper for the United States notes, gold or silver certificates, bonds, and checks or drafts is made, it may be said that this mill is under the supervision of an employé of this division, detailed as superintendent by the Secretary of the Treasury. All correspondence addressed by the Department to that officer is written in this division, and all letters and reports received by the Department from that officer are received and acted upon by this division. It is also the custodian of all kinds of paper shipped by him to the Treasury Department.

#### EXAMINATION OF DISTINCTIVE PAPER.

Referring to the examination of distinctive paper, it may be said that this division receives from the Government mill for examination the distinctive paper for United States securities and for the printing of internal-revenue stamps. The examination is a critical one, and results in excluding all sheets inferior in quality or weight to the paper adopted as the standard sheet, which is free from imperfections of any kind; and in case of silk-threaded paper the examination must exclude all paper where the silk is not completely inclosed between the two surfaces of the paper.

#### COUNT OF DISTINCTIVE PAPER.

Referring to the count of distinctive paper, it may be said that, inasmuch as the distinctive paper is the check upon the production of all securities, an accurate count is imperative, and is exacted in all cases. To do this requires skill, patience,

and close attention on the part of the counters. Accuracy is the first consideration, and quantity the subordinate consideration. The initials of the counters are placed upon each package, in order that errors may be traced. In this connection, it may be proper to state that, for the first time, the distinctive paper for internal-revenue stamps is now counted and examined only in this division. Heretofore it has been first counted at the mill.

#### ISSUE OF DISTINCTIVE PAPER.

Referring to the issue of the distinctive paper, it may be said that the demand for all kinds of securities has its origin, so far as the Department is concerned, in the office from which the security is issued, and the head of that office or bureau makes his requisition upon the Secretary for the number of printed impressions required from time to time to supply the demand.

This division is the medium through which the requisition is sent, and the order for the printing is prepared in this division for the Secretary's signature. The amount of distinctive paper required to fill the requisitions, with a percentage allowed for work spoiled, is placed by denominations to the credit of the Bureau of Engraving and Printing, and against this credit that bureau is allowed to draw from time to time for printing the securities ordered.

#### BOOK-KEEPING.

Referring to the item of book-keeping, it may be stated that there are in the division such journals and ledgers as are necessary for the proper and systematic record of the business assigned to the division.

#### EMPLOYÉS OF THE DIVISION.

The force employed in the discharge of the various and important duties above mentioned consists at the present time of one chief, two assistants, twenty-two clerks, thirty-five counters, and ten messengers and laborers, the latter being largely employed in handling the paper received from the transportation companies, storing it in the ware-rooms, and in filling the requisitions made by the Bureau of Engraving and Printing. Of the employés, one has been absent, in pursuance of law, as superintendent of the Government mill as before mentioned, during a considerable portion of the present fiscal year, and three others have served almost daily as members of committees, in conjunction with associates from the several offices and bureaus of this Department and other Departments, in the consideration and investigation of subjects to be reported on for the information of the Secretary or of Congress. Another employé has devoted considerable time to the compilation and indexing of the laws relating to loans, the currency, coinage and banking; while the time of others is entirely occupied with work connected with lost or stolen coupon bonds, lost, stolen or destroyed registered bonds, and destroyed coupon bonds. The work performed by these employés is important and necessary, but it is not practicable to report it in tabular form.

#### DISPOSITION OF BUSINESS.

The business of the division, being executive in its character and consisting principally of current work, is, as a rule, dispatched on the day of its receipt. All bonds received for redemption, exchange, or transfer invariably receive attention on the day of receipt, and all redeemed and mutilated securities received for destruction are immediately counted and prepared for the macerators, and are only held in the division until such time as they can be destroyed, which is generally within a day or two of their receipt by the division. In order to maintain this punctuality in the disposal of the business of the division, the employés are assigned from day to day to such work as may be most pressing, and while each has specific duties to perform under the general assignment of work, each or all are detailed for other special work, when the necessity arises, to the end that the current business may be disposed of and the accumulation of work avoided. For this reason it is not practicable to state the maximum and minimum amount of business disposed of by the employé doing the most and the employé doing the least work in the division.

Very respectfully,

ROBT. L. MILLER,  
*Chief of Division of Loans and Currency.*

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

The following statement shows in detail the business in the division of loans and currency, office of the Secretary of the Treasury, for the fiscal years 1884, 1885, 1886, and 1887:

Character of business.	Pending July 1, 1883.	Received during fiscal year 1884.	Transacted and disposed of during fiscal year 1884.	On hand and undis- posed of July 1, 1884.	Received during fiscal year 1885.
Redeemed United States securi- ties (except bonds) ..... { value..	\$7, 224, 716	\$232, 420, 892	\$235, 689, 251	\$3, 956, 357	\$229, 916, 759
..... { pieces..	1, 380, 705	116, 859, 077	117, 616, 414	623, 368	40, 908, 320
Distinctive paper for United States securities (except stamps) pieces.....	12, 059, 614	8, 066, 530	9, 378, 699	10, 747, 445	8, 500, 000
Distinctive paper for internal revenue stamps..... pieces..	13, 810, 387	15, 784, 000	22, 451, 034	7, 143, 353	22, 269, 000
Paper, non-distinctive, for miscel- laneous use..... pieces..	677, 009	699, 506	642, 771	733, 744	226, 046
United States securities spoiled in printing (at Bureau Engraving and Printing)..... pieces..		35, 689, 790	35, 689, 790		13, 977, 235
Letters, destruction certificates and circulars..... pieces..			176, 380		
Letters received..... do..		11, 893			6, 991
United States bonds redeemed, value.....		\$93, 636, 190	\$93, 636, 190		\$84, 208, 270
United States bonds exchanged and transferred..... value..		\$179, 631, 550	\$179, 631, 550		\$144, 412, 350
Requisitions and bills (Bureau Engraving and Printing examined and approved)..... pieces..		3, 412	3, 412		3, 344

Character of business.	Transacted and disposed of during fiscal year 1885.	On hand and undisposed of July 1, 1885.	Received during fiscal year 1886.	Transacted and disposed of during fiscal year 1886.
Redeemed United States securities (except bonds) ..... { value..	\$232, 420, 623	\$1, 452, 493	\$187, 503, 731	\$185, 923, 055
..... { pieces..	41, 158, 492	373, 196	25, 008, 505	24, 856, 457
Distinctive paper for United States securi- ties (except stamps) ..... pieces..	9, 085, 936	10, 161, 509	489, 000	4, 535, 319
Distinctive paper for internal revenue stamps..... pieces..	20, 909, 304	8, 503, 049	23, 050, 000	22, 480, 226
Paper, non-distinctive, for miscellaneous use, pieces.....	433, 163	526, 627	526, 746	522, 838
United States securities spoiled in printing (at Bureau Engraving and Printing) pieces.....	13, 977, 235		15, 751, 602	15, 751, 602
Letters, destruction certificates and circu- lars..... pieces..	105, 692			264, 948
Letters received..... do..			5, 419	
United States bonds redeemed..... value..	\$84, 208, 270		\$106, 912, 660	\$106, 912, 660
United States bonds exchanged and trans- ferred..... value..	\$144, 412, 350		\$179, 705, 550	\$179, 705, 550
Requisitions and bills (Bureau Engraving and printing) examined and approved, pieces.....	3, 344		3, 222	3, 222



Character of business.	On hand and undisposed of July 1, 1886.	Received during fiscal year 1887, (to Mar. 1).	Transacted and disposed of during fis- cal year 1887, (to Mar. 1).	On hand and undisposed of Mar. 1, 1887.
Redeemed United States securities (except bonds) ..... { value.. \$3, 033, 163		\$121, 357, 805	\$121, 348, 962	\$3, 042, 012
..... { pieces.. 525, 244		17, 996, 072	17, 925, 785	595, 530
Distinctive paper for United States securi- ties (except stamps) ..... pieces.. 6, 115, 190		9, 458, 700	5, 198, 603	10, 375, 287
Distinctive paper for internal revenue stamps ..... pieces.. 9, 072, 823		17, 390, 000	17, 364, 960	9, 097, 823
Paper, non-distinctive, for miscellaneous use, pieces 530, 535		552, 414	396, 811	686, 138
United States securities spoiled in printing (at Bureau Engraving and Printing) pieces ..... 12, 305, 248			12, 305, 248	.....
Letters, destruction certificates and circu- lars ..... pieces.. ..... 220, 424				.....
Letters received ..... do. .... 4, 913				.....
United States bonds redeemed ..... value.. \$119, 760, 300		\$119, 760, 300	\$119, 760, 300	.....
United States bonds exchanged and trans- ferred ..... value.. \$118, 750, 650		\$118, 750, 650	\$118, 750, 650	.....
Requisitions and bills (Bureau Engraving and Printing) examined and approved pieces ..... 2, 076			2, 076	.....

The following statement shows the average amount and character of business performed, transacted, and disposed of in the division of loans and currency of the office of the Secretary of the Treasury, with average number of employes, during the time specified :

Months.	1884.	1885.	1886.	1887.
	Average employes.	Average employes.	Average employes.	Average employes.
July .....	70+	68+	65+	58—
August .....	62—	53—	60—	58—
September .....	66—	54—	54—	56—
October .....	67+	60—	57+	54—
November .....	70—	62+	62—	57+
December .....	69—	65+	61+	65—
January .....	75+	69+	69—	64—
February .....	75—	68—	68—	66+
March .....	71+	67+	67—	.....
April .....	71—	69+	67—	.....
May .....	71—	66+	67+	.....
June .....	73—	66—	63+	.....
Total averages .....	70—	64—	63+	60—

During the last fiscal year (1886) this division imprinted the seal of the Secretary of the Treasury on the 4 and 4½ per cent. United States bonds amounting in the aggregate to \$362,600,000, and this labor required plate-printing impressions of the seal on 82,500 pieces.



The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the division of loans and currency, office of the Secretary of the Treasury, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employé present for the greatest number of days and by the employé present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with half hour at noon for lunch. Time to be devoted to business, 6½ hours daily.

Years.	Days Department open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employes.	Average number of days worked.	Hours employed daily.	Most days' work by employé.	Least days' work by employé.
1884 .....	305½	21,336	.....	21,336	77	277	h. m. 6 27	308	199
1885 .....	302½	19,339	50	19,389	73	265	6 14	303	234
1886 .....	305	19,310	.....	19,310	70	276	6 26	305	230
1887 .....	201	11,933	42	11,985	65	184	6 30	201	144

## MAIL AND FILES DIVISION.

TREASURY DEPARTMENT, OFFICE OF THE SECRETARY,  
*Washington, D. C., April 15, 1887.*

SIR: As requested by your reference of the 26th ultimo on copy of a letter from Hon. F. M. Cockrell, I have the honor to transmit herewith statements showing the method of doing business, the number of employes, and amount of work done for fiscal years 1884, 1885, 1886, and to March 1, 1887.

Respectfully, yours,

H. KRETZ,

*Chief of Mail and Files Division.*

Hon. CHARLES S. FAIRCCHILD,  
*Secretary of the Treasury.*

Under the organization of the Secretary's office the following divisions were created for the proper and prompt transaction of business, viz:

Customs, appointments, warrants, estimates, and appropriations, mercantile marine and internal revenue, loans, revenue marine, stationary, printing and blanks, mail and files, captured property claims and lands, special agents, and two disbursing agents.

The following statement shows the character of business performed in the mail and files division:

The opening, briefing, registering, and distributing all mail for the office of the Secretary of the Treasury; the registering and indexing of all letters signed by the Secretary, Assistant Secretaries, and chief clerk of the Department, and preservation of press-copies of the same.

The transportation of the mails of the Department to and from the city post-office; delivery of the mail to the Executive Departments; stamping and mailing all official foreign mail.

The custody of the general files of the office and distribution of all United States laws, statutes, finance reports, decisions, and such other documents as may be published for general use.

The custody of the seal of the Treasury Department.

Acknowledging receipt and stating disposition of letters received and referred to the various Bureaus of the Department.

The mail is received three times daily. A clerk of class two is designated to assort it, and a messenger to open it. The miscellaneous letters are then placed on the chief's desk, and the customs letters on that of the assistant (clerk of class three), who examine the contents and mark them to the proper division for action. A messenger then stamps them, showing the place and date received, and passes them to the numbering clerk, who counts the inclosures and prepares them for the briefing clerk (class two), who indorses them on the first fold, giving the place, date, name of the writer, and subject matter. A clerk of the \$1,000 class makes an entry of them, showing the date received, name of writer, to what division charged, number of inclosures, and subject matter. A clerk of class two indexes the name of the writer and the name of the party or parties written about; they are then again taken up by the numbering clerk, who numbers the inclosures to correspond with the entry number and distributes them to the proper offices.

When letters are referred from one division to another, they are returned to this division in order that they may be readily traced. After final action all papers pertaining to this office are charged to the Secretary's files.

The press copies of letters sent from the Secretary's office are thus disposed of in the mail and files division. The letters are sorted into three classes; each class is represented by a different book, viz: (a) Government officers, (b) Miscellaneous, (c) Customs officers. Each letter entered is numbered to correspond with consecutive numbers in the margin of these books. The date, name, and place of address, a brief of the contents of the letter, and the name of the record book, with the page on which recorded, are stated. Each letter thus entered is passed to a person keeping an index book. Every address is indexed under its appropriate letter of the alphabet, many addresses having to be indexed twice; for instance, a letter addressed by name to a surgeon in the Marine-Hospital Service is indexed under the surgeon's name, and also under the name of the place where he is stationed. In addition to this, the name of every person, corporation, or place forming the subject of the letter is indexed in like manner. The press-copies are then arranged, the letters from each of the different divisions being kept in separate packages and arranged by date from the first to the end of the month. Finally, the press-copies are all trimmed with shears to a uniform size, and, thus prepared, are sent to the bindery.

After being bound in volumes they are sent to the Secretary's files room.

Much of the work of this division is of such a nature that it is found impracticable to keep a record, and it is, therefore impossible to state the maximum and minimum amount of business performed by any one employe.

The work of this division being all current, it is finished each day.

I am present, with part of my force, from 8.30 a. m. to 4.30 p. m., and on Sundays from 9.30 to 11 a. m.

Respectfully submitted.

H. KRETZ,

Chief Mail and Files Division.

The following statement shows the amount of business performed in the mail and files division for the fiscal years named:

Character of business.	Fiscal year 1884.	Fiscal year 1885.	Fiscal year 1886.	From July 1, 1886, to March 1, 1887.
<i>Received.</i>				
Letters entered.....	92, 178	108, 941	118, 941	80, 544
Names indexed.....	321, 815	364, 695	399, 482	269, 712
Letters recharged (estimated).....	37, 795	52, 360	55, 734	39, 140
Inclosures numbered.....	204, 460	211, 843	209, 786	136, 440
Letters and packages distributed (estimate based on a count for four days).....			909, 485	-----
Letters and vouchers briefed (estimate based on a count for four days).....			51, 645	-----
Foreign letters stamped (estimate based on a count for one month).....			7, 668	-----
Warrants and ship registers sealed.....	65, 079	69, 767	56, 502	53, 142
Finance reports, decisions in customs and navigation cases, laws, circulars, and special reports of the Secretary of the Treasury.....	87, 316	84, 039	96, 628	66, 135
Valuable letters entered (bonds, currency, &c.).....	6, 515	4, 124	4, 011	2, 970
Value of letters entered.....	\$86, 039, 426 84	\$53, 292, 317 92	\$79, 870, 317 11	\$44, 040, 051 53
Returned letters entered.....	5, 022	4, 815	5, 758	4, 415
<i>Sent.</i>				
Letters written, copied, and compared.....	1, 054	1, 250	1, 195	859
Letters entered.....	71, 501	76, 582	83, 459	56, 578
Names indexed (estimate based on a count for four days).....			292, 968	-----
Letters and packages sent (estimate based on a count for one month).....			241, 476	-----
Letters examined and checked (estimate based on a count for four days).....			431, 001	-----
Press copies of letters trimmed for the bind- ery.....	71, 501	76, 582	83, 459	-----
Letters press copied (estimate).....			90, 000	-----
Finance reports, decisions in customs and navigation cases, laws, circulars, and special reports of the Secretary of the Treasury.....	69, 200	74, 000	78, 500	35, 000
Registered letters.....	2, 020	2, 129	1, 642	185
Value of registered letters (bonds).....	\$1, 048, 340 50	\$122, 223 00	\$1, 609, 822 00	\$812, 516 00

Inquiries are frequently made and information furnished as to the disposition of letters received and sent.

The following statement shows the number of employes, &c., in the mail and files division for the fiscal years named :

	Fiscal year 1883-'84.	Fiscal year 1884-'85.	Fiscal year 1885-'86.	From July 1, 1886, to Mar. 1, 1887.
Chief .....	1	1	1	1
Clerks .....	19	20	19	18
Messengers .....	3	4	2	3
Laborers .....			1	1
Number of working days .....	306	306	304	204
Maximum attendance of any employe .....	289	289	301	191½
Minimum .....	223	206	261	166½
Average attendance .....	266	266	279	181

The report of attendance is made up from the time reports submitted to the appointment division. The time actually made by the employes of this division, if taken from the individual reports, would show a much better attendance, because many of them work from 8.30 a. m. to 4.30 p. m., and on Sundays from 9.30 to 11 a. m.

The employes of this division were steadily and efficiently employed during each of the fiscal years named, with the exception of the days absent by reason of sickness (for each of which a physician's certificate was filed), and the thirty days granted by law to every employe. During the year 1885 there was one substitute for three months on account of serious illness of employe; also, in 1886, one substitute for six weeks for the same cause.

#### CAPTURED PROPERTY, CLAIMS, AND LANDS DIVISION.

TREASURY DEPARTMENT, OFFICE OF THE SECRETARY,  
*Washington, D. C., April 18, 1887.*

SIR: I have the honor to acknowledge the receipt, by your reference of the 26th ultimo, of copies of two letters written by Hon. F. M. Cockrell, chairman of the Senate Select Committee for the investigation of the methods of doing business in the Executive Departments, and have to say in reply to said reference that the functions of this division are, in the main, of a law and miscellaneous character. Originally formed for the purpose of taking charge of the records of seizures and sales of captured and abandoned property near the time of the close of the late civil war, there have been from time to time, as the labor growing out of these transactions decreased by the natural efflux of time, matters of a totally different nature placed in charge of the division until the name by which it is commonly known gives very little indication of the real character of the work.

The matter now devolving upon the division, in addition to the care of the captured and abandoned property records, may be briefly stated about as follows:

The care of the Confederate archives, and their examination for the information of Congress and the several committees thereof for use in the consideration of claims against the Government.

To answer rules of the Court of Claims for evidence found in the records of the Treasury Department.

To furnish the Attorney-General information from the records of the Department for use in defending actions brought in the Court of Claims, and, in short, to transact all business arising between the Department and the court.

The examining and reporting for appropriation of judgments of the Court of Claims presented for payment, and referring such judgments to the accounting officers for settlement.

The transmission to the Court of Claims of cases under section 1063, Revised Statutes, the act of March 3, 1883, commonly called the "Bowman act," and under the provisions of the act of March 3, 1887, commonly called the "Tucker bill."

The care and custody of the books and records of the late Southern Claims Commission, and the furnishing of information therefrom to Congress and other Departments of the Government.

The custody, care, and protection of lands and other property of the United States, and the preservation, collection, and sale of wrecked, abandoned, and derelict property, under the provisions of section 3755, Revised Statutes.

The preparation and furnishing to private persons and to other branches of the Government of duly authenticated copies of records and documents of the Department, under the Treasury rule XII.

The obtaining and forwarding to other branches and Departments of the Government, for temporary use, of original books, papers, and records of the Department.

The furnishing of information to the Attorney-General, Court of Claims, and private persons relative to the French spoliations on American commerce, embraced in the act of Congress of January 20, 1835.

The amount of work required of the division is far from uniform, and it frequently varies greatly from week to week. The clerks actually engaged in the division during the current fiscal year have been as follows: A part of the time, one fourth-class clerk and one third-class clerk, one second-class clerk, two clerks at \$1,000 each. In addition there has been about four months of substitute work. Of the exact amount of clerical force actually engaged during the previous years named in the inquiry I am unable to give information. No record has been kept of the amount of work done by each clerk, so it is impossible to give any comparative exhibit of work done. It would be utterly impracticable to keep such a record, and if one were to be kept it would not afford any valuable information of the efficiency and industry of the clerks engaged, owing to the irregularity in the amount of work coming in.

The following is a statement of letters and communications received and answered during the period named in Mr. Cockrell's letter:

	1884.	1885.	1886.	Mar. 1, 1887.
Letters received and entered .....	1,953	2,200	3,302	653
(Many of the letters received were Departmental letters, containing information merely to be transmitted in reply to other letters received.)				
Letters written and recorded .....	850	936	1,937	349
Number of papers unattended to .....	85	49	57	32

Many of the papers unattended to, were in the hands of other bureaus of the Department, where the information desired was to be found.

The following statement shows the number of letters referred from January 1, 1884, to March 1, 1887:

	1884.	1885.	1886.	1887.
First Auditor .....	61	77	10	3
Second Auditor .....	22	25	44	7
Third Auditor .....	233	315	405	40
Fourth Auditor .....	34	28	45	10
Fifth Auditor .....	3	3	2	—
Sixth Auditor .....	18	5	8	25
First Comptroller .....	66	55	58	2
Second Comptroller .....	17	19	8	2
Internal revenue .....	71	41	28	8
Solicitor .....	30	21	15	1
Register .....	12	19	23	2
Treasurer United States .....	12	10	6	3
Supervising Architect .....	8	5	14	1
Secretary of the Interior .....	6	7	2	—
Secretary of War .....	3	—	—	—
Secretary of State .....	3	3	1	—
Secretary of the Navy .....	1	—	—	—
Attorney-General .....	5	1	—	—
Light-House Board .....	4	1	2	—
Supervising special agent .....	2	1	1	—
Collector of customs .....	—	7	2	—
Commissioner of Customs .....	3	2	8	—
Division of customs .....	—	—	8	—
Division of warrants .....	—	1	3	—
Division of loans and currency .....	—	1	—	—
Bureau of the Mint .....	—	—	1	2
Appointment division .....	—	—	3	—
Chief of public moneys division .....	2	—	1	1
Revenue Marine .....	—	—	3	—
Life-Saving Service .....	—	—	2	—
Supervising Inspector Steam Vessels .....	2	—	—	—
Mercantile marine division .....	—	—	2	—
Commissioner of Navigation .....	—	7	2	—
Chief of Bureau of Statistics .....	—	1	—	—
Chief of Secret Service Division .....	3	1	—	—
Coast Survey .....	1	—	—	—
Assistant superintendent Treasury Department .....	—	—	1	—
Comptroller of the Currency .....	4	2	1	—
Chief of Bureau of Engraving and Printing .....	—	1	1	—
Total .....	627	659	710	107

Of rules from the Court of Claims for evidence in cases other than those arising from the so-called French spoliations on American commerce, there have been answered in 1884, 192; in 1885, 132; in 1886, 132; in 1887 (to March 1), 47; total, 503.

Much of the copying necessary in answering these rules was done in this division, and in each case a letter was written transmitting the papers certified. One or more certificates required in answering each rule was also prepared in the division.

Pursuant to the provisions of the act of January 20, 1885, providing for the ascertainment of claims for damages arising out of French spoliations, the Department caused to be forwarded from the several custom-houses the records of manifest, registers of vessels, and other papers covering the period of such spoliations, and placed them in the custody of this division, in which they were systematically arranged, numbered, and scheduled for convenient reference. There are some of the custom-houses which have not yet fully complied with the order of the Department to forward these papers, but it will no doubt be fully done at an early date.

The numbering and scheduling of these papers was the only part of work done in which the work of each clerk could be ascertained, but no daily record was kept showing the amount accomplished by each.

Samuel Knox, in 1885, 1886, and 1887, numbered and alphabetically scheduled papers numbering 6,416; Mrs. R. V. Robinson, 14,206; Mrs. M. D. Fessenden, 36,970; Miss. M. E. Powell (substitute), 1,211; total, 58,848.

During the same period Miss M. E. Meloy copied out said schedule upon the type-writer, making 1,956 pages of legal cap size. She has also done an enormous amount of other copying upon the type-writer, which has been used whenever practicable, and with the present force in the division its constant use is indispensable. Examination of these records for the purpose of furnishing information to the Attorney-General, the Court of Claims, and to private claimants, was begun early in 1885; since when there have been searches made and memoranda furnished as follows: In 1885, 224; in 1886, 1,232; in 1887 (up to March 1), 40.

These searches were all made by Mr. Samuel Knox, to whose untiring industry and thorough understanding of the subject I have been greatly indebted.

The simple statement of the number of searches made conveys no adequate idea of the amount of labor and time actually consumed in making them. Many of them could be made by a simple reference to the schedules, while several of them required over a week's constant work.

On November 9, 1885, the first rules of the Court of Claims relative thereto were answered, since when there have been rules answered numbered as follows: In 1885, 1; in 1886, 662; in 1887 (up to March 1), 54; total, 780.

Rules on hand and unanswered March 1887, 40.

In answering these rules, copies to the number of 2,340 were made in the division and furnished to the Court of Claims.

Much time of the clerks has also been occupied in exhibiting to claimants and their attorneys documents in the custody of the division, principally spoliation papers, but no reasonable estimate of the amount of time so expended could be made.

A record is kept in the division of lands, other than the public domain, which have been sold by or under the authority of the Secretary of the Treasury. The following statement shows the number of such sales and the amount realized therefrom:

Year.	Sold by the Solicitor of the Treasury.		Sold by Commissioner of Internal Revenue.	
	Tracts.	Amount.	Tracts.	Amount.
1884.....	4	\$1,304 00	11	\$1,946 76
1885.....	2	240 00	6	426 50
1886.....	2	6,738 50	4	550 00
1887.....			1	500 00
Total .....		8,283 50		3,423 26

Claims pending in the Department and referred to the Court of Claims for findings, or for final judgment under the several acts authorizing such references: In 1884, 3; in 1885, 5; in 1886, 2.

Judgments of the Court of Claims and accounts referred to the First Auditor for settlement: In 1884, 54; in 1885, 82; in 1886, 422; in 1887 (to March 1), 3.

Respectfully yours,

ALBERT W. CRITES,

*Chief Division Captured Property, Claims, and Lands.*

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



The following statement shows the average number of days' time and attention devoted to the transaction of business by the employés of the captured property, claims, and land division of the office of the Secretary in person and by proxy during the years named, with number of days during each year so devoted to business by the employé present for the greatest number of days, and by the employé present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with half hour at noon for lunch. Time to be devoted to business 6½ hours daily:

Calendar years.	Days Department open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employes.	Average number of days worked.	Hours employed daily.	Most days worked by employe.	Least days worked by employe.
1884 .....	305	1,601	52	1,653	0	275	A. M. 6 24	299	260
1885 .....	303	1,609	45	1,654	6	275	6 28	299	260
1886 .....	305	1,541	53	1,594	6	265	6 10	297	243
1887 .....	48	184	.....	184	4	46	6 57	48	44

## SPECIAL AGENTS DIVISION.

TREASURY DEPARTMENT, OFFICE OF THE SECRETARY,  
Washington, D. C., April 16, 1887.

SIR: Referring to the communications dated the 18th ultimo, from Hon. F. M. Cockrell, chairman of the Senate Select Committee, appointed to inquire into and examine the methods of business and work in the Executive Departments, and in accordance with your instructions to submit a report showing the work of the division of special agents, I have the honor to inclose herewith statements showing, as far as practicable, the volume of business transacted.

The work of this division is of a character which requires prompt action, and all matters referred to the division receive immediate attention. The average number of clerks employed since 1884 is ten. The duties of the division are varied and embrace the general supervision of the customs business throughout the entire country; the bonding and discontinuance of warehouses for the storage of imported goods and the lines of railroad and steamships for the transportation thereof; the examination of accounts and methods of transacting business of the various custom-houses; consideration of questions relating to transportation of freight under the provisions of the treaty of Washington; the investigation of irregularities in the importation of merchandise, and of charges preferred against customs employés, &c.

Respectfully yours,

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

L. G. MARTIN,  
Supervising Special Agent.

The following statement shows the number of accounts of special agents and other employés received, examined, and forwarded for settlement; number of bonds for warehouses approved and number of warehouses discontinued; number of routes bonded for the transportation of appraised dutiable merchandise in bond; also number of routes discontinued; number of routes bonded for the transportation of unappraised dutiable merchandise in bond; also number of routes discontinued; and number of letters and reports received, and number of letters written and sent:

Character of business.	1884.	1885.	1886.	1887 (to Mar. 1).
Accounts of special agents and other employés .....	1,308	975	906	179
Bonds for warehouses:				
Approved .....	100	92	96	27
Discontinued .....	47	62	48	6
Routes bonded for transportation of appraised dutiable merchandise in bond:				
Approved .....	22	7	8	5
Discontinued .....	13	5	5	5
Routes bonded for transportation of unappraised dutiable merchandise in bond:				
Approved .....	8	12	10	1
Discontinued .....	3	6	2	.....
Letters and reports:				
Received .....	5,532	5,819	5,206	887
Sent .....	4,308	4,103	3,711	630



The following statement shows the attendance and absence of employes in the office of the Supervising Special Agent during the years 1884, 1885, 1886, and January and February, 1887:

Names of employes	1884.		1885.		1886.		1887 (January and February).	
	Attend- ance.	Absence.	Attend- ance.	Absence.	Attend- ance.	Absence.	Attend- ance.	Absence.
Geo. W. Maher	366		365		354	11	59	
Lem. Towers, jr. <sup>1</sup>			141	15	335	30	59	
S. R. Hinsdale	361	5	364	1	356	9	54	5
L. S. Henry	335	31	337	28	333	32	58	1
M. M. Wilson	337	29	329	36	343	22	57	2
Cora B. Taylor	329	37	300	65	333	32	57	2
Ella Benner	333	33	326	39	340	25	58	1
Kate Wing	195	171	339	26	332	33	55	4
Sophie K. Trippe <sup>2</sup>			70	2	321	44	59	
Luey Moss <sup>3</sup>					112	4	58	1
L. P. Price <sup>4</sup>			133	29	339	26	58	1
Samuel G. Hunter	366		362	3	353	12	59	
J. A. March <sup>5</sup>	304	62	176	5				
Samuel Birdsall <sup>6</sup>	39	45						
Anna M. Kalusowski <sup>7</sup>	332	34	61	15				

<sup>1</sup> Entered this office July 25, 1885.

<sup>2</sup> Detailed to this office October 19, 1885.

<sup>3</sup> Detailed to this office September 6, 1886.

<sup>4</sup> Detailed to this office July 16, 1885.

<sup>5</sup> Dropped June 30, 1885.

<sup>6</sup> Transferred to First Comptroller's office March 24, 1885.

<sup>7</sup> Died March 17, 1885.

The following statement shows in detail the business in the special agents' division of the office of the Secretary of the Treasury for the fiscal years 1884, 1885, 1886, and 1887:

Character of business.	Received during fiscal year 1884.	Transacted and disposed of dur- ing fiscal year 1884.	Received during fiscal year 1885.	Transacted and disposed of dur- ing fiscal year 1885.	Received during fiscal year 1886.	Transacted and disposed of dur- ing fiscal year 1886.	Received during fiscal year 1887. (to Mar. 1).	Transacted and disposed of dur- ing fiscal year 1887 (to Mar. 1).
Reports of agents, &c.	5,532	5,532	5,819	5,819	5,206	5,206	887	887
Letters written		4,308		4,103		3,711		630
Accounts of agents and other em- ployes examined and forwarded.	1,308	1,308	975	975	906	906	179	179
Applications for bonding ware- houses.	100	100	92	92	96	96	27	27
Applications to discontinue ware- houses.	47	47	62	62	48	48	6	6
Applications of common carriers to bond routes	30	30	17	17	18	18	6	6
Applications of common carriers to discontinue routes	16	16	11	11	7	7	5	5

Character of the business is given so far as it is possible to show it by records of the office. There is much current work of which no record is kept, such as distribution of copies of reports and information to other divisions and Bureaus of the Department, comparison of reports of goods in bond shipped from and received at the various ports, &c

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employés of the special agents' division of the office of the Secretary of the Treasury, in person, during the years named, with number of days' during each year so devoted to business by the employé present for the greatest number of days, and by the employé present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with half hour at noon for lunch. Time to be devoted to business  $6\frac{1}{2}$  hours daily.

Years.	Days Department open.	Days worked in person.	Total days worked.	Number of employés.	Average number of days worked.	Hours employed daily.	Most days worked by employé.	Least days worked by employé.
1884.....	305 $\frac{1}{2}$	2,684	2,684	10 $\frac{1}{2}$	261 $\frac{1}{2}$	<i>h. m.</i> 6 6	305 $\frac{1}{2}$	31
1885.....	302 $\frac{1}{2}$	2,745 $\frac{1}{2}$	2,745 $\frac{1}{2}$	9 $\frac{1}{2}$	276 $\frac{1}{2}$	6 30	302 $\frac{1}{2}$	61
1886.....	305	3,177	3,177	11 $\frac{1}{2}$	280 $\frac{1}{2}$	6 31	296	98
1887.....	201	559	559	12	46 $\frac{1}{2}$	7 1	48	43

## DISBURSING CLERK.

TREASURY DEPARTMENT, OFFICE OF THE SECRETARY,  
Washington, D. C., July 7, 1887.

*The honorable the Secretary of the Treasury :*

SIR: I have the honor to submit herewith, in compliance with the request of the Hon. F. M. Cockrell, chairman Senate Select Committee, and in pursuance of the requirements of the resolution of the Senate of March 3, 1887, "to inquire into and examine the methods of business and work in the Executive Departments of the Government, the time and attention devoted to the operations thereof by the persons employed therein, and generally to inquire into and report to the Senate the causes of the delay in transacting the public business said to exist in some of the Departments," the following report in relation to the conduct of the public business under my control.

In the first place, in order to describe the method of making disbursements, I have to state that—

A voucher upon presentation for payment is first examined as to correctness, and if found so to be and properly approved, a check is drawn and returned to the office presenting the voucher for transmittal to the party in whose favor it is drawn, or transmitted directly from my office. The voucher is then entered upon the daily cash book and the entry posted in the ledger. An abstract is then made of the vouchers, which, with an account current showing the disbursements, is forwarded with the vouchers, at the end of each quarter, to the accounting officers for adjustment.

In the payment of the employés of the Department, a monthly pay-roll is submitted, and after examination as to its correctness, the name of the employé, together with the amount of salary due, is inscribed thereon, after which the amount advanced in the middle of the month, if any, is deducted, and the balance due placed in an envelope to be paid the employé. The pay-roll then assumes the character of a voucher, and is disposed of in the manner described above.

It is almost impossible to give in a general way a description of the entire work of the office, comprising, as it does, the examination of the monthly statements of the different subtreasuries where deposits are kept, the indexing of letters, the drawing of requisitions for funds, and the briefing and filing of duplicate vouchers.

I deem it necessary to state in this connection that the force authorized by the legislative appropriation bill is inadequate for a proper performance of the work in my office, and it has only been by the detail of an additional clerk and the closest application to duty that I have been enabled to keep the work of my office up.

I do not need to state that a detailed clerk is always subject to a recall to his own office, and the greatest amount of inconvenience is caused thereby, for the reason that every new clerk must of necessity require more or less time to become familiar with the methods of conducting the business of this office.

The above description, in connection with the tabular statement submitted, it is believed will afford a clear understanding of the subject matter called for by the resolution of the Senate.

Very respectfully,

GEO. N. BARTLETT,  
*Disbursing Clerk.*

The following statement shows in detail the business in the disbursing clerk's division of the office of the Secretary of the Treasury for the fiscal years 1884, 1885, 1886, and 1887:

Character of business.	Transacted and disposed of during fiscal year 1884.	Transacted and disposed of during fiscal year 1885.	Transacted and disposed of during fiscal year 1886.	Transacted and disposed of during fiscal year 1887, (to Mar. 1).
Miscellaneous vouchers received and paid.....	15,747	14,584	30,142	25,542
Checks drawn.....	20,840	21,696	23,674	18,390
Letters written and indexed.....	4,089	6,378	6,974	5,375
Vouchers entered in cash book and posted in ledger.....	15,747	14,584	30,142	25,542
Vouchers abstracted.....	15,747	14,584	30,142	25,542
Ledger accounts.....	41	41	57	60
Accounts rendered.....	247	260	323	290
Employés paid in cash.....	669	823	855	906
Employés paid by check.....	6,321	7,291	7,034	5,242
Total disbursements made.....	\$2,429,387 93	\$2,439,270 61	\$2,885,419 94	\$2,086,595 14

The apparent decrease in vouchers paid in 1885 is owing to lack of appropriation to pay the same.

The work in this office is current, and is disposed of daily.

The following statement shows the average number of employés in the disbursing clerk's division of the office of the Secretary of the Treasury during the time specified

Month.	1884.	1885.	1886.	1887.
July.....	3	3	3	4
August.....	3	3	3	4
September.....	3	3	3	4
October.....	3	3	4	4
November.....	3	3	4	4
December.....	3	3	4	4
January.....	3	3	4	4
February.....	3	3	4	4
March.....	3	3	4	4
April.....	3	3	4	-----
May.....	3	3	4	-----
June.....	3	3	4	-----
Total.....	3	3	3½	4

The business of my office is of so varied a character that the average amount performed by each employe cannot be stated. During the first week or ten days in a month the whole force is employed in writing checks and letters of transmittal, and from this time to the end of the month in briefing vouchers and entering them upon the cash book. No one clerk is engaged on one particular kind of work for the entire month.

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employés of the disbursing clerks' division of the office of the Secretary of the Treasury in person during the years named, with number of days during each year so devoted to business by the employé present for the greatest number of days, and by the employé present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with half-hour at noon for lunch. Time to be devoted to business 6½ hours daily.

Years.	Days Department open.	Days worked in person.	Total days worked.	Number of employés.	Average number of days worked.	Hours employed daily.	Most days worked by employé.	Least days worked by employé.
1884.....	305½	875	875	3	292	<i>h. m.</i> 7 00	295	235
1885.....	302½	836	836	3	279	6 45	283	272
1886.....	305	1,080	1,080	3½	288	6 50	295	230
1887.....	201	737	737	4	184	6 40	192	175

TREASURY DEPARTMENT, OFFICE OF THE SECRETARY,  
Washington, D. C., July 9, 1887.

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

SIR: I have the honor to transmit herewith a statement of the transactions of my office from July 1, 1883, to March 1, 1887, as requested by you on the 26th of March last. The duties of my office as disbursing clerk of the Treasury Department consist in the disbursement of and accounting for (as directed by the Secretary of the Treasury) any money placed to my credit with the Treasurer of the United States, or with the assistant treasurer in New York, for that purpose, by him.

They comprise the payment of the salaries of thirteen Bureaus of the Treasury Department, with four subappropriations for salaries connected therewith, the expenses of the Bureau of Engraving and Printing, and about twenty-five miscellaneous appropriations, under control of the Secretary of the Treasury and expended under his directions.

Accounts are rendered monthly under all appropriations, except for salaries, which are rendered quarterly.

The force of my office consists of myself and one fourth-class clerk as assistant and bookkeeper.

For the purpose of insuring the prompt dispatch of the public business, a proper record of all transactions, from their inception to final payment, and for economy of time and expense, all other clerical labor connected with this office, is performed in the different offices of the Department to which the disbursements appertain and which have the supervision of incurring the indebtedness.

I have the honor to be, your obedient servant,

THOMAS J. HOBBS,  
*Disbursing Clerk.*

The following is a statement in detail of the business in the disbursing clerk's division of the office of the Secretary of the Treasury for the fiscal years 1884, 1885, 1886, and 1887:

Character of business.	Transacted and disposed of during fiscal year 1884.	Transacted and disposed of during fiscal year 1885.	Transacted and disposed of during fiscal year 1886.	Transacted and disposed of during fiscal year 1887 (to Mar. 1).
Amount of disbursements.....	\$3,778,868 91	\$4,629,337 92	\$4,148,250 46	\$2,704,597 75
Number of checks drawn on the assistant treasurer, New York.....	15,786 00	17,343 00	18,527 00	12,018 00
Number of checks drawn on the Treasurer United States, Washington.....	528 00	997 00	1,288 00	853 00
Average number of officers, clerks, &c., paid salaries in Treasury Department..	1,200 00	1,198 00	1,104 00	1,103 00
Average number of internal revenue gaugers paid.....	663 00	630 00	647 00	605 00
Average number of employes Bureau Engraving and Printing.....	1,174 00	1,129 00	884 00	839 00
Number of vouchers paid, other than salaries.....	7,194 00	9,584 00	10,305 00	7,038 00

Internal-revenue gaugers are paid monthly.

Officers and clerks are mainly paid twice a month.

The disbursing clerk was ordered to disburse for Bureau of Engraving and Printing in June, 1884, the employes of which are mainly paid twice a month.

The disbursing clerk has but one assistant in his office, who keeps the books, and assists in the current work. The work is always of the same kind.

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the disbursing clerk's division of the office of the Secretary of the Treasury, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employes present for the greatest number of days and by the employes present the least number

of days during said years. Department open from 9 a. m. to 4 p. m., with half hour at noon for lunch. Time to be devoted to business  $6\frac{1}{2}$  hours daily.

Years.	Days Department open.	Days worked in person.	Total days worked.	Number of employes.	Average number of days worked.	Average hours employed for each day paid.	Most days worked by employé.	Least days worked by employé.
1884.....	305 $\frac{1}{2}$	570	570	2	285	6h. 38m.	285	285
1885.....	302 $\frac{1}{2}$	567	567	2	283 $\frac{1}{2}$	6h. 40m.	285	282
1886.....	305	570	570	2	285	6h. 38m.	285	285
1887.....	201	374	374	2	187	6h. 36m.	191	183

The one clerk is expected to be always present, but he is allowed absence when he can be spared, to the extent, probably, of twenty days in a year.

## SECRET-SERVICE DIVISION.

U. S. TREASURY DEPARTMENT,  
SECRET-SERVICE DIVISION, OFFICE OF CHIEF,  
Washington, D. C., April 11, 1887.

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

SIR: In response to your instructions, dated March 30, 1887, I have the honor to reply to the request made by Hon. F. H. Cockrell, chairman of Senate Select Committee to inquire into and examine the methods of business and work in the Executive Departments of the Government, &c., under date of March 18, 1887, as follows:

The peculiar nature of the work of the division under my supervision prevents categorical or even concise answers to the specific requirements contained in said communication; still, I trust, the general statement submitted will be found sufficiently full and explicit as to meet all demands of the committee.

In 1865 the secret service division of the Treasury Department was organized by Secretary Hugh McCulloch, through Edward Jordan, Solicitor of the Treasury, it being considered, after severe and costly experimenting, as the safest and best means of suppressing the counterfeiting of Government obligations and detecting other frauds committed or contemplated against the Government. Appropriations to sustain its operations, commencing in July, 1866, with \$150,000 were gradually reduced until, in 1882, \$70,000 was voted, and the cost of the clerical force at headquarters (\$13,000) was transferred to the legislative bill, \$67,000 being allowed in sundry civil bill for the expenses of the force in the field. In 1884 the latter sum was reduced to \$60,000, at which point it now stands.

The force in the field is paid a per diem compensation; it consists of thirty-one men, divided as follows:

One operative, per diem.....	\$7 00
Three operatives, per diem.....	6 00
Six operatives, per diem.....	5 00
Seven special operatives, per diem.....	4 00
Two assistant operatives, per diem.....	4 00
Eleven assistant operatives, per diem.....	3 00
One assistant operative, per diem.....	1 50

They operate under the following provisions of law:

"Suppressing counterfeiting and other crimes: For the expense of detecting and bringing to trial and punishment persons engaged in counterfeiting Treasury notes, bonds, national bank notes, and other securities of the United States, as well as the coins of the United States, and other felonies committed against the laws of the United States relating to the pay and bounty laws, and for no other purpose whatever, sixty thousand dollars."

The United States is divided into districts, each operative having care of a district, while assistant operatives are subordinate and report daily, in writing, to the opera-



tive of the district to which they are temporarily assigned. In his turn the operative reports daily, in writing, to chief in Washington; as these agents are supposed to be always on duty, each report must cover a period of 24 hours. It must embody the substance of the report of each assistant under him, and for himself must show the time of each movement made, and reflect all he learned and did officially, also the receipt of all property or correspondence, near or remotely in connection with his work; the details of service are numerous, for the performance of which he is held to strict accountability. Much of his work is watching and waiting, which would cut no figure in statistics. For example, three of our agents have been on the trail of five men two years, and only one thus far arrested, and yet none in the service have been more vigilant than they.

The work engaging our attention under the provision of law above quoted is as follows: The suppression of counterfeiting the obligation and coins of the Government; the suppression of the production or sale of all articles in imitation of the obligations or coins of the Government; investigation of all suspected fraudulent claims of back pay and bounty for Second Auditor of Treasury; investigation of all suspected fraudulent or excessive claims for reimbursement of expenses incurred in last sickness and burial of pensioners for Third Auditor of Treasury; investigating alleged frauds in seamen's back pay, bounty, and prize money for Fourth Auditor of Treasury, and much miscellaneous work relating to robbery and embezzlement of public funds. A copy of the annual report of Chief of Secret Service Division for the fiscal years ending June 30, 1884-'85-'86, accompanies this as an appendix, which you will find embodies the field work of this division for those years.

The clerical force of this office for the current fiscal year is: One chief clerk, one fourth-class clerk, two second-class clerks, one first-class clerk, one \$1,000 clerk, one attendant.

Several years since the disbursing agent of this division was allowed one second-class clerk to assist him in the accounts. A change in the *personnel* of disbursing agent relieved from that duty the second class clerk, and as his services were not available to this division he was detailed to the Sixth Auditor's office, where he now is. By my advice, only one second-class clerk has been provided for this office in the appropriations for 1887-'88.

The chief clerk opens the mail, reads all reports and correspondence, notes special points therein for the action of the several clerks and chief, jackets and files all papers, prepares all letters dictated by chief, supplies data from official records, keeps records of letters received and sent, exercises general supervision over clerks in office, and in absence of chief directs work of division.

The fourth-class clerk acts as financial clerk and custodian of all property, contraband of law or otherwise, coming into the possession of the division. He examines and, with reports, compares and adjusts the accounts of all employes; all claims for rewards or gratuities are investigated by him before action is taken by chief; the records of accounts and disbursements are also systematically kept by him.

The second-class clerk indexes the daily reports of operatives by names, and by correspondence perfects the records of criminals, preparing it for record clerk.

The clerk of class one keeps the books recording the description and information of arrested persons and persons suspected of counterfeiting; the preparation of what is known as "Form E," involving much labor.

The \$1,000 clerk was found to possess superior qualifications for attendant than for clerical work; he is therefore assigned to that duty, which is to receive and explain to the hundreds of thousands of visitors to the Treasury Department the curios, and show results of the secret work of the division; he also takes press-copies of all official letters and attends to evening mail.

The attendant, being a young man of education and native ability, acts as assistant custodian of property, relieving the financial clerk of much labor by verifying inventories and scheduling property preparatory to its destruction; he assists each of the other clerks in time of pressure, prepares all stationery for mailing, and, while he does general messenger work, he is qualified to perform any clerical work of the office.

No cases are pending in this office at any time except perhaps a few claims for rewards or gratuities, and those only for a brief time.

The average time devoted to service by our six clerk, in 1884 was 330½ days; maximum absence from office, L. D. Harmon, second class, 42½ days; minimum absence from office, George A. Rock, fourth class, 26 days.

In 1885 the same six clerks averaged 334½ days duty in office; maximum absence from office, Charles Miller, first-class, sick 40 days; minimum absence from office, J. S. Knight, \$1,000 clerk, 27 days.

In 1886 there were changes involving six fractions of a year, but the average of the regulars was 339 days of duty in office; maximum absence from office, J. S. Knight, 31 days; minimum absence from office, W. H. Moran, attendant, 18½ days.

From November 25, 1885, to April 30, 1886, Charles Miller, first class, being exceedingly sick, the Secretary appointed proxies of his own selection. This continued for five months and six days, and is the only instance of service by proxy in this division. Mr. Miller is not now in the service.

All of which is respectfully submitted.

JAMES J. BROOKS,  
*Chief.*

[*Note by Committee:* The annual reports for 1884, '85, and '86, have already been printed and are easily accessible, and are therefore not printed herein.]

## OFFICE OF THE SUPERVISING ARCHITECT.

TREASURY DEPARTMENT,  
OFFICE OF THE SUPERVISING ARCHITECT,  
*Washington, June 21, 1887.*

### The SECRETARY OF THE TREASURY:

SIR: In response to letter addressed to you by the honorable F. M. Cockrell, under date of March 18, and referred to this office under date of March 26, I have the honor to submit the following statement of results and methods in connection with the prosecution of work in the construction of public buildings under the control of this office, repairs and preservation of public buildings, including marine hospitals, supply of heating apparatus, elevators, vaults, safes, and locks, &c., therefor, repairs to the same, and the preparation and duplications of plans for such buildings.

The work of this office is of such a character that the results obtained cannot be so stated in writing as to convey any clear idea of the time and labor expended in securing such results, and the same could only be fully demonstrated to the committee upon personal examination, as each building has a separate status of its own, and no one could be cited as an illustration of the whole work.

When Congress authorizes the erection of a Federal building at any place, in most cases the limit of the cost of the site, building, heating apparatus, elevators, and approaches is fixed in the law, either separately or jointly, and a portion thereof is usually appropriated for purchase of site and commencing the erection of the building.

When an appropriation has thus been made, the Secretary, except in cases where the act of Congress otherwise specially directs, advertises in the local papers for proposals for the sale of the necessary land, as required by section 355, Revised Statutes, United States, and designates an officer of the Treasury Department to examine the property offered and recommend the selection of a site therefrom most advantageous to the interests of the Government and convenient to the citizens of the place in which the building is to be erected. Upon the selection of the site the proposal of the owner of the land chosen is transmitted to the Attorney-General of the United States, with request that he cause the title to the same to be examined, and if found valid, to secure deeds of conveyance to the United States, and cession of jurisdiction over the site selected is then secured from the State in which the same is located.

The sketch plans for the building, specifications, and detail estimates are next prepared and approved by the Secretary of the Treasury, Secretary of the Interior, and Postmaster-General; work is commenced on the working drawings and specifications for each branch of work on the building, which form the immediate basis upon which to invite, by public advertisement, proposals and the execution of contracts; and when such drawings and specifications are completed action is promptly taken to place the work on the market and to secure the early commencement and rapid prosecution of the same. When the working drawings and definite specifications are sufficiently advanced to warrant the commencement of active building operations and securing uninterrupted prosecution of the same, a superintendent, technically qualified and a resident (when a competent person can be secured in the locality of the building), is appointed by the Secretary of the Treasury to represent the Department, superintending the construction and securing the satisfactory prosecution of all work on the building to the best interests of the Government and in full compliance with specification, drawings, and terms of contracts. To assist the superintendent in the performance of his duties the Department authorizes the employment of a clerk, and, at buildings of considerable magnitude, an assistant superintendent, a general foreman, and watchman.

Funds on account of the appropriation for the building are from time to time remitted to the disbursing agent (who is duly appointed, in accordance with section 8, E. S., U. S., by the Secretary of the Treasury, under a bond, at a maximum rate of three-eighths of one per cent. commission), with which to pay certificates is-

sued by the superintendent on account of the work, authorized by the Supervising Architect and approved by the Secretary of the Treasury, and of which authority he has been duly advised.

The inclosed copy of printed instructions to disbursing agents also indicates the character and volume of work entailed upon this office in connection with the duties of this officer alone.

Proposals to supply labor and material are, except in cases hereinafter stated, invited by publishing advertisements in local newspapers and certain technical or trades journals which are printed for the benefit and information of parties engaged in building pursuits throughout the United States. After the proposals are secured, in response to such advertisements, they are opened at the designated time, in the presence of such bidders as choose to be present, and are forwarded to the Department (in accordance with section 3710 R. S., U. S.), and are submitted by the Supervising Architect, with a specific recommendation, to the Secretary of the Treasury, and upon his approval the most economical proposal is accepted and the bidder required to execute a bond or formal contract for the faithful compliance therewith. The cases which are exceptional to this practice are those in which the superintendent, in view of public exigency demanding the immediate performance of the work or delivery of material (as provided for by section 3709 R. S., U. S.), recommends the employment of the labor by the day or the purchase of the material in open market, and such recommendations are approved by the Supervising Architect and by the Secretary of the Treasury. Under this general mode of procedure the superintendent is required to submit each month the following papers:

"Requisition for authority to employ 'contingent force' during the ensuing month, consisting of assistants heretofore mentioned; 'estimate of funds' required during each ensuing month; 'abstract of vouchers' certified during each month; 'time report' of all contingent service, and 'monthly report' showing all transactions and operations during each month and from the beginning of the building to date, and stating the condition of the work at the end of each month, and the condition of all contracts, accounts, &c., at the end of each month."

The disbursing agent is required to forward each month to the Department "accounts-current" supported by vouchers certified, and, each week, "statement of public funds," and to report on the superintendent's "estimate of funds" of the aggregate amounts of remittances, payments and balances on hand. The disbursing agent's accounts are examined in this office as to the quantity, price, and authority; and, after being recorded and checked, are thence referred to the First Auditor's office for final audit.

The receipt, recording, examination, and correspondence in connection with the papers which the superintendent and disbursing agent are required to submit entail the expenditure of much time and labor. In the Supervising Architect's office a record is kept, and reports are made to the auditing officers and Congress, of all changes in all "contingent force" employes; "the estimate of funds" is given careful scrutiny to prevent any remittance being made in excess of the disbursing agent's bond; the abstract of vouchers is charged in aggregate against the appropriation for the building, and the individual payments shown thereon are debited against the individual accounts of the public creditors on the "appropriation ledgers"; the "monthly reports" are examined as to contract accounts, prices, prosecution of work, and correctness of their method of compilation, and the final reports as to employes' time of service, authorities, &c.; and accounts with public creditors, and expenditures, and personal accounts under each appropriation are recorded in the appropriation ledger. This statement, as already indicated, applies to each of the Federal buildings authorized to be constructed under the direction of the Secretary of the Treasury, and, with slight modifications, to each of the Federal buildings for the repair of which special appropriation is made by Congress.

The inclosed copy of "Printed instructions to superintendents" sets forth in detail the various duties involving upon superintendents, and indicates the clerical labor in this office, required to properly examine and record the reports, &c., thereunder.

The average number of drawings required in connection with the erection of an ordinary building are as follows:

	Drawings.
Sketch plans.....	6
Scale .....	80
Full size.....	40
Sketches.....	20
Total.....	146

But some buildings require from 300 to 400 drawings, and it is necessary that the scale drawings should be traced and photographed, usually to secure 10 copies of each, and sketches or explanatory illustrations of instructions sent from time to time

to the superintendent or to contractors to show methods of construction not clearly understood or changes which may be required in the process of construction. Each branch of work renders the preparation of full and definite specifications, each bidder to be provided with a copy upon which his bid is based.

In addition to the work indicated as required in connection with a public building it should be stated that there is other work necessarily entailed during the construction of a building, such as additional correspondence with private persons and officials regarding the same, preparing estimates of appropriation to be submitted during the construction of the building to Congress each session for further appropriation within the limit (which is either done in the annual estimates or separately), preparing data and answering Congressional inquiries, sometimes requiring weeks of careful labor of one or more employes, and preparing annual reports for each and every building (see report for 1886, copy inclosed).

While this statement is not absolute in regard to each public building authorized to be erected, it fairly indicates what work is required in the way of securing site, preparing plans, estimates, specifications, and the technical work for an average public building.

The expenditures on account of "repairs and preservation of public buildings," including marine hospitals, heating apparatus, vaults, safes and locks, are made from fixed annual appropriations upon the recommendation of this office, after careful inspection of buildings, or upon reports of the custodians of the same, and payment of vouchers for all such expenditures are made at the Treasury Department, and the proposals and accounts are treated in the same general manner as explained in connection with accounts relating to new buildings.

The inclosed copy of "Printed instructions to custodians of public buildings," which embraces the requirements of the Department based upon the various United States statutes mentioned therein, further indicates the incident clerical work entailed upon this office in connection with buildings after their completion. The expenditures on account of "plans for public buildings" for photographic duplication of drawings for use at the Federal buildings and guidance of parties in submitting proposals for work, are made in like manner, and vouchers in connection therewith are treated in the manner already explained.

The preparation and examination of all legal papers pertaining to any of the appropriations named, such as matters of title, cession of jurisdiction, contracts, bonds, notices, leases of customs offices at points where no public building exists, and all matters of correspondence and records in connection therewith, also require the expenditure of much time and careful labor.

The above will be more fully understood by an examination of the "History and organization of the office of the Supervising Architect," of which a printed copy is herewith inclosed.

With this preface the following tabulated statement of work in this office is respectfully submitted:

Number of buildings completed subject to work payable from the appropriation for "repairs and preservation of public buildings," "repair and preservation of marine hospitals," "heating apparatus for public buildings," and "vaults, safes, and locks for public buildings":

1884 .....	149
1885 .....	153
1886 .....	163
1887 .....	164
January 1 to March 1, 1887 .....	164

Number of buildings to be erected and in course of construction:

1884 .....	48
1885 .....	54
1886 .....	62
1887 .....	72
January 1 to March 4, 1887 .....	95

Number of letters sent:

1884 .....	15,096
1885 .....	22,000
1886 .....	24,601
January 1 to March 1, 1887 .....	4,599

Number of letters received:

1884 .....	11,046
1885 .....	16,477
1886 .....	27,336
January 1 to March 4, 1887 .....	16,084

To accomplish all professional, skilled, and clerical work in this office in connection with buildings to be erected, in course of construction, and "completed," there was appropriated for services in the "classified service":

Fiscal year ending June 30—

1884 .....	\$19,420
1885 .....	19,420
1886 .....	18,220
1887 .....	18,220

For services of "skilled draftsmen, civil engineers, computers, accountants, modelers, assistant to photographer, copyists, and such other service as the Secretary of the Treasury may deem necessary:

Fiscal year ending June 30—

1884 .....	\$120,000
1885 .....	140,000
1886 .....	130,000
1887 .....	150,000

The above tabulated statement shows the items for calendar and fiscal years for the reason that appropriations for the construction of buildings are available upon date of approval and are continuous (sec. 3684, R. S., U. S.; Sup. R. S., U. S., Vol. 1, chap. 476). The appropriation for repairs and preservation of public buildings for clerical force in the office of the Supervising Architect, for preparation of plans for public buildings, for vaults, safes, locks, &c., are for fiscal years. The statement also has been carried to March 4, 1887, for the reason that, while the request by the Senate Committee is for a statement of the operations of this office to March 1, 1887, it is but proper that all legislation affecting this office of the second session of the Forty-ninth Congress, which adjourned March 4, 1887, should be considered.

No record has been kept in this office of individual services rendered, for the reason heretofore indicated, that such record would be of little value as a means of determining the return to the Government for certain compensations paid. This can best be demonstrated by taking as an illustration the preparation of a design which calls for artistic education, taste, and selection, and which might only be perfected after several efforts and modifications. The various legal transactions in regard to the preparation of instruments and the preparation of estimates, and schedules of quantities also require special technical ability and training, which, while involving much research and labor, may ultimately appear as a summary on a few pages of manuscript. All of the services rendered are auxiliary and contingent upon these three branches of operations, and thus render necessary a full day's service for a full day's pay, and reduce sloth to a minimum. Inclosed find list of employes in this office during the period from January 1, 1884, to March 1, 1887.

It may be stated also that the aggregate amount of money appropriated for construction is not a fair basis upon which to consider the percentage of work entailed, but that the number of buildings should be used as such basis, for the reason that a small building entails as much work in many particulars as a larger one, providing that the total cost for preparation of plans, specifications, superintendence, &c., based upon the total cost of the building completed, does not exceed the percentage which prevails for such service in private practice, making due allowance for the Department method of keeping records and transacting public business.

It may be stated, also, that in many cases where preparations have been made to commence operations and in instances where work is actually advanced, Congress has extended the limit of cost, necessitating the preparation of modified and often entirely new designs and drawings, and thus entailed additional labor and cost.

A reference to the foregoing statement shows that while the business of this office has practically doubled since 1884, there has not been that increase of appropriations for office force adequate to secure the rapid prosecution of work; and to this fact must be ascribed also the delay in the commencement of active operations upon buildings for which appropriations have been made.

I trust that this brief outline now submitted of the work performed and results secured in this office will furnish the information desired by the Senate Committee, and I regret that an earlier reply has been impracticable.

Respectfully, yours,

M. E. BELL,  
*Supervising Architect.*

The SECRETARY OF THE TREASURY.



CIRCULAR.—Instructions to public officers appointed to disburse moneys appropriated for construction of public buildings. Amendatory of circular No. 29, of 1878.

[1884.—Department No. 127. Supervising Architect's Office.]

TREASURY DEPARTMENT, OFFICE OF THE SECRETARY,  
*Washington, D. C., July 31, 1884.*

I. In accordance with the regulations of the Department, issued under sections 3620 and 5488 of the Revised Statutes, all remittance to a disbursing agent must be deposited immediately upon receipt thereof to his credit with the Treasurer or an assistant treasurer of the United States, or a designated depository, unless otherwise specially authorized by the Secretary of the Treasury.

II. Funds required for the prosecution of work will be advanced upon the estimates of the superintendent in charge, which estimates are required to be placed in the hands of the disbursing agent on or before the first day of the month for which made, for record and transmission to this Department. Upon this paper the disbursing agent will note in the marginal blank prepared for that purpose the total amount of funds received, the amount paid for site, the amount paid on superintendent's certificates, the amount of repayments to the Treasury, the amount retained as commissions on disbursements, and the balance in hand.

III. Moneys advanced to the disbursing agent will be paid out only upon vouchers properly certified by the superintendent, except in the case of the disbursing agent's commissions, unless otherwise specially instructed by the Secretary of the Treasury. Disbursing agents are accountable under their bonds for the safe custody and proper disbursement of the moneys advanced to them. In no case will funds be placed in the hands of a superintendent for disbursement.

IV. Should there be any amounts unpaid on any pay-roll when the monthly accounts are ready for transmission to the Department, the names of the employes to whom such amounts are due, with the length of service, the dates between which rendered, the rates per day, and the amounts due, will be transferred to the non-payment roll (Form 4), and they will accompany each monthly account in this manner until paid.

V. Vouchers are prepared in favor of the person, firm, or corporation with whom the obligation has been contracted; the receipt for the amount must strictly correspond therewith, and be made by the person, or one of the persons, to whom the money is due. Vouchers drawn in favor of a firm should be receipted by a member of the firm in the firm's name, and if he adds thereto his own name he should also add the words "of the firm." In case payment is directed to be made to an attorney, a duly executed power of attorney, or properly attested copy, must be furnished to accompany the voucher which it covers when the accounts are rendered. As powers of attorney are strictly construed, they should be so explicit in terms as to leave no room for doubt as to the extent of authority intended by the principal to be delegated. When the public creditor is a corporate body supplying materials or services under contract, the first voucher should be accompanied by a properly authenticated copy, under seal, of the vote or order of the corporation authorizing the person signing to so make the corporate signature and receive the money. Subsequent vouchers under the same contract will bear upon their face a reference to this authority already furnished. When the payee is unable to write he will make his signature by mark, and such signature must be properly attested.

VI. Payment will not be made to heirs, executors, administrators, receivers, assignees, or other successors or legal representatives (except in the case of attorneys referred to in the preceding section), until the account has been passed upon by the proper accounting officers of the Treasury. To enable these officers to acquire a full understanding of the subject, and to take such action as the laws and regulations prescribe in such cases, the account covered by full letter of explanation, must be sent to this Department accompanied by the original letters of administration (if any are issued) or properly authenticated order of the court, as the case may be, when, after consideration, instructions as to payment will be given.

VII. The disbursing agent should attend personally, wherever practicable, to the paying out of all moneys, and receipts to the pay-rolls as well as other vouchers, except in the case of non-resident creditors, should be made in his presence, or in that of some trusty person whom he may depute for that purpose. Immediate payment should be made to all mechanics and laborers at the time of signing the rolls.

VIII. In order to facilitate the examination of disbursing agents' accounts whenever such examination may be directed, as well as to enable them to keep their records in a proper manner, each voucher should be paid by a single check, the stub of which check should be identified with the voucher by memorandum of the voucher number. An entire pay-roll may be regarded as one voucher, the amount of which may be drawn

by one check, and the money paid direct to the employes. As the superintendent's office is located immediately at the work, and as he is required to be present during all the working hours of the day, much time will be saved and identification of the men facilitated, if the rolls are paid at his office; and, for these reasons, this class of disbursements is directed to be made at that place.

IX. The disbursing agent will not regard processes of attachment against public funds, nor under any circumstances pay into the hands of a creditor of an employe in the public service any moneys due such employe except upon a duly executed power of attorney.

X. Before making payment of any voucher, the disbursing agent should give it careful scrutiny to see that it is in proper form, that its computations are correct, that the expenditures are incurred under proper authority, that the prices are charged in accordance with contract rates; and when any fact comes to the knowledge of the disbursing agent tending to show that the services or supplies charged for have not been actually rendered or delivered, or are not at fair or contract prices, or that the expenditure is extravagant or unauthorized, it will be his duty, notwithstanding the voucher therefor may bear the certificate of the superintendent, to withhold payment and report the case to the Department for instructions. Vouchers will bear no credits by way of return or sale of public property of any kind; such property when disposed of must be sold for cash, and the proceeds deposited according to law.

XI. By section 3622, Revised Statutes, it is made the duty of all disbursing officers to transmit their accounts "to the Bureau to which they pertain within ten days after the expiration of each successive month." It is desirable in the case of accounts for construction or repairs of public buildings that the accounts therefor, with the vouchers necessary to their correct and prompt settlement, be received at this Department at a date prior to that provided by the statute. Disbursing agents will, therefore, wherever practicable, close their accounts for any month on the first day of the succeeding month, and forward such accounts on the evening of the same day to the Secretary of the Treasury.

XII. The monthly accounts comprise the following-named papers: One set of the vouchers (Forms 2 A and 3) paid during the month, one abstract (Form 5) of such vouchers, and one account-current (Form 6)—which will be sent to this Department as herein directed. Duplicates of the vouchers paid will be retained by the disbursing agent, his copies of abstracts and accounts-current being kept in books to be furnished for that purpose by the Department. One abstract and one account-current each month will be given to the superintendent for the files of his office.

XIII. All communications from this Department to the disbursing agent should be acknowledged on the day of receipt if practicable. All official communications from him will be addressed to the Secretary of the Treasury, and all documents transmitted will be so indorsed as to show at a glance their purport. If there be more than one, the inclosures should be enumerated in the letter of transmission.

XIV. The attention of disbursing agents is specially directed to the following-named sections of the Revised Statutes of the United States: 3618, 3620, 2621, 3622, 3623, 3624, 3633, 3733, 5488, 5491, 5496, and 5503, and the Department circular No. 107, August 24, 1876.

CHAS. E. COON,  
*Acting Secretary.*

[*Note by Committee:* The "Instructions to Superintendents," "Instructions to Custodians of Public Buildings," "History, organization, &c., of the office of the Supervising Architect," and "Annual Report for 1886," are printed pamphlets with 65, 49, 55, and 76 pages, respectively, and are easily accessible, and are not therefore printed herein.]

The "list of employes" referred to is simply a statement giving the name, designation, date of appointment, pay, and when dropped or discharged, and is not, therefore, printed herein.]

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employés of the office of the Supervising Architect in person and by proxy during the years named, with number of days during each year so devoted to business by the employé present for the greatest number of days and by the employé present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with half hour at noon for lunch. Time to be devoted to business  $6\frac{1}{2}$  hours daily.

## REGULAR ANNUAL ROLL.

Years.	Days department open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employées.	Average number of days worked.	Hours employed daily.	Most days worked by employé.	Least days worked by employé.
1884 .....	305	1, 181	270	1, 451	6	241	<i>h. m.</i> 5 36	276	247
1885 .....	303	1, 247	348 $\frac{1}{2}$	1, 595 $\frac{1}{2}$	6	266	6 14	279	151
1886 .....	305	1, 109	313	1, 422	5	284	6 15	291	267 $\frac{1}{2}$
1887 .....	48	185 $\frac{1}{2}$	41	226 $\frac{1}{2}$	5	45	6 47	48	44

## PER DIEM ROLL.

Years.	Days department open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employées.	Average number of days worked.	Hours employed daily.	Most days worked by employé.	Least days worked by employé.
1884 .....	305	24, 388	33	24, 421	87 $\frac{7}{8}$	266+	<i>h. m.</i> 6 16	305	231
1885 .....	303	26, 426	6	26, 432	91	290+	6 48	302	230
1886 .....	305	28, 263	180	28, 443	190	284+	6 37	305	245 $\frac{1}{2}$
1887 .....	48	4, 985 $\frac{1}{2}$	0	4, 985 $\frac{1}{2}$	110.3	45+	6 48	48	4

## BUREAU OF ENGRAVING AND PRINTING.

## TREASURY DEPARTMENT,

*Bureau of Engraving and Printing, July 6, 1887.*

SIR: I am in receipt, from the chief of the warrant division, of a telegram, dated the 6th instant, respecting the report of this Bureau to be made in answer to the letters of the Hon. F. M. Cockrell, chairman of the Senate Select Committee, appointed in pursuance of the resolution of the Senate adopted March 3, 1887, and referred by you to this office March 26, 1887, as follows: "The Secretary says that your report should be in not later than the 10th instant, and earlier, if possible. Can it be furnished in that time?" Answering, I have the honor to inform you that it does not seem possible to finish the report by that date. The work of collating the necessary information was promptly begun and has been constantly continued, with intermission only when necessary by the press of the current work. The exceptionally large number of working people that have been employed, and the numerous transactions incident to the business in this Bureau, involving references to upwards of one thousand account books to obtain the full data, and the comparatively small number of clerks of an available grade, the clerical force having been adjusted to the needs of the regular work, have delayed the report and make it appear at present impossible to finish it before the close of the present month.

Very respectfully,

E. O. GRAVES,  
*Chief of Bureau.*

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

## TREASURY DEPARTMENT,

*Bureau of Engraving and Printing, August 3, 1887.*

SIR: In answer to the two communications of the Hon. F. M. Cockrell, chairman of the Senate Select Committee, to inquire into and examine the methods of business in the Executive Departments of the Government, dated March 18, 1887, copies of which you referred to me March 26, 1887, for statements containing the desired in-

formation relative to the Bureau of Engraving and Printing, I have the honor to submit the following:

The business of this Bureau is engraving and printing and otherwise preparing the United States notes, certificates of deposit, bonds, national currency, checks, internal-revenue stamps, customs stamps, and miscellaneous drafts, warrants, &c., for the several Departments of the Government.

The divisions of the Bureau are as follows:

- |  |                                      |
|--|--------------------------------------|
| 1. Engraving division.                             | 7. Numbering division.               |
| 2. Printing division, wetting branch.              | 8. Binding division.                 |
| 3. Printing division, plate branch, hand presses.  | 9. Vault division.                   |
| 4. Printing division, plate branch, steam presses. | 10. Machine division.                |
| 5. Printing division, surface branch.              | 11. Watch division.                  |
| 6. Examining division.                             | 12. Cleaning division.               |
|  | 13. Miscellaneous (office) division. |

#### METHODS OF BUSINESS.

The business of the Bureau begins with the receipt of orders from the Secretary of the Treasury for the preparation of United States notes, certificates of deposit, bonds, checks, and customs stamps; from the Comptroller of the Currency, for national currency; from the Commissioner of Internal Revenue, stamps, and from the heads of the several Departments and Bureaus, for the miscellaneous drafts, warrants, &c.

#### ENGRAVING DIVISION.

The work of this division is engraving new dies and plates for plate printing and new forms for surface printing the securities, &c., and keeping them in good printing order. New engravings are made only on the written order of the chief of the Bureau. The superintendent directs the preparation of models, to be approved by the Department for which the work is intended, and also all the processes of engraving, until the work is finished. The engraved stock is classified as plates, forms, rolls, dies, shells, &c., and numbered, each piece being designated and known by its class and separate serial number. All the engraved stock is held in safety vaults by the custodian of dies, rolls, and plates, a direct representative of the Secretary of the Treasury, independent of the Bureau. The custodian keeps a record of the engraved stock, and, on requisition of the superintendent, delivers during the day the pieces required for additional processes of engraving. He receives it all back at the close of work, giving the superintendent a receipt for each piece, and makes a daily report to the Secretary of the Treasury that all the engraved stock delivered during the day has been correctly returned.

The engraving division keeps a record of every piece of engraving handled, showing the name of the workman through whose hands each piece passed and the nature of the work bestowed upon it. Each workman at the close of the day delivers to the superintendent the piece remaining in his hands, and is not permitted to leave the building at any time without a certificate that all the engraved stock handled by him has been returned.

#### PRINTING DIVISION.

*Wetting branch.*—The printing division comprises several branches under the general supervision of the superintendent of printing, and the work in the respective branches is under the immediate supervision of a separate superintendent. In the wetting branch the paper is prepared for plate printing. All the impressions representing values and the checks are printed on a distinctive paper manufactured exclusively for, and under the supervision of the officers of, the Treasury Department. The superintendent of the wetting branch is furnished with a copy of the printing orders and makes daily requisitions on the Secretary of the Treasury for the paper needed. The paper is received in packages, usually of 1,000 sheets each, and is counted on receipt to verify the filling of the requisition. It is then passed through the wetting process. The wetting requires a separation and count of the paper in sections of from ten to forty sheets each, according to the character of the paper and its requisite condition for printing. The sections, which have been placed between cotton cloths saturated with water, are shifted, taken out of cloths and counted, and stacked in their wet condition ready for delivery to the printers. If more than one plate printing is required on the same sheet, the paper is again received in its printed form from the examining division to be prepared as before for the next printing. The individual plate printers are charged in this branch with the paper delivered to them daily for each job of work and credited with the paper returned unprinted. Employes are not permitted to leave the building without a certificate from the superintendent that

the work is correctly balanced. An account is kept and a daily report made to the office by class and denomination of the number of sheets received, delivered, and on hand.

*Plate branch—Hand-presses.*—Plate-printing on the hand-presses is executed in this branch. No work is printed except on the written order of the chief of the Bureau. The superintendent daily assigns certain classes and denominations of printing to the individual printers, who draw from the wetting branch the paper to correspond with the job, and, after counting it, give their individual receipts for it. By requisition on the custodian of dies, rolls, and plates, the superintendent obtains the necessary plates, and appropriately distributes them among the printers, holding each printer accountable for the return of his plate at the close of work. Attached to each press is an automatic register, by which every revolution of the press capable of printing an impression from the plate in the hands of the printer is exactly indicated to the register clerk, who makes a daily report to the office of the advance made in the register from the preceding day. The printing of the day is collected from the printers in packages of one hundred and two hundred sheets each, entered in their pass-books, and delivered to the examining division, to be counted and recorded in the entry-book to the credit of the printer. At the close of work each day the accounts of the wetting branch, examining division, and register clerks are compared and checked by the superintendent of printing, to show that the paper delivered for printing and the printed impressions received from the printers agree and correspond with the register account, and the custodian of dies, rolls, and plates reports that all the plates and forms delivered for printing during the day have been returned to him. No printer is permitted to pass from the building during the day without a certificate showing the return of his paper and a check showing the return of his plate.

*Plate branch—Steam-presses.* Plate-printing on the presses operated by steam is executed in this branch. It is under the supervision of a separate superintendent, and its methods are substantially the same as those of the plate branch hand-presses.

*Surface branch.*—The surface printing on typographic presses is executed in this branch. No work is printed except on the written order of the chief of the Bureau. The presses are known by number, and in this branch the work is assigned to the press instead of the printer, one pressman having charge of one or more presses. The work consists of printing seals and charter numbers on the faces, and charter numbers on the backs, of national currency, indorsements, addresses, &c., on checks, and tints on distinctive paper for internal-revenue and customs stamps, &c. The distinctive paper is drawn from the wetting branch, the national currency from the numbering division, and the checks from the binding division, and receipted for in each case by the superintendent. The engraved forms from which the printing is executed are drawn from the custodian of dies, rolls, and plates, the superintendent making the requisition, and taking a receipt for each piece returned at the close of work. The sheets are counted on their receipt, fed on the press, examined, and counted. Automatic registers are on the presses indicating the number of impressions printed. The register count is checked with the superintendent's account each day, and no employé is permitted to leave the building without a certificate of the superintendent that the work account is correctly balanced. A daily report by classes and denominations is made to the office of the number of sheets received, delivered, and on hand.

#### EXAMINING DIVISION.

In this division the plate printed work is carefully examined by experts with a view to eliminating and withholding from the further processes all mutilated or imperfect impressions. The sheets requiring no additional wetting for further printing are also pressed by placing two together between pressing boards, and in lots of about a thousand, subjecting them to heavy hydraulic pressure to restore the even surface of the paper roughened by the wetting. The impressions printed in the plate branches come to this division fresh from the press to be wet-counted, are entered to the credit of the printers whose initials are printed on the margins of the sheets, spread on racks and conveyed to the drying-room to remain during the night. The surface printed tints are also received, counted, and delivered to the vault division to be held as stock subject to be drawn on requisition by the wetting branch to prepare them for additional printing in the plate branch. After the plate-printed impressions have been dried they are arranged in classes, each printer's work separately, and examined. A report is made of the number of sheets spoiled by each printer, and showing the nature of the defects as a basis of charge against the printer's pay account when the number of sheets exceeds a stated percentum of allowance for spoilage. The imperfect impressions are canceled and delivered to the vault division for final delivery to the Secretary of the Treasury for destruction. The perfect plate-printed impressions required for further plate printing are delivered to the vault division to be held subject to requisition by the wetting branch to prepare them for the additional printing. Those requiring no further plate printing are pressed and counted, and, if other pro-



cesses are to be applied to them, they are delivered to the proper operating division. If no other process is required they are packed, and delivered to the vault division for delivery to the department for which they are intended. Employés are not permitted to leave the building without a certificate from the superintendent that the work account is correctly balanced. An account is kept by class and denomination, and a daily report made to the office of the number of impressions received, delivered, and on hand.

#### NUMBERING DIVISION.

In this division all the securities, notes, certificates, checks, stamps, &c., requiring the process are, with automatic machines, numbered on each subject of the sheet. The numbers on the securities, notes, stamps, or checks of a particular issue or series begin at one on the first issue and continue in uninterrupted sequence, and represent the order and extent of the issue of any series. The sheets are received from the examining and binding divisions and counted on their receipt. After numbering they are examined as to the accuracy of the numbers and again counted. The sheets requiring seals and charter numbers imprinted on them by the surface process are machine-trimmed on two sides to fit them to an accurate register on the surface-printing presses. The sheets requiring further processes are delivered to the proper operating division. Those that are finished are delivered to the vault division for final delivery to the department for which they are intended. Employés are not permitted to leave the building without the superintendent's certificate that the work account is correctly balanced. An account is kept of the serial numbers placed on all the securities, notes, certificates, checks, stamps, &c., by class and denomination, and a daily report is made to the office of the number of sheets received, delivered, and on hand.

#### BINDING DIVISION.

In this division all the checks and the stamps requiring the process are bound. Certain stamps are also gummed and pressed, and, after gumming, perforated; others are perforated without being gummed. There are other processes, such as needling, trimming, and separating. The sheets are received from the examining division and numbering division and surface branch. They are counted on their receipt and passed through the various processes by the workmen and operatives under the supervision of the superintendent. All the bound sheets are examined as to the sequence of numbers in the volumes, and all the unbound sheets are counted. The finished sheets are delivered to the vault division for final delivery to the department for which they are intended. Employés are not permitted to leave the building without a certificate from the superintendent that the work account is correctly balanced. An account is kept in the division and a daily report made to the office by class and denomination of the number of sheets received, delivered, and on hand.

#### VAULT DIVISION.

The superintendent of this division receives from the several operating divisions the unfinished work for safe-keeping when not undergoing any process, and receives the completed notes, securities, stamps, &c., and delivers them to the several Bureaus of the Treasury and other departments; and receives and delivers the imperfect impressions to the Secretary of the Treasury, and takes receipts and sees that the entries on the receipt books are accurately made and properly signed. The receipts obtained by the vault division are prepared in the office from the schedules of the divisions on account of which the deliveries are made, and are verified by the daily reports. At stated times each day an inclosed and locked steel-lined truck or "security wagon" is used by this division to carry the paper from the office of the Secretary of the Treasury to the wetting branch, and also to deliver the securities, notes, stamps, &c. Employés are assigned by the superintendent to accompany the truck for protection; otherwise the employés are not permitted to leave the building without a certificate from the superintendent that the division account is correct.

#### MACHINE DIVISION.

The employés of the machine division attend to running the machinery and keeping the building, machinery, and tools in repair. The employés are not permitted to leave the building except on a pass issued by the superintendent and approved by the office.

#### WATCH DIVISION.

The watch force protects the premises and property and aids in the enforcement of the rules and regulations of the Bureau. They are under a captain during the day and two lieutenants during the night—one lieutenant for each relief. The officers of

the watch are members of the Metropolitan police force, and are authorized to make arrests for proper cause. When relieved from duty the watchmen are not permitted to leave the building until given permission by the officer in charge of the relief. The officers of the watch force make daily reports relative to the assignment of the watchmen to the several posts, and forward from the watchmen reports of all occurrences coming under their observation that require official attention.

#### MISCELLANEOUS (OFFICE) DIVISION.

The employes are the officers, clerks, messengers, and helpers connected with the general superintendence and clerical and incidental business of the Bureau as a whole, comprising all the divisions. The office receives the requisitions of the Departments for the work of the Bureau, and in compliance therewith gives the necessary order in writing to the superintendents of the several divisions and sees that they are promptly and properly carried out. It makes the estimates, subject to the approval of the Secretary of the Treasury, purchases the supplies, and prepares the designations for employment. The office receives, files, and answers communications, keeps all the general accounts of the Bureau, and reports daily to the Secretary of the Treasury, by classes and denominations, the blank distinctive paper received and delivered printed, and monthly reports compiled from the division, daily reports of the receipts, deliveries, and balances of paper, for comparison and check with the paper account against the Bureau kept in the Secretary's office, division of loans and currency.

The following is an example of an item of principal business beginning with its receipt in the Bureau and showing in consecutive order the various steps taken by it through the several divisions and hands until it is finished and disposed of:

#### NATIONAL CURRENCY.

Requisition is made on the chief of Bureau by the Comptroller of the Currency for a plate and impressions for a new bank. The chief makes an order on the engraving division for the new face-plate. The engraving division makes the face-plate of the appropriate title for the new bank, daily depositing it, in its various stages of preparation at the close of the work, with the custodian of dies, rolls, and plates. The impressions comprise a plate-printed tint, with a surface-printed charter number of bank subsequently placed on it, forming the back, a plate-printed face, and surface-printed seal and charter number on face. The tints of each denomination of all banks are alike, varying only as to the State or Territory in which the bank is located. To facilitate the preparation of the currency when ordered for the separate banks, the tints are prepared and kept in the vault division as stock in advance of such orders. When the Comptroller of the Currency makes an order on the chief of Bureau for a new plate for a national bank, in the event of its being the first organized in its State or Territory, the order includes the tint-plates, and the tints are prepared therefrom to accommodate the future orders of the same bank, and of any others that may be subsequently organized in the same State. On an order of the chief of Bureau the engraving division makes the tint-plate and deposits it with the custodian of dies, rolls, and plates. The paper for the tints is furnished by the Secretary of the Treasury on requisition of the wetting branch, and prepared for printing. On order of the chief of Bureau the plate branch draws the plate from the custodian of dies, rolls, and plates, and assigns it to a printer, who draws the paper from the wetting branch and prints the tints. These are passed to the examining division, wet-counted, dried, arranged after drying, examined, counted, packed, and deposited with the vault keeper for safe-keeping until needed for face printing. Pending the preparation of the face-plate and nearing its completion, the chief of Bureau makes an order on the plate branch to print the faces, and on the surface branch to print the seals and charter numbers on the faces and the charter numbers combined with tints to form the back. When the order is received to print the faces, the wetting branch draws the tints by requisition on the examining division, and prepares them to receive the face printing. The plate branch draws the face-plate from the custodian of dies, rolls, and plates, assigns a printer, who draws the paper from the wetting branch and prints the faces. The printed faces are passed to the examining division, where they are wet-counted, dried, arranged after drying, examined, recounted, pressed, and again counted. They are then forwarded to the numbering division, where they are counted, trimmed, and recounted, receive the bank number, are examined and counted, receive the Treasury number, examined and counted, and delivered to the surface branch. In the surface branch the work is counted on its receipt, and a requisition made on the custodian of dies, rolls, and plates for the charter number and seal forms. The charter number is printed on the back, and the impressions examined and counted. The seal is printed on the face, and the work again examined and counted, and then packed, and transmitted to the vault keeper for delivery to the Comptroller of the Currency, at which point the work is finally disposed of by the Bureau.

I also submit the accompanying tabular statements, thirteen (13) in number, of the transactions in the several divisions of the Bureau of Engraving and Printing during the prescribed period.

The following statement, which has been compiled from the accompanying exhibits, shows the average number of persons employed, and the average monthly amount of work performed by the employes in each division of the Bureau in the fiscal year 1885 and in the first eight months of 1887:

Division or branch.	Average number of employes.		Monthly average for each employé.	
	1885.	1887.	1885.	1887.
Engraving.....	52	31	3.50	4.10
Wetting.....	39	33	359, 134	392, 588
Hand presses.....	499	395	5, 785	6, 625
Steam presses.....	26	29	18, 042	18, 050
Surface.....	32	17	134, 097	145, 261
Examining.....	94	71	102, 126	140, 669
Numbering.....	84	65	57, 275	69, 483
Binding.....	57	53	92, 119	122, 224
Vault.....	7	5	350, 057	534, 856
Machine.....	79	47	2.80	3.21
Watch.....	34	21		
Cleaning.....	47	27		
Miscellaneous.....	74	31	32, 022	84, 136
Total.....	1, 124	825		

The average number of persons employed has been reduced, and the average amount of work done has increased in every division except one. The reduction in force ranges from 7 to 58 per cent. and the increase in the average amount of work done from  $7\frac{1}{2}$  to  $162\frac{1}{2}$  per cent. The division which constitutes the exception is the steam-press branch, in which a number of new presses was introduced during the last year, causing an increase in the number of employes. As some time was spent in getting the presses in running order the showing is not so favorable as in the other divisions, although there is a slight increase in the average production. The greatest improvement is shown in the divisions not directly connected with the production of securities—the vault, machine, watch, cleaning, and miscellaneous divisions. In these there had been the greatest opportunity and temptation to unduly increase the force, and they therefore presented the best field for retrenchment. Since 1885 the force of these five divisions has been reduced from 241 to 131, a reduction of 110 persons, or more than 45 per cent. In the miscellaneous division alone the force has been cut down from 74 to 31 persons, while the monthly average for each employé has increased from 32,022 to 84,136. The actual effective work done by 31 employes in 1887 was greater than that done by 74 employes in 1885.

Very respectfully,

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

E. O. GRAVES,  
*Chief of Bureau.*

#### MISCELLANEOUS DIVISION.

The following statement shows in detail the business in the miscellaneous division of the Bureau of Engraving and Printing for fiscal years 1884, 1885, 1886, and 1887:

Character of business.	Transacted and disposed of during fiscal year 1884.	Transacted and disposed of during fiscal year 1885.	Transacted and disposed of during fiscal year 1886.	Transacted and disposed of during fiscal year 1887 (to March 1, 1887).
U. S. notes, certificates, and bonds.....	6, 127, 000	5, 216, 668	2, 645, 625	4, 072, 959
National currency.....	2, 067, 676	2, 478, 868	2, 331, 623	412, 420
Checks.....	507, 065	467, 493	548, 375	183, 825
Internal-revenue stamps.....	21, 225, 594 $\frac{1}{2}$	19, 541, 977	20, 007, 750	15, 770, 200
Customs stamps.....	268, 000	235, 100	283, 500	198, 000
Miscellaneous.....	417, 346	495, 656	361, 862	228, 214
Totals.....	30, 612, 661 $\frac{1}{2}$	28, 435, 762	26, 778, 735	20, 865, 618

The employes are the officers, clerks, messengers, and helpers, connected with the general superintendence, clerical, and incidental business of the Bureau as a whole, comprising all the divisions. The statement gives the perfect finished sheets of securities, &c., finally disposed of, and shows the amount of business transacted under such supervision, &c.

The following statement shows the average amount and character of business performed, transacted, and disposed of in the miscellaneous division of the Bureau of Engraving and Printing, with average number of employes during the time specified :

Month.	1884.			1885.			1886.			1887.		
	Average amount.	Average employes.	Average per employe.	Average amount.	Average employes.	Average per employe.	Average amount.	Average employes.	Average per employe.	Average amount.	Average employes.	Average per employe.
July .....	2,679,325½	73	36,703	2,009,707	76	26,443	2,329,078	32	73,784	3,144,629	33	95,292
August .....	3,032,023	69	43,942	2,641,756	73	36,188	2,023,016	31	65,258	2,032,066	33	61,578
September .....	2,343,423	72	32,547	2,303,170	75	30,709	2,565,385	31	82,755	2,231,930	31	71,932
October .....	2,624,197	74	35,461	2,575,071	73	33,014	2,757,809	31	88,961	2,852,204	31	92,006
November .....	2,178,313	74	29,437	2,500,054	76	34,211	2,633,873	32	82,309	2,778,965	31	89,321
December .....	2,775,371	73	38,019	2,257,727	77	29,321	2,317,002	32	72,406	2,537,464	30	84,582
January .....	2,737,348	74	36,991	2,337,480	76	30,757	2,582,916	32	80,716	2,945,315	30	98,177
February .....	2,783,999	74	37,621	2,925,262	77	38,490	2,132,778	32	65,649	2,343,045	30	78,101
March .....	2,564,877	74	34,660	2,794,833	75	37,291	2,579,556	32	80,611	.....	.....	.....
April .....	2,356,221	74	31,841	2,074,787	70	29,639	2,108,569	32	66,049	.....	.....	.....
May .....	2,231,357	77	28,979	1,774,546	70	25,350	1,829,609	33	55,442	.....	.....	.....
June .....	2,306,207	78	29,566	2,241,369	70	32,019	924,145	33	28,005	.....	.....	.....
Total averages...	2,551,055	74	34,474	2,369,647	74	32,022	2,231,574	32	69,737	2,608,202	31	84,136

The transactions above stated in years are here stated in months. No account or the amount of business performed by each employe was kept in a form available for this statement, for the reason that there was no anticipated use for it. In lieu of it if given the average amount per employe.

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the miscellaneous division of the Bureau of Engraving and Printing, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employe present for the greatest number of days, and by the employe present the least number of days during said years. Bureau open from 8 a. m. to 4 p. m., with half hour at noon for lunch. Time to be devoted to business, 7½ hours daily. Prior to July 1, 1885, the Bureau opened daily at 8.40 a. m., and closed Saturdays at 3 p. m., and other days a 4 p. m.

Years.	Days Bureau open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employes.	Average number of days worked.	Most days worked by employe.	Least days worked by employe.
1884.....	304	20,646½	0	20,646½	74	279	304	240
1885.....	300	19,879½	0	19,879½	74	268½	300	201
1886.....	304	9,362½	0	9,362½	32	292½	304	268
1887.....	201	5,544½	0	5,544½	31	178½	201	149

Employes at per diem and piece rates, except superintendents and clerks, credited with authorized overtime devoted to business.

## CLEANING DIVISION.

Statement showing in detail the business in the cleaning division of the Bureau of Engraving and Printing for the fiscal years 1884, 1885, 1886, and 1887.

The employes are (charwomen) scrubbers and sweepers, divided into two sets—morning set and evening set. Each set is directed and kept employed by a separate forewoman until the cleaning is all disposed of each day.

The following statement shows the average amount and character of business performed, transacted, and disposed of in the cleaning division of the Bureau of Engraving and Printing, with average number of employes during the time specified :

Month.	1884.	1885.	1886.	1887.
	Average employes.	Average employes.	Average employes.	Average employes.
July .....	45	47	26	27
August .....	47	49	26	27
September .....	48	49	26	27
October .....	49	48	25	27
November .....	51	48	26	27
December .....	48	48	27	27
January .....	50	48	27	27
February .....	48	48	27	27
March .....	49	40	27	-----
April .....	49	44	27	-----
May .....	49	43	27	-----
June .....	47	43	27	-----
Total averages .....	48	47	27	27

No account has been kept of the amount of work done, for the reason that use for it was not anticipated.

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the cleaning division of the Bureau of Engraving and Printing, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employé present for the greatest number of days, and by the employé present the least number of days during said years. Bureau open from 8 a. m. to 4 p. m., with half hour at noon for lunch. Time to be devoted to business, 7½ hours daily. Prior to July 1, 1885, the Bureau opened daily at 8.40 a. m. and closed Saturday at 3 p. m., and other days at 4 p. m.

Years.	Days Bureau open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employes.	Average number of days worked.	Most days worked by employé.	Least days worked by employes.
1884 .....	304	13,795	0	13,795	48	287	304	242
1885 .....	300	13,666½	0	13,666½	47	291	300	256
1886 .....	304	7,728	0	7,728	27	286	304	250½
1887 .....	201	5,148½	0	5,148½	27	191	201	141

The day of the morning cleaners is from 6.30 a. m. to 3 p. m. with half hour for lunch. Time devoted to business, 8 hours. The day of the evening cleaners is from 3.30 p. m. to 8 p. m. Time devoted to business, 4½ hours.

## WATCH DIVISION,

The employes are watchmen, divided into three reliefs, covering the entire twenty-four hours of the day. Each division was in charge of an officer of the watch, and required to perform its duty to completion each day.



The following statement shows the average amount and character of business performed, transacted, and disposed of, with average number of employes, during the time specified. The business has no definite unit of measurement:

Month.	1884.	1885.	1886.	1887.
	Average employes.	Average employes.	Average employes.	Average employes.
July.....	34	36	29	22
August.....	34	35	27	21
September.....	35	34	27	19
October.....	33	36	27	20
November.....	33	34	25	20
December.....	34	34	25	21
January.....	35	34	25	21
February.....	35	34	25	21
March.....	36	33	24	.....
April.....	36	33	24	.....
May.....	36	34	23	.....
June.....	36	34	23	.....
Total averages.....	35	34	25	21

The following statement shows the average number of days' time and attention devoted to the transaction of business, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employé present for the greatest number of days and by the employé present the least number of days during said years. Bureau open from 8 a. m. to 4 p. m., with half hour at noon for lunch. Time to be devoted to business  $7\frac{1}{2}$  hours daily. Prior to July 1, 1885, the Bureau opened daily at 8.40 a. m., and closed Saturdays at 3 p. m., and other days at 4 p. m.

Years.	Days in fiscal year.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employes.	Average number of days worked.	Most days worked by employé.	Least days worked by employé.
1884.....	366	11,875 $\frac{1}{2}$	0	11,875 $\frac{1}{2}$	35	339 $\frac{1}{2}$	366	301
1885.....	365	11,483 $\frac{3}{4}$	0	11,483 $\frac{3}{4}$	34	338 $\frac{3}{4}$	364	294
1886.....	365	8,904 $\frac{3}{4}$	0	8,904 $\frac{3}{4}$	25	356 $\frac{3}{4}$	365	335
1887.....	243	4,518 $\frac{3}{4}$	0	4,518 $\frac{3}{4}$	21	215 $\frac{3}{4}$	238	203 $\frac{1}{2}$

The watchmen were in three reliefs, on duty every day in the year.

First relief from 12.30 a. m. to 7.30 a. m.; time devoted to duty, 7 hours. Second relief from 7.30 to 4 p. m.; time devoted to duty,  $8\frac{1}{2}$  hours. Third relief from 4 p. m. to 12.30 a. m.; time devoted to duty,  $8\frac{1}{2}$  hours.

#### MACHINE DIVISION.

The following statement shows in detail the business in the machine division of the Bureau of Engraving and Printing for the fiscal years 1884, 1885, 1886, and 1887:

Character of business.	Pending July 1, 1883.	Received during fiscal year 1884.	Transacted and disposed of during fiscal year 1884.	On hand and undisposed of July 1, 1884.	Received during fiscal year 1885.	Transacted and disposed of during fiscal year 1885.	On hand and undisposed of July 1, 1885.	Received during fiscal year 1886.	Transacted and disposed of during fiscal year 1886.	On hand and undisposed of July 1, 1886.	Received during fiscal year 1887 (to Mar. 1).	Transacted and disposed of during fiscal year 1887 (to Mar. 1).	On hand and undisposed of Mar. 1, 1887.
Orders for repairs, &c.....	113	2,662	2,646	129	2,616	2,651	94	2,590	2,547	137	1,231	1,222	146
Total.....	113	2,663	2,646	129	2,616	2,651	94	2,590	2,547	137	1,231	1,222	146

This statement gives the number of orders received, disposed of, and pending for special mechanical work connected with the general business of the Bureau. In addition to the work covered by the orders, the employes of this division perform the general routine work incident to running and repairing the machinery, &c., and keeping the tools and building in order.

The following statement shows the average amount and character of business performed, transacted, and disposed of in the machine division of the Bureau of Engraving and Printing, with average number of employes, during the time specified:

Month.	1884.			1885.			1886.			1887.		
	Average amount.	Average employes.	Average per employe.	Average amount.	Average employes.	Average per employe.	Average amount.	Average employes.	Average per employe.	Average amount.	Average employes.	Average per employe.
July .....	203	86	2.36	219	84	2.61	269	60	4.48	171	45	3.80
August .....	231	91	2.54	225	83	2.71	251	59	4.25	133	46	2.94
September .....	214	91	2.24	216	81	2.68	199	59	3.36	141	46	3.07
October .....	248	83	2.99	221	86	2.57	261	61	4.28	157	46	3.41
November .....	241	86	2.80	217	85	2.55	223	48	4.63	159	48	3.31
December .....	226	86	2.62	219	79	2.77	219	48	4.56	151	49	3.08
January .....	237	87	2.72	271	78	3.48	203	46	4.41	152	50	3.04
February .....	219	85	2.58	176	81	2.17	214	45	4.75	158	49	3.23
March .....	221	86	2.57	231	80	2.89	206	44	4.68	.....	.....	.....
April .....	233	84	2.77	260	70	3.71	171	44	3.89	.....	.....	.....
May .....	201	85	2.36	171	71	2.41	169	45	3.75	.....	.....	.....
June .....	172	88	2.94	225	68	3.31	162	45	3.60	.....	.....	.....
Total averages.	220	86	2.55	221	79	2.80	212	50	4.24	151	47	3.21

The transactions above stated in years are here stated in months.

No account of the amount of business transacted by each employe was kept in a form available for this statement, for the reason that there was no anticipated use for it. In lieu of it is given the average amount per employe.

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the machine division of the Bureau of Engraving and Printing, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employe present for the greatest number of days and by the employe present the least number of days during said years. Bureau open from 8 a. m. to 4 p. m., with half-hour at noon for lunch. Time to be devoted to business  $7\frac{1}{2}$  hours daily. Prior to July 1, 1885, the Bureau opened daily at 8.40 a. m., and closed Saturdays at 3 p. m., and other days at 4 p. m.

Years.	Days Bureau open.	Days worked in person.	Total days worked.	Number of employes.	Average number of days worked.	Most days worked by employe.	Least days worked by employe.
1884 .....	304	26,663 $\frac{1}{2}$	26,663 $\frac{1}{2}$	86	310	361	247
1885 .....	300	24,185 $\frac{1}{2}$	24,185 $\frac{1}{2}$	79	306 $\frac{1}{2}$	363	264 $\frac{1}{2}$
1886 .....	304	15,475 $\frac{1}{2}$	15,475 $\frac{1}{2}$	50	309 $\frac{1}{2}$	364	254 $\frac{1}{2}$
1887 .....	201	10,259 $\frac{1}{2}$	10,259 $\frac{1}{2}$	47	218 $\frac{1}{2}$	250 $\frac{1}{2}$	145 $\frac{1}{2}$

Employes at per diem and piece rates, except superintendents and clerks, credited with authorized overtime devoted to business. Firemen and hostler required to be on duty every day in the year.

## VAULT DIVISION.

The following statement shows in detail the business in the vault division of the Bureau of Engraving and Printing for the fiscal years 1884, 1885, 1886, and 1887:

Character of business.	Received during fiscal year 1884.	Transacted and disposed of during fiscal year 1884.	Received during fiscal year 1885.	Transacted and disposed of during fiscal year 1885.	Received during fiscal year 1886.	Transacted and disposed of during fiscal year 1886.	Received during fiscal year 1887 (to March 1).	Transacted and disposed of during fiscal year 1887 (to March 1).
United States notes, certificates, and bonds.	6,449,428	6,449,428	5,464,730	5,464,730	2,748,843	2,748,843	4,253,451	4,253,451
National currency.	2,291,707	2,291,707	2,697,574	2,697,574	2,490,828	2,490,828	440,468	440,468
Checks.....	530,599	530,599	493,425	493,425	568,046	568,046	189,768	189,768
Internal revenue stamps.....	21,814,917	21,814,917	20,000,956	20,000,956	21,079,128	21,079,128	16,075,641	16,075,641
Customs stamps.....	283,434	283,434	245,277	245,277	292,144	292,144	203,360	203,360
Miscellaneous.....	423,871	423,871	502,804	502,804	370,444	370,444	231,356	231,356
Totals.....	31,793,956	31,793,956	29,404,766	29,404,766	27,549,433	27,549,433	21,394,044	21,394,044

This statement gives the number of perfect and imperfect sheets received and disposed of, the transaction being completed daily.

The only undisposed of balances in this division were sheets held for safe-keeping or the examining and numbering divisions and surface branch, and are included in the statements of the amounts on hand and undisposed of in those divisions.

The following statement shows the average amount and character of business performed, transacted, and disposed of in the vault division of the Bureau of Engraving and Printing, with average number of employes during the time specified:

Month.	1884.			1885.			1886.			1887.		
	Average amount.	Average employes.	Average per employé.	Average amount.	Average employes.	Average per employé.	Average amount.	Average employes.	Average per employé.	Average amount.	Average employes.	Average per employé.
July.....	2,775,966	6	462,661	2,087,705	7	298,243	2,404,633	6	400,772	3,188,641	5	637,728
August.....	3,150,605	6	525,101	2,721,344	7	388,763	2,086,960	5	417,392	2,084,055	5	416,811
September.....	2,434,651	6	405,738	2,352,787	7	340,398	2,645,467	5	529,095	2,280,177	5	456,035
October.....	2,738,096	6	456,349	2,066,425	7	330,775	2,828,957	5	565,791	2,910,831	5	582,166
November.....	2,285,660	6	380,943	2,561,380	7	365,911	2,705,706	5	541,153	2,862,010	5	572,402
December.....	2,876,465	7	410,924	2,340,293	7	332,899	2,380,948	5	476,189	2,620,564	5	524,113
January.....	2,832,537	7	404,691	2,417,641	7	345,377	2,655,562	5	531,112	2,053,349	5	606,669
February.....	2,888,439	7	412,634	3,000,173	7	428,596	2,188,372	5	437,674	2,414,417	5	482,883
March.....	2,664,138	7	390,591	2,874,158	7	410,594	2,651,270	5	530,254	.....	.....	.....
April.....	2,443,380	7	349,054	2,177,295	7	311,042	2,161,848	5	436,869	.....	.....	.....
May.....	2,314,802	7	330,686	1,847,667	7	263,952	1,871,856	5	374,371	.....	.....	.....
June.....	2,388,917	7	451,274	2,327,898	6	387,983	967,794	5	193,558	.....	.....	.....
Total averages.	2,649,413	7	378,488	2,450,397	7	350,057	2,295,786	5	459,157	2,674,280	5	534,856

The transactions above stated in years are here stated in months, the sheets having been subjected to no working process in this division.

No account of the amount of business transacted by each employé was kept in a form available for this statement, for the reason that there was no anticipated use for it. In lieu of it is given the average amount per employé.

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the vault division of the Bureau of Engraving and Printing, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employé pres-

ent for the greatest number of days, and by the employé present the least number of days during said years. Bureau open from 8 a. m. to 4 p. m., with half hour at noon for lunch. Time to be devoted to business, seven and a half hours daily. Prior to July 1, 1885, the Bureau opened daily at 8.40 a. m., and closed Saturdays at 3 p. m. and other days at 4 p. m.

Years.	Days Bureau open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employes.	Average number of days worked.	Most days worked by employé.	Least days worked by employé.
1884.....	304	1,980½	0	1,980½	7	282	304	294
1885.....	300	2,069½	0	2,069½	7	295	302	250
1886.....	304	1,508	0	1,508	5	301	304	279
1887.....	201	953½	0	953½	5	190	212	188½

Employés at per diem and piece rates, except superintendents and clerks, credited with authorized overtime devoted to business.

#### BINDING DIVISION.

The following statement shows in detail the business in the binding division of the Bureau of Engraving and Printing for the fiscal years 1884, 1885, 1886, and 1887:

Character of business.	Pending July 1, 1883.	Received during fiscal year 1884.	Transacted and disposed of during fiscal year 1884.	On hand and undischarged of July 1, 1884.	Received during fiscal year 1885.	Transacted and disposed of during fiscal year 1885.
Bonds.....					39,000	39,000
Checks.....	185,145	352,572	530,599	7,118	584,838	493,425
Internal-revenue stamps.....	539,776	17,291,559	17,392,287	439,048	16,335,880	16,204,179
Customs stamps.....	3,247	180,225	140,209	43,263	68,587	104,163
Miscellaneous.....	11,058	350,724	351,792	9,990	331,140	320,673
Totals.....	739,226	18,175,080	18,414,887	499,419	17,359,445	17,161,440

Character of business.	On hand and undischarged of July 1, 1885.	Received during fiscal year 1886.	Transacted and disposed of during fiscal year 1886.	On hand and undischarged of July 1, 1886.	Received during fiscal year 1887 (to March 1).	Transacted and disposed of during fiscal year 1887 (to March 1).	On hand and undischarged of March 1, 1887.
Bonds.....		79,000	79,000				
Checks.....	98,531	570,442	568,046	100,927	352,651	392,866	60,712
Internal-revenue stamps.....	570,749	18,026,417	17,115,582	1,481,584	12,277,151	13,315,699	443,036
Customs stamps.....	7,687	97,930	98,617	7,000	66,086	63,086	10,000
Miscellaneous.....	20,457	314,957	323,945	11,469	158,045	161,970	7,544
Totals.....	697,424	19,088,746	18,185,190	1,600,980	12,853,933	13,933,621	521,292

This statement gives the number of printed sheets received, disposed of, and on hand.

The following statement shows the average amount and character of business performed, transacted, and disposed of in the binding division of the Bureau of Engraving and Printing, with average number of employes during the time specified :

Month.	1884.			1885.			1886.			1887.		
	Average amount.	Average employes.	Average per employé.	Average amount.	Average employes.	Average per employé.	Average amount.	Average employes.	Average per employé.	Average amount.	Average employes.	Average per employé.
July .....	5,597,094	62	90,276	4,593,557	56	80,242	5,858,719	47	124,547	8,363,702	48	174,242
August .....	6,534,192	56	113,111	5,334,740	55	96,995	5,479,831	49	111,834	4,865,405	46	105,770
September ..	4,895,578	58	84,407	4,824,898	54	89,350	5,806,867	54	107,535	5,363,839	48	111,788
October .....	5,293,845	64	82,248	5,363,440	56	96,133	4,866,661	51	95,425	6,508,153	52	125,734
November .....	4,576,687	63	72,646	5,016,686	57	88,012	5,677,517	51	111,324	7,331,662	60	122,194
December .....	6,230,057	67	92,985	5,524,111	60	92,068	5,587,334	52	107,448	6,527,415	60	108,790
January .....	6,718,595	67	100,275	6,309,546	62	101,767	7,310,212	54	135,374	7,271,454	58	125,456
February .....	6,859,547	68	93,523	5,081,352	60	84,689	6,164,030	55	112,073	5,591,528	54	103,546
March .....	6,254,424	65	96,237	5,546,449	59	94,008	6,358,347	49	129,762	.....	.....	.....
April .....	5,022,590	61	82,337	6,044,052	57	106,036	5,638,579	47	119,969	.....	.....	.....
May .....	5,183,343	54	95,988	3,846,523	53	72,387	5,672,747	47	120,697	.....	.....	.....
June .....	4,517,871	53	85,243	5,504,350	53	103,852	2,760,132	49	56,329	.....	.....	.....
Total averages ..	5,579,385	61+	91,465	5,250,809	57—	92,119	5,598,002	50+	111,960	6,477,895	53+	122,224

In this statement the average amount is the number of sheets multiplied by the number of principal processes through which they were passed, viz., counting, needling, stitching, binding, gumming, perforating, pasting, and examining books.

No account of the amount of business transacted by each employé was kept in a form available for this statement, for the reason that there was no anticipated use for it. In lieu of it is given the average amount per employé.

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the binding division of the Bureau of Engraving and Printing, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employé present for the greatest number of days, and by the employé present the least number of days during said years. Bureau open from 8 a. m. to 4 p. m., with half hour at noon for lunch. Time to be devoted to business seven and a half hours daily. Prior to July 1, 1885, the Bureau opened daily at 8.40 a. m., and closed Saturdays at 3 p. m. and other days at 4 p. m.

Years.	Days Bureau open.	Days worked in person.	Total days worked.	Number of employes.	Average number of days worked.	Most days worked by employé.	Least days worked by employé.
1884 .....	304	16,974	16,974	61	278 $\frac{1}{2}$	320 $\frac{1}{2}$	203
1885 .....	300	15,847 $\frac{1}{2}$	15,847 $\frac{1}{2}$	57	278 $\frac{1}{2}$	301 $\frac{1}{2}$	222 $\frac{1}{2}$
1886 .....	304	14,410 $\frac{1}{2}$	14,410 $\frac{1}{2}$	50	288 $\frac{1}{2}$	301 $\frac{1}{2}$	231 $\frac{1}{2}$
1887 .....	201	10,635 $\frac{1}{2}$	10,635 $\frac{1}{2}$	53	201	208 $\frac{1}{2}$	127 $\frac{1}{2}$

Employés at per diem and piece rates, except superintendents and clerks, credited with authorized overtime devoted to business.



## NUMBERING DIVISION.

The following statement shows in detail the business in the numbering division of the Bureau of Engraving and Printing for the fiscal years 1884, 1885, 1886, and 1887:

Character of business.	Pending July 1, 1883.	Received during fiscal year 1884.	Transacted and disposed of during fiscal year 1884.	On hand and undisposed of July 1, 1884.	Received during fiscal year 1885.	Transacted and disposed of during fiscal year 1885.
United States notes, certificates, and bonds.....	96,807	12,554,665	12,511,689	139,783	10,294,877	10,392,889
National currency.....	22,130	2,165,688	2,148,560	39,258	2,640,228	2,598,051
Checks.....	16,000	436,975	452,975	.....	534,293	516,498
Internal-revenue stamps.....	38,212	3,279,551	3,295,487	22,276	3,029,742	3,010,975
Customs stamps.....	3,200	140,900	142,000	2,100	64,500	66,500
Miscellaneous.....	.....	386,315	386,315	.....	235,916	285,928
Totals.....	176,349	18,964,094	18,937,026	203,417	16,859,056	16,870,836

Character of business.	On hand and undisposed of July 1, 1885.	Received during fiscal year 1886.	Transacted and disposed of during fiscal year 1886.	On hand and undisposed of July 1, 1886.	Received during fiscal year 1887 (to Mar. 1).	Transacted and disposed of during fiscal year 1887 (to Mar. 1).	On hand and undisposed of Mar. 1, 1887.
United States notes, certificates, and bonds.....	41,271	2,638,218	2,674,908	4,581	4,189,204	4,099,117	94,668
National currency.....	81,435	2,352,405	2,403,357	30,483	414,758	423,725	21,516
Checks.....	17,800	583,625	579,425	22,000	316,650	332,150	6,500
Internal revenue stamps.....	41,043	3,494,827	3,496,571	39,299	2,460,624	2,426,241	73,682
Customs stamps.....	100	114,650	105,450	9,299	55,100	64,300	100
Miscellaneous.....	9,988	268,267	277,666	589	129,760	127,721	2,628
Totals.....	191,637	9,451,992	9,537,377	106,252	7,566,036	7,473,254	199,094

This statement gives the number of sheets received for numbering, &c., disposed of, and on hand.

The following statement shows the average amount and character of business performed, transacted, and disposed of in the numbering division of the Bureau of Engraving and Printing, with average number of employes during the time specified:

Month.	1884.			1885.			1886.			1887.		
	Average amount.	Average employes.	Average per em- ployé.	Average amount.	Average employes.	Average per em- ployé.	Average amount.	Average employes.	Average per em- ployé.	Average amount.	Average employes.	Average per em- ployé.
July .....	4,909,044.87	56,426	4,488,878.86	52,138	4,625,580.64	72,275	2,440,341.60	40,672				
August .....	5,607,516.91	61,621	5,581,233.87	64,152	3,558,024.59	60,306	3,049,527.58	52,578				
September .....	5,257,791.86	64,491	5,622,331.85	54,380	3,683,892.60	61,398	3,080,827.59	50,523				
October .....	5,546,385.84	66,028	5,347,791.85	62,915	5,301,099.66	80,319	5,494,125.65	81,448				
November .....	4,695,000.84	55,892	5,032,692.88	57,196	5,015,334.66	75,990	5,355,636.66	81,146				
December .....	5,129,358.87	58,958	5,632,134.87	64,737	4,821,879.63	77,014	5,709,231.69	82,743				
January .....	5,843,484.89	65,657	5,803,866.88	65,953	3,650,466.62	58,878	5,666,463.70	80,949				
February .....	5,274,666.88	59,939	4,711,059.86	54,779	3,105,195.60	51,753	5,435,034.71	76,550				
March .....	5,738,193.87	65,956	5,234,115.85	61,578	2,113,371.60	*35,223	.....	.....				
April .....	5,164,914.89	53,033	5,874,417.83	70,776	2,392,299.59	*30,160	.....	.....				
May .....	4,936,098.93	53,076	2,607,621.78	33,431	1,779,465.60	*23,658	.....	.....				
June .....	4,128,840.89	44,391	2,802,417.75	37,365	2,203,758.60	*36,729	.....	.....				
Total av- erages ..	5,187,441.88	58,948	4,811,129.84	57,275	3,520,864.61	57,719	4,516,398.65	69,483				

\* In these four months the operatives were on furlough part time, without pay, on account of reduced work.

In this statement the average amount is the number of sheets multiplied by the number of principal processes through which they were passed, viz, counting, trimming, numbering, and examining numbers.

No account of the amount of business transacted by each employé was kept in a form available for this statement, for the reason that there was no anticipated use for it. In lieu of it is given the average amount per employé.

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employés of the numbering division of the Bureau of Engraving and Printing, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employé present for the greatest number of days and by the employé present the least number of days during said years. Bureau open from 8 a. m. to 4 p. m., with half-hour at noon for lunch. Time to be devoted to business, 7½ hours daily. Prior to July 1, 1885, the Bureau opened daily at 8.40 a. m., and closed Saturdays at 3 p. m., and other days at 4 p. m.

Years.	Days Bureau open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employes.	Average number of days worked.	Most days worked by employé.	Least days worked by employé.
1884.....	304	24,325	0	24,325	88	276½	302½	32½
1885.....	300	22,651½	0	22,651½	84	269½	300	208½
1886.....	304	15,739	0	15,739	61	258	304	222½
1887.....	201	12,027½	0	12,027	65	185	207½	145½

Employés at per diem and piece rates, except superintendents and clerks, credited with authorized overtime devoted to business.

#### EXAMINING DIVISION.

The following statement shows in detail the business in the examining division of the Bureau of Engraving and Printing for the fiscal years 1884, 1885, 1886, and 1887:

Character of business.	Pending July 1, 1883.	Received during fiscal year 1884.	Transacted and disposed of during fiscal year 1884.	On hand and undisposed of July 1, 1884.	Received during fiscal year 1885.	Transacted and disposed of during fiscal year 1885.
United States notes, certificates, and bonds.....	374,780	13,025,570	13,058,825	341,525	11,546,176	11,105,463
National currency.....	476,113	6,647,407	6,314,203	809,317	6,189,597	6,114,519
Checks.....	9,420	357,797	364,185	3,032	604,787	593,169
Internal-revenue stamps.....	576,287	27,842,846	27,763,905	655,228	26,652,699	25,904,622
Customs stamps.....	24,607	510,600	471,250	63,957	226,556	266,632
Miscellaneous.....	1,600	366,935	359,085	9,450	386,299	367,759
Totals.....	1,462,807	48,751,155	48,331,453	1,882,509	45,606,114	44,352,164

Character of business.	On hand and undisposed of July 1, 1885.	Received during fiscal year 1886.	Transacted and disposed of during fiscal year 1886.	On hand and undisposed of July 1, 1886.	Received during fiscal year 1887 (to March 1).	Transacted and disposed of during fiscal year 1887 (to March 1).	On hand and undisposed of March 1, 1887.
United States notes, certificates, and bonds.....	782,238	4,096,733	4,804,227	74,744	9,089,574	8,845,227	319,091
National currency.....	884,395	4,791,249	5,028,491	647,153	675,251	873,378	449,026
Checks.....	14,650	642,594	550,650	6,594	354,488	356,548	4,534
Internal-revenue stamps.....	1,403,305	28,563,424	28,351,934	1,614,795	18,483,278	18,950,525	1,162,548
Customs stamps.....	23,881	310,444	320,901	13,424	227,080	197,160	43,344
Miscellaneous.....	27,990	287,258	304,049	11,199	236,189	244,250	3,138
Totals.....	3,136,459	38,591,702	39,360,252	2,367,909	29,070,860	29,467,088	1,971,681

This statement gives the number of printed sheets received, disposed of, and on hand.

The following statement shows the average amount and character of business performed, transacted, and disposed of in the examining division of the Bureau of Engraving and Printing, with average number of employes, during the time specified:

Months.	1884.			1885.			1886.			1887.		
	Average amount.	Average employes.	Average per employe.	Average amount.	Average employes.	Average per employe.	Average amount.	Average employes.	Average per employe.	Average amount.	Average employes.	Average per employe.
July .....	10, 181, 112	105	96, 963	9, 723, 796	98	99, 222	9, 339, 764	75	124, 530	8, 660, 517	72	120, 285
August .....	9, 065, 476	107	84, 274	9, 868, 322	96	102, 795	6, 888, 402	76	90, 374	8, 409, 625	72	116, 800
September .....	9, 400, 815	106	88, 687	9, 658, 498	95	101, 668	10, 027, 325	75	133, 698	8, 770, 591	72	121, 814
October .....	11, 403, 982	102	110, 823	10, 998, 130	95	115, 770	10, 203, 489	75	136, 046	11, 300, 520	70	161, 436
November .....	10, 133, 962	108	93, 833	9, 576, 148	94	101, 874	10, 481, 672	73	143, 584	10, 766, 504	72	149, 535
December .....	10, 629, 777	107	99, 344	10, 590, 041	94	112, 660	8, 293, 298	72	115, 185	12, 704, 250	71	178, 933
January .....	11, 040, 712	105	105, 149	10, 740, 159	98	109, 593	7, 401, 230	70	105, 747	9, 964, 079	70	142, 344
February .....	10, 309, 182	104	99, 127	9, 186, 322	99	92, 852	7, 889, 641	73	108, 077	9, 323, 781	71	131, 321
March .....	10, 626, 167	101	105, 209	10, 373, 266	97	106, 941	8, 132, 696	72	*112, 954	.....	.....	.....
April .....	9, 887, 810	100	98, 878	9, 616, 617	89	108, 052	7, 749, 902	72	*107, 638	.....	.....	.....
May .....	9, 214, 028	100	92, 140	7, 001, 853	92	76, 107	5, 978, 516	72	*83, 055	.....	.....	.....
June .....	8, 240, 953	99	83, 242	7, 864, 668	87	90, 398	6, 502, 940	73	*91, 176	.....	.....	.....
Total averages .....	10, 011, 164	104	96, 271	9, 599, 808	94	102, 126	8, 239, 073	73+	135, 456	9, 987, 483	71+	140, 669

\* In these four months the operatives were on furlough part time, without pay, on account of reduced work.

In this statement the average amount is the number of sheets multiplied by the number of principal processes through which they were passed, viz, wet counting, examining, and pressing.

No account of the amount of business transacted by each employe was kept in a form available for this statement, for the reason that there was no anticipated use for it. In lieu of it is given the average amount per employe.

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the examining division of the Bureau of Engraving and Printing, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employe present for the greatest number of days and by the employe present the least number of days during said years. Bureau open from 8 a. m. to 4 p. m., with half hour at noon for lunch. Time to be devoted to business, seven and a half hours daily. Prior to July 1, 1885, the Bureau opened daily at 8.40 a. m. and closed Saturdays at 3 p. m. and other days at 4 p. m.

Years.	Days Bureau open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employes.	Average number of days worked.	Most days worked by employe.	Least days worked by employe.
1884 .....	304	29, 556½	0	29, 556½	104	284½	302½	242½
1885 .....	300	26, 322½	0	26, 322½	94	280	302	240
1886 .....	304	19, 972½	0	19, 972½	73	271½	299½	239½
1887 .....	201	14, 132½	0	14, 132½	74	191	211	165½

Employes at per diem and piece rates, except superintendents and clerks, credited with authorized overtime devoted to business.

## SURFACE BRANCH, PRINTING DIVISION.

The following statement shows in detail the business in the surface branch, printing division of the Bureau of Engraving and Printing, for the fiscal years 1884, 1885, 1886, and 1887 :

Character of business.	Pending July 1, 1883.	Received during fiscal year 1884.	Transacted and disposed of during fiscal year 1884.	On hand and undisposed of July 1, 1884.	Received during fiscal year 1885.	Transacted and disposed of during fiscal year 1885.
United States notes, certificates, and bonds .....	35, 700	6, 277, 879	6, 237, 844	75, 735	5, 090, 124	5, 165, 859
National currency .....		2, 075, 503	2, 067, 676	7, 827	2, 506, 882	2, 478, 868
Checks .....		655, 846	655, 846		964, 381	964, 381
Internal-revenue stamps .....		5, 655, 810	5, 655, 810		5, 411, 500	5, 411, 500
Customs stamps .....		2, 100	2, 100			
Miscellaneous .....	47, 000	1, 128, 200	1, 175, 200		767, 049	767, 049
Totals .....	82, 700	15, 795, 338	15, 794, 476	83, 562	14, 739, 936	14, 787, 657

Character of business.	On hand and undisposed of July 1, 1885.	Received during fiscal year 1886.	Transacted and disposed of during fiscal year 1886.	On hand and undisposed of July 1, 1886.	Received during fiscal year 1887 (to Mar. 1).	Transacted and disposed of during fiscal year 1887 (to Mar. 1).	On hand and undisposed of Mar. 1, 1887.
United States notes, certificates, and bonds .....							
National currency .....	35, 841	2, 309, 832	2, 331, 623	14, 050	405, 580	412, 420	7, 210
Checks .....		1, 035, 066	1, 035, 066		619, 919	618, 919	
Internal-revenue stamps .....		5, 701, 602	5, 701, 602		4, 008, 395	3, 943, 583	64, 812
Customs stamps .....		2, 300	2, 300				
Miscellaneous .....		501, 969	501, 969		420, 492	355, 674	64, 818
Totals .....	35, 841	9, 550, 769	9, 572, 560	14, 050	5, 454, 386	5, 331, 596	136, 840

This statement gives the number of sheets received for surface printing disposed of and on hand.

The following statement shows the average amount and character of business performed, transacted, and disposed of in the surface branch, printing division of the Bureau of Engraving and Printing, with average number of employes during the time specified :

Month.	1884.			1885.			1886.			1887.		
	Average amount.	Average employes.	Average per employe.	Average amount.	Average employes.	Average per employe.	Average amount.	Average employes.	Average per employe.	Average amount.	Average employes.	Average per employe.
July .....	5, 008, 410 36	138, 123	4, 104, 174 30	136, 806	2, 997, 138 27	108, 783	2, 688, 255	17	158, 153			
August .....	4, 826, 010 33	146, 270	4, 568, 772 30	152, 292	3, 140, 817 22	142, 764	2, 446, 197	17	143, 894			
September .....	4, 623, 117 34	138, 671	4, 787, 156 31	154, 231	3, 748, 557 25	149, 942	2, 443, 668	17	143, 745			
October .....	5, 131, 212 33	155, 488	5, 211, 963 33	157, 635	4, 266, 816 22	193, 946	2, 077, 335	17	122, 196			
November .....	4, 474, 345 33	122, 647	4, 590, 492 32	143, 453	3, 375, 348 21	160, 731	2, 612, 097	17	158, 653			
December .....	4, 474, 011 34	131, 580	4, 902, 891 34	144, 402	3, 170, 595 21	150, 981	2, 635, 410	17	155, 024			
January .....	4, 548, 912 34	133, 762	4, 625, 289 34	136, 038	2, 030, 913 20	101, 546	2, 500, 590	17	147, 093			
February .....	3, 754, 197 30	125, 140	3, 715, 311 33	112, 495	2, 484, 234 20	124, 212	2, 352, 003	17	138, 853			
March .....	4, 136, 658 30	137, 882	4, 064, 067 33	123, 154	2, 555, 016 20	*127, 751						
April .....	3, 863, 640 30	128, 788	4, 765, 881 30	158, 863	2, 889, 876 20	*144, 494						
May .....	3, 728, 853 31	120, 286	2, 812, 464 30	93, 782	2, 676, 162 20	*133, 808						
June .....	2, 845, 791 31	91, 800	3, 845, 069 30	111, 502	2, 627, 292 20	*131, 965						
To tal averages ..	4, 249, 089 32+	132, 784	4, 291, 127 32-	134, 097	2, 991, 897 21+	142, 471	2, 469, 444	17	145, 261			

\*In these four months the operatives were on furlough, part time without pay, on account of reduced work.

In this statement the average amount is the number of sheets multiplied by the number of principal processes through which they were passed, viz, counting and feeding on press.

No account of the amount of business transacted by each employé was kept in a form available for this statement for the reason that there was no anticipated use for it. In lieu of it is given the average amount per employé.

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employés of the surface division of the Bureau of Engraving and Printing, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employé present for the greatest number of days and by the employé present the least number of days during said years. Bureau open from 8 a. m. to 4 p. m., with half hour at noon for lunch. Time to be devoted to business  $7\frac{1}{2}$  hours daily. Prior to July 1, 1885, the Bureau opened daily at 8.40 a. m. and closed Saturdays at 3 p. m. and other days at 4 p. m.

Years.	Days Bureau open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employés.	Average number of days worked.	Most days worked by employé.	Least days worked by employé.
1884.....	304	9,235 $\frac{1}{2}$	0	9,235 $\frac{1}{2}$	32	288 $\frac{1}{2}$	320 $\frac{1}{2}$	155
1885.....	300	8,948 $\frac{1}{2}$	0	8,948 $\frac{1}{2}$	32	279 $\frac{1}{2}$	299	252
1886.....	304	8,013 $\frac{1}{2}$	0	8,013 $\frac{1}{2}$	21	286 $\frac{1}{2}$	304 $\frac{1}{2}$	231 $\frac{1}{2}$
1887.....	201	3,035	0	3,035	17	178 $\frac{1}{2}$	200	146 $\frac{1}{2}$

Employés at per diem and piece rates, except superintendents and clerks, credited with authorized overtime devoted to business.

#### STEAM PRESS, PLATE BRANCH, PRINTING DIVISION.

The following statement shows in detail the business in the steam press, plate branch, printing division, of the Bureau of Engraving and Printing, for the fiscal years 1884, 1885, 1886, and 1887:

Character of business.	Received during fiscal year 1884.	Transacted and disposed of during fiscal year 1884.	Received during fiscal year 1885.	Transacted and disposed of during fiscal year 1885.	Received during fiscal year 1886.	Transacted and disposed of during fiscal year 1886.	Received during fiscal year 1887 (to Mar. 1).	Transacted and disposed of during fiscal year 1887 (to Mar. 1).
United States notes and certificates.....			872,263	872,063			789,043	789,043
Internal-revenue stamps.....	5,734,490	5,734,490	4,757,081	4,757,081	5,543,150	5,543,150	3,398,341	3,398,341
Totals.....	5,734,490	5,734,490	5,629,344	5,629,344	5,543,150	5,543,150	4,187,384	4,187,384

This statement gives the number of sheets of paper received for printing, and the number of backs and faces printed thereon and delivered. There was nothing on hand undisposed of at the end of any day.



The following statement shows the average amount and character of business performed, transacted, and disposed of in the steam press, plate branch, printing division of the Bureau of Engraving and Printing, with average number of employes during the time specified:

Month.	1884.			1885.			1886.			1887.		
	Average amount.	Average employes.	Average per employe.	Average amount.	Average employes.	Average per employe.	Average amount.	Average employes.	Average per employe.	Average amount.	Average employes.	Average per employe.
July.....	494,161	27	18,302	420,853	27	15,587	513,978	26	19,768	521,500	26	20,058
August.....	611,774	29	21,097	489,132	27	18,116	479,172	26	18,430	487,100	26	18,735
September.....	476,681	27	17,766	473,437	27	17,534	424,300	26	16,320	410,100	26	15,773
October.....	516,994	28	18,464	531,072	26	20,810	504,457	26	19,402	393,162	26	15,122
November.....	355,620	27	13,171	415,998	26	16,000	444,643	26	17,102	462,500	26	17,800
December.....	479,523	26	18,433	426,672	26	16,411	414,142	26	15,930	537,573	29	18,540
January.....	482,619	24	20,109	488,845	26	18,832	427,603	26	16,446	609,283	32	19,040
February.....	438,704	24	18,279	396,506	26	15,254	367,807	26	14,146	766,166	38	20,162
March.....	500,830	25	20,033	520,650	26	20,024	531,348	26	20,437	.....	.....	.....
April.....	490,990	26	18,884	569,830	26	21,918	499,000	26	19,192	.....	.....	.....
May.....	480,994	26	17,731	411,269	26	15,818	432,200	26	16,623	.....	.....	.....
June.....	422,600	26	16,254	484,981	26	18,653	504,500	26	19,404	.....	.....	.....
Total averages.	477,874	26+	18,380	469,112	26+	18,042	461,930	26	17,766	523,423	29—	18,050

There is only one principal process in the transactions of this division, viz, plate printing.

No account of the amount of business transacted by each employe was kept in a form available for this statement for the reason that there was no anticipated use for it. In lieu of it is given the average amount per employe.

The following statement shows the average number of days' time and attention, devoted to the transaction of business by the employes of the steam press, plate branch, printing division of the Bureau of Engraving and Printing, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employe present for the greatest number of days and by the employe present the least number of days during said years. Bureau open from 8 a. m. to 4 p. m., with half hour at noon for lunch. Time to be devoted to business 7½ hours daily. Prior to July 1, 1885, the Bureau opened daily at 8.40 a. m. and closed Saturdays at 3 p. m. and other days at 4 p. m.

Years.	Days Bureau open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employes.	Average number of days worked.	Most days worked by employe.	Least days worked by employe.
1884.....	304	7,501½	0	7,501½	26	288½	297½	240½
1885.....	300	7,524½	0	7,524½	26	289½	292½	244½
1886.....	304	7,541	0	7,541	26	290	303½	218½
1887.....	201	5,781½	0	5,781½	29	199½	208½	167½

Employes at per diem and piece rates, except superintendents and clerks, credited with authorized overtime devoted to business.

## HAND PRESS, PLATE BRANCH, PRINTING DIVISION.

The following statement shows in detail the business in the hand press, plate branch, printing division of the Bureau of Engraving and Printing, for the fiscal years 1884, 1885, 1886, and 1887:

Character of business.	Received during fiscal year 1884.	Transacted and disposed of during fiscal year 1884.	Received during fiscal year 1885.	Transacted and disposed of during fiscal year 1885.	Received during fiscal year 1886.	Transacted and disposed of during fiscal year 1886.	Received during fiscal year 1887 (to March 1).	Transacted and disposed of during fiscal year 1887 (to March 1).
United States notes, certificates, and bonds.....	13, 025, 570	13, 025, 570	10, 673, 913	10, 673, 913	4, 096, 733	4, 096, 733	8, 300, 531	8, 300, 531
National currency.....	6, 647, 407	6, 647, 407	6, 189, 597	6, 189, 597	4, 791, 249	4, 791, 249	675, 251	675, 251
Checks.....	357, 797	357, 797	607, 787	604, 787	568, 541	568, 541	354, 488	354, 488
Internal revenue stamps.....	16, 452, 543	16, 452, 543	16, 479, 118	16, 479, 118	17, 314, 822	17, 314, 822	11, 165, 812	11, 165, 812
Customs stamps.....	510, 600	510, 600	226, 556	226, 556	310, 444	310, 444	227, 080	227, 080
Miscellaneous.....	391, 885	391, 885	464, 192	464, 192	283, 714	283, 714	210, 024	210, 024
Totals.....	37, 385, 802	37, 385, 802	34, 638, 163	34, 638, 163	27, 365, 503	27, 365, 503	20, 933, 180	20, 933, 186

This statement gives the number of sheets of paper, backs, and tints, received for printing, and the number of backs, tints, and faces printed thereon and delivered. None of them was on hand undisposed of at the end of any day.

The following statement shows the average amount and character of business performed, transacted, and disposed of in the hand press, plate branch, printing division of the Bureau of Engraving and Printing, with average number of employés during the time specified:

Month.	1884.			1885.			1886.			1887.		
	Average amount.	Average employes.	Average per employe.	Average amount.	Average employes.	Average per employe.	Average amount.	Average employes.	Average per employe.	Average amount.	Average employes.	Average per employe.
July.....	2, 996, 961	528	5, 676	2, 903, 040	521	5, 582	2, 571, 343	423	6, 079	2, 217, 627	394	5, 630
August.....	3, 398, 881	514	6, 612	2, 845, 291	523	5, 440	2, 161, 968	418	5, 172	2, 239, 891	392	5, 714
September.....	3, 205, 266	518	6, 800	2, 734, 826	526	5, 199	2, 669, 517	420	6, 355	2, 431, 836	390	6, 294
October.....	3, 522, 057	524	6, 721	3, 089, 578	538	5, 739	3, 290, 703	419	7, 856	2, 905, 892	392	8, 427
November.....	2, 920, 544	521	5, 605	2, 768, 613	521	5, 314	2, 857, 491	425	6, 723	3, 042, 777	399	7, 626
December.....	2, 937, 116	525	5, 594	3, 168, 222	518	6, 117	2, 250, 984	429	5, 271	2, 970, 671	411	7, 228
January.....	3, 334, 051	527	6, 327	3, 163, 538	517	6, 138	2, 275, 020	433	5, 254	2, 732, 556	395	6, 918
February.....	3, 223, 509	521	6, 187	2, 639, 429	510	5, 175	2, 142, 255	431	4, 971	2, 392, 436	387	6, 182
March.....	3, 294, 014	522	6, 310	3, 040, 719	507	5, 997	2, 010, 789	423	*4, 753	.....	.....	.....
April.....	2, 954, 510	532	5, 534	3, 081, 034	442	6, 971	1, 785, 942	417	*4, 283	.....	.....	.....
May.....	2, 046, 955	524	5, 624	2, 441, 953	436	5, 601	1, 711, 243	414	*4, 133	.....	.....	.....
June.....	2, 652, 401	523	5, 081	2, 740, 920	434	6, 329	1, 638, 248	407	*4, 025	.....	.....	.....
Total averages.	3, 115, 522	523+	5, 927	2, 886, 514	499+	5, 785	2, 280, 459	421+	5, 417	2, 616, 664	395	6, 625

\* In these four months the printers and their assistants were on furlough part time, without pay, on account of reduced work.

There is only one principal process in the transaction of this division, viz., plate printing.

No account of the amount of business transacted by each employe was kept in a form available for this statement for the reason that there was no anticipated use for it. In lieu of it is given the average amount per employe.

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the hand press, plate branch, printing division of the Bureau of Engraving and Printing, in person and by proxy, during the years named, with number of days during each year so devoted to business

by the employé present for the greatest number of days and by the employé present the least number of days during said years. Bureau open from 8 a. m. to 4 p. m., with half-hour at noon for lunch. Time to be devoted to business,  $7\frac{1}{2}$  hours daily. Prior to July 1, 1885, the Bureau opened daily at 8.40 a. m., and closed Saturdays at 3 p. m., and other days at 4 p. m.

Years.	Days Bureau open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employes.	Average number of days worked.	Most days worked by employe.	Least days worked by employe.
1884.....	304	147,515 $\frac{1}{2}$	0	147,515 $\frac{1}{2}$	523	282	308 $\frac{1}{2}$	223 $\frac{1}{2}$
1885.....	300	138,457 $\frac{1}{2}$	0	138,457 $\frac{1}{2}$	499	277 $\frac{1}{2}$	305 $\frac{1}{2}$	223
1886.....	304	107,131 $\frac{1}{2}$	0	107,131 $\frac{1}{2}$	421	254 $\frac{1}{2}$	301 $\frac{1}{2}$	220 $\frac{1}{2}$
1887.....	201	78,531 $\frac{1}{2}$	0	78,531 $\frac{1}{2}$	395	198 $\frac{1}{2}$	210 $\frac{1}{2}$	164

Employés at per diem and piece rates, except superintendents and clerks, credited with authorized overtime devoted to business.

## WETTING BRANCH, PRINTING DIVISION.

The following statement shows in detail the business in the wetting branch, printing division of the Bureau of Engraving and Printing, for the fiscal years 1884, 1885, 1886, and 1887:

Character of business.	Pending July 1, 1883.	Received during fiscal year 1884.	Transacted and disposed of during fiscal year 1884.	On hand and undischarged of July 1, 1884.	Received during fiscal year 1885.	Transacted and disposed of during fiscal year 1885.
United States notes, certificates, and bonds.....	170,470	12,968,276	13,025,570	113,176	11,503,350	11,546,176
National currency.....	142,276	6,647,656	6,647,407	142,525	6,158,334	6,189,597
Checks.....	10,785	348,180	357,797	1,168	622,769	604,787
Internal revenue stamps.....	473,215	27,718,612	27,842,846	348,981	26,701,076	26,652,699.
Customs stamps.....	20,300	492,400	212,700	.....	226,556	226,556
Miscellaneous.....	5,430	377,384	376,664	6,150	456,614	447,184
Totals.....	822,476	48,552,508	48,762,984	612,000	45,668,699	45,666,999

Character of business.	On hand and undischarged of July 1, 1885.	Received during fiscal year 1886.	Transacted and disposed of during fiscal year 1886.	On hand and undischarged of July 1, 1886.	Received during fiscal year 1887 (to March 1).	Transacted and disposed of during fiscal year 1887 (to March 1).	On hand and undischarged of March 1, 1887.
United States notes, certificates, and bonds.....	70,350	4,041,383	4,096,733	15,000	9,334,080	9,089,574	259,515
National currency.....	111,262	4,728,656	4,791,249	43,669	656,677	675,251	30,095
Checks.....	19,150	553,363	568,541	3,972	360,866	354,488	10,350
Internal revenue stamps.....	397,358	28,576,987	28,563,424	410,921	18,522,407	18,488,278	445,050
Customs stamps.....	327,504	327,504	312,744	14,760	224,810	227,080	12,490
Miscellaneous.....	15,580	265,170	274,500	6,250	237,816	240,066	4,000
Totals.....	613,700	38,493,063	38,607,191	499,572	29,336,665	29,074,737	761,500

This statement gives the number of sheets of blank paper, printed backs, and printed tints received, disposed of, and on hand.

## THE DEPARTMENT OF THE TREASURY.

The following statement shows the average amount and character of business performed, transacted, and disposed of in the wetting branch, printing division of the Bureau of Engraving and Printing, with average number of employes during the time specified:

Month.	1884.			1885.			1886.			1887.		
	Average amount.	Average employes.	Average per em- ployé.	Average amount.	Average employes.	Average per em- ployé.	Average amount.	Average employes.	Average per em- ployé.	Average amount.	Average employes.	Average per em- ployé.
July .....	16,533,238	52	317,754	13,887,854	40	347,196	12,610,059	34	370,884	11,587,185	34	340,799
August .....	16,515,720	50	330,314	12,704,652	37	370,396	12,023,320	33	364,343	11,552,744	33	350,083
September ..	15,326,372	50	306,527	13,514,532	40	337,863	12,809,617	34	376,753	11,823,654	33	358,293
October .....	16,818,188	46	365,613	15,194,628	39	389,597	15,781,587	34	464,164	13,360,586	32	417,518
November ..	13,998,231	47	297,835	13,004,132	40	325,103	13,903,616	35	398,107	14,448,588	32	451,518
December ..	14,347,681	48	298,908	14,802,908	41	361,046	12,652,304	34	372,123	13,921,624	33	421,867
January .....	15,727,140	45	349,492	14,980,960	40	374,524	12,718,189	34	374,064	13,860,272	33	420,008
February .....	14,284,522	45	317,434	12,342,923	40	308,573	12,396,812	32	387,400	13,088,408	33	396,618
March .....	15,543,176	46	337,895	14,569,756	39	373,583	12,618,918	34	*371,144	.....	.....	.....
April .....	14,127,050	46	307,110	14,964,592	39	383,707	11,555,278	34	*339,861	.....	.....	.....
May .....	14,076,071	45	312,801	14,742,818	41	359,581	11,044,402	34	*324,541	.....	.....	.....
June .....	12,531,315	41	305,642	13,365,129	41	325,978	11,129,692	32	*347,802	.....	.....	.....
Total aver- ages .....	14,993,217	47-	319,005	14,006,240	39+	359,184	12,603,650	33+	381,928	12,955,383	33-	392,588

\* In these four months the operatives were on furlough part time, without pay, on account of reduced work.

In this statement the average amount is the number of sheets multiplied by the number of principal processes through which they were passed, viz: Counting on receipt, counting in sections, shifting, and wet counting.

No account of the amount of business transacted by each employé was kept in a form available for this statement for the reason that there was no anticipated use for it. In lieu of it is given the average amount per employé.

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the wetting branch, printing division of the Bureau of Engraving and Printing, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employé present for the greatest number of days and by the employé present the least number of days during said years. Bureau open from 8 a. m. to 4 p. m., with half-hour at noon for lunch. Time to be devoted to business, 7½ hours daily. Prior to July 1, 1885, the Bureau opened daily at 8.40 a. m., and closed Saturdays at 3 p. m., and other days at 4 p. m.

Years.	Days Bureau open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employes.	Average number of days worked.	Most days worked by employé.	Least days worked by employé.
1884 .....	304	13,066½	0	13,066½	47	278	305½	233
1885 .....	300	11,117	0	11,117	39	285	300	224½
1886 .....	304	9,078½	0	9,078½	33	275	306	237½
1887 .....	201	6,365½	0	6,365½	33	196	210½	185½

Employes at per diem and piece rates, except superintendents and clerks, credited with authorized overtime devoted to business.

## ENGRAVING DIVISION.

The following statement shows in detail the business in the engraving division of the Bureau of Engraving and Printing for the fiscal years 1884, 1885, 1886, and 1887:

Character of business.	Pending July 1, 1883.	Received during fiscal year 1884.	Transacted and disposed of during fiscal year 1884.	On hand and undisposed of July 1, 1884.	Received during fiscal year 1885.	Transacted and disposed of during fiscal year 1885.	On hand and undisposed of July 1, 1885.	Received during fiscal year 1886.	Transacted and disposed of during fiscal year 1886.	On hand and undisposed of July 1, 1886.	Received during fiscal year 1887 (to March 1).	Transacted and disposed of during fiscal year 1887 (to March 1).	On hand and undisposed of March 1, 1887.
United States notes, certificates, and bond plates.....	12	158	170	....	37	37	....	89	89	....	248	248	....
National currency plates.....	7	499	479	27	1,944	1,756	215	580	788	7	523	524	6
Check plates.....	1	9	9	1	26	24	3	8	11	....	4	4	....
Internal-revenue stamp plates.....	1	170	171	....	67	67	....	224	220	4	145	135	14
Customs stamp plates.....	....	568	568	....	383	354	29	680	707	2	551	544	9
Miscellaneous plates and dies.....	....	5	3	2	28	30	....	280	280	....	111	110	1
Totals.....	21	1,409	1,400	30	2,485	2,268	247	1,861	2,095	13	1,582	1,565	30

This statement gives the number of plates and dies commenced, engraved, and on hand unfinished.

The following statement shows the average amount and character of business performed, transacted, and disposed of in the engraving division of the Bureau of Engraving and Printing, with average number of employes during the time specified:

Month.	1884.			1885.			1886.			1887.		
	Average amount.	Average employes.	Average per employé.	Average amount.	Average employes.	Average per employé.	Average amount.	Average employes.	Average per employé.	Average amount.	Average employes.	Average per employé.
July.....	117	50	2.34	246	52	4.73	711	44	16.16	231	32	7.22
August.....	70	50	1.4	54	51	1.06	116	44	2.64	374	32	11.70
September.....	61	50	1.22	87	50	1.74	128	41	3.12	116	31	3.74
October.....	127	50	2.54	154	50	3.08	157	42	3.74	269	31	8.68
November.....	166	49	3.39	121	52	2.33	116	32	3.62	120	31	3.87
December.....	91	50	1.88	236	53	4.45	57	33	1.73	215	30	7.17
January.....	236	50	4.72	171	54	3.16	84	33	2.55	128	31	4.07
February.....	129	50	2.58	115	54	2.13	237	33	7.18	114	30	3.80
March.....	46	50	.92	170	54	3.15	86	33	2.61	....	....	....
April.....	79	50	1.58	197	55	3.58	148	33	4.48	....	....	....
May.....	210	51	4.12	547	54	10.13	166	33	5.03	....	....	....
June.....	68	51	1.33	170	50	3.40	89	34	2.62	....	....	....
Total averages.....	117	50	2.34	189	52+	3.50	175	36+	4.86	130	31	4.19

The transactions above stated in years are here stated in months. The separate processes covered in the finished transactions were so varied and numerous that they are here omitted. The records of the engraved stock show all the employes through whose hands each piece had passed; but no account was kept in a form available for this statement of the amount of work performed by each person, for the reason that there was no anticipated use for it. In lieu of it is given the average amount per employé.



The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the engraving division of the Bureau of Engraving and Printing, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employé present for the greatest number of days and by the employé present the least number of days during said years. Bureau open from 8 a. m. to 4 p. m., with half hour at noon for lunch; time to be devoted to business, seven and a half hours daily. Prior to July 1, 1885, the Bureau opened daily at 8.40 a. m., and closed Saturdays at 3 p. m. and other days at 4 p. m.

Years.	Days open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employes.	Average number of days worked.	Most days worked by employe.	Least days worked by employe.
1884.....	304	14,495 $\frac{1}{2}$	0	14,495 $\frac{1}{2}$	50	289 $\frac{1}{2}$	311 $\frac{1}{2}$	242 $\frac{1}{2}$
1885.....	300	15,852 $\frac{1}{2}$	0	15,852 $\frac{1}{2}$	52	304 $\frac{1}{2}$	337 $\frac{1}{2}$	211 $\frac{1}{2}$
1886.....	304	10,974 $\frac{1}{2}$	0	10,974 $\frac{1}{2}$	36	304 $\frac{1}{2}$	314 $\frac{1}{2}$	264 $\frac{1}{2}$
1887.....	201	6,421 $\frac{1}{2}$	0	6,421 $\frac{1}{2}$	31	207 $\frac{1}{2}$	227 $\frac{1}{2}$	184 $\frac{1}{2}$

Employés at per diem and piece rates, except superintendents and clerks, credited with authorized over time devoted to business.

## OFFICE OF SUPERVISING INSPECTOR-GENERAL OF STEAM-VESSELS.

TREASURY DEPARTMENT,  
OFFICE OF SUPERVISING INSPECTOR-GENERAL OF STEAM-VESSELS,  
*Washington, D. C., April 6, 1887.*

SIR: I have the honor to acknowledge the receipt of a copy of a communication from the Hon. F. M. Cockrell, United States Senator, chairman Senate Select Committee "to inquire into and examine the methods of business and work in the Executive Departments of the Government," &c., referred to this office by indorsement for early report in the form of statements by fiscal years, containing the information sought by the select committee of the Senate.

I have the honor to report, first, that there are no divisions in this office, the whole working force consisting of but one chief clerk, one clerk of the third class, and two clerks of class one, all working under the immediate direction of the Supervising Inspector-General.

The standard work of the chief clerk is keeping the files of the office and the preparation of outgoing correspondence.

The clerk of the third class has charge of the examination of inspectors' and collectors' accounts; one of the two first-class clerks has charge of copying all Secretary letters into the standard files book, the other being miscellaneous employed wherever his services are most needed. The other clerks also engage in miscellaneous work when needed, so that the work of the office is never behind.

All correspondence with the office goes directly to the Supervising Inspector-General, who personally examines it and dictates the replies.

No special record has been kept of the work of individual employes, as before indicated, each doing his fair share of the whole work.

Second. There was not pending or undisposed of any business at the termination of either the fiscal years of 1884, 1885, or 1886, except perhaps business that might possibly have reached the office on those days too late to dispose of it, but which was certainly disposed of before the end of the ensuing day, it being the practice of this office to clear up its work daily.

Following is a detailed statement of the work of this office during the three last fiscal years and up to March 1 of the present fiscal year:

Description of work.	Fiscal year 1884.	Fiscal year 1885.	Fiscal year 1886.	July 1, 1886, to Mar. 1, 1887.
Letters received.....	2,738	2,418	3,170	2,042
Letters sent (manuscript).....	2,002	2,686	3,187	2,000
Circulars prepared.....	7	6	9	5
Circulars mailed.....	30,000	30,000	30,000	25,000
Reports, examination of pilots.....	444	444	444	296
Reports, receipts, and deposits licenses issued.....	468	468	45	333
Money deposited on account licenses issued.....	\$12,424	\$12,617 50	\$12,890	(*)
Quarterly statements of collectors.....	548	548	548	286
Inspection fees.....	\$171,340 60	\$98,851 35	\$95,470 96	*\$2,540 70
Collectors' account, current and abstract.....	2,370	2,466	3,240	200
Quarterly reports supervising inspector steamers in- spected.....	40	40	40	20
Personal monthly accounts received.....	1,248	1,416	1,158	748
Personal monthly money involved.....	\$44,904 50	\$44,181 83	\$39,503 43	\$21,240 04
Monthly salary vouchers.....	1,764	1,764	1,728	1,152
Monthly salary vouchers salaries paid.....	\$240,495 56	\$241,913 02	\$231,902	\$154,287 88
Applications for remission of fines.....	55	50	60	45
Applications for change of name steamers.....	49	45	42	43
Reports of casualties.....	275	300	428	317
Reports of excursion permits.....	195	200	190	254
Returns of public property.....	106	106	108	54
Monthly reports foreign steamers inspected.....	72	72	72	48
Weekly reports foreign steamers visited.....	312	312	312	192

\* Fees abolished June 30, 1886.

None of the clerical work of this office has been done by proxy, and all absences of clerks during regular office hours have been duly charged against the annual thirty-day leave authorized by law and Department regulations, and the absence of any clerk has in no case exceeded such authorized limit of time.

Salaries paid clerks.	Fiscal year 1884.	Fiscal year 1885.	Fiscal year 1886.	Eight months of 1887.
George N. West.....	\$1,800	\$1,800	\$1,800	\$1,195 00
J. Edmond Mallett.....	1,600	1,600	1,600	1,062 20
R. C. Taggart.....	1,200	1,200	1,200	796 70
C. C. J. Norris.....	1,200	1,200	1,200	796 70
Messenger.....	840	840	840	557 70

In addition to the work heretofore mentioned, it may be proper to state that this office has to prepare for the printer and to revise the proof of the proceedings of the Board of Supervising Inspectors, a book of 842 closely printed pages, containing, besides the actual proceedings of the board, a list of names of 5,638 steam vessels, with their tonnage, gross and net, where built, date and place of inspection; also the names of 25,119 licensed officers of steam vessels, grade, number of license issued, date of issue, and fee.

During the decade last passed the number of steamers inspected has increased 1,759; number of officers, 10,245; number of pages of the proceedings caused thereby, 442; notwithstanding which the number of clerks in this office remains the same as ten years ago. Neither is any increase of such force now necessary, the work, by proper systemization, being cleared up daily, while ten years ago, when the work was one-third less, the examination and verification of inspectors' reports were invariably from six to nine months in arrears.

Very respectfully,

JAS. A. DUMONT,  
*Supervising Inspector-General.*

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

## BUREAU OF STATISTICS.

TREASURY DEPARTMENT, BUREAU OF STATISTICS,  
Washington, D. C., April 28, 1887.

SIR: I have the honor to acknowledge the receipt of two communications from Hon. F. M. Cockrell, United States Senate, under date of the 18th ultimo, referred to this Bureau, asking for reports in regard to the methods of transacting the work of this office, amount of work received, performed, on hand, time employed, &c.

The first inquiry which I will endeavor to answer asks for the following:

"A detailed statement as to the methods of transacting business in each of the divisions of your office and each division of each Bureau of your Department, including one or more items of the principal business matters transacted in each of such division, beginning with the receipt of the business matter in the Department, and then showing in consecutive order the various steps taken by each of such business matters through the various divisions of your office and the various Bureaus and divisions of such Bureaus and employes through whose hands the same passes, and by whom it is considered and acted upon, and the action thereon had and taken by each until the same is finally disposed of and notice thereof duly given to the proper party."

In order to answer intelligently as to the methods of transacting the business of this office a brief description of the Bureau organization seems to me to be necessary.

## ORGANIZATION OF THE BUREAU OF STATISTICS.

	Salaries.
Chief of Bureau .....	\$3,000
Stenographer .....	1,200
Chief clerk .....	2,000
One male clerk .....	1,400

In the room of the chief clerk is kept the record of all letters received and sent out, other than those relating to the customs mail, record of distribution of publications, of property, the time accounts of employes, the letter files, &c.

## DIVISION OF EXAMINATION.

	Salaries.
1 male clerk, chief of division .....	\$1,800
3 male clerks .....	1,200
1 female clerk .....	1,200
1 male clerk .....	900

The principal duties of this division are, in brief, to record and examine all returns received from collectors of customs, prior to their entry in record books in the compiling division, to test their accuracy arithmetically, conformity to regulations, &c., to conduct and keep the records of correspondence had with collectors of customs in regard to errors or other informalities found therein, and to forward the returns when examined to the division of compilation; to revise all statements prepared for the printer by the division of compilation prior to publication, to aid the chief clerk in the revision of schedules, circulars of instructions, &c., to collectors, and to perform other miscellaneous work which it may be found necessary to assign to it from time to time.

## DIVISION OF COMPILATION.

	Salaries.
1 male clerk, chief of division .....	\$1,800
4 male clerks .....	1,600
4 male clerks .....	1,400
1 male clerk .....	1,200
3 female clerks .....	1,200
1 male clerk .....	900
1 female clerk .....	720

The principal duties of this division are to enter in the record books the returns of collectors of customs received from the examining division, and to compile therefrom the statements required for publication in the monthly, quarterly, and annual reports, to aid in the compilation of miscellaneous tables furnishing the commercial information asked of the Bureau by correspondents and others, and such other duties of a miscellaneous nature as the exigency of the Bureau work may require to be assigned to it from time to time.

## MISCELLANEOUS DIVISION.

	Salaries.
1 male clerk, chief of division .....	\$1,800
1 male clerk .....	1,000
1 female clerk .....	1,000
1 female clerk .....	720

The principal duties of this division are the reading of proof of the published reports; to aid in the compilation of the miscellaneous information asked for by correspondents or needed for publication in the quarterly and other reports; the care of and distribution of the stationery; the pay accounts of the Bureau and the pay of employes; the preparation of addresses necessary to be written (the greater portion are printed) in the work of distributing the Bureau publications, and such other duties of a miscellaneous character as may be assigned to the division from time to time.

## LIBRARY AND FILES.

	Salaries.
1 female clerk, in charge .....	\$1,100
1 female clerk .....	720

The principal duties of this branch are the care of the books and other publications of the library, numbering now about 10,000 and constantly increasing, and of a portion of the records and files of the Bureau; the filing of newspapers, cataloguing, recording and arranging the books received; the acknowledging of books, soliciting exchanges, &c.; reading of a portion of the proof; and the performance of such other duties of a miscellaneous character as the exigencies of the work of the Bureau may require.

## MESSENGER AND LABORING FORCE.

	Salaries.
1 messenger .....	\$840
1 assistant messenger .....	720
1 male laborer .....	660
1 female laborer .....	480

## ORDER OF BUSINESS.

Four mails a day are received, which are opened by the messenger, and comprise the following classes of matter:

The first class of mail consists of exchanges and contributions, embracing newspapers, periodicals of this and other countries, reports of trade bodies and associations; statistical publications of the National Government, and State governments, and of foreign Governments. (This Bureau exchanges statistical publications with nearly every civilized foreign nation.) This class of mail is placed on the desk of the chief of the Bureau, who examines it with the view of selecting for special reading and investigation by himself of the most important publications. When he has completed his examination, he turns it over to the chief clerk, who makes a cursory examination of the most valuable reports, takes notice of important articles and information of a statistical nature, and forwards the publications to the library, where, with little delay, the newspapers are filed, the book and pamphlets are acknowledged, catalogued, and placed in their proper places in the library, convenient for reference.

The second class of mail is the customs mail, consisting of statistical returns and letters from collectors of customs. This mail is placed on the desk of the chief clerk, who examines the returns cursorily, reads carefully all letters from collectors in order to keep thoroughly conversant with the correspondence, and transmits the letters and returns without delay to the division of examination and revision, where the returns are carefully examined and corrected by correspondence (see pages 10 to 14 for methods of examination), and are forwarded with as little delay as possible to the compiling division. In the latter division they are entered in the records books, and the monthly, quarterly, annual, and miscellaneous statements are compiled therefrom for publication. These statements thus prepared for publication go from the compiling division to the chief clerk, who transmits them to the division of examination for revision, their accuracy being tested in the latter division by adding, pricing, comparison, &c., after which they are put in the proper shape as to titles, headings, &c., for printing. They are then returned to the chief clerk, who reviews them to see if in proper form, makes out the requisition for printing, and transmits them to the printer.

On the return of the proof and manuscript from the printer the chief clerk transmits them to the miscellaneous division for proof reading, dividing portions among other divisions when haste is required. After the proof is read it returns to the chief clerk, who submits it to the division of examination for cursory examination as to general style of printing headings, indexing, &c., thence it is returned to the chief clerk, who examines it and returns it to the printer.

The chief clerk supervises all the steps of the printing, dividing proof, when dispatch is needed, among the divisions of the Bureau in order to expedite as much as possible the issuing of the publications, especially those which are monthly.

The third class of mail consists of miscellaneous communications asking for reports, information, statistics, &c., and communications in regard to the work on internal commerce. This class of mail is laid on the desk of the chief of the Bureau, who carefully examines it, answers at once such portions as demand his personal attention, and turns the remainder over to the chief clerk, who, with the aid of the type-writer, answers the greater portion of it personally from his books of reference, the statistical reports of the Bureau, &c., or from memoranda obtained from the various divisions of the office. All letters and inquiries containing matter deemed of value or in any way affecting the records are briefed and recorded on the day of receipt. When answered, a brief memorandum of action is noted thereon, after which they are placed in the permanent file according to file number, capable of ready reference. If the inquirer cannot be answered at once he is informed as to the probable time in which he will receive his reply or report. In the case of requests from Senators and Representatives for reports for themselves or correspondents, the report is almost invariably mailed to its destination the same day, and if desired for a correspondent he is informed by a printed card at whose request it has been sent, and the Senator or Representative making the request is so advised.

The Bureau is fully alive to the fact that being in the main a Bureau of information the more promptly it furnishes replies to inquiries the more fully it will subserve the purposes of its creation and organization. Therefore, all calls for information, so far as consistent with the regular work of the Bureau, are made special, and answered with as little delay as possible. Calls for reports, or information which can be answered by reports, being almost invariably mailed the day of receipt of request, and calls requiring considerable labor in compilation being assigned at once to the division where the data can be best prepared or are divided among two or more divisions. The chief clerk notes the assignment of the work of collecting the information to the division or divisions, sees that it is promptly prepared and returned to him, and transmits it with a letter of explanation, if needed, to the applicant.

Especial pains are taken to furnish Senators and Representatives and public officers with the information asked for as completely and expeditiously as possible, the answering of such calls taking precedence of inquiries from private persons. Sometimes the answers to inquiries from Senators and Representatives, and from private persons also, require the labor of several of the best clerks of the Bureau some days, and the result, when reached, may be embraced in a table so small as to cause the recipient to wonder at the delay in answering the inquiry.

This class of the Bureau work—the answering of requests for reports, information, &c., called miscellaneous, as distinguished from the regular work of preparing and publishing the monthly, quarterly, and annual reports—is very large and rapidly increasing. The demand for information in regard to our commerce increases more rapidly than the growth and development of the country. The indefinite name of the Bureau also unnecessarily increases its labor. The public appear to be of the impression that this office is what its name purports—a Bureau of general statistics, prepared to furnish information in regard to all subjects and upon every branch of statistical inquiry, instead of being what the power conferred upon it by law makes it, namely, a Bureau of commercial statistics. The labor of the Bureau would be greatly decreased by changing its name to “Bureau of commercial statistics.”

Speaking generally, this office endeavors to furnish information requested of it, as far as can be done with the force and means at its command without retarding the so-called regular work, where the information asked for is clearly within the scope of its duties, or can be readily given from publications in its possession. If the data are not accessible, or can be better furnished by another office of the Government, or from reliable unofficial sources, the inquirer is referred to the best known source of information.

As before stated, the correspondence in regard to the returns of collectors and other officers of the customs is conducted in the division of examination and revision, where that class of letter records are kept. All other correspondence, such as letters seeking information, replies to inquiries, letters transmitting and explaining tabular matter furnished, and the entire correspondence in regard to the work of internal commerce, which is very large, is conducted by the chief of Bureau or the chief clerk, and the chief clerk examines and checks all outgoing letters before they are signed by the chief.

The records of incoming and outgoing letters, other than those relating to customs, are kept in the room of the chief clerk, and the mailing records and printed sheets are prepared therefrom, which the messenger's paste on envelopes for outgoing publications. The addresses necessary to be written are prepared by the miscellaneous division. When the publications are received from the printer the messenger and laboring force prepare the same for mailing.



## INTERNAL COMMERCE.

The course of work in preparing and publishing information with regard to internal commerce is as follows:

The law which imposed upon this Bureau the duty of collecting this information appropriates a sum in gross for that object. Unlike the system provided for the collection of statistics in regard to foreign commerce, there is no law providing for returns from any sources of the movements of internal commerce, such information being collected by experts appointed by the Secretary of the Treasury upon the recommendation of the chief of the Bureau.

In collecting the information in regard to internal commerce it has been the custom to select some section of the country, or some principal line of trade and transportation to report upon. For instance, the chief of the Bureau for his last annual report selected the commercial, industrial, and transportation interests of the ten Southern States east of the Mississippi River and south of the Ohio. One expert was appointed in each State. The entire plan upon which the statistics were to be collected was laid out in detail by the chief of the Bureau for each expert. About all of the work in connection with the preparation of the reports on internal commerce, other than that prepared by the experts, is done by the chief and the chief clerk. The work of proof reading, in connection therewith, is mainly performed by the miscellaneous division, and portions of the revising of reports of experts by the revising division. The preparation of this work involves a very large amount of correspondence with experts, such as issuing instructions and aiding them with suggestions, from time to time, as to the matter which shall be included in their reports. This work is done under the immediate supervision of the chief of the Bureau, and much of it directly by him.

## EXAMPLES OF COURSE OF WORK.

In reply to that portion of the above communication asking for one or more items of the principal business matters transacted, beginning with its receipt and showing in consecutive order the various steps taken by each through the various divisions of this office, I have selected two typical examples.

(1) A return of imported commodities into the port of Boston for the month of February, 1886. (See exhibit marked A.) This return, immediately on its receipt by the Bureau, is referred to the division of examination and revision.

The following is a statement of the action taken upon it in that division:

*The treatment of the statement of imports by the examining division.*

The date of receipt of the statement and the fact whether the same returns transactions or not are recorded on the roster (Mr. J. H. Stone). The return is next passed to the home consumption desk (Miss H. F. Wyman), who notes the total values of free and dutiable merchandise returned as entered for immediate consumption, for the purpose of comparison with like transactions returned on the quarterly statement of home consumption.

Mr. S. H. Galloway then examines the statement as to its completeness in information required to be returned, and particularly as to the classification of commodities returned as "unenumerated," viz, not returnable under one of 286 enumerated classes in the schedule (A) governing the classification of monthly statements of foreign merchandise. Any errors in the classification, if palpable, are at once corrected by transfer to the proper classes in the general statement; if doubtful, are noted for correspondence.

The statement next goes to the adder (Mr. G. A. Eversole), who tests its mathematical correctness, noting any errors found. He passes the return back (to Mr. Galloway) for comparison with the warehouse statement as to the total value of merchandise imported and entered for warehouse and the classification of commodities so returned. The same clerk (Mr. Galloway) examines the due proportion between quantities and values of articles of merchandise returned, so as to detect any marked departure from the market quotations in the foreign countries of exportation.

Then follows a comparison (by J. W. Daniel) of the import statement, with the tonnage returns, reporting American and foreign vessels entered from foreign countries. This examination tests whether, if merchandise is returned as imported from a certain country, the carrying vessel, and its corresponding nationality and motive power, appears in the tonnage return, and that imports of merchandise correspond generally with entrances of vessels with cargo as to the countries from which the merchandise was imported.

The statement is then passed to the chief of division (E. J. Keferstein), who examines the notes made thereon by the several examiners and decides upon their merit.

When necessary, a letter is addressed to the collector of customs, specifying the errors and supposed discrepancies. The letters are usually written by Mr. Keferstein and copied by Mr. Stone.

The letters written are press copied and their contents transcribed in a letter-book, in which are also entered the substance of the replies made by the collectors and surveyors of customs. This book is kept by Miss Wyman.

The statement is then corrected, or explanation noted thereon, in accordance with the reply received, and, after being charged forward on the roster (Mr. Stone), sent to the compiling division.

(The import statements from each district and port are, at the end of the quarter of each fiscal year, returned to the examining division for comparison with the quarterly statement of home consumption as to the classification of the articles of imported merchandise returned as entered for immediate consumption.)

The following is a statement of the action taken upon this typical return in the division of compilation :

*The treatment of the statement of imports by the compilation division.*

On receipt of the import statement from the examining division it is referred to Miss Spencer. The total value of imports is recorded on the "petty register" to obtain the results which appear in published preliminary monthly statement of commerce and immigration. (See Exhibit G<sup>3</sup>.)

The total line of the return is then entered in the record of "imports by months," and the entries are proved. The average number of customs districts reporting import transactions each month is about 82. The imports into these ports added together give the total figures for each class of merchandise to be drawn off for the "summary statement of imports and exports." (See Exhibit marked G<sup>4</sup>.)

In order to gain the totals of transactions for several months the total line must be transferred to an abstract (compilation) and added to the amount of previous months.

The total line of the abstract is next entered by Mr. Evans in the import books, "by districts" and proved. At the close of the first six months of the fiscal year the entries by districts are added and the total line of each district is copied on a large abstract. All the lines (averaging 90) must be added, and the total is compared and balanced with the total of the six months entries "by months" for the same period. At the end of the year the total lines for the twelve months are treated in a similar way, and give finally the material for the statement of "imports by districts," as shown in the annual report on commerce and navigation, Table No. 4. (See Exhibit marked G<sup>5</sup>.)

The statement goes next to Mr. Caldwell to be entered in the imports records "by countries." Each line of the abstract is credited to the respective country and district. The district lines entered under each country are added after the entries of the first six months are made, and the totals of all districts reporting transactions with each country are added together and give the total transactions of the United States with each foreign country for the six months. The books are balanced after the entries for the first six months are made and at the end of the year, and the total lines of each country for the year give the statement of "imports by countries," as shown in the annual publication "Commerce and Navigation," Table No. 3. (See Exhibit marked G<sup>6</sup>.)

The totals on the last page of the abstract are used by Mr. Stratton to make up the account by "total imports and exports by countries and districts" and furnish the material to the statements Nos. 1 and 2 in the annual publication of "Commerce and Navigation." (See Exhibit marked G<sup>7</sup>.)

The "unenumerated" (Form 2) is entered by Mr. Evans, first in "petty register" and further by districts and items. They are balanced against the entries by months.

The second example selected is a letter from Hon. William Lawrence, of Ohio, asking for information in regard to imports, &c., of wool. (See Exhibit marked B.) Immediately upon the receipt of this letter inquiries 1, 2, 5, and 6 were referred to the chief of the division of compilation, with instructions as to the number of years for which he should compile the data and the form in which they should be prepared, and questions 3 and 4 were immediately referred to the Department of Agriculture.

On the 14th instant the information in reply to questions 1, 2, 5, and 6 having been compiled in the division of compilation and examined as to accuracy in the division of examination and revision, was transmitted to Judge Lawrence, with a letter of explanation, signed by the chief of Bureau. He was also informed of the reference of questions 3 and 4 to the Department of Agriculture, and of the inability of this Bureau to answer question No. 7; but he was referred to a gentleman in Boston, who, from his long practical experience in the matter of wool-manufacturing, would most likely be able to afford him the information asked, or put him in the way of procuring it. There was also transmitted to Judge Lawrence other printed matter from the reports of the Bureau bearing upon the subject of the imports and manufacture of wool.

These two examples illustrate the regular and miscellaneous work of the Bureau.

A portion of the second inquiry propounded by Senator Cockrell is as follows:

"A detailed statement showing the amount and character of business pending in each division of your office and in each division of each Bureau of your Department on the 1st day of January, 1884, and the amount and character of business received and also transacted and disposed of in each division of your office and in each division of each Bureau of your Department during the said calendar year 1884, and on hand, pending and undisposed of, on January 1, 1885, and the amount and character of business received and also transacted and disposed of in each division of your office and in each division of each Bureau of your Department during the said calendar year 1885, and also on hand, pending and undisposed of, on January 1, 1886; and the amount and character of business received and also transacted and disposed of in each division of your office and in each division of each Bureau of your Department during the said year 1886, and also on hand, pending and undisposed of, on January 1, 1887; and received and also transacted and disposed of in each division of your office and in each division of each Bureau of your Department during the said year 1887, up to March 1, 1887, and on hand, pending and undisposed of, in each division of your office and in each division of each Bureau of your Department on said March 1, 1887."

Replying to this inquiry I have to state: From the nature of the work of this Bureau a complete tabular statement cannot be given which will embrace all the information asked for.

There is no work pending on hand at the commencement of any year, nor at the close of any year. The work is of such a nature that it has to be kept up to date in order to issue the publications within the time prescribed therefor. I will endeavor, however, to present data which will afford some idea of the amount of work performed during the period covered by the inquiry.

Before presenting such tabular statements I will state briefly the general nature of the work of the Bureau.

#### THE WORK OF THE BUREAU.

The work of the Bureau of Statistics, as prescribed by law, is divided into two kinds:

- (1) The preparation and publication of information in regard to foreign commerce, navigation, and immigration.
- (2) The collection and publication of data in regard to internal commerce.

The methods of collecting and preparing for publication these two classes of information are so different that I deem it best to treat of them separately.

#### WORK IN CONNECTION WITH STATISTICS OF FOREIGN COMMERCE.

The sources of the statistics of our foreign commerce, navigation, and immigration are the monthly and quarterly returns, rendered in accordance with law to this Bureau by collectors and surveyors of customs.

There are 115 customs districts having a head officer called a collector of customs, and 19 interior ports having a head officer called a surveyor, who is designated collector. These collectors and surveyors are required by law and regulations to make reports and returns to this Bureau monthly and quarterly, as follows: From the ports of Portland, Boston, New York, Philadelphia, Baltimore, New Orleans, San Francisco, and El Paso all returns (except statements of imports entered for consumption, Nos. 14 and 15) within twenty days after the close of the month or quarter to which the respective returns pertain, and from all other ports within eight days after the close of the month or quarter. The returns of imports entered for consumption, Nos. 14 and 15 above named are required to be forwarded from the ports named within thirty-five days and from all other ports within fifteen days after the close of the quarter to which they pertain.

The returns are divided into reports of transactions and no transactions, each collector being required to report each month and each quarter in regard to each form, whether transactions have occurred or not.

The returns of transactions vary from the magnitude of a return showing one article imported to the large bound import blank used by New York, comprising 22 pages, 19 by 22 inches in size, showing imports averaging each month about \$36,212,000, brought from upwards of seventy separate foreign countries, and embracing about 64.5 per cent. of the imports of the country.

The table (marked Exhibit C) shows the number of reports of transactions and reports of no transactions which were received from customs officers examined, entered in record books, and the results thereof issued in published form during the period covered by the inquiry.

The following is a recapitulation of the number of returns received, examined, recorded, &c., in the division of examination and revision and in the division of compilation:

During the calendar year:

1884 .....	19,931
1885 .....	18,426
1886 .....	17,786
1887 (January and February) .....	2,581

The monthly average of returns received and examined was as follows:

1884 .....	1,828
1885 .....	1,536
1886 .....	1,482

A portion of the second inquiry propounded by Senator Cockrell is as follows:

"A detailed statement showing the average amount and character of business performed, transacted, and disposed of by the employes in each division of your office \* \* \* and the average number of employes in each of such divisions during each month in said years 1884, 1885, 1886, and 1887 up to March 1, 1887."

Replying to this inquiry, I have to state that the force of the various divisions has continued during the above period substantially as indicated in pages 94 and 95 of the foregoing.

From the nature of the work no complete and accurate account could be kept of the amount of work performed in each division, but the following affords the best presentation that can now be given:

#### THE DIVISION OF EXAMINATION AND REVISION.

The following are the only data obtainable from the records of this division as to the amount of work performed:

Calendar years.	Returns examined and forwarded to compiling division.	Letter pages of correspondence written
1884 .....	19,931	2,202
1885 .....	18,426	1,715
1886 .....	17,786	2,936
1887 (January and February) .....	2,581	588

The large mass of miscellaneous work performed by this division, such as preparation and revision of schedules, compilation of miscellaneous tables, revision of the statements prepared in the compilation division for the annual, quarterly, and monthly reports, the revision of miscellaneous statements prepared in other divisions, cannot be tabulated so as to convey any idea of the magnitude of the work involved in their compilation and revision.

#### THE COMPILATION DIVISION.

The table (marked Exhibit D) shows the number of collectors' returns which have been received, recorded, &c., in the books of this division.

The table (marked Exhibit E) shows the force of the compiling division, the number and size of each book kept by each clerk, together with the time occupied in the regular and miscellaneous work.

There has been no material change during the period mentioned in the force of this division, and the books and records kept therein have been substantially uniform during said period.

#### MISCELLANEOUS DIVISION.

No tabular statement can be given showing the work performed in this division. For the duties of the division and the force employed therein see page 95 of this report.

## THE LIBRARY AND FILES.

The only tabular statement which can be given of the work performed in this division is the number of publications received, filed, catalogued, &c., during the following years in the library of the Bureau of Statistics, as follows:

Description.	1884.	1885.	1886.	1887 (Jan. and Feb.)
Newspapers and periodicals received and filed:				
Daily.....	7, 200	7, 500	9, 210	1, 701
Semi-weekly.....	112	112	112	32
Weekly.....	3, 830	4, 598	4, 928	752
Monthly.....	576	232	308	34
Annual.....	557	387	443	29
Books and pamphlets received.....	148	340	631	39
Books and pamphlets catalogued.....	96	75	120	9
Cards written.....	(*)	2, 595	284	36

\* No record; there were 5,323 cards in the catalogue at the beginning of 1885.

The library embraces between 8,000 and 9,000 publications, located in six rooms on three different stories of the building. Books received are forwarded by the chief clerk to the library, stamped, registered, entered upon catalogue cards by title, topic, and author, then placed in the proper compartment, which is lettered, numbered, and sublettered, *e. g.*, E-2-a, signifying compartment, section, and shelf.

Among the current publications in charge of the librarian are 221 newspapers, trade circulars, &c., of which there are—

Daily.....	35
Weekly.....	94
Monthly.....	47
Other.....	45
Total .....	221

Of these 167 are filed. At the end of a convenient period, month, or quarter, the filed papers are taken from the sticks, packaged and labeled and stored accessible for reference.

Letters of acknowledgment or requests for reports averaging about fifty a month are written, proof of Bureau reports is corrected when the pressure of publication demands it; translations of foreign letters and articles are made, the various reports are examined for data to facilitate the work of other divisions, and many other duties performed incident to the care of the books which cannot be definitely specified.

## CHIEF AND CHIEF CLERK'S ROOMS.

Of the correspondence transacted in the rooms of the chief and chief clerk, the number of pages of outgoing letters written were as follows:

1884 .....	4, 827
1885 .....	3, 527
1886 .....	3, 948
1887 (Jan. and Feb.) .....	695

Since April, 1886, the correspondence is in type-writing instead of manuscript written by the pen, therefore the record of correspondence during 1886 and the two months of 1887 should be increased at least one-third to allow for the difference in pages between pen-writing and type-writing.

Another portion of the second inquiry propounded by Senator Cockrell is as follows:

"The maximum and the minimum amount of business transacted and disposed of by the employé doing the most and the employé doing the least in each of such divisions, during each of said months of said years."

Replying, I have to state that the reasons before given which preclude me from giving in any unit of measurement the quantity of work performed by the Bureau in any given period renders it impossible for me to indicate which clerk has performed the maximum and which the minimum of work; but while I can readily state who are my best clerks and who are the least valuable, I cannot measure the amount of work each performed with exactness, for the best are not equally skilled and rapid in all classes of work.



Another portion of the second inquiry propounded by Senator Cockrell is as follows:

"A statement showing the average number of days, and the time and attention devoted to the consideration and transaction of business by the employes in each of the said several divisions, and whether in person or by proxy, during each of said calendar years 1884, 1885, 1886 and 1887, up to March 1, 1887, or during such parts of said years or either of them, as such employes or any of them have been receiving pay from the United States; and also the maximum and minimum number of days during each of said years and up to March 1, 1887, so devoted to business by the employe in each of such divisions present for the greatest number of days, and also for the least number of days."

This information is shown in table marked Exhibit E.

In conclusion I have again to state that the peculiar nature of the work performed by this Bureau is such that it is impracticable to measure the amount performed during the period covered by your inquiry by any known unit of quantity. There are not, as in many offices, cases or claims which can be numbered and measured by the number of accompanying vouchers. On the contrary, the returns received from collectors (which are examined and entered in the records) are so extremely diverse in magnitude—some returns not demanding one-five-hundredth part of the work of examination and entry of others—that the number examined and entered in the record books affords no idea of the amount of work involved. Then again the statements prepared for printing, or as answers to inquiries, are equally impossible of measurement, a small statement not more than 6 inches square often involving more labor in preparation than one which will make a dozen printed octavo pages. For these and other equally weighty reasons, while the chiefs of divisions are required, and do make, to the chief of the Bureau monthly reports of the work performed in their divisions, they are by force of circumstances confined mainly to a statement of the condition and progress of the work of the month, quarter, or year to which the work pertains.

In my opinion, as the results of the labors of the Bureau are in great part printed, an exhibit of the amount of matter published during one year, say during 1886—if the labor and care of preparing statistical matter, as described in the foregoing pages be carefully weighed and considered—will convey to the inquirer a better idea of the amount of work performed than could be procured from most of the Government offices where work is measured by the unequal standards of cases, claims, and vouchers.

I therefore submit the following reports published for the calendar year 1886 as a portion of the results of one year's labor:

Monthly statements of exports of breadstuffs (Exhibit G <sup>1</sup> ).....	12
Monthly statements of exports of petroleum and cotton (Exhibit G <sup>1</sup> ) .....	12
Monthly statements of exports of provisions (Exhibit G <sup>2</sup> ) .....	12
Monthly statements of exports of foreign commerce and immigration (Exhibit G <sup>3</sup> ) .....	12
Monthly summary statement of imports and exports (Exhibit G <sup>4</sup> ) .....	12
Quarterly statement of foreign commerce, immigration, and navigation (Exhibit G <sup>5</sup> ) .....	4
Annual report on commerce and navigation (Exhibit G <sup>6</sup> ) .....	1
Annual report on internal commerce (Exhibit G <sup>7</sup> ) .....	1
Statistical abstract of the United States (Exhibit G <sup>8</sup> ) .....	1

The number of pages of these reports published during the period covered by your inquiry will be found in exhibit marked F.

In addition to the work required to prepare and publish these reports from careful estimates made in this Bureau it is believed that the preparation of miscellaneous information for Senators, Representatives, Secretaries of the Treasury, and others requires the labor of fully one-fourth of the clerical force of the office. This branch of the work of the office (the miscellaneous work) I deem the most useful in its results, and I should be glad if the requisite clerical force and money were allowed me to so equip the Bureau as to answer more fully and exhaustively the demands for commercial information.

I will add that the general terms in which the duties of this Bureau are enumerated in the laws leave it largely discretionary with the Secretary of the Treasury as to the manner and form in which commercial information shall be prepared and published. Therefore it has been found necessary, in laying out the work as to the extent of the schedules of articles of imports and exports of countries, &c., and the variety of other commercial information to be collected from collectors and published in the annual reports, also in the preparation of information for the use of the Secretary of the Treasury and Congress, to be guided by the amount and character of the force allowed by law for that purpose. I am now working my present force beyond its capacity in my efforts to supply information urgently needed.

If this Bureau had an increased force, or a force more largely composed of men trained in statistical work (upwards of one-third of my present force being composed

of females), I could enlarge the scope of the commercial information which I furnish, and prepare valuable data for the Secretary of the Treasury and Congress on a greater variety of commercial subjects.

Speaking of the condition of the regular work, I have to state that it is fully up to date and as far advanced as it can be. The publications have never been issued earlier than during the last two years, and their early publication is a complete index of the condition of the regular work. Miscellaneous inquiries are promptly answered and in such manner as to call forth frequent commendation for promptness and dispatch and the full and satisfactory character of the data furnished. Few complaints have reached me of dilatoriness or want of care and attention in furnishing information asked for, and in most cases an examination into the facts showed the cause of complaint not well-grounded.

I have tried to answer your inquiry so as to convey the best idea which the circumstances permit of the amount of work performed by this Bureau.

Hoping that I have in a fair measure succeeded in my endeavors, I am,

Very respectfully,

WM. F. SWITZLER,  
Chief of Bureau.

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

---

[*Note by Committee*: Exhibit A is a copy of "Form No. 1, Part VII, Customs Regulations, 1884." Contains 24 pages, each about four times as wide as any ordinary book page, with ruled lines, headings, and indications for a "general statement" by articles and countries of imports of commodities brought in American and foreign vessels and vehicles into the customs district of Philadelphia, Pa., during the month ended February 28, 1887, and is contained in the publications of the Bureau, and is not printed here. This exhibit is not a return of imported commodities into the port of Boston for the month of February, 1886, as indicated in report.]

[Exhibit B.]

BELLEFONTAINE, OHIO, April 9, 1887.

DEAR SIR: Permit me to tender you my thanks for valuable statistics sent me through your kindness. May I add a request for some more, as follows:

- (1) Statement of wool imported for a series of years, going as far back as practicable, and coming down as nearly as possible to date.
- (2) I desire this statement to show in separate columns each of the three classes of wool, clothing, combing, and carpet, and the value of each.
- (3) The number of sheep and location in United States, so far as you have it for a series of years.
- (4) The number of sheep in each country from which wool is imported, through as many years as you can conveniently give.
- (5) The cost of each class of wool so imported when laid down in United States, and the tariff added.

I am invited to deliver an address at the National Wool Manufacturers, &c., convention at Saint Louis, May 11; 12, 13, 1887, and hope to have the information as soon as practicable.

Also—

- (6) Woollen goods imported in United States for series of years.
- (7) Amount of foreign wool in such goods so imported of each of the three classes.

Very respectfully,

WM. LAWRENCE.

Hon. WILLIAM F. SWITZLER,  
Chief of Bureau of Statistics, Washington, D. C.

The following statement shows the number of returns received at the Bureau of Statistics, Treasury Department, distinguishing the number of returns of transactions from the number of reports of no transactions received of each kind of statement, during each year ending December 31, 1884, 1885, and 1886, and the two months ending February 28, 1887:

## [Exhibit C.]

Description of statements.	1884.			1885.			1886.			Two months, 1887.		
	Transactions.	No transac- tions.	Total.	Transactions.	No transac- tions.	Total.	Transactions.	No transac- tions.	Total.	Transactions.	No transac- tions.	Total.
<i>Monthly statements.</i>												
General statement of imports.	1,568	675	2,243	947	545	1,492	944	550	1,494	159	99	250
Statement of commodities not enumerated in the general statement of imports.	425	1,143	1,568	486	461	947	505	439	944	89	70	159
General statement of warehouse transactions.	878	793	1,671	823	786	1,609	772	831	1,603	138	131	269
General statement of exports of foreign commodities.	278	1,126	1,404	274	1,105	1,379	273	1,076	1,349	46	187	233
Statement of commodities not enumerated in the general statement of exports of foreign commodities.	49	227	276	55	219	274	62	211	273	9	37	46
Statement of total values of imported commodities entered and transported without appraisement.	106	147	253	119	283	402	112	114	226	19	19	38
General statement of the in-transit and transshipment trade.	230	1,171	1,401	211	1,241	1,452	237	1,128	1,365	45	186	231
General statement of exports of domestic commodities.	727	682	1,409	786	689	1,475	704	688	1,392	96	138	234
Statement of commodities not enumerated in the general statement of exports of domestic commodities.	186	541	727	195	591	786	197	507	704	33	63	96
General statement of entrances of vessels of the United States engaged in the foreign trade.	576	816	1,392	557	843	1,400	561	825	1,386	81	154	235
General statement of clearances of vessels of the United States engaged in the foreign trade.	655	733	1,388	628	753	1,383	605	757	1,362	75	155	230
General statement of entrances of foreign vessels.	688	710	1,398	655	716	1,371	685	678	1,363	79	153	232
General statement of clearances of foreign vessels.	681	697	1,378	653	721	1,374	687	676	1,263	76	152	228
Special monthly statements of—												
Certain domestic commodities exported.	206	13	219	272	30	302	313	41	354	47	9	56
Domestic petroleum exported.	( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )	24	.....	24	46	.....	46	8	.....	8
The quantities and kinds of wool imported.	36	12	48	40	10	50	35	11	46	9	1	10
The number, sex, and nationality of immigrants.	140	5	145	135	5	140	78	4	82	12	.....	12
Vessels entering and clearing on voyages between Atlantic and Pacific ports, by way of Cape Horn.	( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )	32	51	83	13	1	14
<i>Quarterly statements.</i>												
General statement of imports entered for consumption.	434	135	569	400	140	540	382	155	537	.....	.....	.....
Statement of commodities not enumerated in the general statement of imports entered for consumption.	137	.....	137	125	.....	125	115	.....	115	.....	.....	.....
Statement of the product of the fisheries taken by American vessels and fishermen.	93	374	467	91	358	449	71	319	390	.....	.....	.....

<sup>1</sup> Not required.

[Exhibit C—Continued.]

Description of statements.	1884.			1885.			1886.			Two months, 1887.		
	Transactions.	No transac- tions.	Total.	Transactions.	No transac- tions.	Total.	Transactions.	No transac- tions.	Total.	Transactions.	No transac- tions.	Total.
<i>Quarterly statements—Cont'd.</i>												
Statement of guano brought from islands, &c., appertaining to the United States.	13	358	371	16	329	345	21	313	334	.....	.....	.....
Statement of lumber of Maine sawn or hewn in New Brunswick.....	70	136	206	68	119	187	60	119	179	.....	.....	.....
Statements of commodities shipped between Atlantic and Pacific ports, by way of the Isthmus of Panama.	17	3	20	15	2	17	14	2	16	.....	.....	.....
Statement of passengers and immigrants arrived from foreign countries.....	121	344	465	121	332	453	83	303	386	.....	.....	.....
Statement of passengers departed for foreign countries.....	57	306	363	65	385	450	66	328	394	.....	.....	.....
List of merchant vessels sold to foreigners, lost, wrecked, &c.....	95	163	198	(1)	(1)	(1)	(1)	(1)	(1)	.....	.....	.....
<i>Annual statement.</i>												
List of merchant vessel belonging to the custom district.....	206	9	215	(1)	(1)	(1)	(1)	(1)	(1)	.....	.....	.....
Total .....	8, 672	11, 259	19, 931	7, 761	10, 665	18, 426	7, 660	10, 126	17, 786	1, 034	1, 547	2, 581

<sup>1</sup> Rendered to Bureau of Navigation, Treasury Department.

[*Note by Committee:* Exhibit D does not show the number of collectors' returns received, recorded, &c., in the compilation division, as stated in reference to it, but it shows the force of the compilation division, the number and size of each book kept by each clerk, with the time occupied, &c., averaging 23 days for each employé, and is omitted, not being considered important. Exhibit E was not found with the report, but the following partially filled blank was found without any mark or designation, and doubtless contains the information referred to in the second reference to table marked Exhibit E.]

The following statement shows the average number of days' time and attention devoted to the transaction of business by the clerks of the Bureau of Statistics, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employé present for the greatest number of days and by the employé present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with half hour at noon for lunch. Time to be devoted to business six and a half hours daily.

Years.	Days Department open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employes.	Average number of days worked.	Hours employed daily.	Most days worked by employé.	Least days worked by employé.
1884 .....	305½	8, 215	29	8, 244	33.5	247	5.73	300	216
1885 .....	302½	7, 838	50	7, 888	31.5	250	5.90	291	235
1886 .....	305	7, 297	446	7, 743	30.5	256	5.91	286	* 48
1887 .....	201	1, 260	51	1, 311	30.5	43	5.82	48	† 10

\* Miss K. G. Crane, represented by substitute from March 20 to December 31, 1886.

† Miss K. B. Thompson represented by substitute.

The following statement is a list of reports, and number of pages thereof, prepared and published by the Bureau of Statistics, Treasury Department, during the calendar years 1884, 1885, and 1886:

[Exhibit F.]

Publications.	1884.	1885.	1886.
<i>Annual publications.</i>			
Commerce and Navigation (bound in cloth), 8vo.....	<i>Pages.</i> 1, 158	<i>Pages.</i> 1, 030	<i>Pages.</i> 1, 051
Internal Commerce, with maps (bound in cloth), 8vo.....	172	562	830
Statistical Abstract of the United States (pamphlet), 8vo *.....		214	200
List of Merchant Vessels of the United States (pamphlet), 8vo †.....	460		
<i>Quarterly publications.</i>			
Quarterly report on imports, exports, immigration, and navigation (pamphlet), 8vo.....	728	753	969
<i>Monthly publications.</i>			
Summary statement of imports and exports (pamphlet), 4to.....	160	344	336
Total values of foreign commerce (pamphlet), 8vo §.....	207	42	72
Immigration into the United States by customs districts (pamphlet) 4to §.....	125		
Exports of provisions and dairy products (large sheet).....	12	12	12
Exports of breadstuffs (large sheet).....	12	12	12
Exports of petroleum (large sheet).....	12	12	12
Merchant vessels numbered (pamphlet), 8vo. ‡.....	20		
Total.....	2, 666	2, 981	3, 488

\* Printed by order of Congress; none issued for 1884.

† By the act of July 5, 1884, the preparation and publication of this report were transferred to the Commissioner of Navigation of the Treasury Department, created by that law.

§ Consolidated in 1885, and issued under the title of "Foreign Commerce and Immigration."

‡ Discontinued under the act approved July 7, 1884. The publication of the summary statement was resumed by order of the Secretary of the Treasury in 1885.

[Note by Committee: Exhibits G, G<sup>1</sup>, G<sup>2</sup>, G<sup>3</sup>, G<sup>4</sup>, G<sup>5</sup>, G<sup>6</sup>, G<sup>7</sup>, and G<sup>8</sup> are the publications of the Bureau as indicated in the report, are easily accessible, and are not therefore printed herein.]

### THE LIFE-SAVING SERVICE.

TREASURY DEPARTMENT,  
OFFICE OF GENERAL SUPERINTENDENT U. S. LIFE-SAVING SERVICE,  
Washington, D. C., June 27, 1887.

SIR: I have the honor to acknowledge the receipt of two letters from Hon. F. M. Cockrell, chairman of the Select Committee of the Senate, appointed in pursuance of the resolution adopted by that body March 3, 1887, "to inquire into and examine the methods of business and work in the Executive Departments of the Government, the time and attention devoted to the operations thereof by the persons employed therein, and generally to inquire into and report to the Senate the cause of the delay in transacting the public business said to exist in some of the Departments;" which letters were referred to this office by your indorsement of March 26 last.

To the communication requesting that the committee be furnished "a detailed statement of the methods of transacting business in each of the divisions of your office and each division of each Bureau of your Department," including one or more of the principal business matters considered therein, beginning with its receipt, and showing in consecutive order the various steps taken by each such item of business, through whose hands it passes, by whom it is considered and acted upon, and the action had thereon by each until finally disposed of, I beg to submit the following reply for this office:

The Bureau of the Life-Saving Service, as at present organized, was established July 1, 1878, in pursuance of an act of Congress, approved June 18, 1878, entitled "An act to organize the Life-Saving Service."

By this act the President, by and with the advice and consent of the Senate, is authorized to appoint a suitable person, familiar with the various means employed for the saving of life and property from shipwrecked vessels, as General Superintendent of the Life-Saving Service, to have general charge of the service and of all administrative matters connected therewith under the immediate direction of the Secretary



of the Treasury. The same act defines the duties of the General Superintendent as follows:

"SEC. 7. That it shall be the duty of the General Superintendent to supervise the organization and government of the employes of the service; to prepare and revise regulations therefor as may be necessary; to fix the number and compensation of surfmen to be employed at the several stations within the provisions of law; to supervise the expenditure of all appropriations made for the support and maintenance of the Life-Saving Service; to examine the accounts of disbursements of the district superintendents, and to certify the same to the accounting officers of the Treasury Department; to examine the property returns of the keepers of the several stations, and see that all public property thereto belonging is properly accounted for; to acquaint himself, as far as practicable, with all means employed in foreign countries which may seem to advantageously affect the interest of the service, and to cause to be properly investigated all plans, devices, and inventions for the improvement of life-saving apparatus for use at the stations which may appear to be meritorious and available; to exercise supervision over the selection of sites for new stations, the establishment of which may be authorized by law, or for old ones, the removal of which may be made necessary by the encroachment of the sea or by other causes; to prepare and submit to the Secretary of the Treasury estimates for the support of the service; to collect and compile the statistics of marine disasters contemplated by the act of June twentieth, eighteen hundred and seventy-four; and to submit to the Secretary of the Treasury, for transmission to Congress, an annual report of the expenditures of the moneys appropriated for the maintenance of the Life-Saving Service, and of the operations of said service during the year."

The foregoing general statement of the duties of the head of the Bureau conveys a very inadequate idea of the multifarious details of the work of his office.

The following is a partial enumeration of these details, which, together with the description of the specific action taken upon the items of business selected for illustration hereinafter, will, it is trusted, show, satisfactorily to the committee, the methods of transacting the business of the office.

The briefing, recording, and indexing of all letters and papers received, and giving to each its proper official number.

The authorization of the employment of crews at the several stations.

The examination each year of the articles of engagement of the crews of all the stations.

The examination of the annual certificates of medical inspection of each surfman in the service.

The consideration of and action upon all requests for authority to make changes in the crews.

The examination of all reports of changes in crews.

The examination of all applications and nominations for superintendents of districts and keepers of stations, and the preparation of the indorsements referring them to the Secretary of the Treasury for action.

The consideration, in conjunction with the chief of the revenue marine division, of all matters touching the detail of officers from the Revenue Marine Service to act as superintendents of construction, inspectors, and assistant inspectors of stations.

The assignment of such detailed officers to duty.

The keeping of the record (official history) of the officers and employes of the service, by districts and stations, and a general index to such record.

The establishment of new stations, the work in connection with which is hereinafter particular described.

The repairs to and reconstruction of old stations, and their removal when made necessary by the encroachment of the sea or other causes.

The preparation of all advertisements soliciting proposals, the examination of the bids received in response to such advertisements, the awarding of the contracts, and, in all cases where formal contracts are entered into, their preparation in triplicate.

The examination of all requests for authority to incur expense on account of the Life-Saving Service.

The examination of the property returns from all the stations.

The examination of the reports of boards of survey, and the preparation of the necessary instructions concerning the action to be had thereon.

The examination of the quarterly reports of the assistant inspectors of stations and the taking of the proper action thereon.

The examination of the quarterly reports of the district superintendents and the taking of the necessary action thereon.

The preparation of the annual estimates, including the appropriation for the maintenance of the Life-Saving Service, that for the establishment of new stations, and that for the salaries of the officers and employes in the office of the General Superintendent.

The keeping of the accounts in detail of all appropriations made for the service, and of all expenditures for its support and extension.

The examination and verification, item by item, with the original authorization of all accounts of disbursements from any of the appropriations for the service, including the station pay rolls, &c., before certifying them to the accounting officers of the Treasury for settlement.

The examination of all bills and their preparation for the action (approval or disapproval) of the Secretary.

The examination and verification of all certificates for moneys deposited on account of any of the appropriations of the service, and the preparation of the indorsements referring the same to the Secretary of the Treasury for his action.

The examination and approval or disapproval, in whole or in part, of the quarterly estimates of the district superintendents for the funds required to defray authorized expenses of the service in their respective districts.

The reference of all plans and models of devices and inventions for the improvement of life-saving appliances, and all communications relating thereto, to the board on life-saving appliances.

The consideration of the reports of the board on life-saving appliances with a view to determine the action to be taken upon its recommendations, and the promulgation of such instructions as are necessary in relation to such of its recommendations as are approved.

The examination of all applications, and the accompanying testimony, by disabled keepers of stations and surfmen, for the benefits provided by section 7 of the act of Congress approved May 4, 1882, and the preparation of such claims for the action of the Secretary.

The examination of all applications and accompanying testimony, presented in behalf of the widows and minor children of deceased keepers of stations and surfmen, for the benefits provided by section 8 of the same act, and the preparation of such claims for the action of the First Auditor of the Treasury.

The examination and reference to the committee on life-saving medals of all claims for such medals.

The examination of the reports of the committee on life-saving medals and their preparation for the action of the Secretary thereon.

The providing, ready for delivery, of all medals awarded, and the preparation for the Secretary's signature of the letters transmitting them to the persons entitled to them.

The authorization of investigations under section 9 of the act of Congress approved June 18, 1878, of shipwrecks attended with loss of life, within the scope of the Life-Saving Service, and the preparation of the necessary instructions to the officers selected to conduct such investigations.

The authorization of investigations into any alleged incompetency or misconduct of the officers or employes of the Life-Saving Service, and the preparation of the necessary instructions to the investigating officers.

The examination of the reports and accompanying evidence of the investigations referred to in the two preceding paragraphs, and the taking of the proper action thereon.

The examination of the transcripts of journals, or log-books, received from all the stations, weekly.

The examination of all reports of casualties, within the scope of the operations of the Life-Saving Service, received from the keepers of stations, their classification and tabulation for publication in the annual report of the service.

The examination of all reports of marine casualties collected under the provisions of sections 10, 11, and 12 of the act of June 20, 1874, from the owners and masters of vessels, through the custom officers, and from other sources, and their compilation into statistical tables.

The preparation and promulgation, from time to time, of official circulars.

The revision and modification of the regulations governing the service when necessary.

The preparation and publication, annually, of the official register of the service.

The preparation of the various blanks used in the work of the Bureau, a list of which is here given for the reason that their mention conveys considerable information as to the manner of conducting the service:

Application for, and certificate of, medical inspection of surfmen.

Oath of office.

Articles of engagement for surfmen.

Articles of engagement for volunteer life-boat crews.

Report of change in crews.

Inspector's report of inspection of stations.

Quarterly report of district superintendents.

Requisition for supplies.

Requisition for repairs.	
Inventory of public property, 16 pages.	
Requisition for stationery.	
Requisition for books and blanks.	
Record of receipts and expenditures of property.	
Shipping letter and receipt.	
Estimate for funds.	
Voucher for general expenses.	
Voucher for services in attending drill and exercise.	
Voucher for compensation for special services.	
Voucher for actual traveling expenses.	
Voucher for services of volunteer crews.	
Voucher for payment to disabled keeper or surfmen.	
Voucher for compensation of temporary surfmen.	
Certificate to accompany bills for the annual supply of fuel.	
Certificate to accompany voucher for subsistence furnished to persons rescued from wrecked vessels.	
Pay-roll.	
Abstract of disbursements.	
Account current of disbursements.	
Statement of public funds.	
Receipts for traveling expenses.	
Preliminary wreck report.	
Wreck report, 4 pages.	
Report of resuscitation of the apparently drowned.	
Journal.	
Weekly abstract of journal, 7 pages.	
Blank forms of proposals, of bonds, of contracts for the construction of new stations and repairs to old ones, for annual supplies, for forage, fuel, telephone supplies, of leases, conveyances, oaths of non-interest in sites selected for stations, letter forms, and the various blanks used in the preparation of the annual report.	
The conduct of the correspondence of the Bureau including press copying and mailing the letters and transcribing them upon the permanent records of the Department.	
The indexing under the proper subject or name of each letter so recorded.	
The exchange of book marks between original papers and records; and finally:	
The arrangement and keeping the files of the office.	
The following list shows the number of districts and stations referred to in the foregoing enumeration, and their location upon the sea and lake coasts of the United States:	
First district (coast of Maine and New Hampshire).....	8
Second district (coast of Massachusetts).....	19
Third district (coast of Rhode Island and Long Island).....	38
Fourth district (coast of New Jersey).....	41
Fifth district (coast from Cape Henlopen to Cape Charles) .....	15
Sixth district (coast from Cape Henry to Cape Fear) .....	27
Seventh district (eastern coast of Florida and coast of Georgia and South Carolina) .....	12
Eastern district (Gulf coast).....	6
Ninth district (Lakes Erie and Ontario) .....	10
Tenth district (Lakes Huron and Superior) .....	13
Eleventh district (Lake Michigan).....	22
Twelfth district (Pacific coast).....	7
Total.....	218

In compliance with request for illustration of the methods of transacting the official business by the selection of one or more items of the principal business matters transacted in each of the offices of the Department, and, beginning with their origin, showing in consecutive order the various steps taken in connection with them until finally disposed of, the method of furnishing the stations with their annual supplies, the steps taken in the settlement of bills against the service, and the action had in connection with the establishment of new stations are submitted.

The first step taken in furnishing supplies is the preparation of a form of 28 pages, embracing a title page; the form in blank of the advertisement published by the officer soliciting the proposals; full instructions for the information and guidance of the bidders; a blank form of proposal; a schedule of the items of merchandise required, numerically arranged under proper heads, with a detailed description of each article for which competition is invited, and a column for prices. Another column is left blank for the entry, opposite each item, of the name of the successful bidder when determined.

The form in use this year embraces 413 items, arranged in ten general classes.

A form of bond, bondsmen's oaths, and a certificate of solvency are also included in the pamphlet. The acceptance by the general superintendent, with the approval of the Secretary of the Treasury, of a proposal submitted upon one of these forms, and a notification in writing to the bidder of such acceptance and approval, complete the contract, and no further agreement is entered into.

The form ready, a requisition is made upon the Public Printer for the necessary number of copies. The work of comparing the proof with the original copy, and of verifying the revise with the proof is done in this office.

When the office is ready to issue advertisements a conference is had with the chief of the division of stationery, printing, and blanks of the Secretary's office to determine the newspapers in which such advertisements are to appear. This decided a letter is prepared in this office for the Secretary's signature, upon forms provided for that purpose, addressed to the publishers of each of the papers so selected. A letter is also addressed to each district superintendent, who is to receive and open the proposals for his district, transmitting the letters of authority to the publishers and the form of advertisement in blank, with instructions to complete the latter, by dating and signing, and to forward both papers without delay to the publishers.

The work, up to this point, is done by a clerk of class 3, assisted by a clerk of the \$900 class, who performs miscellaneous services under the direction of the principal clerk of the office.

At the time and place fixed in the advertisement all bids received are publicly opened by the officer who invited them, and a schedule of them is prepared and mailed with all the papers to this office.

The package is first received in the division of records, mails, and files of the Secretary's office. Here it is placed in the post-office box assigned to the Life-Saving Service, where it is found by the assistant messenger or the laborer, brought up to the office, the envelope or wrapper cut, and the package placed with the official mail upon the desk of the general superintendent, who gives it a casual examination and carefully reads the letter of transmittal.

The assistant messenger or the laborer then takes the package with the other official mail, which has been examined by the general superintendent, and stamps upon the outer briefed fold of the letter of transmittal, and upon each inclosure, the date of receipt and delivers the papers to the clerk who keeps the record of letters and papers received (a clerk of class 1), who examines them to see that nothing except what relates to the case is with it. The letter is carefully read by this clerk, who indorses upon it a brief of its contents, and makes the proper entry in the record of "letters received." This entry shows the date of the receipt of the papers, the date of the letter of transmittal, by whom it was written or forwarded, a brief of the contents or purport of the communication, and the number of inclosures. The official number, called the "L. R." (letters received) number, and the volume and page in which the record of the receipt of the package is entered, are then noted upon each paper above the brief. Under the head of remarks the action had upon the paper is noted at the proper time, or reference is made by volume and page to the record which shows what such action was. The proper entries under the name or official title of the writer, and the subject-matter, are made in an index which is kept in each volume of the record of "letters received."

The papers are then placed upon the desk of the principal clerk, who examines all incoming official mail and causes it to be distributed to the proper desks.

The examination of the proposals and all other clerical work connected with them up to the completion of the contracts, is conducted by the clerk of class 3 before referred to, who is assisted step by step by the clerk of the \$900 class, also mentioned before. Occasionally, when more than two can work with advantage in making comparisons, assistance, is rendered by other clerks in the office.

The first step is to determine whether any informalities exist in the papers. If any are found the general superintendent determines what action shall be taken in regard to them. The next step is a comparison of all the proposals received for a district with each other, item by item, for the purpose of determining the lowest bidder for each item. To facilitate this comparison a printed blank form is prepared showing the number of each item, describing each exactly as it is described in the schedule of the proposal, and so arranged that when completed the prices submitted for each item by twelve different bidders can be shown, as also the name of the successful bidder for each. The form contains seventeen unbound sheets.

The price of each item is now transferred from each bid to the form just described, the work being afterwards carefully compared to see that no errors have been made in the prices and that they have been placed opposite the proper items and to the credit of the proper bidders. When thus completed and verified the statement is carefully examined to see whether the price fixed in the lowest bid for each item is reasonable, and whether there are any tie-bids. In determining the reasonableness

of bids resort is had to the contracts of previous years, to published prices current, and frequently to inquiries from dealers.

A statement of the result of this examination is submitted to the general superintendent, who, in consultation with the principal clerk, determines what bids should be accepted, which rejected as excessive, and to whom the bids should be awarded.

These questions having been determined, the awards are made and the name of the successful bidder is recorded opposite each item in the form. This last step is also carefully verified.

A copy of the proposal, so far as accepted, of each successful bidder for one or more items is then prepared and transmitted to him in a letter of acceptance signed by the general superintendent and approved by the Secretary of the Treasury. This completes the contract. Similar copies of each accepted proposal for the several districts are also prepared, and one of each is transmitted to the inspector of life-saving stations, and to the superintendent or purchasing officer in each district, with a letter advising those officers of the award and completion of the contracts.

The original proposals are required to be forwarded to the Commissioner of Customs for file, and a letter is accordingly written transmitting them to that officer, copies being first made for the use of this office.

The letters mentioned form a part of the daily official mail which is gathered up by the assistant messenger or laborer and placed upon the desk of the principal clerk, who examines and reads all official communications and, in the absence of the assistant general superintendent, checks the same, first causing such corrections to be made in any case as in his judgment are necessary. The principal clerk, after completing his examination, sends the mail to the assistant general superintendent, who carefully reads and checks it and sends it to the general superintendent, by whom it is again very carefully examined, and, if found correct, signed. The letters are then taken by the assistant messenger or laborer, press-copied, and delivered to the clerk whose duty it may be to put up the mail.

In the performance of the duty last mentioned care has to be taken to see that the letters are properly dated, that all have been signed, and, when inclosures are to accompany a letter, that they are in the envelope, and also to see that the address upon each wrapper corresponds with that of the letter.

The next day the press copies of these letters are transcribed in the permanent records of the office, of which there are two classes, viz, those addressed to officers and employes of the service, and those to private citizens. The record of the first-mentioned class is kept by a clerk of class 1, and the other by a clerk of the \$900 class. The clerk last referred to is also charged with the care of the files of the office, except such as relate to wrecks, &c. The record and press copies are then carefully compared with each other, another clerk of class 1 assisting, who, when this duty is completed, makes the press copies and indexes each in a general index in which all letters so transcribed upon the records of the office, except such as relate to wrecks, are indexed.

The entry in the index for one of the letters above described would be placed under the title "Supplies," and would give the date of the letter, indicate the officer or person addressed, recite very briefly the purport of the letter, and give the page and volume of the record in which the press copy was transcribed. The copy of the letter having been transcribed and compared as stated before, the clerk of class 1 who keeps the record of "Letters sent to officers and employes" notes upon the margin of the book opposite the recorded letter the "L. R." (letters received) number of the original paper to which the letter refers, and indorses upon the outer fold of such original paper the volume and page of the record of "Letters sent" in which the communication referring to the case has been transcribed as above set forth. The papers then go to the clerk of the \$900 class before mentioned who has charge of the files, who files them with "Proposals."

The award of the contracts and the work in connection therewith having been completed, the consideration of such requisitions for annual supplies for use at the stations as have been received from the several district superintendents is proceeded with.

A requisition, which is submitted, in duplicate, upon the printed form designated "Requisition for supplies" in the list of blank forms hereinbefore mentioned, is first considered and examined by the clerk of class 3 before referred to, item by item, and station by station, to see whether the quantities asked for are necessary and reasonable, and such reference to the inventories of public property from the several stations, and to previous requisitions, are made as are necessary to aid in determining the question. This done, the superintendent of the district is called upon to explain all questionable items which are not fully explained. The examination of the requisition is then proceeded with, sometimes by the clerk mentioned, and sometimes by the clerk who assists him, as the condition of the work under the charge of the former may require or permit. The next step is to affix to each article purchasable under contract the contract price, if this has not already been done by the superintendent. The necessary computations are then made to determine the cost of the



quantity allowed of each item, and also as near as possible the cost of all the articles allowed. In the case of many articles that are not embraced in the contracts, and which must be purchased in open market, it is not known what the exact cost will be. This is true also of such as are purchasable by weight, and the weight of which cannot be determined, whether bought under contract or otherwise. These items make it impossible to do more than compute approximately the total expense of the requisition.

Opposite each contract item is noted on the form the name of the contractor from whom the purchase is to be made, and opposite such items as are to be furnished from the storehouse or purchased in open market the proper note is made, and in the latter case the entry indicates the officer who is to make the purchase. No purchases are authorized to be made in open market until the fact has been established in every case that the immediate delivery of the articles is necessary. Unless this is made to appear an advertisement is issued soliciting bids for the articles desired, and the purchases are made from the lowest responsible bidder.

If any question arises during the consideration of the requisition it is brought to the attention of the general superintendent, who directs what action shall be taken.

The original requisition perfected, the duplicate is completed exactly like it, and they are then compared with each other. Letters are then written to the officers who are to make the purchase. The duplicate is forwarded to the officer having the greater number of items to purchase, and a copy of so much of the requisition as refers to the articles to be purchased by the other officer is prepared and transmitted with the letter to him, or in the latter case if there are but a few items, their description is made a part of the letter itself. These officers are the superintendent of the district to be supplied, who makes the purchases of any local contractor, and the inspector of life-saving stations, whose office is in New York City, who makes the purchases from contractors residing there.

The letters referred to authorize the purchase of the articles and give such instructions in regard to the several items, and their inspection and shipment, as in each case is necessary. The superintendent is advised of all suspensions and disallowances and the reasons therefor.

The labor in connection with a requisition, which is all done by the two clerks before mentioned, is greater or less according to the number of stations in the several districts, and according also to the care and accuracy of the superintendent presenting it.

The inspection and delivery of the supplies having been completed, the officer charged with making their purchase causes properly receipted and certified bills in duplicate therefor to be submitted to this office. Bills for the expense incurred in the delivery of the supplies at the stations, such as freight, cartage, &c., are also submitted in like manner.

The action had in the consideration of bills against the service will now be described.

On the receipt of a bill all communications, remarks, or recommendations accompanying it are carefully read for such information as they may contain, and the examination is proceeded with, unless from some of the papers reasons are found which call for delay. The examination is such as will ascertain when the service charged for was rendered, or the merchandise delivered, so as to determine whether there is an appropriation available from which the claim, if a valid one, can be paid, and whether the expense has been authorized either by letter or regulation.

If it is found that the expense has been authorized, the date of the letter, or the paragraph of the regulations under which it was incurred, is noted upon the face of the bill, if that has not already been done. The next step is to determine whether the terms of the authority have been complied with.

If the bill is for supplies furnished under one of the annual contracts, the description of each item and the price charged for it is carefully compared with the schedule of the contract. Then such computations are made as are necessary to prove whether the proper amount has been carried out for each item, and whether the total footing of the bill is correct. The certificate of the purchasing officer is also examined to see whether it is executed by the proper officer; whether it shows that the items charged for have been actually inspected, accepted, and delivered, and, if so, when; whether it recites that they were in every respect according to the terms of the contract, and, if not, wherein there is any deviation therefrom, and such deviation is required in all cases to be satisfactorily explained. Care is also taken to see that the bill is in favor of the contractor who is to furnish the items described for the particular district to which they were sent, and to see whether the bill has been receipted in duplicate, and, if so, whether the signature to such receipt was made with black ink, as required by the regulations of the Department.

If the bill be one for expenses incurred in open market it must be seen that the certificate states that the prices charged are just and reasonable, and that the exi-

gency was such as to require the immediate performance of the work or delivery of the articles.

In connection with the examination and verification of the bills for expenses authorized upon a requisition from the superintendent of one of the districts, and as a safeguard against the possibility of paying twice for any item upon such a requisition, a check is made upon the requisition, opposite each item, as it is found to be correctly charged for on the bill, which indicates that each item so checked has been paid for.

Again, the press copies of all letters written on the preceding day are carefully examined each morning by a clerk of class 4, under whose immediate supervision all work in connection with the accounts of the office is done, who makes in a blotter a memorandum of all authorizations for the expenditure of money. Whenever but few items are named in such a letter, a memorandum in detail of the articles to be purchased and the prices to be paid for each, when known, is entered upon this blotter, and, when the bill for the purchases made under this authority is received, the check to indicate that the items so authorized have been paid for is made opposite each such item upon the blotter instead of upon the requisition. When, however, the purchases authorized by such a letter are too numerous to be stated in detail upon the blotter, the total cost only is recorded and such reference made as will indicate the paper or record with which the bill is to be compared when received. This blotter also enables the office at any time to determine not only what sums have actually been expended, as shown by the accounts, but also to ascertain the additional amounts for which the appropriations of the service are liable by reason of work or supplies contracted for or authorized, but not yet delivered or paid for, so that it may be able to show accurately and by appropriations just what amounts are available and the purposes for which they can be used.

In the case of bills for services rendered, or articles furnished under circumstances which would not admit of the delay incident to securing authority previous to incurring expense, and which are not authorized by the regulations of the service, it is not only required that the attending circumstances be fully set forth, but it must be shown that the necessity was urgent, and of such a nature as to demand immediate action.

If upon examination the bill is found to be in every particular correct in form, the title of the appropriation from which it is payable is written upon its face. If the bill has been receipted, and is one in connection with which it is obvious there are no questions to be determined by the accounting officers of the Treasury in advance of payment, and no other reason appears why it should be referred to them for consideration, it is prepared for payment by a disbursing clerk's draft. To this end the receipt is completed by entering the name of the disbursing clerk to whom it is to be forwarded for payment, the place, month, and year in which it is to be paid, and if the amount for which the bill has been approved has not been stated in the receipt, by writing it therein.

The work in this office upon the bills, up to this point, is generally all done by a clerk of class 2, under the immediate direction of the clerk of class 4 alluded to.

The bills, originals, and duplicates are now carefully examined in detail by the clerk of class 4 mentioned, who initials such as, in his judgment, are correct and proper. The originals are then submitted to the General Superintendent, who personally carefully inspects every bill in all essential particulars, and initials, for action by the Assistant Secretary of the Treasury, such as he finds to be proper. They, the originals, are then reviewed by the principal clerk of this office, to see that nothing requisite has been omitted, and sent by messenger to the Assistant Secretary of the Treasury for consideration. They are again returned to this office, and are once more examined by the clerk of class 4 just referred to, to see that none of them failed to receive approval.

If all have been approved, they are separated into groups, and upon each group is indicated the assistant treasurer of the United States upon whom it is desired that the drafts in payment therefor shall be drawn. This done, they leave the office for the last time, and are sent by messenger to the disbursing clerk who is to draw the drafts for their payment.

A bill of this class, after being paid by a disbursing clerk, is retained by him as a voucher, and becomes a part of an account of disbursements, which account, in its turn, is forwarded to the proper accounting officer, examined paper by paper, forwarded to the revising office, settled, and is finally sent to the Register of the Treasury for file.

The drafts drawn by a disbursing clerk in payment of such bills are sent to this office, carefully examined, and, if found to be correct, are transmitted with a letter to the several payees. If any errors are discovered, the drafts are taken to the disbursing clerk and the necessary corrections made.

If the bill is one which, for any reason, should be referred to the accounting officers for examination and certification of the amount due and payable thereon, in advance of payment, it is so referred by an indorsement upon the bill prepared for the

signature of the Secretary or Assistant Secretary of the Treasury, reciting the amount for which the bill is approved, the appropriation or appropriations from which it is to be paid, and when there is more than one appropriation the amount which is payable from each. The post-office address of the payee is also given.

In most instances bills which are so referred are for services or supplies furnished under a formal contract, and, when this is the case, the original contract has to be forwarded with the first bill approved thereunder, unless it has been previously filed with the proper accounting officer. Copies of all papers necessary to a complete understanding of the case are also prepared to accompany the bill. The papers are all reviewed by the clerk of class 4 mentioned, and then submitted to the General Superintendent, who takes the same action as heretofore described in relation to bills paid by a disbursing clerk.

After being approved by the Secretary or Assistant Secretary, the bill is forwarded to the First Auditor of the Treasury, who causes it to be examined, and an account to be stated, showing what amount is due thereon, to whom it should be paid, where the draft should be sent, and the appropriation from which the payment is to be made. This account, with the bill and accompanying papers, is forwarded to the Commissioner of Customs, in whose office the work of the Auditor is reviewed, and a certificate prepared, showing the amount found due upon the bill by the Commissioner of Customs, to whom it should be paid, &c.

All the papers are then forwarded to the Register of the Treasury for his action. The Register retains the bill and account in the files of his office, but after taking the necessary action upon the certificate sends the latter to the Secretary of the Treasury (division of warrant, estimates, and appropriations), who causes a warrant to issue thereon, which passes to the First Comptroller of the Treasury, to be examined and countersigned, after which it is sent to the Commissioner of Customs for record and to the Register of the Treasury for registration. When thus completed, the warrant is forwarded to the Treasurer of the United States, who causes a draft to issue for the proper amount in favor of the payee named upon the warrant. This draft, after being signed by the Treasurer or Assistant Treasurer, is sent to the Register of the Treasury to be recorded and countersigned. It is then returned to the Treasury for transmission or delivery to the payee. The action in detail, step by step, in each office in relation to the matters which pertain to the settlement of a bill need not be particularly described here.

The duplicates of all bills are retained in this office and become a part of its permanent files, being completed up to the point of submission to the General Superintendent for his consideration, exactly like the originals, for the reason that the work upon the journal, which is not taken up until after the originals have been approved and sent forward for payment, is prepared and done from the duplicates.

In the case of all bills which have been favorably acted upon by the General Superintendent and forwarded to the Secretary of the Treasury for consideration, the clerk of class 2, last mentioned, prepares from the duplicate bills the letters notifying the payees of such bills as have been approved and referred to the accounting officers of the Treasury for examination and settlement of that fact, which letters are mailed as soon as it is known that the bills have been approved; and prepares also the letters for the transmission of the drafts, so that they can be completed and the drafts mailed as soon as the latter are received from the disbursing clerk. The letters last referred to, when complete, describe the draft, and give a general description of the service or article which it is to pay for. Both classes of letters are reviewed in the same manner, and with the same care as the bills themselves. They are sent with the official mail to the General Superintendent for final consideration and signature. The date of each letter written in relation to any bill is indorsed upon the outer fold of the duplicate of the bill.

If at any stage of the examination or review of any bill, or any subvoucher filed therewith in support of one or more of the items charged for, any irregularity is developed about any item, or the necessity and reasonableness of any bill or item thereon are not plainly manifest and fully understood, action upon such bill is postponed, until by correspondence, which is at once opened, or, when necessary, by reference to the local officer for inquiry and report, such irregularity has been satisfactorily explained, or the necessity for and reasonableness of the expense, or the contrary, has been fully established.

It is the invariable practice of the office, each week, to act upon all bills received, and to submit such as are found to be correct and proper to the Assistant Secretary of the Treasury on the following Monday for his consideration; to deliver to the disbursing clerk such bills as have been approved by the Assistant Secretary on the following morning, and to transmit the drafts in payment of such bills, if they are received from the disbursing clerk in the afternoon of the same day, Tuesday.

The requisite information concerning such bills as it is necessary to correspond about is usually promptly furnished and is generally received in time to enable the office to proceed with their consideration, and dispose of them with those received during the next week.

The work of making the proper entries upon the journal from the duplicates is now taken up. Such an entry will show under the proper date the class and year to which the expense is properly chargeable, as, whether to "Apparatus, 1887;" "Labor, 1887;" "Equipments, 1886;" "Freight, 1885;" "Traveling expenses, 1886," &c. If it is an item payable from one of the appropriations for the maintenance of the service, or, if payable from one of the appropriations for the establishment of life-saving stations, it will show the station or purpose for which the expense was incurred, and to which it should therefore be charged, as the "Cape Elizabeth Station," the "North Scituate Station," the "Frankfort Station," "Assistance to superintendents of construction," &c. The entry will also show what disbursing clerk is to pay the bill and receive credit therefor, the appropriation under which he should receive such credit being indicated by the years before given, viz, "1887," "1886," and "1885," if it be one of the current appropriations for the service, or by the name of the appropriation in full if it be one of the appropriations for the establishment of stations.

If the original of the bill has been referred to the accounting officers of the Treasury for examination and settlement, and the amount found due is to be paid upon a Treasury warrant, the entry is the same as before described, except that the credit is given direct to the appropriation from which the payment is to be made instead of to a disbursing officer in account with such appropriation. The entry will further show the "L. R." (letter received) number of the bill, the name and post-office address of the payee, give a brief description of the articles furnished or work done, state the district, and, if practicable, the stations for which the expense was incurred, whether under a contract or not, and, if so, the date thereof, and the authority for incurring the expense. The number of the draft by which payment of the bill was made, and the date of the letter transmitting the same, if the bill is one paid by a disbursing clerk, or the date of the letter to the payee advising him of the approval of the bill and its reference to the accounting officers for examination and settlement, if it be of that class, are also afterwards entered upon the journal. All this work is carefully compared with the duplicates. The duplicates are then delivered to the proper clerk to be filed, the necessary exchange of book-marks first being made.

The entries upon the journal are subsequently posted to the ledgers, the account of the office being kept by double entry.

An index is kept in each journal, in which the names of all persons whose bills have been adjusted are recorded, and following each name therein is noted the page or pages of the journal upon which the record in relation to the bill or bills in favor of any person or firm may be found. These indexes assist in tracing the history of any adjusted claim whenever it is desirable to do so. They also serve as a protection against the payment of any such claim a second time.

The work performed in connection with the establishment of new stations will be understood from the following enumeration of the several steps requisite—the specific action taken upon all papers received in this office and transmitted therefrom as detailed in connection with the examples already given being remembered.

The organization from time to time of commissions to select sites for stations authorized by law and the preparation of instructions necessary for the guidance of such commissions.

The preparation of the necessary papers and other work incident to the procurement of the proper title to the sites.

The making of such examination and surveys of the premises as is necessary for the suitable location and construction of the stations.

The preparation of plans and specifications for the new structures, including detailed drawings, when required.

The preparation of advertisements inviting proposals for the work and of the letters transmitting the plans and specifications to the proper officers for distribution to persons who may wish to submit bids.

The examination of the proposals received, the making of awards to the successful bidders, and the preparation of contracts (in triplicate) with them.

The transmission of one of these contracts to the superintendents of construction (two captains of the Revenue Marine—see section 4249, Revised Statutes) and another to the contractor for their guidance.

The authorization, during the course of construction, of such modifications in the plans and specifications as are found advisable.

The authorization, upon the recommendation of the superintendents of construction, of the employment of persons, immediately under their direction, to supervise the work.

The examination of the weekly reports of these supervisors.

The examination and settlement of the monthly bills for the payment of the compensation and necessary traveling expenses of these employés.

The preparation of the necessary instructions to the officers selected to make final inspection of the stations.

The examination and settlement of the bills of the contractors upon the completion of their work.

The determination of the character and amount of apparatus, outfits, and supplies to be furnished the new stations and the authorization of their purchase.

The examination and settlement of the bills for such apparatus, &c., and for their transportation.

About the same steps are taken in connection with the rebuilding, repair, and improvement of stations already established.

In reply to the communication from the committee requesting information in relation to the character and amount of business performed in each division in your office and in each division of each Bureau of your Department during a series of years, and the time and attention devoted to the consideration and transaction of business by the employes in each of the said divisions, &c., I herewith submit for this office a tabular statement upon a form furnished by the Department for the purpose, prepared in accordance with certain instructions which have been handed me, and which I have been informed have been approved by the chairman of the committee.

In the explanation of the absence of any entries under the several columns in the form headed "On hand and undisposed of, &c.," I would say that the business of the office is almost entirely current in its nature, a large proportion of it originating here, and therefore the columns referred to are not applicable to a statement of its condition.

Respectfully, yours,

S. I. KIMBALL,  
General Superintendent.

The SECRETARY OF THE TREASURY.

The following statement shows in detail the business in the office of the General Superintendent of United States Life-Saving Service for the fiscal years 1884, 1885, 1886, and 1887 :

Character of business.	Received during fiscal year 1884.	Transacted and disposed of during fiscal year 1884.	Received during fiscal year 1885.	Transacted and disposed of during fiscal year 1885.	Received during fiscal year 1886.	Transacted and disposed of during fiscal year 1886.	Received during fiscal year 1887 (to March 1).	Transacted and disposed of during fiscal year 1887 (to March 1).
Letters received, briefed, registered, numbered, and filed.....	18, 774	18, 774	20, 418	20, 418	27, 322	27, 322	15, 515	15, 515
Letters written, press-copied at length, and mailed.....	-----	6, 098	-----	7, 539	-----	7, 364	-----	4, 916
Entries made in indexing.....	-----	44, 161	-----	46, 920	-----	47, 737	-----	32, 990
Certificates of medical inspection of surfmen, articles of enlistment, and reports of changes in crews examined.....	1, 532	1, 532	2, 255	2, 255	2, 411	2, 411	1, 811	1, 811
Transcript of station journals, each 7 pages, examined.....	9, 672	9, 672	10, 279	10, 279	10, 234	10, 234	7, 057	7, 057
Wreck reports examined and compiled into statistical tables.....	3, 161	3, 161	3, 125	3, 125	3, 341	3, 341	2, 632	2, 632
Inspection reports, reports of investigations and boards of survey received, examined, and acted upon.....	442	442	793	793	688	688	376	376
Advertisements issued, proposals examined, and contracts made.....	489	489	492	492	403	403	208	208
Vouchers of disbursing officers and bills examined and prepared for settlement.....	2, 163	2, 163	2, 280	2, 280	4, 717	4, 717	2, 984	2, 984
Miscellaneous.....	8, 518	8, 518	10, 039	10, 039	11, 340	11, 340	6, 865	6, 865
Totals.....	44, 751	94, 950	49, 681	104, 140	60, 456	115, 557	37, 448	75, 354

\* Of these the following number in the respective years were inclosures, which were numbered, registered, and filed, but not briefed: 1883-'84, 11,582; 1884-'85, 13,217; 1885-'86, 18,091; 1886-'87, 10,080, total, 52,970.

† Of these the following number in the respective years were not copied at length: 1883-'84, 2,021; 1884-'85, 3,715; 1885-'86, 3,039; 1886-'87, 2,281; total, 11,056.

‡ Including claims for benefits of sections 7 and 8, act of May 4, 1882; applications for medals; conveyances and leases; entries in service, register, and storehouse book; requisitions for supplies, &c.; copies of wreck reports sent to the State Department; book-marks exchanged; certificates of deposit examined and acted upon; open accounts on books; pages journalized; quarterly estimates for funds examined and acted upon; references made and record of same noted on books of office; drawings and specifications; inventories of public property examined; oil reports examined; disbursing officers' accounts examined, verified, and certified to accounting officers for settlement; letters of authority, of which a synopsis was made for accounting purposes; circulars prepared.



The following statement shows the average amount and character of business performed, transacted, and disposed of in the office of the General Superintendent of United States Life-Saving Service, with average number of employes during the time specified:

Month.	1884.		1885.		1886.		1887.	
	Average amount.	Average employes.	Average amount.	Average employes.	Average amount.	Average employes.	Average amount.	Average employes.
July.....	564.68	13.76	580.46	15.42	488.86	20.15	548.82	17.76
August.....	682.80	12.29	601.52	14.88	549.40	17.24	535.85	18.19
September.....	508.50	15.28	484.60	17.76	525.92	18.73	533.79	18.26
October.....	604.58	13.88	505.16	18.40	528.36	19.55	499.08	19.53
November.....	486.55	15.65	470.62	17.19	424.70	21.41	443.33	20.29
December.....	487.84	15.29	520.97	16.52	502.74	18.84	479.15	19.56
January.....	500.31	15.96	506.54	17.69	442.60	21.40	485.10	19.32
February.....	476.62	15.65	458.18	16.53	431.20	20.21	443.28	19.00
March.....	496.97	16.26	483.51	17.80	476.69	21.48	.....	.....
April.....	520.33	15.53	467.40	19.15	480.30	20.53	.....	.....
May.....	487.67	16.57	438.21	19.64	454.45	20.84	.....	.....
June.....	436.51	17.80	475.09	18.84	514.39	19.15	.....	.....
Total averages.	521.61	15.34	499.35	17.48	484.97	19.00	496.05	18.98

The "maximum" and "minimum" are not given, because no individual monthly reports of work covering all the items included in this statement have been kept by the employes of the office until recently.

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the office of the General Superintendent of United States Life-Saving Service, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employé present for the greatest number of days and by the employé present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with half hour at noon for lunch. Time to be devoted to business  $6\frac{1}{2}$  hours daily.

Years.	Days Department open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employes.	Average number of days worked.	Hours employed daily.	Most days worked by employé.	Least days worked by employé.
1884.....	305 $\frac{1}{2}$	4,676 $\frac{1}{2}$	.....	4,676 $\frac{1}{2}$	18	259.80	6 2 24	302 $\frac{1}{2}$	186 $\frac{1}{2}$
1885.....	302 $\frac{1}{2}$	4,837	339	5,276	18 $\frac{1}{2}$	287.78	6 44 24	302 $\frac{1}{2}$	151
1886.....	305	5,276	214	6,090	21 $\frac{1}{2}$	283.25	6 35 24	294	146
1887.....	201	3,681	133	3,814	21	181.61	6 25 12	200	91

## OFFICE OF THE FIRST COMPTROLLER.

*Reports on the methods of business and work in the several divisions of this office, as requested by the Senate Select Committee and called for by circular letters of Hon. F. M. Cockrell, chairman, dated March 18, 1887.*

TREASURY DEPARTMENT,

*Office of the First Comptroller, April 28, 1887.*

SIR: In response to the several inquiries contained in the circular letters addressed to you on the 18th ultimo by Hon. F. M. Cockrell, chairman of the Senate Select Committee, appointed "to inquire into and examine the methods of business and work in the Executive Departments of the Government," &c., copies of which were referred by you to this office on the 26th ultimo, with a request for a report by fiscal years, I have the honor to submit herewith:

1. A consolidated statement showing the aggregate amount and the character of business on hand and undisposed of, and the aggregate amount of the several items of business performed, transacted, and disposed of in this office for the several periods of time specified in the circular letters above referred to.

2. The accompanying statements from the six divisions into which this office is now arranged furnish the information required in said circular letters as to the methods of transacting business in each of said divisions, the character and amount of business on hand, and the amount transacted and disposed of during the several periods; also the average amount performed by each employé during each month of the said periods, together with maximum and minimum amount performed by any one clerk or employé.

3. A statement showing the average number of days devoted to business by each employé in the several divisions during each year of the several periods specified, and the maximum and minimum number of days by any one employé is also submitted.

With the exception of accounts, all the other items of business transacted in this office are current, and are necessarily disposed of from day to day as received; hence, accounts constitute the only item of business reported on hand. In relation to the maximum and minimum amount of work performed by any one employé, such a report can only be made in numbers; yet numbers do not always indicate the character and value of the services rendered. One clerk may work more faithfully, intelligently, and efficiently in the examination and settlement of one or two large and difficult accounts in a month than another, who examines and passes in the same time a large number of accounts which are simple in their nature and require but little time in their examination. While the law allows but four chiefs of divisions to this office, owing to the large amount and diversified character of its business it has not been found practicable to organize the entire clerical force of the office into four divisions. At present, in addition to four regular divisions, with a chief in charge, the division of foreign intercourse and the division of District of Columbia accounts are each placed in charge of a clerk. In my opinion another chief of division, in addition to the number now allowed by law, is needed in this office for the proper supervision and dispatch of the public business. I beg to suggest that the printed form adopted by the Auditors has not been found suitable or adequate for properly reporting the various items of business which are performed and transacted in this Bureau, and it has been thought advisable, after mature consideration, to select the form herewith submitted, as more fully conveying the information required by the Senate committee.

Very respectfully,

M. J. DURHAM,  
First Comptroller.

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

The following is a consolidated statement from July 1, 1883, to March 1, 1887:

Character of business.	Fiscal year 1883-84.	Fiscal year 1884-85.	Fiscal year 1885-86.	Fiscal year 1886 (to March 1, 1887).	On hand March 1, 1887.
Accounts on hand at beginning of each year.....	2,333	3,693	2,449	1,361	972
Accounts received during each year.....	26,915	26,567	22,746	25,116	.....
Accounts examined and passed during each year.....	25,555	27,751	23,834	25,555	.....
Official letters written and forwarded.....	13,558	15,978	18,744	13,046	.....
Requisitions for advances of money examined and passed.....	3,572	4,023	4,759	3,630	.....
Requisitions of First Comptroller issued in payment of consular drafts.....	694	757	834	543	.....
Warrants examined and registered.....	57,863	66,367	59,940	59,601	.....
Warrants posted in appropriation ledgers.....	43,094	52,472	47,477	52,493	.....
Warrants checked on registers of accounts.....	13,239	15,957	12,568	19,024	.....
Accounts registered and referred.....	25,203	25,265	24,972	25,529	.....
Accounts indexed.....	20,055	22,411	29,788	15,619	.....
Letters received, registered, and referred.....	5,794	6,473	7,163	5,880	.....
Official bonds and contracts received, registered, and filed.....	8661	1,028	1,350	1,795	.....
Powers of attorney received, registered, and filed.....	837	2,546	1,773	4,999	.....
Copies of accounts and reports made and transmitted.....	2,808	2,967	3,735	986	.....
Number of folios of copying performed.....	11,781	8,083	14,445	14,672	.....
Collectors' special allowances examined, registered, and referred.....	320	173	217	169	.....
Tax-lists receipts (form 234) registered and referred.....	1,080	1,163	993	678	.....
Internal revenue stamp books examined and counted.....	26,125	30,730	31,199	19,863	.....
Certificates of deposit examined, indorsed, and referred.....	520	565	744	455	.....
Bonds of indemnity examined, approved, and referred.....	162	152	165	96	.....

## DIVISION OF JUDICIAL ACCOUNTS.

FIRST COMPTROLLER'S OFFICE,  
*Division of Judicial Accounts, April 14, 1887.*

SIR: In this division of your office all accounts pertaining to the courts of the United States are examined and finally adjusted. These accounts are more particularly classed under the following heads:

1. Accounts of United States marshals, which are for—
  - (1) Their own fees and expenses and for moneys which they disburse under the appropriations for—
    - (a) Fees of jurors.
    - (b) Fees of witnesses.
    - (c) Support of prisoners; and
    - (d) Miscellaneous expenses United States courts; as also for moneys advanced to them to pay—
      - (a) Supervisors of elections; and
      - (b) Special deputy marshals.
2. Fees of district attorneys.
3. Compensation of assistant attorneys.
4. Fees of clerks, United States courts.
5. Fees of United States commissioners.
6. Salaries of district attorneys.
7. Salaries of marshals.
8. Salaries of judges.
9. Excess of official emoluments.
10. Payment of judgments of Court of Claims.
11. Various accounts of a miscellaneous kind connected in some manner with the administration of the courts, or payable from an appropriation pertaining to the judicial branch of the Government.

All accounts embraced in the above description are stated by the First Auditor, who reports them to this office. Immediately on reaching the office they are entered in books prepared for the purpose, in which a record is kept of all accounts that come to the office. The proper entry having been made in these books, the accounts are referred to this division; the books, of course, showing such reference. Immediately on reaching the division they are entered, according to subject-matter and the judicial district from which they come, in books arranged for the purpose. The entry made in these books shows the number of the Auditor's report, the period embraced by the account as shown in the Auditor's report, the name of the claimant, and the

date the account is received in the office. These books also contain columns, which are filled after the account has been adjusted, showing the balance certified thereon and the date of the certification, with the post-office address of the claimant, or the place to which the draft is directed to be sent. The accounts, after they have been entered in the books of the division, as above indicated, are distributed among the clerks for examination. The work of examination is done under the immediate and personal supervision of the chief of the division, who, in cases requiring it, communicates with the Comptroller, ascertains his wishes in the matter, and receives instructions in the premises.

All differences made in the adjustment of the accounts, whether they be disallowances or suspensions and whether they originate in this office, or, originating in the Auditor's office, receive the approval of this office, are shown in the Treasury statements of the accounts. These statements, or, more properly speaking, so much of them as are taken up with a statement of the reasons of the office in making disallowances or suspensions, are known as the "statement of differences." These statements explain how the differences arise, if any exist, between the claimant's figures and the Treasury figures.

When the examination of an account is completed, the proper certificate to the Auditor's report, showing the balance found, is prepared for the signature of the Comptroller. Simultaneously with his a letter is prepared, notifying the claimant of the adjustment of his account and inclosing a copy of the Treasury statement thereof. The Comptroller being authorized to sign everything but accountable warrants by the deputy comptroller, the certification of accounts and the signing of letters is usually done by the deputy in the name of the Comptroller, the initials of the chief of division being supposed to indicate that the matter is all right and ready for signature.

The claimant having been apprised of the action taken on his accounts is at liberty to make any statement, furnish any additional information, &c., that he may desire in reference to any of the items of difference. If his explanations submitted as to these matters are deemed sufficient to warrant the allowance of the suspended items, either in whole or in part, it is so indicated on the explanations, and the papers are referred to the Auditor, with the request that he state an account.

The foregoing description outlines in a very general way the business that is transacted in this division of the office, and indicates to some extent the method pursued in transacting it. Of course much is necessary to be done which is merely incidental or ancillary to the work as above set forth; such, for instance, as procuring and furnishing information, &c., in answer to the calls, requests, and inquiries of various kinds, personal, departmental, Congressional, and Court of Claims, pertaining to judicial accounts and referable to the chief accounting office in such matters; directing and supervising the preparation of the proper transcripts when, in the judgment of the office, suits should be instituted against delinquent marshals.

I attach hereto a couple of tabulated statements, marked A and B respectively, showing the clerical force, work, &c., from July 1, 1883, to March 1, 1887. These statements will be found to be self-explanatory.

Perhaps it will be proper for me to say, with reference to the requisitions of marshals, of which mention is made in these statements, that when a marshal wants an advance of money he makes his requisition or request to the Attorney-General, indicating the amount that he needs and the appropriation from which he needs it. This requisition the Attorney-General refers to the Treasury Department, where, after passing through other hands for certain purposes, it comes finally to this office, when the Comptroller makes his recommendation in the matter, and returns the requisition of the marshal to the Attorney-General. The Attorney-General thereupon, in the event an advance is to be made, draws his requisition upon the Secretary of the Treasury, whereupon the proper warrant issues in favor of the marshal.

Very respectfully,

J. ALTHEUS JOHNSON,  
Chief of Division.

Hon. M. J. DURHAM,  
First Comptroller.

The following statement shows the clerical force employed and the amount of business transacted, performed, and disposed of in the division of judicial accounts during each month, from July 1, 1883, to March 1, 1887, reported by fiscal years; the average amount of such business performed by each clerk during each month of said period, and the maximum and minimum amount of such business performed by any one clerk:

Periods.	Number and classification of clerks employed.*						Accounts received.	Accounts examined and adjusted.				Official letters written and forwarded.				Requisitions of marshals for advances examined and referred to Attorney-General. §	Number of folios of copying performed.			
	\$540 class.	Class 4.	Class 3.	Class 2.	Class 1.	\$1,000 class.	Total.	Total number.	Total number.	Average by each clerk. †	Maximum by any one clerk.	Minimum by any one clerk.	Total number.	Average by each clerk. ‡	Maximum by any one clerk.			Minimum by any one clerk.		
1883.																				
July	0	3	3	1	0	1	8	440	400	57½	113	0	284	40½	81	0	0	0	772	
August	0	3	3	1	0	1	8	223	275	39½	76	0	224	32	56	0	0	0	947	
September	0	3	3	1	0	1	8	160	169	24½	49	9	152	21½	38	7	0	0	776	
October	0	3	3	1	0	1	8	484	365	52½	80	17	186	26½	43	6	0	0	315	
November	0	3	3	1	0	1	8	622	432	61½	138	11	232	33½	60	10	0	0	1,166	
December	0	3	3	1	0	1	8	331	418	62½	116	32	241	34½	58	19	0	0	865	
1884.																				
January	0	3	3	1	0	1	8	530	459	65½	107	0	249	35½	50	0	0	0	782	
February	0	3	3	1	0	1	8	423	403	57½	122	1	304	43½	77	2	0	0	970	
March	0	3	3	1	0	1	8	357	433	63½	100	5	278	39½	61	1	0	0	1,865	
April	0	3	3	0	1	1	8	552	520	74½	124	14	299	42½	59	9	0	0	1,093	
May	0	3	3	0	1	1	8	330	442	63½	101	34	295	42½	50	25	0	0	1,120	
June	0	3	3	0	1	1	8	331	421	60½	78	41	294	42	67	25	0	0	1,110	
1884.																				
July	0	3	3	0	1	1	8	536	497	71	89	39	310	44½	58	23	0	0	164	
August	0	3	3	0	1	1	8	323	315	45	95	0	235	33½	60	0	0	0	165	
September	0	3	3	1	0	1	8	316	323	46½	82	3	212	30½	55	3	0	0	597	
October	0	3	3	1	0	1	8	420	295	42½	78	7	149	21½	43	5	0	0	695	
November	0	3	3	1	0	1	8	265	290	41½	83	20	225	32½	51	12	0	0	1,136	
December	0	3	3	1	0	1	8	333	357	51	79	12	232	33½	46	5	0	0	1,189	
1885.																				
January	0	3	3	1	0	1	8	685	564	80½	96	62	319	45½	49	23	0	0	218	
February	0	3	3	1	0	1	8	379	331	47½	65	0	193	27½	50	0	0	0	93	
March	0	3	3	1	0	1	8	365	334	47½	82	23	313	44½	55	0	0	0	223	
April	0	3	3	1	0	2	9	583	586	73½	181	14	386	48½	64	16	0	0	1,305	
May	0	3	3	1	0	2	9	410	612	76½	98	0	355	44½	74	26	0	0	1,253	
June	0	3	3	1	0	2	9	343	607	75½	98	0	273	34½	48	0	0	0	1,045	
1885.																				
July	0	3	2	2	0	2	8	528	613	87½	110	44	284	40½	68	31	0	0	171	
August	0	3	2	2	0	2	9	244	402	50½	69	0	264	33	40	0	0	0	52	
September	0	3	2	2	0	2	9	256	441	55½	63	16	210	26½	35	6	0	0	48	
October	0	3	1½	2½	0	2	8½	463	655	84½	94	9	320	41½	72	3	0	0	61	
November	0	3	1	3	2	2	9	420	341	39½	82	6	267	30½	45	8	0	0	54	
December	0	3	1	2	1	2	9	331	567	70½	68	16	316	39½	76	13	0	0	48	
1886.																				
January	0	3	1	3	2	2	9	551	577	72½	103	18	367	45½	98	7	0	0	51	
February	0	3	1	3	0	2	9	463	499	62½	90	5	381	47½	162	4	0	0	35	
March	0	2	2	3	0	2	9	546	558	69½	100	11	376	47	96	7	0	0	55	
April	0	2	2	3	0	2	9	801	689	86½	81	10	326	40½	89	7	0	0	52	
May	0	2	2	3	0	2	9	567	578	72½	99	33	354	44½	72	22	0	0	24	
June	0	2	2	3	0	2	9	607	602	75½	103	0	267	33½	44	0	0	0	31	
1886.																				
July	0	14	0	0	0	2	7	717	409	68½	75	51	254	47½	71	20	0	0	4	
August	0	3	2	0	2	2	8½	488	490	56½	82	7	330	45½	67	7	0	0	115	
September	0	3	3	0	2	2	10	424	662	73½	91	30	696	77½	119	6	0	0	67	
October	0	3	3	2	0	2	10½	776	888	98½	113	46	542	60½	96	26	0	0	75	
November	0	3	3	2	0	2	11	549	533	59½	89	24	430	47½	76	23	0	0	62	
December	0	3	3	2	0	2	11	627	599	66½	79	41	473	52½	89	30	0	0	55	
1887.																				
January	1	0	3	3	2	0	2	11	850	806	89½	118	36	580	64½	96	26	0	0	61
February	1	0	3	3	2	0	2	11	592	596	66½	137	34	434	48½	99	0	0	0	60

\* The number of clerks as herein given is with reference to the pay-roll, and not with reference to time actually consumed in work at the office. I have regarded the annual leave, absence on account of sickness, and time spent away from the office on official duty as incidents of the service, and proper to be considered as entering into the whole when the work accomplished by the division is under review. This classification does not include the chief of the division.

† In making this average, no regard is had to copyists who do not examine accounts. Prior to October 18, 1886, there was one copyist; since that date there have been two.

‡ In making this average, no regard is had to copyists who do not indict letters. See preceding note.

§ No record was kept in a work-report prior to May, 1885, of the number of requisitions examined, and it is not deemed worth while to ransack the books, in which they were registered according to judicial districts, to obtain the information.



The following statement shows the clerical force, the amount of business on hand and undisposed of, the amount received, and the amount transacted and disposed of, in the division of judicial accounts, from July 1, 1883, to March 1, 1887, reported by fiscal years:

Period	Accounts received.	Accounts examined and adjusted.	Official letters written.	Requisitions of marshals for advances examined and referred to the Attorney-General.	Number of folios of copying performed.	Number and classification of clerks employed.						
						\$640 class.	Class 4.	Class 3.	Class 2.	Class 1.	\$1,000 class.	Total.
Fiscal year 1883-'84 .....	4,783	4,737	3,038	.....	11,781	....	0	3	3	.....	1	8
Fiscal year 1884-'85 .....	4,958	5,111	3,202	.....	8,083	....	0	3	3	.....	1	8
Fiscal year 1885-'86 .....	5,777	6,522	3,732	589	14,445	....	0	23	13	.....	1	37
Fiscal year 1886 to March 1, 1887.	5,023	4,983	3,769	499	14,672	*1	0	23	13	.....	1	37

\*After October 18, 1886.

Accounts on hand:

July 1, 1883 .....	1,216
July 1, 1884 .....	1,262
July 1, 1885 .....	1,109
July 1, 1886 .....	364
March 1, 1887 .....	404

Periods.	Total number of working days lost by absence.	Maximum number by one clerk.	Minimum number by one clerk.	Periods.	Total number of working days lost by absence.*	Maximum number by one clerk.	Minimum number by one clerk.
1883.				1885.			
July .....	6	5	0	July .....	39	16	0
August .....	21	18	0	August .....	27	8	0
September .....	55	28	0	September .....	32	13	0
October .....	32	11	0	October .....	25	17	0
November .....	8	5	0	November .....	14½	9	0
December .....	32	12	0	December .....	18	5	0
1884.				1886.			
January .....	13	12	0	January .....	0	0	0
February .....	5	2	0	February .....	23	21	0
March .....	5	3	0	March .....	9	4	0
April .....	0	0	0	April .....	2	1	0
May .....	0	0	0	May .....	7	7	0
June .....	2	1	0	June .....	6	4	0
1884.				1886.			
July .....	0	0	0	July .....	23	10	0
August .....	34	25	0	August .....	34	20	0
September .....	52	28	0	September .....	35½	18	0
October .....	108	28	0	October .....	11	7½	0
November .....	35	10	0	November .....	12	6	0
December .....	5	3	0	December .....	13½	5	0
1885.				1887.			
January .....	13	12	0	January .....	16	9	0
February .....	5	3	0	February .....	28	14	0
March .....	10	7	0				
April .....	3½	2½	0				
May .....	5	5	0				
June .....	32	30	0				

## RECAPITULATION.

Periods.	Total number of working days lost by absence.*	Maximum number by one clerk.	Minimum number by one clerk.	Average by each clerk.
Fiscal year 1883-'84 .....	179	49	0	22 $\frac{3}{4}$
Fiscal year 1884-'85 .....	302 $\frac{1}{2}$	85	0	36 $\frac{3}{4}$
Fiscal year 1885-'86 .....	202 $\frac{1}{2}$	31	3	22 $\frac{1}{2}$
Fiscal year 1886 to March 1, 1887 .....	173	42	1	17 $\frac{3}{4}$

\*The word "lost," as here used, includes time absent on leave granted by the Secretary.

The statements herein made as to the number of clerks employed in the division, and the number of working days lost by absence, the maximum, minimum, and average number of such days lost by any one clerk, are absolutely correct, as appears from the time and work reports of the various clerks that were connected with the division. These statements should, therefore, be accepted, and for the variance therefrom that is found in the report that is made in another place for the office, regard should be had to the explanations that accompany that report.

## DIVISION OF INTERNAL REVENUE

The following statement shows the clerical force employed and the amount of business miscellaneous accounts during each month from July 1, 1883, to March 1, 1887, regarding each month of said period, and the maximum and minimum amounts of such

Periods.	Number and classification of clerks employed.							Accounts examined and passed.				Official letters written and forwarded.				Requisitions examined and passed.				
	Chief of division.	Class 4.	Class 3.	Class 2.	Class 1.	Class \$1,000.	Class \$900.	Total.	Total accounts passed.	Average by each clerk.	Maximum by any one clerk.	Minimum by any one clerk.	Total letters.	Average by each clerk.	Maximum by any one clerk.	Minimum by any one clerk.	Total requisitions.	Average by each clerk.	Maximum by any one clerk.	Minimum by any one clerk.
1883.																				
July	1	2	2	3				412	695	69.5	307	0	340	34.0	194	0	267	133.5	230	37
August	1	2	2	3				513	503	50.3	183	0	326	32.6	198	0	144	72.	111	33
September	1	2	2	3				513	464	46.4	127	0	159	15.9	49	0	120	60.	92	28
October	1	1	2	3	1			412	597	30.	204	0	267	26.7	185	0	33	16.5	24	9
November	1	2	2	3				412	614	30.7	246	0	297	29.7	190	0	123	61.5	81	42
December	1	2	2	3				513	893	44.6	464	5	300	30.0	193	0	25	12.5	19	6
1884.																				
January	1	2	2	3				513	741	37.0	324	11	322	32.2	181	0	121	60.5	90	31
February	1	2	2	3				614	658	32.9	178	3	314	31.4	195	0	106	53.	80	26
March	1	2	2	3	1			514	2,503	125.0	1,150	7	310	31.0	51	0	108	54.	86	22
April	1	2	2	3	1			514	864	43.2	443	0	300	30.0	51	0	106	53.	85	21
May	1	2	2	3				614	515	26.2	122	0	312	31.2	167	0	107	53.5	84	23
June	1	2	2	3				513	820	41.0	278	20	318	31.8	154	0	110	55.	83	27
1884.																				
July	1	2	2	3				412	810	40.5	278	20	368	36.0	179	0	134	67.	87	57
August	1	1	2	3				412	1,358	67.9	480	7	309	30.6	96	0	114	57.	94	20
September	1	1	2	3				411	405	50.6	137	0	311	31.0	140	0	126	63.	87	39
October	1	2	2	3				614	462	51.3	197	1	429	47.6	247	0	119	59.5	84	35
November	1	1	2	3	1			614	564	62.6	258	0	286	31.8	118	0	108	54.	85	23
December	1	2	2	3	1			615	433	31.1	95	0	271	24.6	175	0	126	63.	84	42
1885.																				
January	1	2	2	3	1			413	677	67.7	139	0	333	33.3	178	0	109	54.5	84	25
February	1	2	2	3	1			413	423	42.3	76	1	285	28.5	142	0	110	55.	83	28
March	1	2	2	3	1			514	656	65.6	154	0	558	55.8	263	0	187	93.5	105	82
April	1	2	2	3	1			514	699	69.9	158	1	401	40.1	174	0	120	60.	84	36
May	1	2	2	3	1			615	576	52.3	141	7	459	41.8	170	0	122	61.	83	39
June	1	2	2	3	1			615	552	50.1	144	2	439	39.0	231	0	141	70.5	99	42
1885.																				
July	1	2	2	2				512	452	56.5	126	11	345	43.1	135	5	172	86.	101	71
August	1	2	1	2	1			613	469	52.1	162	0	514	57.1	30	0	130	65.	95	35
September	1	1	2	2	1			512	378	42.	90	4	300	37.5	155	0	135	67.5	88	47
October	1	2	2	2	1			614	567	56.7	132	1	695	69.5	211	0	149	74.5	86	63
November	1	2	2	2	1			614	457	45.7	95	1	468	46.8	199	0	127	63.5	86	41
December	1	2	2	2	1			614	377	37.7	104	0	390	39.0	192	0	119	59.5	86	33
1886.																				
January	1	2	2	2	1	1		413	447	49.6	107	8	338	37.5	177	0	128	64.	87	41
February	1	2	2	2	1	1		413	475	52.7	90	5	309	34.3	170	0	115	57.5	84	31
March	1	2	2	2	1	1		413	504	56.	110	3	429	36.5	205	0	114	57.	86	28
April	1	2	1	2	1	1		513	327	36.3	82	1	361	40.1	136	0	127	63.5	85	82
May	1	2	1	2	1	1		512	441	55.1	100	12	285	35.6	183	0	124	62.	82	42
June	1	2	1	2	1	1		513	443	49.3	112	2	423	47.0	173	0	114	57.	79	35
1886.																				
July	1	2	1	3		1		513	365	40.5	111	4	388	43.1	36	10	127	63.5	78	49
August	1	2	1	3		1		513	452	50.6	158	4	335	37.2	149	0	147	73.5	95	52
September	1	2	1	3		1		513	480	87.0	108	8	411	45.6	175	0	131	65.5	90	41
October	1	2	1	3		2		514	519	51.9	143	0	381	38.1	220	0	142	71.	85	57
November	1	2	1	3		2		514	448	44.8	85	0	375	37.5	225	0	139	69.5	85	54
December	1	2	1	3		2		514	404	40.4	87	1	365	36.5	166	0	135	67.5	85	50
1887.																				
January	1	2	1	3		2		514	496	49.6	109	0	351	35.1	157	4	124	41.3	85	12
February	1	2	1	3		2		514	532	53.2	107	3	391	39.1	162	2	132	44.	85	10

\* The disproportionately large number of accounts passed between July 1, 1883, and June 30, 1885, is embracing 46,762 claims, and about 7,000 accounts for redemption of internal-revenue stamps were this Department, but reported as the work of this division. In order, therefore, to properly ascertain assistance received out of the division—we increase the number of clerks during the above specified

## AND MISCELLANEOUS ACCOUNTS.

ness transacted, performed, and disposed of in the division of internal revenue and reported by fiscal years; the average amount of such business performed by each clerk business performed by any one clerk:

Official bonds registered and filed.				Copies of reports on accounts made and transmitted.				Special allowances to collectors registered and referred.				Internal-revenue tax list receipts registered and filed.				Internal-revenue stamp books examined and counted.				Certificates of deposit examined, indorsed, and referred.			
Total official bonds.	Average by each clerk.	Maximum by any one clerk.	Minimum by any one clerk.	Total copies of reports.	Average by each clerk.	Maximum by any one clerk.	Minimum by any one clerk.	Total special allowances.	Average by each clerk.	Maximum by any one clerk.	Minimum by any one clerk.	Total receipts.	Average by each clerk.	Maximum by any one clerk.	Minimum by any one clerk.	Total stamp books.	Average by each clerk.	Maximum by any one clerk.	Minimum by any one clerk.	Total certificates.	Average by each clerk.	Maximum by any one clerk.	Minimum by any one clerk.
24	24	24	24	24	80	80	80	129	129	129	129	125	125	125	125	932	932	932	932	932	44	44	44
69	69	69	69	69	90	90	90	45	45	45	45	105	105	105	105	2,297	1,148	51	357	940	22	22	22
18	18	18	18	18	205	205	205	45	45	45	45	87	87	87	87	1,575	787	51	275	300	33	33	33
7	7	7	7	7	0	0	0	12	12	12	12	81	81	81	81	2,502	1,251	1,549	953	6	6	6	
3	3	3	3	3	0	0	0	10	10	10	10	76	76	76	76	1,977	888	51	477	500	2	2	2
0	0	0	0	0	115	115	115	1	1	1	1	93	93	93	93	1,481	740	51	174	307	3	3	3
0	0	0	0	0	76	76	76	31	31	31	31	87	87	87	87	3,070	1,535	1,540	1,530	6	6	6	
7	7	7	7	7	156	78	82	74	0	0	0	73	73	73	73	2,735	1,367	51	370	1,365	7	7	7
11	11	11	11	11	24	24	24	9	9	9	9	95	95	95	95	2,000	2,000	2,000	2,000	8	8	8	
0	0	0	0	0	21	21	21	0	0	0	0	99	99	99	99	1,758	1,758	1,758	1,758	5	5	5	
0	0	0	0	0	145	145	145	32	32	32	32	71	71	71	71	3,290	1,096	31	503	394	4	4	4
0	0	0	0	0	103	103	103	6	6	6	6	88	88	88	88	2,508	1,254	1,254	1,254	4	4	4	
0	0	0	0	0	130	130	130	99	99	99	99	89	89	89	89	1,850	925	1,206	644	20	20	20	
13	13	13	13	13	50	50	50	23	23	23	23	90	90	90	90	1,685	842	51	1,106	579	15	15	15
7	7	7	7	7	27	27	27	3	3	3	3	91	91	91	91	1,444	1,444	1,444	1,444	20	20	20	
5	5	5	5	5	141	141	141	8	8	8	8	91	91	91	91	1,444	1,444	1,562	1,535	6	6	6	
2	2	2	2	2	54	54	54	0	0	0	0	67	67	67	67	2,642	1,321	1,523	1,195	15	15	15	
0	0	0	0	0	73	73	73	2	2	2	2	105	105	105	105	2,660	1,330	2,260	1,400	5	5	5	
0	0	0	0	0	100	100	100	16	16	16	16	83	83	83	83	2,375	1,187	51	210	1,165	5	5	5
5	5	5	5	5	89	89	89	1	1	1	1	145	145	145	145	2,549	1,274	51	285	1,264	8	8	8
14	14	14	14	14	129	129	129	0	0	0	0	61	61	61	61	2,920	1,460	1,473	1,447	6	6	6	
0	0	0	0	0	100	100	100	14	14	14	14	68	68	68	68	2,634	1,317	1,348	1,286	4	4	4	
0	0	0	0	0	103	103	103	0	0	0	0	79	79	79	79	2,430	1,215	1,218	1,212	47	23	5	
42	42	42	42	42	152	152	152	7	7	7	7	94	94	94	94	1,894	947	1,101	793	59	29	5	
58	58	58	58	58	57	57	57	102	102	102	102	70	70	70	70	2,365	1,182	51	1,186	1,179	60	30	48
30	30	30	30	30	53	53	53	19	19	19	19	95	95	95	95	2,017	1,008	51	754	363	21	10	17
10	10	10	10	10	108	108	108	2	2	2	2	84	84	84	84	1,844	1,844	1,844	1,844	23	11	5	
9	9	9	9	9	100	100	100	11	11	11	11	84	84	84	84	3,502	1,751	1,850	1,652	25	12	5	
3	3	3	3	3	107	107	107	19	19	19	19	78	78	78	78	3,001	1,500	51	1,541	1,460	38	19	32
5	5	5	5	5	123	123	123	1	1	1	1	89	89	89	89	3,098	1,549	1,552	1,546	9	4	5	
4	4	4	4	4	113	113	113	7	7	7	7	74	74	74	74	2,068	1,034	1,474	594	20	15	25	
4	4	4	4	4	81	84	84	9	9	9	9	86	86	86	86	2,601	1,300	51	1,595	1,006	20	10	16
3	3	3	3	3	114	114	114	2	2	2	2	95	95	95	95	2,681	1,340	51	1,474	1,207	13	6	7
6	6	6	6	6	50	50	50	24	24	24	24	78	78	78	78	2,089	1,044	51	200	889	25	12	5
9	9	9	9	9	102	102	102	11	11	11	11	82	82	82	82	2,841	1,420	51	1,536	1,305	24	12	19
40	40	40	40	40	89	89	89	10	10	10	10	78	78	78	78	3,092	1,546	1,551	1,541	24	12	17	
43	43	43	43	43	50	50	50	11	11	11	11	93	93	93	93	2,076	1,038	1,430	1,246	66	33	33	
36	36	36	36	36	66	66	66	93	93	93	93	93	93	93	93	2,447	1,223	51	1,695	752	44	32	29
4	4	4	4	4	102	102	102	17	17	17	17	77	77	77	77	2,441	1,220	51	1,776	665	5	5	5
3	3	3	3	3	149	149	149	1	1	1	1	86	86	86	86	3,255	1,627	51	265	990	30	18	31
5	5	5	5	5	124	124	124	30	30	30	30	93	93	93	93	2,677	1,338	51	1,361	1,316	22	11	19
2	2	2	2	2	91	91	91	11	11	11	11	79	79	79	79	2,494	1,248	1,252	1,242	25	12	5	
9	9	9	9	9	57	57	57	6	6	6	6	88	88	88	88	2,407	1,203	51	226	1,181	12	6	7
2	2	2	2	2	100	100	100	0	0	0	0	69	69	69	69	2,466	1,255	1,255	1,211	31	15	24	

due mainly to the fact that during that time 831 schedules of claims for rebate of tobacco tax, passed by this division with the assistance of the other divisions of this Bureau and other Bureaus of the actual work performed by the average clerk—as no individual report was made or kept of the me, by the number we think were actually employed on an average during that time,

The following statement shows the amount of business on hand and undisposed of at the beginning of each year, the amount received during each year, and the amount performed, transacted, and disposed of during each year, in the division of internal revenue and miscellaneous accounts from July 1, 1883, to March 1, 1887, reported by fiscal years:

	Periods.				
	Fiscal year 1883-'84.	Fiscal year 1884-'85.	Fiscal year 1885-'86.	Fiscal year 1886 to December 31, 1886.	January 1, 1887, to March 1, 18 7.
Accounts on hand at the beginning of each year.....	761	1,586	856	526	{*365 1341
Accounts received during each year.....	10,694	6,885	5,013	2,507	1,004
Accounts examined and passed during each year.....	9,869	7,015	5,343	2,668	1,028
Official letters written and forwarded.....	3,565	4,449	4,857	2,255	742
Requisitions for advances of money examined and passed.....	1,370	1,516	1,554	821	256
Official bonds examined, registered, and filed.....	139	88	181	93	11
Copies of reports on accounts made and transmitted.....	1,015	1,148*	1,100	5-2	157
Collectors' special allowances examined, registered, and filed.....	320	173	217	163	6
Tax-list receipts (Form 23½) registered and filed.....	1,050	1,163	993	521	157
Internal revenue stamp books examined and counted.....	26,125	20,730	31,199	14,990	4,873
Certificates of deposit examined, indorsed, and referred.....	144	210	312	198	43
Number and classification of clerks employed:					
Chief.....	1	1	1	1	1
Class 4.....	2	2	2	2	2
Class 3.....	2	2	2	1	2
Class 2.....	3	3	2	3	2
Class 1.....	1	1	1	1	2
Class \$1,000.....	320	173	217	163	6
Class \$900.....	1,050	1,163	993	521	157
Total.....	14	14	13	13	14

\*On January 1.

†On March 1.

‡The disproportionately large number of accounts passed from July 1, 1883, to June 30, 1885, is due mainly to the fact that during that time 801 schedules of claims for rebate of tobacco tax, embracing 46,762 claims, and about 7,000 accounts for redemption of internal-revenue stamps, were passed by this division, with the assistance of the other divisions of this Bureau and other Bureaus of this Department, but reported as the work of this division. In order, therefore, to properly ascertain the actual work performed by the average clerk, as no individual report was made or kept of the assistance received out of the divisions, we increase the number of clerks during the specified time by the number we think were actually engaged on an average during that time.

The above statement shows in detail the character of the business transacted in the division of internal revenue and miscellaneous accounts as far as the same can be conveniently classified. A large amount of work of a miscellaneous character is also performed, such as preparing cases for suit, answering calls for information from Congress, from the Court of Claims, and from private individuals.

Two of the principal items of business transacted and performed in this division are the examination and settlement of internal revenue and miscellaneous accounts, and the examination and passing upon requisition for advances to disbursing officers whose accounts are settled in this division.

The several classes of the accounts referred to are as follows:

First. Internal-revenue accounts, viz:

- (1) Accounts of collectors of internal revenue; accounts of same acting as disbursing agents.
- (2) Accounts of internal-revenue-stamp agents.
- (3) Accounts of direct-tax commissioner.
- (4) Accounts for rebate of tax on tobacco schedules.
- (5) Miscellaneous internal-revenue accounts, including direct-tax accounts with the States.
- (6) Accounts with collectors for disbursements under appropriation for punishment for violation of internal-revenue laws, and for expenses of seizure and sale of property for violation of said laws.
- (7) Seven different monthly accounts with Commissioner of Internal Revenue for internal-revenue stamps.
- (8) Accounts with the Secretary of the Treasury for deposits made in compromise cases, and for fines, penalties, and forfeitures.



(9) Accounts with Treasury Department for stationery furnished internal-revenue officers.

(10) Accounts with disbursing clerk of the Treasury for payment of internal-revenue agents and gaugers, and for disbursement under three other appropriations.

(11) Accounts for refunding taxes illegally collected and tax on spirits destroyed, and for the redemption of internal-revenue stamps.

(12) Accounts for rewards for information and other expenses of detecting and suppressing violations of internal-revenue laws.

(13) Expense accounts of internal-revenue agents and distillery surveyors, also drawback accounts and accounts for paper for internal-revenue stamps, for transportation of stationery, and for purchasing hydrometers, and stamps, and dies, and locks, &c.

(14) Requisitions for advances of money from the Treasury examined and advances recommended.

(15) Official bonds examined; official letters written and folios copied.

(16) Internal-revenue special-tax tobacco and spirit stamp books examined, counted, and certified.

(17) Collector's tax-list receipts (Forms 234) registered, scheduled, and referred; copies of reports on internal-revenue accounts made and transmitted.

*Second.* Miscellaneous accounts, viz: Accounts of salaries, contingent and miscellaneous expenses for the following-named Executive Departments, Bureaus and offices thereof, namely:

(1) Treasury Department (except the Bureau of Agriculture and the office of the Commissioner of Internal Revenue), War Department, Post-Office Department, Department of Justice, and the Department of the Interior, and the following miscellaneous accounts, viz:

(2) Salaries and contingent expenses reporter United States Supreme Court; reporting decisions United States Court of Claims.

(3) Suppressing counterfeiting and other crimes.

(4) Maryland Institution for the Instruction of the Blind; American Printing House for the Blind.

(5) Salaries and expenses National Board of Health.

(6) Protection and improvement of Yellowstone National Park and Hot Springs Reservation.

(7) Bureau of Engraving and Printing.

(8) Coast and Geodetic Survey.

(9) Geological Survey.

(10) Bureau of Ethnology; Smithsonian Institution.

(11) Washington Monument; monument at Washington's headquarters, Newburgh, N. Y.; monument to Lafayette and compatriots; Statue of Liberty Enlightening the World.

(12) Care, protection, and improvement of Capitol and Capitol terraces and grounds.

(13) United States Fish Commission.

(14) World Industrial Exposition at New Orleans, La., Louisville, Ky., and Cincinnati, Ohio.

(15) Columbia Institution for the Deaf and Dumb; Freedmen's Hospital and Asylum; Howard University; Garfield and Providence Hospitals.

(16) Salaries and expenses United States Civil Service Commission.

(17) Salaries and expenses Interstate Commerce Commission.

(18) Government Hospital for the Insane; sale of nautical books and charts.

(19) Erection, repair, and other expenses of court-houses, post-offices, custom-houses, and other public buildings.

(20) Salaries and expenses National Museum and Smithsonian Institution.

(21) Public buildings and grounds, Washington, D. C.

(22) Salaries and expenses State, War, and Navy Department Building.

(23) Transportation over bonded and land-grant railroads; postal transfer accounts.

(24) Education of children in Alaska; salaries and traveling expenses of seal-fisheries agents.

(25) Preventing the spread of epidemic diseases.

(26) Contingent expenses Steamboat Inspection Service; salaries and expenses special inspectors of foreign vessels.

(27) Wages and expenses assay office, Saint Louis, Mo.; contingent expenses United States mint, New Orleans, La.

(28) Accounts for stationery and proceeds of sales of old materials for all Departments, Bureaus, offices, and public buildings.

(29) Accounts for private-relief acts under all the above heads.

(30) Requisitions for advances of money from the Treasury examined and recommended to disbursing agents, &c., and official letters written in reference to accounts examined. These accounts are audited by the First and Fifth Auditor, then sent to Comptroller's office, and there registered, the entry showing the number of

Auditor's report, date thereof, date received in Comptroller's, the name of officer period covered by account, its nature and character, also to what division the same is referred. The accounts are also registered in like manner, as above stated, in this division and distributed among the clerks for examination. They are taken up and passed in the order received, careful scrutiny being given each voucher, the law, regulations made in pursuance of same, and Comptroller's decisions being strictly observed. All questions arising as to the legality of an account or any portion thereof are submitted by the chief of division to the Comptroller, or irregularity requiring correspondence with the officer or claimant, during which time the same is held for settlement until all the required information is given. After the examination has been completed the balance found due in the account is certified on the Auditor's report. The date of the certificate and the amount found due are entered in the aforementioned register kept in this division, and the certificate is then signed by the Comptroller, or his deputy in his name, as provided by law. The account is then registered in the aforementioned general register for the Comptroller's office, giving the date of certificate and the amount of the balance certified, and the account is then transmitted to the office of the Register of the Treasury. A letter of advice is also written to the officer or claimant advising him of the settlement of the account, the balance found due, or of any disallowance or suspension made in the adjustment.

All of which is most respectfully reported.

S. A. WALTON,  
Chief of Division.

DIVISION OF WARRANTS AND RECORDS, PUBLIC LANDS, TERRITORIAL, AND STEAMBOAT INSPECTORS' ACCOUNTS.

The following statement shows the clerical force employed and the amount of business transacted, performed, and disposed of in the division of warrants and records, public lands, territorial, and steamboat inspectors' accounts during each month, from July 1, 1883, to March 1, 1887, reported by fiscal years; the average amount of such business performed by each clerk during each month of said period, and the maximum and minimum amount of such business performed by any one clerk when such maximum and minimum can be ascertained:

Periods.	Clerks employed.				Accounts examined and passed.				Official letters written and forwarded.				Total number requisitions examined and passed.*	Warrants examined and registered.		Warrants posted in appropriation ledgers.		Total number warrants checked on registers of accounts.
	Class 4.	Class 3.	Class 2.	Class 1.	Total number.	Average by each clerk.	Maximum by any one clerk.	Minimum by any one clerk.	Total number.	Average by each clerk.	Maximum by any one clerk.	Minimum by any one clerk.		Total number.†	Average by each clerk.†	Total number.†	Average by each clerk.†	
1883.																		
July .....	3	2	2	3	331	165	205	126	165	41	56	31	71	4,783	1,196	3,736	943	926
August .....	3	2	3	3	400	133	215	33	176	44	67	25	65	5,326	1,332	4,096	1,024	764
September .....	3	2	2	3	517	258	323	194	133	33	50	15	78	4,145	1,036	3,016	754	667
October .....	3	2	2	3	380	190	221	159	181	45	98	10	82	5,966	1,492	4,586	1,147	841
November .....	3	2	3	3	561	140	200	63	217	36	151	12	63	4,877	1,219	3,647	912	859
December .....	3	2	2	3	625	208	336	52	177	59	158	9	75	4,197	1,049	3,272	818	745
1884.																		
January .....	3	2	2	3	576	192	248	130	162	32	96	10	70	4,973	1,248	3,698	925	1,471
February .....	3	2	2	3	502	167	219	129	188	38	86	10	67	6,657	1,664	5,337	1,334	968
March .....	3	2	2	3	668	167	344	32	253	55	163	14	60	4,012	1,003	2,777	694	2,215
April .....	3	2	2	3	651	217	284	173	227	45	135	12	65	4,234	1,059	3,214	804	1,385
May .....	3	2	2	3	579	193	250	64	150	30	72	2	73	4,451	1,113	3,156	789	1,057
June .....	3	2	2	3	587	196	357	77	125	25	59	8	82	4,015	1,009	2,559	640	1,241
					6,377				2,154				851	57,636		43,094		13,239

\* Only one clerk being employed on this work, the average, maximum and minimum are necessarily included in the total.

† This is current work, so many warrants each day, and the maximum and minimum cannot vary from the daily average.

‡ This work must keep pace by months with the registry of the warrants, and the maximum and minimum cannot vary much from the average.

Periods.	Clerks employed.				Accounts examined and passed.				Official letters written and forwarded.					Total number requisitions examined and passed.*	Warrants examined and re-issued.		Warrants posted in appropriation ledgers.		Total number warrants checked on registers of accounts.
	Class 4.	Class 3.	Class 2.	Class 1.	\$1,000 and \$900.	Total number.	Average by each clerk.	Maximum by any one clerk.	Minimum by any one clerk.	Total number.	Average by each clerk.	Maximum by any one clerk.	Minimum by any one clerk.		Total number.†	Average by each clerk.†	Total number.†	Average by each clerk.†	
1884.																			
July	3	2	2	2	2	536	179	245	130	107	27	48	9	67	6,487	1,622	5,031	1,258	1,594
August	3	2	2	2	2	419	140	229	82	125	31	49	21	72	6,698	1,675	5,614	1,404	2,583
September	3	2	2	2	2	444	148	399	11	127	32	60	13	70	4,830	1,208	3,505	899	1,366
October	3	2	2	2	2	716	239	274	26	121	24	45	13	63	5,980	1,495	4,660	1,665	841
November	4	2	2	2	2	437	109	299	6	123	25	37	13	69	5,046	1,262	3,771	943	835
December	4	2	2	2	2	705	176	408	37	148	25	46	13	75	6,459	1,615	5,429	1,357	1,000
1885.																			
January	4	2	2	2	2	744	186	235	16	149	25	37	6	72	5,222	1,306	3,907	990	1,415
February	4	2	2	2	2	569	142	226	57	195	32	69	16	61	4,540	1,195	4,160	1,515	877
March	4	2	2	2	2	780	195	348	50	270	45	119	23	60	5,292	1,323	4,163	1,041	1,560
April	4	2	2	2	2	861	172	370	7	387	48	119	15	65	6,042	1,511	4,812	1,203	1,582
May	1	3	2	2	2	406	81	184	1	281	35	127	3	69	4,055	1,014	2,760	690	1,174
June	1	4	2	2	2	584	92	197	18	271	34	97	6	78	5,716	1,679	4,480	1,120	1,180
						7,201				2,304				822	66,367		52,472		15,997
July	1	4	2	2	2	424	61	129	8	204	30	70	5	83	4,525	1,223	3,169	792	1,232
August	4	2	2	2	2	512	102	213	47	276	40	112	1	78	4,892	1,271	3,697	924	952
September	1	4	2	2	2	445	74	114	9	270	34	95	14	73	5,085	1,339	4,101	1,025	889
October	1	4	2	2	2	505	84	135	24	287	36	106	2	79	5,357	1,287	4,813	1,203	1,229
November	1	4	2	2	2	356	60	116	15	357	45	201	1	86	5,149	1,079	3,977	994	874
December	1	4	2	2	2	435	73	97	15	400	50	173	2	69	4,317	1,212	3,625	906	1,024
1886.																			
January	1	3	2	2	2	526	105	141	57	319	40	110	7	75	4,849	1,163	4,104	1,026	1,155
February	1	3	2	2	2	370	62	91	25	248	31	80	4	81	4,551	1,316	3,421	855	996
March	1	4	2	2	2	482	96	137	59	340	43	124	7	80	5,265	1,384	3,985	996	1,059
April	1	4	2	2	2	400	80	157	33	395	50	202	10	77	5,536	1,010	4,507	1,127	930
May	1	4	2	2	2	478	96	180	9	315	40	169	3	82	4,040	1,131	2,910	728	1,045
June	1	4	2	2	2	561	112	215	29	627	78	200	36	79	6,374	1,594	5,168	1,292	1,183
						5,495				4,038				942	59,943		47,477		12,568
July	1	3	2	2	2	621	124	220	73	521	65	178	39	104	5,785	1,446	4,902	1,226	606
August	1	3	2	2	2	403	101	226	6	248	31	72	18	99	11,474	2,869	10,670	2,668	6,389
September	1	4	2	2	2	445	74	137	32	296	37	153	6	103	11,571	2,893	10,297	2,574	4,579
October	1	4	2	2	2	495	83	147	18	439	55	153	2	100	7,444	1,861	5,108	1,717	1,915
November	1	4	2	2	2	472	80	110	19	472	67	252	3	97	6,617	1,654	5,667	1,407	1,189
December	1	4	2	2	2	398	66	120	14	386	55	108	16	120	5,081	1,270	4,651	1,163	1,634
1887.																			
January	1	3	2	2	2	335	67	110	21	377	63	203	4	98	5,577	1,394	4,018	1,230	1,540
February	1	4	2	2	2	369	62	114	13	299	43	132	7	89	6,052	1,513	5,480	1,370	1,082
						3,538				3,038				810	59,601		52,493		19,024

\* Only one clerk being employed on this work, the average, maximum and minimum are necessarily included in the total.

† This is current work, so many warrants each day, and the maximum and minimum cannot vary from the daily average.

‡ This work must keep pace by months with the registry of the warrants, and the maximum and minimum cannot vary much from the average.

Periods.	Total number ac- counts received, registered, and referred.*	Total number ac- counts indexed.*	Total number let- ters received, briefed, and reg- istered.*	Total number offi- cial bonds and contracts aver- aged and filed.*	Total number powers of attor- ney received, registered, and filed.*	Total number copies of reports on accounts made and trans- mitted.†
1883.						
July.....	1,778	(§)	470	88	129	36
August.....	1,512	3,102	504	44	72	85
September.....	1,328	1,760	367	50	72	30
October.....	1,856	3,080	443	55	65	90
November.....	2,232	2,295	435	120	62	323
December.....	2,362	904	384	15	58	213
1884.						
January.....	2,331	(§)	524	99	46	191
February.....	2,506	(§)	496	15	87	172
March.....	2,243	6,175	576	26	40	120
April.....	2,476	2,739	554	19	69	166
May.....	1,919	(§)	538	12	42	225
June.....	2,060	(§)	503	64	95	142
	25,203	20,055	6,794	607	837	1,793
July.....	3,247	(§)	643	84	50	99
August.....	2,416	(§)	530	35	30	68
September.....	1,760	(§)	563	32	26	7
October.....	1,594	(§)	466	40	700	7
November.....	1,017	(§)	405	70	268	145
December.....	2,027	2,200	484	86	194	54
1885.						
January.....	1,950	2,860	560	9	41	144
February.....	2,073	5,060	538	150	50	165
March.....	2,850	2,200	581	61	50	230
April.....	2,450	1,320	525	40	587	476
May.....	2,261	0,261	572	154	407	195
June.....	2,120	2,510	606	12	143	229
	25,265	22,411	6,473	773	2,546	1,819
July.....	2,198	(§)	582	27	70	108
August.....	1,741	4,542	567	125	60	273
September.....	2,193	3,745	499	129	279	200
October.....	2,070	1,991	620	168	130	309
November.....	2,049	4,789	535	60	158	104
December.....	1,872	1,872	582	19	44	270
1886.						
January.....	2,206	2,206	618	52	210	277
February.....	2,125	2,125	575	68	90	173
March.....	2,181	2,181	659	126	90	256
April.....	2,081	2,081	625	120	269	247
May.....	2,219	2,219	625	37	319	109
June.....	2,037	2,037	676	38	36	309
	24,972	29,788	7,163	958	1,773	2,635
July.....	3,396	(§)	606	28	672	75
August.....	3,266	3,396	803	59	217	107
September.....	2,322	(§)	843	105	575	49
October.....	2,274	2,569	725	69	1,418	16
November.....	1,877	3,473	674	403	616	(§)
December.....	1,990	1,877	674	235	704	(§)
1887.						
January.....	2,314	1,990	820	329	528	(§)
February.....	2,090	2,314	735	331	269	(§)
	25,529	15,619	5,880	1,549	4,999	247

\* Only one clerk being employed on this work, the average, maximum, and minimum are necessarily included in the total.

† Work mostly in the hands of one clerk and therefore cannot be averaged. For the four months marked (§) letters were written to officers informing them of adjustment, and no copies were necessary.

The following statement shows the amount of business on hand and undisposed of at the beginning of each year, the amount received during each year, and the amount performed, transacted, and disposed of during each year in the division of warrants and records, public lands, territorial, and steamboat inspectors' accounts from July 1, 1883, to March 1, 1887, reported by fiscal years:

Character of business.	Fiscal year 1883-'84.	Fiscal year 1884-'85.	Fiscal year 1885-'86.	July 1, 1886 to December 31, 1886.	January 1, 1887, to March 1, 1887.	On hand March 1, 1887.
Accounts on hand at the beginning of each year...	132	391	310	69	35	74
Accounts received during each year.....	6,636	7,090	5,254	2,796	747	.....
Accounts examined and passed during each year..	6,377	7,171	5,495	2,834	704	.....
Official letters written and forwarded.....	2,154	2,304	4,038	2,362	676	.....
Requisitions for advances of moneys examined and passed.....	851	822	942	623	187	.....
Warrants received, examined, and registered*.....	57,863	66,367	50,940	47,972	11,629	.....
Warrants posted in appropriation ledgers†.....	43,094	52,472	47,477	42,095	10,398	.....
Warrants checked on registers of accounts‡.....	13,239	15,957	12,568	16,402	2,622	.....
Accounts received, registered, and referred for set tlement.....	25,203	25,265	24,972	21,125	4,404	.....
Accounts indexed.....	20,055	22,411	29,788	11,315	4,304	.....
Letters received, registered, and referred.....	5,794	6,473	7,163	4,325	1,555	.....
Official bonds and contracts received, registered, and filed.....	607	773	958	889	660	.....
Powers of attorney received, registered, and filed....	837	2,546	1,773	4,202	797	.....
Copies of accounts made and transmitted§.....	1,793	1,819	2,635	247	.....	.....
Number and classification of clerks employed:¶						
Class 4.....		1	1	1	1	.....
Class 3.....	3	3	4	4	4	.....
Class 2.....	2	2	2	3	3	.....
Class 1.....	2	3	2	2	2	.....
Class \$1,000.....	1	2	2	1	1	.....
Class \$900.....	2	2	2	2	2	.....
Total.....	10	13	13	13	13	.....

\* The number of warrants does not always indicate the amount of work performed, as some warrants in their registry cover a great deal more space than others.

† From ten to twenty thousand covering warrants are received annually. These are not posted in our ledgers; hence the difference between the number of warrants received and the number posted.

‡ Only those warrants issued on adjustments made in this office are checked on our general register of accounts, hence the difference between the number of warrants received and the number checked.

§ In January and February, 1887, and part of December, 1886, forms were printed and substituted for copies.

¶ The lowest number of clerks employed for any one month is ten; the highest number for any part of a month is fourteen. Of these, two or three did not work continuously, being detailed to other duties, and one, the stenographer of the office, has always been employed more than half his time on stenographic work.



The following statement shows in detail the methods of transacting business in the division of warrants and records, public lands, territorial, and steamboat inspectors accounts.

When an account reaches this office it goes to the record clerk, who places upon it the official stamp and enters it in the general register of accounts, the said entry giving the number of the report as settled in the office whence it came, date when received in this office, name of claimant, period covered by the account, its nature, and the division to which it is referred. This is, in part, the work of the record desk of this division. More than two thousand accounts per month are thus received and disposed of.

This office is one of revision. Accounts that have been stated and reported upon in the auditing offices are here re-examined and revised, and the balances certified by the Comptroller are final. The work requires not only knowledge of accounts and of law, but close attention and careful scrutiny.

In this division the following classes of accounts are examined:

I. PUBLIC LANDS ACCOUNTS.—(1) Accounts of receivers of public moneys; (2) accounts of registers; (3) accounts of surveyors; (4) accounts of surveyors-general; (5) accounts of deputy-surveyors; (6) accounts of timber agents; (7) accounts of States; (a) percentage on sales of public lands; (b) indemnity for swamp lands. (8) accounts for hearings; (9) transportation accounts; (10) repayment accounts; (11) refund accounts; (12) Indian accounts.

II. TERRITORIAL ACCOUNTS.—(1) Legislative expenses; (2) contingent expenses; (3) salaries.

III. STEAMBOAT REGULATION ACCOUNTS.—(1) Salaries; (2) Incidental expenses; (3) Judicial and other miscellaneous expenses.

The adjustment of all these accounts involves, besides the actual examination, much time in answering letters of inquiry and writing letters of instruction and explanation, preparing cases for suit, making estimates of appropriations for deficiencies, making statements for Congress, looking up old accounts in revived cases, examining and filing bonds and keeping a record of the same, and a variety of miscellaneous correspondence.

In the examination of an account every voucher is scrutinized, computed, and checked on the abstracts and accounts-current. The law and the regulations made in accordance therewith, the decisions of the Comptroller on points involved, and the appropriation out of which the account is payable are all subjects of examination. The number of vouchers accompanying an account varies from one to one thousand. In any matter of doubt concerning the legality of any item in an account, the chief of the division submits the question to the Comptroller for his decision. In any irregularity discovered, correspondence is held with the officer or claimant whose accounts are under consideration. Such correspondence is frequently necessary, and necessary delay is thereby entailed. The examination being complete, the balance found due is certified on the Auditor's report, the date and amount of certificate are entered on the registry books of the division, the certificate is signed by the Deputy Comptroller in the name of the Comptroller, as provided by law, and it is transmitted to the Register of the Treasury for file. A letter of advice or copy of report is sent to the claimant.

In that branch of the division including warrants, four clerks are employed in the registry and posting on appropriation ledgers of the warrants issued on the settlements made by the accounting officers, as above indicated, and on requisitions for advances made by disbursing officers. There are twenty-seven kinds of warrants, and an average of sixty thousand pass through this office annually. Much miscellaneous work that cannot be embodied in a report, but is of constant recurrence, falls upon this branch of the division, such as making up tables and statements, necessary calculations, comparison of books with other book-keeping departments of the Government, recapitulations, opening new ledgers, &c. To be accurate in entry, and to keep exact pace with the appropriations, so that there shall be neither mistake or overdraft, requires careful and constant attention. There is no delay in the passing of warrants. Special attention is given to the prompt and immediate forwarding of them, even if extra work is required to do so.

The entire work of the division has been thoroughly reduced to system and is in excellent order. A large volume of lagging work has been recently brought up, so that none is now behind, and each clerk is trained to do the work of another, so that by extra effort no desk is behind even in the absence of its regular occupant.

L. H. MANGUM,  
Chief of Division.

## DIVISION OF LOANS, RECEIPTS, &amp;C.

The following statement shows the clerical force employed and the amount of business transacted, performed, and disposed of in the division of loans, receipts, and expenditures, &c., during each month from July 1, 1883, to March 1, 1887, reported by fiscal years, the average amount of such business performed by each clerk during each month of said period, and the maximum and minimum amount of such business performed by any one clerk:

Periods.	Number and classification of clerks employed.					Accounts examined and passed.				Official letters written and forwarded.				Requisitions for advances examined and passed.				Total amount of bonds of indemnity examined, approved, and referred.
	Class 4.	Class 3.	Class 2.	Class 1.	\$900 class.	Total.	Total amount.	Average by each clerk.	Maximum by any one clerk.	Minimum by any one clerk.	Total amount.	Average by each clerk.	Maximum by any one clerk.	Minimum by any one clerk.	Total amount.	Average by each clerk.	Maximum by any one clerk.	
1883.																		
July	1	1	...	2	4	100	25	26	6	44	11	7	0	32	8	16	5	14
August	1	2	1	...	3	6	186	31	37	29	69	11.5	30	0	24	4	12	5
September	1	2	1	...	3	5	99	17.2	17	8	42	7.6	13	3	28	5	16	5
October	1	2	1	...	3	7	140	20	43	7	72	10.2	19	0	31	4.4	15	5
November	1	2	1	...	3	6	127	21.1	31	15	44	7.3	15	1	27	4.5	16	3
December	1	2	1	...	3	7	99	14.1	31	18	51	7.2	15	0	22	3.1	10	4
1884.																		
January	1	2	1	...	3	7	220	31.4	42	16	114	16.2	26	1	36	5.1	17	5
February	1	2	1	...	3	7	130	18.5	21	15	64	9.1	21	0	24	3.4	11	4
March	1	2	1	...	3	7	98	14	30	16	42	6	21	0	21	3	10	3
April	1	2	1	...	3	7	127	18.1	30	19	49	7	18	1	33	4.7	16	5
May	1	2	1	...	3	7	180	18.7	33	17	62	8.7	21	0	24	3.4	12	5
June	1	2	1	...	3	7	163	23.2	38	16	109	15.5	19	1	24	3.4	14	5
1884.																		
July	1	2	1	1	2	7	122	17.4	37	12	40	5.7	14	6	30	4.2	15	5
August	1	2	1	1	2	6	69	10.6	21	9	58	8.9	14	1	22	3.3	11	5
September	1	2	1	1	2	7	180	18.7	24	17	77	11	24	2	27	3.8	16	5
October	1	1	1	1	3	4	187	41.5	38	6	107	23.7	14	0	32	7.1	16	5
November	1	2	1	1	3	8	170	21.2	58	12	79	9.8	26	1	27	3.3	15	4
December	1	2	1	1	5	10	169	16.9	30	19	109	10.9	20	0	19	1.9	11	3
1885.																		
January	1	2	1	1	5	10	159	15.9	32	26	68	6.8	26	1	36	3.6	17	5
February	1	2	1	1	5	9	171	17.7	20	19	115	11.9	20	1	22	2.2	10	5
March	1	2	1	1	5	10	244	24.4	25	17	157	24.4	25	3	19	1.9	8	5
April	1	2	1	1	5	10	232	23.2	25	22	154	15.4	22	4	31	3.1	16	3
May	1	2	1	1	3	8	215	26.8	44	17	119	14.8	26	1	25	3.1	15	4
June	1	2	1	1	3	8	201	25.1	35	17	103	12.8	20	0	26	3.2	13	5
1885.																		
July	1	2	1	1	2	7	138	19.7	24	15	65	9.2	15	0	31	4.4	15	3
August	1	2	1	1	2	6	135	30	23	19	77	11.4	16	4	21	3.5	12	3
September	1	2	1	1	3	6	152	24.6	33	20	92	12.4	17	1	25	4	14	3
October	1	2	1	1	3	7	136	18.7	21	4	88	12.1	23	0	31	4.2	16	2
November	1	2	1	1	3	7	137	19.5	24	20	76	10.6	18	0	20	2.8	9	3
December	1	2	1	1	3	8	134	16.7	33	16	94	11.5	33	4	19	2.3	10	4
1886.																		
January	1	2	1	1	3	7	104	13.6	38	18	57	7.6	25	0	25	4.6	18	5
February	1	2	1	1	3	8	165	20.6	37	20	78	9.7	24	2	22	2.7	11	3
March	1	2	1	1	3	8	184	23	39	17	121	15.1	29	0	26	3.2	13	6
April	1	2	1	1	3	8	210	26.2	38	29	124	15.5	30	1	36	45.	16	8
May	1	2	1	1	3	8	182	22.7	33	20	103	12.8	26	3	23	2.8	9	7
June	1	2	1	1	3	7	223	31.9	41	13	152	19.8	32	0	29	4.1	13	6
1886.																		
July	1	2	1	1	2	6	194	30.6	42	30	97	15.3	24	0	36	5.6	14	8
August	1	2	1	1	1	5	173	30.5	28	25	86	15.1	24	7	49	8.6	21	11
September	1	2	1	1	3	7	148	19.3	26	18	87	11.2	18	1	43	5.5	15	14
October	1	2	1	1	3	6	210	32.3	26	17	97	14.6	19	3	34	5.2	15	9
November	1	2	1	1	3	7	191	14.2	30	22	91	13	17	0	34	4.8	16	9
December	1	2	1	1	3	8	208	20.6	42	24	124	15.5	33	1	33	8.1	17	5
1887.																		
January	1	2	1	1	3	8	202	25.2	38	22	103	12.8	18	3	40	5	16	11
February	1	2	1	...	3	7	196	28	29	14	117	16.7	20	0	27	3.8	10	7

The following statement shows the amount of business on hand and undisposed of at the beginning of each year, the amount received during each year, and the amount performed, transacted, and disposed of during each year in the division of loans, receipts, and expenditures, &c., from July 1, 1883, to March 1, 1887, reported by fiscal years:

	Fiscal year 1883-'84.	Fiscal year 1884-'85.	Fiscal year 1885-'86.	July 1, 1886, to Dec. 31, 1886.	Jan. 1, 1887, to Mar. 1, 1887.	On hand Mar. 1, 1887.
Accounts on hand at the beginning of each year.....	122	323	127	85	69	66
Accounts received during the year.....	1,820	1,900	1,858	1,108	395	.....
Accounts examined and passed during the year.....	1,619	2,096	1,900	1,124	398	.....
Official letters written and forwarded.....	762	1,186	1,127	582	220	.....
Requisitions for advances of money examined and passed.....	326	316	318	229	67	.....
Bonds of indemnity examined, approved, and referred.....	162	152	165	67	29	.....
Number and classification of clerks employed—						
Class 4.....	1	1	1	1	1	.....
Class 3.....	2	2	2	2	2	.....
Class 2.....	1	1	1	1	1	.....
Class 1.....	.....	1	1	1	1	.....
\$1,000 class.....	3	*3	3	3	3	.....
\$900 class.....	7	8	8	8	8	.....
Total.....	.....	.....	.....	.....	.....	.....

\* Two \$900 class for five months each.

In submitting the above detailed statement of the business of the division of loans, receipts, &c., during the period given, it may not be improper to observe that the addition of various miscellaneous accounts at various times, the differing methods of keeping the records of work done in the different years, and the changing character of the work itself render the figures which it contains of slight value as showing the comparative efficiency or inefficiency of the division as a whole or of the employes as individuals.

In addition to the examination of these miscellaneous accounts it may be said that a large amount of work of a miscellaneous character is also performed such as the preparation of cases for suit, answering calls for information from Congress, from the Court of Claims, and from private individuals, which makes no figure in the numerical presentment of accounts adjusted and time consumed.

The several classes of accounts received and settled in this division may be classified as follows: United States bonds called for refunding, bonds called for the sinking fund, bonds purchased for the sinking fund, gold certificates, silver certificates, refunding certificates, certificates of deposit issued to national banks, old demand notes, legal-tender notes, fractional currency carried to account of sinking fund, registered stock of the District of Columbia, accounts with the Pacific railroad for bonds issued and interest on same paid by the United States, one-year notes of 1863, two-year notes of 1863, seven-thirties of 1861-'64, sinking fund Union and Central Pacific Railroad Companies, coupons of United States bonds and Treasury notes and bonds of the District of Columbia, bonds and interest on Louisville and Portland Canal Company, quarterly checks on the funded loans of 1881 and 1891 and consols of 1907, interest on the 6 per cent. bonds of 1861-'63, interest on the Navy pension fund, sinking fund for 3.65 bonds District of Columbia, general accounts of the United States Treasurer for receipts and expenditures, accounts for the support of the United States mints, accounts of bullion deposits and purchases, accounts for parting and refining, accounts for coinage, and accounts for the transportation of moneys and securities.

In addition to the above class of accounts the following miscellaneous accounts are examined and adjusted in this division: Outstanding liabilities, salaries and mileage of members of the House of Representatives, salaries of officers and contingent expenses House of Representatives, salaries and mileage of Senators, salaries officers and employes and all contingent expenses of the Senate, salaries in Executive Mansion, salaries and contingent expenses of Navy Department, salaries and contingent expenses of State Department, salaries and all expenses, contingent or otherwise, of the Department of Agriculture, salaries and contingent expenses of the Congressional Library, and contingent expenses of the Library Committee of Congress.

These accounts are (with the exception of some few transportation accounts) audited by the First Auditor, and when reported to this office are entered on the general registry books of the Bureau, their number and nature being recorded, the dates on

which they are received, and the name of the chief of the division to whom they are referred for examination.

The accounts thus referred to this division are, in like manner, first entered on the registry books of the division, and are then distributed by the chief of division to the several clerks by whom they are taken up for examination and settlement in the order received, unless there are special reasons for advancing an account in settlement, which reason must be stated by either the Secretary of the Treasury or the First Comptroller.

In the examination each voucher is carefully scrutinized, computed, and checked on the schedules or abstracts, as the case may be, and on the accounts-current, due regard being had always to the provisions of law relative to these classes of accounts, regulations made in pursuance of law and the decisions of the Comptroller applicable thereto.

In cases where a question arises as to the legality of any charge made or allowance claimed in an account under examination, such question is submitted by the chief of division to the Comptroller, and the account is held pending his decision, and so in like manner, if any irregularity is developed which requires correspondence with the officer or claimant whose account is involved, asking further explanation or evidence.

After the examination has been completed the balance found due on the account is certified on the Auditor's report, the date of the certification and the amount of such balance are entered on the division register, and the certificate is then signed by the Comptroller, or by the deputy comptroller, in the name of the Comptroller, as provided by law.

The account is then taken to the proper book-keeper, who enters the date of the Comptroller's certificate, the amount of the certified balance, and is then transmitted to the Register of the Treasury. A letter is then written to the officer or claimant advising him of the adjustment of the account, the balance found due, and of any suspensions or disallowances made in the Department.

In conclusion, I beg to say that these miscellaneous accounts, under the appropriations for Congress, the State and Navy Departments, the Department of Agriculture, &c., show single vouchers involving questions of law and fact, some that a single signature may settle, but many that are difficult of solution and that require labor of brain and body for their investigation.

If it were a question of shoveling coal, a given number of tons during a specified time, the *maximum* and *minimum* would be exact as to comparative results produced by different employes, but with operations calling for intellectual work, not purely clerical in character, the figures in the above statement, though correct as far as given, are as different as regards comparative results and values as the nature of this class of work differs from the regular work of the division.

E. P. SPEER,  
*Chief of Division.*

## DIVISION OF FOREIGN INTERCOURSE.

The following statement shows the clerical force employed and the amount of business transacted, performed, and disposed of in the division of foreign intercourse during each month from July 1, 1883, to March 1, 1887, reported by fiscal years, the average amount of such business performed by each clerk during each month of said period, and the maximum and minimum amount of business performed by any one clerk:

Periods.	Number and classification of clerks employed.						Accounts examined and passed.				Official letters written and forwarded.					
	Class 4.	Class 3.	Class 2.	Class 1.	\$1,000 class.	\$900 class.	Total.	Total number.	Average by each clerk.	Maximum by any one clerk.	Minimum by any one clerk.	Total number.	Average by each clerk.	Maximum by any one clerk.	Minimum by any one clerk.	
1883.																
July.....	1	...	...	...	1	...	*3	207	69	89	58	235	78½	127	65	
August.....	1	...	...	...	1	...	*3	270	90	148	76	292	97½	168	50	
September.....	1	...	...	...	1	...	†2½	205	87½	117	88	234	100½	150	82	
October.....	1	...	...	1	1	...	†2½	80	32	41	11	100	40	40	21	
November.....	1	...	...	...	1	...	*3	159	53	77	25	370	123½	210	78	
December.....	1	...	...	...	1	...	*3	219	73	104	30	295	98½	124	51	
1884.																
January.....	1	...	...	...	1	...	2	157	78½	81	76	227	113½	132	95	
February.....	1	...	...	...	1	...	2	215	107½	116	99	251	125½	133	118	
March.....	...	...	2	...	...	...	*3	289	96½	153	43	375	125	178	43	
April.....	...	...	2	...	...	...	†2½	344	137½	156	93	395	158	152	95	
May.....	...	...	2	...	...	...	*3	247	82½	104	66	319	106½	130	79	
June.....	...	...	2	...	...	...	*3	302	100½	143	72	376	125½	152	79	
1884.																
July.....	...	...	2	...	...	...	*3	577	192½	215	164	443	147½	158	130	
August.....	...	...	2	...	...	...	*3	1,006	335½	392	246	232	77½	103	65	
September.....	...	...	2	...	...	...	*3	260	86½	98	60	308	102½	114	96	
October.....	...	...	2	...	...	...	*2	242	121	159	38	259	129½	175	42	
November.....	...	...	1	1	...	...	*2	135	67½	88	47	178	89	101	77	
December.....	...	...	1	1	...	...	*3	464	154½	178	139	288	96	129	55	
1885.																
January.....	...	...	...	1	1	...	*3	532	177½	203	147	567	189	212	173	
February.....	...	...	...	2	...	...	*3	487	162½	181	132	391	130½	148	105	
March.....	...	...	2	...	...	...	*3	465	155	201	131	482	160½	213	132	
April.....	...	...	1	2	...	...	*3	542	180½	243	32	408	136	171	30	
May.....	1	...	1	3	...	...	†4	470	117½	194	52	495	123½	191	52	
June.....	1	...	1	3	...	...	†4	331	82½	117	13	292	73	118	51	
1885.																
July.....	1	...	1	2	1	...	†4	272	68	130	43	246	61½	93	52	
August.....	1	...	1	2	...	...	†2½	361	154½	188	168	416	178½	215	183	
September.....	1	...	1	2	...	...	3	383	127½	172	72	402	134	162	90	
October.....	1	...	1	2	...	...	3	303	101	129	67	330	110	121	97	
November.....	1	...	1	2	...	...	3	395	131½	206	58	422	140½	173	120	
December.....	1	...	2	2	...	...	4	329	82½	142	45	376	94	158	77	
1886.																
January.....	1	...	2	2	...	...	4	339	84½	161	30	388	97	158	21	
February.....	1	...	2	2	...	...	4	418	104½	208	32	467	116½	206	4	
March.....	1	...	2	3	...	...	5	362	72½	129	34	416	83½	135	32	
April.....	1	...	2	3	...	...	5	410	82	146	98	460	92	158	85	
May.....	1	...	2	2	...	...	4	404	101	161	45	401	100½	161	76	
June.....	1	...	2	1	...	...	3	299	99½	116	80	300	100	107	84	
1886.																
July.....	1	1	...	1	...	...	†5	946	189½	269	...	132	26½	65	...	
August.....	1	1	1	...	...	...	†5	7,879	1,575½	2,881	...	75	15	39	...	
September.....	1	1	1	...	...	...	†2	155	77½	135	20	257	128½	128	89	
October.....	1	1	1	1	...	...	†3	827	275½	168	58	233	77½	153	80	
November.....	1	1	1	2	...	...	†3½	504	144	118	81	257	73½	122	81	
December.....	1	1	1	2	...	...	4	525	131½	193	8	474	118½	183	8	
1887.																
January.....	1	1	1	2	...	...	4	442	110½	184	101	422	105½	173	109	
February.....	1	1	1	2	...	...	4	371	92½	212	54	390	97½	206	82	

\* One chief.

† Average.

† This clerk copied letters only. As she performed no work mentioned in the above schedule she is not considered in arriving at the average. This work was discontinued April 1, 1885.



Periods.	Comptroller's requisitions in payment of consular drafts issued and recorded.				Requisitions of Secretary of State examined, recorded, and referred.				Bonds of consular officers examined, registered, and filed.			
	Total number.	Average by each clerk.	Maximum by any one clerk.	Minimum by any one clerk.	Total number.	Average by each clerk.	Maximum by any one clerk.	Minimum by any one clerk.	Total number.	Average by each clerk.	Maximum by any one clerk.	Minimum by any one clerk.
1883.												
July	56	18 $\frac{3}{4}$	50	6	70	23 $\frac{1}{2}$	65	5	11	3 $\frac{3}{4}$	11	.....
August	78	26	77	1	71	23 $\frac{3}{4}$	69	2	7	2 $\frac{3}{4}$	7	.....
September	33	14 $\frac{1}{2}$	26	7	43	18 $\frac{3}{4}$	43	.....	9	3 $\frac{3}{4}$	9	.....
October	80	32	58	22	61	24 $\frac{1}{2}$	31	30	9	3 $\frac{3}{4}$	9	.....
November	61	20 $\frac{1}{2}$	61	.....	61	20 $\frac{3}{4}$	32	29	12	4	12	.....
December	33	11	30	3	47	15 $\frac{3}{4}$	22	15	.....	.....	.....	.....
1884.												
January	51	25 $\frac{1}{2}$	31	20	69	34 $\frac{1}{2}$	66	3	10	5	10	.....
February	73	36 $\frac{1}{2}$	63	10	160	80	160	.....	10	5	5	.....
March	53	17 $\frac{1}{2}$	53	10	45	15	45	.....	13	4	13	.....
April	67	26 $\frac{1}{2}$	27	14	119	47 $\frac{1}{2}$	102	17	12	4	12	.....
May	80	26 $\frac{1}{2}$	66	7	111	37	105	6	8	8	8	.....
June	29	9 $\frac{3}{4}$	21	1	70	23 $\frac{1}{2}$	70	.....	8	2	8	.....
1884.												
July	66	22	57	9	125	41 $\frac{1}{2}$	125	.....	12	4	12	.....
August	45	15	45	.....	96	32	96	.....	11	3 $\frac{3}{4}$	11	.....
September	48	16	48	.....	45	15	45	.....	12	4	12	.....
October	76	38	54	22	120	60	115	5	.....	.....	.....	.....
November	76	38	70	6	98	49	58	40	36	18	36	.....
December	40	15 $\frac{1}{2}$	46	.....	80	26 $\frac{3}{4}$	56	24	3	1	3	.....
1885.												
January	70	23 $\frac{1}{2}$	67	3	109	36 $\frac{1}{2}$	108	1	.....	.....	.....	.....
February	56	18 $\frac{3}{4}$	56	.....	123	41	123	.....	.....	.....	.....	.....
March	55	18 $\frac{3}{4}$	55	.....	102	34	102	.....	28	9	28	.....
April	89	29 $\frac{3}{4}$	85	4	127	42 $\frac{3}{4}$	123	4	.....	.....	.....	.....
May	69	17 $\frac{1}{2}$	69	.....	111	27 $\frac{1}{2}$	191	52	48	12	48	.....
June	61	15 $\frac{1}{2}$	55	6	94	23 $\frac{1}{2}$	94	.....	17	4 $\frac{1}{2}$	17	.....
1885.												
July	98	27	98	.....	134	33 $\frac{1}{2}$	134	.....	17	4 $\frac{1}{2}$	17	.....
August	72	20 $\frac{1}{2}$	62	1	124	53 $\frac{1}{2}$	79	7	18	7 $\frac{1}{2}$	15	.....
September	62	20 $\frac{1}{2}$	40	3	47	15 $\frac{1}{2}$	34	7	11	3 $\frac{3}{4}$	11	.....
October	70	23 $\frac{1}{2}$	70	.....	140	40 $\frac{1}{2}$	140	.....	19	6	19	.....
November	80	26 $\frac{1}{2}$	80	.....	168	36	168	.....	23	7	23	.....
December	57	14 $\frac{1}{2}$	57	.....	71	17 $\frac{1}{2}$	71	.....	15	3 $\frac{3}{4}$	15	.....
1886.												
January	67	16 $\frac{1}{2}$	67	.....	144	36	144	.....	19	4 $\frac{1}{2}$	19	.....
February	83	20 $\frac{1}{2}$	83	.....	87	21 $\frac{1}{2}$	87	.....	9	2 $\frac{3}{4}$	9	.....
March	40	8	40	.....	79	15 $\frac{1}{2}$	69	10	21	4	21	.....
April	72	14 $\frac{1}{2}$	72	.....	143	28 $\frac{1}{2}$	143	.....	.....	.....	.....	.....
May	99	24 $\frac{1}{2}$	84	15	131	32 $\frac{1}{2}$	87	44	28	7	28	.....
June	34	11 $\frac{1}{2}$	34	.....	61	20 $\frac{1}{2}$	61	.....	31	10 $\frac{1}{2}$	31	.....
1886.												
July	57	11 $\frac{1}{2}$	57	.....	97	19 $\frac{1}{2}$	97	.....	39	7 $\frac{1}{2}$	39	.....
August	110	22	100	10	251	50 $\frac{1}{2}$	251	.....	22	4	22	.....
September	21	10 $\frac{1}{2}$	21	.....	84	42	81	3	11	5 $\frac{1}{2}$	11	.....
October	97	32 $\frac{1}{2}$	97	.....	133	44 $\frac{1}{2}$	133	.....	17	6	17	.....
November	79	22 $\frac{1}{2}$	79	.....	131	37 $\frac{1}{2}$	131	.....	15	4 $\frac{1}{2}$	15	.....
December	47	11 $\frac{1}{2}$	47	.....	69	17 $\frac{1}{2}$	69	.....	5	1 $\frac{1}{2}$	5	.....
1887.												
January	72	18	72	.....	82	20 $\frac{1}{2}$	82	.....	10	2 $\frac{1}{2}$	10	.....
February	60	15	60	.....	151	37 $\frac{1}{2}$	152	.....	13	3 $\frac{3}{4}$	13	.....

The following statement shows the amount of business on hand and undisposed of at the beginning of each year, the amount received during each year, and the amount performed, transacted, and disposed of during each year in the division of foreign intercourse from July 1, 1883, to March 1, 1887, reported by fiscal years:

	Periods.					
	Fiscal year 1883-'84.	Fiscal year 1884-'85.	Fiscal year 1885-'86.	July 1, 1886, to December 31, 1886.	January 1, 1887 to March 1, 1887.	March 1, 1887.
Accounts on hand at the beginning of each year ...	54	98	11	*313	96	†75
Accounts received during the year .....	2, 738	5, 424	4, 577	10, 619	792	-----
Accounts examined and passed during the year .....	2, 694	5, 511	4, 275	10, 836	813	-----
Official letters written and forwarded .....	3, 469	4, 343	4, 579	1, 428	812	-----
Comptroller's requisitions in payment of consular drafts issued and recorded .....	694	757	834	411	132	-----
Requisitions of the Secretary of State examined, re- corded, and referred .....	927	1, 230	1, 255	765	233	-----
Bonds of consular officers examined, registered, and filed .....	115	167	211	109	23	-----
Number and classification of clerks employed:						
Class 4 .....	†1	†1	1	1	1	-----
Class 3 .....	-----	-----	-----	1	1	-----
Class 2 .....	-----	-----	-----	1	1	-----
Class 1 .....	-----	1	1	1	1	-----
\$1, 000 class .....	1	-----	1	-----	-----	-----
\$900 class .....	-----	-----	-----	-----	-----	-----
Total .....	3	3	4	4	4	-----

\* Of these 258 could not be settled on account of the exhaustion of appropriations.

† Thirty-three of these cannot be settled because of exhaustion of appropriations.

‡ And a chief.

The estimate, owing to frequent changes, cannot be strictly accurate. This classification is as correct as it can be made.

The above statement shows in detail the character of the business transacted in this division as far as the same can be conveniently classified. A large amount of work of a miscellaneous character is also performed, such as preparing cases for suit, answering calls for information from Congress, from the Court of Claims, and from private individuals. Two of the principal items of business transacted in this division are the examination and settlement of diplomatic and consular accounts and the payment of drafts based thereon.

The several classes of the accounts received and settled are as follows:

- (1) Accounts of salaries of diplomatic and consular officers.
- (2) Accounts of contingent expenses of missions and consulates.
- (3) Accounts relating to the relief of American seamen.
- (4) Accounts of the United States bankers at London for disbursements for our foreign service.
- (5) Accounts of the disbursing clerk of the Department of State relating to our foreign service.
- (6) Accounts arising under treaties and conventions.
- (7) Accounts of agents and commissioners of the United States to international exhibitions and congresses.
- (8) Accounts of estates of American citizens dying abroad received and accounted for to the Treasury by United States consular officers.

The foregoing described accounts are audited by the Fifth Auditor and reported to this office, when they are at once entered on the general register of accounts kept by the proper book-keeper; the entry giving the number of the Auditor's report, the date thereof, the date when received in this office, the name of the officer, the period covered by the account, and its nature, also the name of the chief of division (or clerk in charge) to whom the account is referred for examination. The accounts thus referred to this division are in like manner first entered on the proper register kept in this division, and then distributed by the chief of division (or clerk in charge) to the several clerks. They are taken up for examination and settlement in the order received, unless there be special reasons for advancing an account in settlement, as in the case of accounts on which payments are made for amounts due for services rendered or

supplies furnished, and accounts made special by order of the Secretary of the Treasury or the Comptroller.

In the examination every voucher is carefully scrutinized, computed, and checked upon the abstracts and accounts-current; due regard being had to the provisions of law relative to this class of accounts, regulations made in pursuance of law and the decisions of the Comptroller applicable thereto, also the several appropriations under which the accounts come and the various subheads of such appropriations. If any question arises as to the legality of any charge made or allowance claimed in an account under examination it is submitted to the Comptroller by the chief of division, and the account is held pending the Comptroller's decision; and so in like manner if any irregularity is developed which requires correspondence with the officer or claimant whose account is involved, seeking further explanations or evidence. After the examination has been completed the balance found due on account is certified on the Auditor's report, the date of the certificate and the amount of such balance are entered on the proper register kept in this division, and the certificate is then signed by the Comptroller or the deputy comptroller, in the name of the Comptroller, as provided by law. The account is then taken to the proper book-keeper, who enters on the general register the date of the Comptroller's certificate and the amount of balance certified, and the account is transmitted to the office of the Register of the Treasury. A letter of advice is also written to the officer or claimant advising him of the settlement of the account, the balance found due, and of any disallowances or suspensions made in the adjustment.

Drafts of consular and diplomatic officers upon the Secretary of State and upon the Secretary of the Treasury come to this division. Some are paid by means of requisitions of the Secretary of State upon the Secretary of the Treasury. In these cases the drafts, having been presented by the holder to the Secretary of State, are attached to his requisition, which is dated and numbered, and which asks that a warrant be issued in favor of the last holder for the amount of the draft to be charged to the officer who drew it, payable out of a named appropriation. Requisitions of this character are sent to this division, where they are scrutinized, entered in a book, and referred to the division of warrants of the Secretary's office. Other drafts, being drawn as the consular regulations direct, on the Secretary of the Treasury, are referred to this division and paid by means of requisitions, substantially similar to those just described, issued by the First Comptroller, and addressed to the Secretary of the Treasury.

EDWARD I. RENICK,  
*Clerk in charge.*

## DIVISION OF DISTRICT OF COLUMBIA ACCOUNTS.

The following comparative statement shows the clerical force employed and the amount of business transacted, performed, and disposed of in the division of District of Columbia accounts, during each month, from July 1, 1883, to March 1, 1887, reported by fiscal years; the average amount of such business performed by each clerk during each month of said period, and the maximum and minimum amount of business performed by any one clerk:

Periods.	Clerical force employed.						Accounts examined and passed.				Official letters written.				
	Class 4.	Class 3.	Class 2.	Class 1.	\$1,000 class.	\$500 class.	Total.	Total amount.	Average by each clerk.	Maximum by any one clerk.	Minimum by any one clerk.	Total amount.	Average by each clerk.	Maximum by any one clerk.	Minimum by any one clerk.
1883.															
July	A <sup>1</sup>	1	1	1			2	17	84	17	0	28	14	28	0
August	1	1	1	1			3	7	24	4	0	33	11	21	0
September	1	1	1	1			3	24	8	12	0	56	18	36	0
October	1	1	1 <sup>2</sup>	1			3	7	24	6	0	29	9	22	0
November	1	1	1	1			3	11	3	8	1	49	16	22	8
December	1	1	1	1			3	30	10	25	0	54	18	32	0
1884.															
January	1	1	1	1			3	35	113	25	0	58	19	30	0
February	1	1	1	1			3	34	114	26	3	61	20	35	8
March	1	1	1	D <sup>3</sup>			2	17	84	14	3	31	15	17	14
April	1	1	1	D <sup>3</sup>			2	31	154	24	7	54	27	29	25
May	1	1	1	D <sup>3</sup>			2	20	10	17	3	34	17	19	15
June	1	1	1	1			3	26	8	14	2	53	17	36	2
July	1	1	1	1 <sup>4</sup>			3	30	12	23	5	65	21	32	6
August	1 <sup>2</sup>	1	1	R <sup>5</sup>			2	15	7	13	2	17	8	13	4
September	1	1	1	1			2	23	11	15	8	48	24	31	17
October	1 <sup>6</sup>	1	1	1			2	13	6	13	0	20	10	20	0
November	1 <sup>6</sup>	1	1	1			2	28	14	20	8	46	23	26	20
December	1	1	1 <sup>2</sup>	1			2	17	8	15	2	32	16	29	3
1885.															
January	1	1	1	1			2	18	9	11	7	36	18	21	15
February	1	1	1	1			2	20	10	16	4	55	27	37	18
March	1	1	1	1			2	26	13	24	2	78	39	52	26
April	1 <sup>2</sup>	1	1	1			2	21	10	14	7	50	25	36	14
May	1	1	1	1			2	10	5	10	0	12	6	12	0
June	1	1	1	1			2	20	10	20	0	35	17	25	10
July	1 <sup>2</sup>	1	1	1			2	20	10	20	0	27	13	27	0
August	1 <sup>2</sup>	1	1	1			2	30	10	18	2	24	12	19	5
September	1 <sup>6</sup>	1	1	1			2	25	12	23	2	24	12	24	0
October	1	1	1	1			2	29	14	17	12	29	14	17	12
November	1	1	1	1			2	2	1	2	0	2	1	2	0
December	1	1	A <sup>1</sup>	1			1	8	8	8	8	8	8	8	8
1886.															
January	1	1	1	1			2	22	11	22	0	36	18	23	13
February	1	1	1	1		1	3	13	4	11	0	15	5	13	0
March	1	1	1	1		1	3	39	13	23	0	39	13	23	0
April	1	1	1	1		1	3	25	8	13	0	53	17	34	0
May	1	1	1	1		1	3	48	16	33	1	104	34	79	6
June	1	1	1	1		P <sup>9</sup>	3	1	7	33	3	50	16	34	0
July	1	1	1	1		P <sup>9</sup>	3	23	7	22	0	24	8	22	0
August	1	1	P <sup>9</sup>	1		P <sup>9</sup>	3	1	0	1	0	1	0	1	0
September	1 <sup>2</sup>	1	1	1 <sup>6</sup>			3	35	11	32	0	39	13	34	0
October	1 <sup>6</sup>	1	1	1			3	11	3	6	0	19	6	12	0
November	1	1	1	1			3	0	0	0	0	0	0	0	0
December	1	A <sup>1</sup>	1	1			2	30	15	26	4	36	18	30	6
1887.															
January	1	1	1	1			3	50	16	28	0	58	19	34	0
February	1	1	1	1			3	17	5	11	1	23	7	17	1

<sup>1</sup> Absent on leave.<sup>2</sup> Absent on leave for greater portion of month.<sup>3</sup> Detailed for work in division of internal revenue accounts in this office.<sup>4</sup> Detailed for work in division of internal revenue accounts in this office for a portion of the month.<sup>5</sup> Resigned.<sup>6</sup> Absent on leave for a portion of month.<sup>7</sup> Assigned to take charge of diplomatic, public land, and Territorial accounts in addition to District of Columbia accounts.<sup>8</sup> Relieved of charge of public land and Territorial accounts.<sup>9</sup> Promoted.

Periods.	Requisitions examined and passed.				Certificates of deposit examined, indorsed, and referred.			
	Total amount.	Average by each clerk.	Maximum by any one clerk.	Minimum by any one clerk.	Total amount.	Average by each clerk.	Maximum by any one clerk.	Minimum by any one clerk.
1883.								
July	5	2½	5	0	0	0	0	0
August	18	6	13	0	62	20½	62	0
September	7	2½	7	0	30	10	30	0
October	13	4½	13	0	30	10	30	0
November	6	2	6	0	27	9	27	0
December	6	2	6	0	26	8½	26	0
1884.								
January	10	3½	10	0	45	15	45	0
February	7	2½	7	0	29	9½	29	0
March	3	1½	3	0	32	16	32	0
April	10	5	10	0	33	16½	33	0
May	9	4½	9	0	29	14½	29	0
June	4	1½	4	0	33	11	33	0
July	23	7½	23	0	28	9½	28	0
August	12	6	6	6	17	8½	17	0
September	11	5½	11	0	46	23	46	0
October	1	0½	1	0	0	0	0	0
November	19	9½	18	1	58	29	58	0
December	8	4	8	0	43	21½	43	0
1885.								
January	15	7½	15	0	33	16½	33	0
February	9	4½	9	0	30	15	30	0
March	13	6½	13	0	33	16½	33	0
April	11	5½	11	0	33	16½	33	0
May	7	3½	7	0	0	0	0	0
June	10	5	10	0	34	17	34	0
July	14	7	12	2	24	12	24	0
August	12	6	7	5	29	14½	22	7
September	6	3	6	0	20	10	20	0
October	13	6½	13	0	51	25½	31	20
November	11	5½	11	0	58	29	36	22
December	12	12	12	12	39	39	39	39
1886.								
January	19	9½	19	0	36	18	21	15
February	1	0½	1	0	59	19½	35	0
March	0	0	0	0	19	6½	19	0
April	0	0	0	0	32	10½	21	0
May	9	3	9	0	34	11½	25	0
June	4	1½	4	0	31	10½	31	0
July	0	0	0	0	24	8	24	0
August	10	3½	10	0	27	9	27	0
September	12	4	12	0	27	9	27	0
October	4	1½	4	0	37	12½	37	0
November	5	1½	5	0	20	6½	20	0
December	6	3	6	0	31	15½	31	0
1887.								
January	6	2	6	0	24	8	24	0
February	7	2½	7	0	24	8	24	0

It will, perhaps, be proper to mention here that it is almost impossible to determine the diligence or efficiency of the clerical force of this division by a comparison of the figures herein for several reasons, among them:

Some of the accounts settled involve very considerable sums of money, consist of many vouchers, and cover a large number of pages, hence often requiring any one clerk to occupy more than a month of his time in their examination and certification. While the minimum of a clerk who has passed, no *accounts* may be zero upon that work, he may have examined and passed upon a large number of requisitions and certificates of deposit.

It should also be noticed that the clerk of class 4, who was in charge of this and another division, necessarily occupied most of his time in superintending the work.



The following statement shows the amount of business on hand and undisposed of at the beginning of each year, the amount received during each year, and the amount performed, transacted, and disposed of during each year, in the division of District of Columbia accounts, from July 1, 1883, to March 1, 1887, reported by fiscal years:

Character of business.	Fiscal year 1883-1884.	Fiscal year 1884-1885.	Fiscal year 1885-1886.	July 1, 1886, to December 31, 1886.	January 1, 1887, to March 1, 1887.*
Accounts on hand at the beginning of each year .....	48	33	36	4	53
Accounts received during each year.....	244	250	267	149	26
Accounts examined and certified during each year.....	259	247	299	100	67
Official letters written and forwarded.....	540	494	411	119	81
Requisitions for advances of money examined and passed.....	98	139	101	37	13
Certificates of deposit examined, indorsed, and referred.....	376	355	432	166	48
Number and classification of clerks employed:					
Class 1 .....	1	1	1	1	1
Class 2 .....	1	1	1	1	1
Class 3 .....	1	1	1	1	1
Class 4 .....	1	1	1	1	1

\* Twelve accounts on hand March 1, 1887.

Prior to the fiscal year 1886 no perfectly accurate reports were made in this division of the accounts on hand at the beginning of, and the accounts received during, each year; hence, the figures herein were gathered by a careful inspection of the general records of the division, and will be found very nearly correct.

The above statement shows in detail the character of the business transacted in the division of District of Columbia accounts, as far as the same can be conveniently classified. A large amount of work of a miscellaneous character is also performed, such as the preparation of cases for suit, answering calls for information from Congress, from the Court of Claims, and from private individuals, and the presentation for the consideration and decision thereon of the First Comptroller of questions of law arising in the adjustment of accounts. Two of the principal items of business transacted and performed in this division are the examination and settlement of the accounts of the Commissioners of the District of Columbia and the examination of and passing upon requisitions for advances of money to said officers out of the various appropriations for said District.

The several classes of accounts received and settled are as follows: Accounts of the Commissioners of the District of Columbia for disbursements under the various appropriations for said District; accounts of the collector of taxes of the District of Columbia, being his (1) general account and (2) account for water rents and taxes; general accounts between the United States and the District of Columbia; accounts for purchase and reconstruction of Aqueduct Bridge, District of Columbia; and accounts for increasing the water supply of Washington, District of Columbia. The main portion of the work of a miscellaneous character examined and passed upon may be classified as follows: Requisitions for advances of money out of the various appropriations for the District of Columbia to the proper disbursing officers thereof; certificates of deposit of moneys by the officers of the District of Columbia accountable therefor; the *daily returns* of the collector of taxes of the District of Columbia, &c.

The foregoing described accounts are audited by the First Auditor and reported to this office, where they are at once entered on the general register of accounts kept by the proper book-keeper, the entry giving the number of the Auditor's report, the date thereof, the date when received in this office, the name of the officer, the period covered by the account, and its nature and character, also the name of the clerk in charge of the division to whom the account is referred for examination. The accounts thus referred to this division are in like manner first entered on the proper register kept in this division, and then distributed by the clerk in charge of the division among the several clerks. The accounts are taken up for examination and settlement in the order received, unless there be special reasons for advancing an account in settlement, as in the case of accounts on which payments are made for amounts due for services rendered or supplies furnished, and accounts made special by order of the Secretary of the Treasury or the Comptroller for good reasons appearing to them. In the examination every voucher is carefully scrutinized, computed, and checked upon the abstracts and accounts current, due regard being had to the provisions of law relating to this class of accounts, regulations made in pursuance of law, and the decisions

of the Comptroller applicable thereto, also to the several appropriations under which the accounts come and the various subheads of such appropriations. If any question arises as to the legality of a charge made or allowance claimed in an account under examination such question is submitted to the Comptroller by the clerk in charge of the division, and the account is held up pending the Comptroller's decision, and so in like manner if any irregularity is developed which requires correspondence with the officer or claimant whose account is involved, requesting further explanations or evidence. After the examination has been completed the balance found due on the account is certified on the Auditor's report, the date of the certificate and the amount of such balance are entered on the proper register kept in this division, and the certificate is then signed by the Comptroller, or by the deputy comptroller in the name of the Comptroller, as provided by law. The account is then taken to the proper book-keeper, who enters the date of the Comptroller's certificate and the amount of the balance certified on the general register, and the account is transmitted to the office of the Register of the Treasury. A letter of advice is also written to the officer or claimant advising him of the settlement of the account, of the balance found due, and of any disallowances or suspensions made in the adjustment, with the reasons therefor.

ED. GRAHAM HAYWOOD, JR.,  
Clerk in charge of Division.

The following statement shows the average number of days devoted to the consideration and transaction of business by the employés of the several divisions of the First Comptroller's office, and also the maximum and minimum number of days so devoted to business by the employé in each of such divisions present for the greatest and least number of days from July 1, 1883, to March 1, 1887, reported by fiscal years:

Divisions.	Fiscal years.	Average number of employes.	Average number of days.	Maximum number of days.	Minimum number of days.	Number by sub-attitude.	Remarks.
Judiciary.....	1884	11.15	289.5	306	277	....	
	1885	10.28	281.8	295	254	....	Absent by reason of sickness 32 days.
	1886	8.86	283.7	302	255	....	Absent by reason of sickness 15 days.
	*1887	10.3	189.4	203	168	17	
Loans, receipts, &c. ....	1884	9	284	290	279	....	
	1885	9	276	305	251	....	Absent by reason of sickness 29 days.
	1886	9	282	295	274	....	
	*1887	8.7	185.5	203	171	130	
Internal revenue .....	1884	15	269.2	300	174	....	Absent by reason of sickness 132 days.
	1885	14.3	275.7	291	240	....	Absent by reason of sickness 52 days.
	1886	12.1	291.4	304	267	....	
	*1887	14.25	186.7	202	171	14	
Warrants, records, &c. .	1884	12.1	279.4	290	254	....	Leaves of absence being at this time allowed by calendar years, two leaves were granted in one fiscal year.
	1885	11.87	284	303	261	....	Absent by reason of sickness 21 days.
	1886	12.2	283	305	271	....	
	*1887	12.5	183	199	168	....	
Foreign intercourse ...	1884	3.3	298	294	293	....	
	1885	3.08	295	282	....	....	Only one clerk continuously employed for the entire year, the others being employed and paid for fractions of the year only.
	1886	2.7	281	281	....	....	Do.
	1887	3.6	186.6	187	179	....	
District of Columbia ..	1884	4	278.5	281	273	....	
	1885	3.1	282.2	286	279	....	
	1886	3.4	283.5	282	279	....	
	*1887	4	179.5	185	177	....	

\* To March 1.

This statement is compiled from the books of the clerk who keeps the time of all the employés of this office; the computations have been carefully made, and are substantially correct. The "average number" of clerks given to each division in this statement will not entirely agree with the number of clerks *actually* employed in each division for the respective periods, as shown in the work reports herewith, for the reason that a number of clerks regularly employed in the office have not remained

continuously in one division, but have been assigned from one division to another as the needs of the public business required. In arriving at the average number of clerks in each division, as given in this statement, the whole period of service of each clerk is counted as having been rendered in the division in which he was employed March 1, 1887, although he may have served portions of his time in other divisions of the Bureau. It may also be added that prior to the order of April 24, 1885, reorganizing this office, there were, in addition to the four regular divisions, eight or nine separate and independent desks.

The following is the average number of hours per day :

Divisions.	1884.	1885.	1886.	1887.
	<i>H.M.</i>	<i>H.M.</i>	<i>H.M.</i>	<i>H.M.</i>
Division of judiciary.....	6 45	6 37	6 36	6 41
Division of loans, &c.....	6 37	6 30	6 34	6 33
Division of internal revenue.....	6 16	6 29	6 47	6 35
Division of foreign intercourse.....	6 56	6 57	6 33	6 35
Division of warrants.....	6 31	6 41	6 36	6 28
Division of District of Columbia.....	6 29	6 39	6 36	6 20

This report is calculated on the basis of 306 working days for the fiscal year ending June 30, 1884, and 305 working days for the remaining years. Three substitutes were employed to supply the places of clerks absent on account of sickness during the fiscal year ending June 30, 1887, their whole time aggregating 170 days.

## OFFICE OF THE SECOND COMPTROLLER.

TREASURY DEPARTMENT, SECOND COMPTROLLER'S OFFICE,  
Washington, D. C., May 18, 1887.

SIR: In compliance with the instructions contained in your indorsement of March 26, upon the letter of Hon. F. M. Cockrell, chairman of the Senate Select Committee, dated March 18, 1887, I submit to you, herewith, statements showing the transaction of the public business in each division of this office during the fiscal years 1884, 1885, 1886, and up to March 1, 1887.

Very respectfully,

SIGOURNEY BUTLER,  
*Comptroller*

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

## LAW AND MISCELLANEOUS CLAIMS DIVISION.

This division has charge of certain claims and accounts arising in the War Department, namely :

- (1) State war claims, under acts July 17 and 27, 1861.
- (2) Claims for stores taken by the Army (4th July claims) under the act of July 4, 1864.
- (3) Lost-property claims, under act March 3, 1849.
- (4) Army-transportation claims, under appropriation acts.
- (5) Oregon and Washington war claims, under act March 2, 1861.
- (6) Soldiers' claims for property destroyed, &c., act March 3, 1885.
- (7) Miscellaneous claims, not classified.
- (8) Accounts of disbursing officers of Ordnance Department.
- (9) Accounts of disbursing officers of Medical Department.
- (10) Accounts of Army recruiting officers.
- (11) Claims arising in Ordnance, Medical, and Recruiting Departments.

To illustrate the process of the settlement of claims in this division, take claims for Army transportation, for instance. Such claims come to this division from the Third Auditor, with a statement of the account and his report and recommendation as to legal or other questions involved. They are stamped and entered in the office register. Here the revising clerk takes up and examines the whole account and the papers connected therewith. For personal transportation he sees that the "request" was properly countersigned and receipted, and that the party issuing it was entitled to do so under the law and regulations. If for freight, he must examine the "bills of lading," see that they were properly accomplished, &c. ; if on railroads, examine tariff rates, special agreements, &c.

If he reach the same result as the Auditor, he prepares the Comptroller's certificate accordingly, and submits it to the chief of division for his indorsement. If he differs, he changes the result accordingly. He then designates the appropriation from which the claim shall be paid, and what requisitions shall issue, and how the amount found due shall be applied. In the case of subsidized and land-grant roads the appropriation is sometimes complicated. Take, for example, a settlement made—settlement No. 8713, of 1887—of a claim of the Union Pacific Railroad for services in August, 1886:

Whole amount allowed.....	\$16,820 77
Earned on subsidized portion of Union Division, \$16,335.67, which is payable out of two appropriations, viz:	
Out of Army transportation, Pacific railroads (a fictitious appropriation).....	16,323 80
Out of Signal-Service transportation, 1887 (a real appropriation).....	11 87
Earned on nonsubsidized portion of Union Division, \$349.11, payable out of two appropriations, viz:	
Army transportation, Pacific railroads.....	346 03
Signal-Service transportation, 1887.....	3 08
Earned on subsidized portion of Kansas Division, \$110.72, payable out of two appropriations, viz:	
Army transportation, Pacific railroads.....	109 40
Signal-Service transportation, 1887.....	1 32
Earned on nonsubsidized portion of Kansas Division, \$25.27, payable out of two appropriations, viz:	
Army transportation, Pacific railroads.....	24 45
Signal-Service transportation, 1887.....	82

The revising clerk then states for the information of the Secretary of the Treasury how the several accounts are to be credited under the various acts of Congress and agreements between the Government and companies, or paid, if payment in money is to be made, stating who is authorized to receive and receipt for the company, and who is recognized as attorney, &c. If any new legal questions arise, he submits them to the chief of division, who reports fully to the Comptroller, by brief or memorandum, for his consideration and decision, after which the chief prepares and indorses the settlement, and sends it to the Comptroller. The Comptroller examines the certificate as prepared by the revising clerk and indorses by the chief of division, and, if he approve it, signs it, and a record of such action is made on the office and division registers. The settlement and papers are then returned to the Auditor, as the law directs, in order that he may enter on his books any changes made by the Comptroller, and file the papers.

In the accounts settled in this division the routine is practically the same as in the other divisions of the office.

The following statement shows the business transacted in the miscellaneous claims division of the Second Comptroller's Office during the fiscal years 1884, 1885, 1886, and to March 1, 1887:

Character of business.	1884.		1885.		1886.		1887 (to March 1).			
	Received during fiscal year.	Transacted and disposed of.	Received during fiscal year.	Transacted and disposed of.	Received during fiscal year.	Transacted and disposed of.	Pending July 1, 1886.*	Received during fiscal year.	Transacted and disposed of.	Pending Mar. 1, 1887.
Act of July 4, 1864.....	920	920	872	872	1,633	1,628	5	515	520	....
Act of March 3, 1849.....	755	755	868	868	1,914	1,914	....	1,044	1,044	....
Army transportation.....	850	850	856	856	1,054	1,016	38	745	771	12
State claims.....	3	3	5	5	21	19	2	39	40	1
Miscellaneous.....	1,242	1,242	1,146	1,146	2,759	2,738	21	1,469	1,469	21
Disallowed.....	.....	.....	595	595	4,025	4,018	7	2,613	2,619	1
Total.....	3,770	3,770	4,342	4,342	11,406	11,333	73	6,425	6,463	35
Claims entered on general office register.....	.....	.....	.....	.....	.....	3,409	....	.....	24,613	....
Claims entered on general office division.....	.....	.....	.....	6,932	.....	8,788	....	.....	8,160	....
Requisitions entered.....	.....	.....	.....	.....	.....	3,270	....	.....	9,399	....
Settlers written and copied.....	.....	.....	.....	812	.....	421	....	.....	538	....
Total.....	3,770	3,770	4,342	11,586	11,406	27,221	73	6,425	49,173	35

\* Previous to July, 1886, claims on hand and pending were not reported.

The individual reports which were made for the fiscal year of 1884 cannot be found; the consolidated work therefore is all that can be given. From the nature of the work no report of vouchers was ever made.

The following statement shows the average amount of business performed, transacted, and disposed of in the miscellaneous claims division of the Second Comptroller's Office, with average number of employes, during the time specified:

Months.	1885.				1886.				1887.			
	Average amount.	Average employes.	Max.	Min.	Average amount.	Average employes.	Max.	Min.	Average amount.	Average employes.	Max.	Min.
July .....	45	4	173	12	100	4	394	2	205	5	458	7
August .....	40	4	76	27	118	4	341	30	132	5	249	2
September .....	90	4	140	2	110	4	224	58	123	5	237	18
October .....	43	4	166	13	139	4	292	92	136	5	274	18
November .....	56	4	92	26	174	4	360	35	160	5	281	51
December .....	69	4	201	8	234	5	357	10	168	5	304	33
January .....	90	4	198	69	106	5	221	34	189	5	384	66
February .....	66	4	132	25	113	5	241	5	161	5	295	24
March .....	83	4	149	73	258	5	708	10	.....	.....	.....	.....
April .....	107	4	215	51	216	5	461	25	.....	.....	.....	.....
May .....	88	4	214	12	267	5	463	18	.....	.....	.....	.....
June .....	129	4	332	22	370	5	908	51	.....	.....	.....	.....
Total .....	76	4	174	30 $\frac{1}{2}$	189	4 $\frac{1}{2}$	414 $\frac{1}{2}$	30 $\frac{1}{2}$	159 $\frac{1}{2}$	5	310 $\frac{1}{2}$	28 $\frac{1}{2}$

The following statement shows the average number of days' time devoted to the transaction of business by the employes of the miscellaneous claims division of the Second Comptroller's Office, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employé present for the greatest number of days and by the employé present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with half hour at noon for lunch. Time to be devoted to business, 6 $\frac{1}{2}$  hours daily.

Years.	Days Department open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employes.	Average number of days worked.	Hours employed daily.	Most days worked by employé.	Least days worked by employé.
1884 .....	305 $\frac{1}{2}$	(*)	.....	(*)	(*)	(*)	h. m.	(*)	(*)
1885 .....	301 $\frac{1}{2}$	1, 411 $\frac{1}{2}$	.....	1, 411 $\frac{1}{2}$	5 $\frac{1}{2}$	275 $\frac{1}{2}$	6 30	301 $\frac{1}{2}$	269 $\frac{1}{2}$
1886 .....	303 $\frac{1}{2}$	1, 721 $\frac{1}{2}$	26	1, 747 $\frac{1}{2}$	6 $\frac{1}{2}$	276	6 28	291 $\frac{1}{2}$	264
1887 .....	201	1, 815	.....	1, 815	10	181 $\frac{1}{2}$	6 25	201	172 $\frac{1}{2}$

\* No record kept.

#### NAVY DIVISION.

John Smith files a claim in the office of the Fourth Auditor for a difference of pay. The date of receipt by the Auditor is stamped on the application and recorded in a book kept for that purpose. It is examined by the Auditor, and his findings are transmitted to the Second Comptroller, with all the papers, for his decision thereon. The date of receipt by the Comptroller, is stamped on the papers, by the messenger, and it is then sent to the chief of the division to which it pertains, who hands it to the clerk who is to examine it. If the clerk, in the examination of the claim, finds it correct, he places his initials on the statement and the certificate, so as to indicate that he has examined and found it correct. If in his examination he finds that the Auditor has made a mistake in the calculation, or the evidence is not satisfactory, he calls the attention of the chief of the division to the facts, and the chief submits the question to the Comptroller for his decision thereon. If the account is correct it is entered in a



book and properly indexed. It is then placed on the desk of the chief of division, who examines it, and, if correct, initials it. It is then sent to the Comptroller for his signature. After being signed by the Comptroller it is returned to the chief of division, who transmits the certificate to the Secretary of the Department to which it pertains, and returns all the papers to the Auditor for file.

If the settlement is one requiring a payment by draft, the Secretary of the Navy issues his requisition on the Secretary of the Treasury for the amount as certified by the Comptroller (stating number of the settlement). The requisition, with the certificate attached, is returned to the Second Comptroller's office. The chief of division examines it, and, if correct, initials and sends it to the book-keeper, who enters it in a book, and dates and initials, and sends it to the Comptroller for his signature. It is then sent to the Fourth Auditor, where it is registered, dated, and initialed by the clerk. It is then signed by the Auditor. The certificate of the accounting officers is detached from the requisition and filed in the Auditor's office.

The requisition is then sent to the Secretary of the Treasury, and if he finds that there is an appropriation available for its payment, issues his warrant on the United States Treasurer, which is signed by the Secretary or Assistant Secretary.

The warrant and requisition are then sent to the First Comptroller, who registers, signs, and sends it to the Register of the Treasury, where it is registered and signed by that officer and sent to the Treasurer, who issues his draft for the amount and sends it to the person named in the warrant.

When payment is to be made by a disbursing officer the certificate is sent by the Secretary of the Navy direct to the officer designated in the certificate, who is to pay it to the claimant.

Every person who acts on a claim, from the time it is received by the accounting officers, must place his or her initials on the papers.

The following statement shows the business transacted in the naval division of the office of the Second Comptroller during the fiscal years 1884, 1885, 1886, and 1887 to March 1:

Character of business.	1884.			1885.			1886.			1887 (to March 1).			
	Pending beginning of year.	Received during year.	Transacted and disposed of.	Pending beginning of year.	Received during year.	Transacted and disposed of.	Pending beginning of year.	Received during year.	Transacted and disposed of.	Pending beginning of year.	Received during year.	Transacted and disposed of.	On hand March 1, 1887.
Navy paymasters' accounts .	23	326	331	18	224	223	19	327	314	32	247	248	31
Pension accounts .	3	52	51	4	25	27	2	35	33	4	41	42	3
Financial accounts .	...	3	2	1	1	2	1	4	5	0	3	2	1
Marine Corps accounts .	1	11	11	1	13	13	1	15	15	1	12	12	1
Miscellaneous accounts .	...	136	136	...	2,098	2,098	...	989	977	12	479	486	5
Back pay and bounty accounts .	...	1,466	1,466	...	2,108	2,107	...	1,366	1,365	1	671	672	...
Rejected claims .	(*)	(*)	(*)	...	68	68	...	267	266	1	267	264	4
Total .	27	1,994	1,997	24	4,537	4,538	23	3,003	2,975	51	1,720	1,726	45
Letters written .	...	189	...	...	...	266	...	...	272	...	...	212	...
Transcripts for suit .	...	...	2	...	...	...	...	...	2	...	...	1	...
Total .	27	1,994	2,188	24	4,537	4,804	23	3,003	3,249	51	1,720	1,939	45

\* No record kept.

The following statement shows the average amount and character of business transacted and disposed of in the naval division of the office of the Second Comptroller during each month of the fiscal years specified, together with the average number of employes during said time:

Months.	1884.				1885.			
	Average per clerk.	Average No. of employes.	Maximum per clerk.	Minimum per clerk.	Average per clerk.	Average No. of employes.	Maximum per clerk.	Minimum per clerk.
July .....	1,332	4	2,729	212	604	4	1,772	195
August .....	1,417	4	2,160	154	594	4	1,703	158
September .....	1,149	4	2,883	112	855	5	2,003	227
October .....	1,119	4	2,119	110	843	4	2,281	68
November .....	800	4	1,749	110	979	4	1,718	161
December .....	713	4	1,203	152	1,180	4	2,539	181
January .....	812	4	1,695	166	548	5	1,222	124
February .....	416	4	756	127	429	5	859	90
March .....	698	4	2,079	230	850	5	2,222	22
April .....	885	4	1,936	264	1,845	5	4,356	293
May .....	866	4	1,592	180	1,110	5	2,527	139
June .....	324	3	859	218	364	5	1,117	121
Total average .....	877 $\frac{1}{2}$	3 $\frac{1}{2}$	1,813 $\frac{1}{2}$	169 $\frac{1}{2}$	850 $\frac{1}{2}$	4 $\frac{1}{2}$	2,026 $\frac{1}{2}$	148 $\frac{1}{2}$

Months.	1886.				1887 (to March 1).			
	Average per clerk.	Average No. of employes.	Maximum per clerk.	Minimum per clerk.	Average per clerk.	Average No. of employes.	Maximum per clerk.	Minimum per clerk.
July .....	832	4	1,752	296	996	4	3,156	204
August .....	1,512	4	2,775	250	1,082	3	1,990	341
September .....	1,425	4	1,820	264	1,519	4	3,202	507
October .....	1,066	3	1,592	232	1,346	2	2,372	214
November .....	1,808	4	3,946	375	487	4	750	242
December .....	1,567	4	5,253	153	1,253	4	2,450	261
January .....	1,862	4	5,122	205	1,503	4	4,701	340
February .....	1,619	3	2,229	176	1,591	4	5,163	248
March .....	1,127	4	2,100	169	.....	.....	.....	.....
April .....	1,439	4	2,471	251	.....	.....	.....	.....
May .....	1,186	4	5,669	230	.....	.....	.....	.....
June .....	1,264	4	2,799	354	.....	.....	.....	.....
Total average .....	1,392 $\frac{1}{2}$	3 $\frac{1}{2}$	3,127 $\frac{1}{2}$	246 $\frac{1}{2}$	1,222 $\frac{1}{2}$	3 $\frac{1}{2}$	2,973	294 $\frac{1}{2}$

The following statement shows the average number of days and the time and attention devoted to the transaction of business by the employes of the naval division of the office of the Second Comptroller, in person or by proxy, during the years named, with the number of days during each year so devoted to business by the employé present the greatest number of days and by the employé present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with half an hour at noon for lunch. Time devoted to business, 6 $\frac{1}{2}$  hours daily.

Years.	Days Department open.	Days worked in person.	Days worked by proxy.	Total days' work.	Number of employes.	Average No. days worked.	Hours employed daily.	Most days worked by employé.	Least days worked by employé.
1884 .....	305 $\frac{1}{2}$	1,365	0	1,365	411 $\frac{1}{2}$	287	6 41	289	243
1885 .....	304 $\frac{1}{2}$	1,405	0	1,405	5	281	6 38	295	267
1886 .....	303 $\frac{1}{2}$	1,298	0	1,298	4 $\frac{1}{2}$	288	6 45	281	265
1887 (to March 1) .....	201	902	0	902	414 $\frac{1}{2}$	189	6 41	187	173

## INDIAN DIVISION.

Statement showing in detail the methods of transacting business in the Indian division of the Second Comptroller's office, in the Treasury Department, including one or more items of the principal business matters transacted in said division, beginning with the receipt of the business matter in the Second Comptroller's office, and then showing in consecutive order the various steps taken by each of such principal business matters through the appropriate divisions of said office, and the employes through whose hands the same passes, and by whom it is considered and acted upon, and the action thereon had and taken by each, until the same is finally disposed of, and notice thereof duly given to the proper party.

## CLAIM FOR SUPPLIES FURNISHED THE INDIAN DEPARTMENT—BEEF CATTLE.

Upon receipt of the claim from the Second Auditor's office the date and name of the office (Second Comptroller's) is stamped on the outside wrapper by the office messenger.

After being referred to this division, it is registered in a book alphabetically arranged, showing date of receipt, name of claimant, article purchased, and amount claimed. A brief of the same is written on a blank or slip and furnished to the office clerk who keeps a general register of all claims and accounts received from the Second, Third, and Fourth Auditors of the Treasury.

The claim is considered in the order of its receipt in the office, unless marked "special" by the Second Comptroller or his deputy, in which case it is immediately considered.

It is the duty of the examining clerk to see:

(1) That the claim has been considered by the Commissioner of Indian Affairs and the Second Auditor of the Treasury; that it has never been paid; that the papers filed in support of the claim are "originals" and not "duplicates"; that the price claimed is in accordance with the terms of the contract between the claimant and the United States; that the calculations and amount claimed are correct; that the officer receiving for the supplies was a bonded officer of the Indian Department; that his signature is genuine, and that the appropriation designated for payment is applicable for the purchase of supplies for the particular tribe or band of Indians for whom the supplies are intended.

(2) The number of pounds of beef furnished is entered upon the contract book, and the examiner enters the amount allowed, name of claimant, and number of vouchers in a book kept by him as a record of work performed.

(3) The claim is handed to the recorder, who numbers it and dates the official papers, entering a brief abstract of the contents thereof on the report or record book.

The report is examined and initialed by the chief of division, and, after being signed by the Comptroller, is sent for requisition to the Interior Department.

The official statement and vouchers are sent to the Second Auditor for file after the amount "allowed" and date of confirmation have been entered by the recorder in the register mentioned in paragraph number two above.

The following statement shows the business transacted in the Indian division of the office of the Second Comptroller during the fiscal years 1884, 1885, 1886, and 1887, to March 1:

Character of business.	Pending July 1, 1883.		Received during fiscal year 1884.		Transacted and disposed of during fiscal year 1884.		Pending July 1, 1884.		Received during fiscal year 1885.		Transacted and disposed of during fiscal year 1885.		Pending July 1, 1885.		Received during fiscal year 1886.		Transacted and disposed of during fiscal year 1886.		Pending July 1, 1886.		Received during fiscal year 1887.		Transacted and disposed of during fiscal year 1887.		Pending Mar. 1, 1887.	
Disbursing agents' counts .....	36	222	219	39	452	412	79	343	342	80	198	260	18													
Indian claims .....	32	2,429	2,395	66	2,428	2,464	30	2,486	2,473	43	2,158	2,130	71													
Total .....	68	2,651	2,614	105	2,880	2,876	109	2,829	2,815	123	2,356	2,390	89													
Indian contracts .....		130	130		322	322		398	398		344	344														
Accounts and claims recorded .....			2,614			2,876			2,815			2,390														
Vouchers examined .....			53,589			57,443			67,689			49,173														
Rolls examined .....			186			531			2,078			2,351														
Letters written .....			1,179			1,198			1,311			694														
Pages difference recorded .....			1,310			1,214			1,062			575														
Transcripts prepared .....			61			43			58			14														
Rehearings, granted and refused .....	(*)	(*)	(*)	(*)	(*)	(*)			4			19														
Total .....			61,683			66,503			78,230			57,950														

\* No record kept.

The following statement shows the average amount and character of business transacted and disposed of in the Indian division of the office of the Second Comptroller during each month of the fiscal years specified, together with the average number of employes during said time:

Months.	1884.*		1885.				1886.				Fiscal year 1887.			
	Average per clerk.	Average number of clerks.	Average per clerk.	Average number of clerks.	Maximum per clerk.	Minimum per clerk.	Average per clerk.	Average number of clerks.	Maximum per clerk.	Minimum per clerk.	Average per clerk.	Average number of clerks.	Maximum per clerk.	Minimum per clerk.
July .....	712	8	870	6	1,703	122	886	7	2,823	152	781	7	2,566	170
August .....	1,039	8	473	6	1,525	79	718	7	1,726	228	769	7	2,206	608
September .....	724	8	952	7	2,452	220	1,000	7	3,544	336	1,126	6	2,584	281
October .....	785	8	1,208	7	4,588	113	1,080	7	1,953	256	1,344	6	2,368	419
November .....	883	8	591	7	1,424	132	1,128	7	2,376	161	1,995	6	3,051	332
December .....	895	7	1,120	7	3,952	91	1,011	7	3,413	135	1,178	6	2,025	344
January .....	777	7	1,296	7	4,367	182	959	7	3,054	124	1,083	6	2,201	516
February .....	542	7	594	7	1,984	86	1,049	7	2,906	292	1,120	6	2,735	733
March .....	427	7	677	7	2,695	106	716	7	1,695	402	.....	.....	.....	.....
April .....	581	7	389	7	1,123	221	558	7	1,780	108	.....	.....	.....	.....
May .....	497	7	769	7	2,245	265	820	7	2,836	152	.....	.....	.....	.....
June .....	394	6	893	7	2,209	178	1,246	7	3,486	182	.....	.....	.....	.....
	683	7½	819	6½	2,522	150	929	7	2,632	216	1,174	6½	2,592	425

\* Individual reports for this year not on file.

The following statement shows the average number of days and the time and attention devoted to the transaction of business by the employes of the Indian division of the office of the Second Comptroller, in person and by proxy, during the years named, with the number of days during each year so devoted to business by the employé present the greatest number of days and by the employé present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with half an hour at noon for lunch. Time devoted to business, 6½ hours daily.

Years.	Days Department open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employes.	Average number of days worked.	Hours employed daily.	Most days worked by an employe.	Least days worked by an employe.
1884 .....	305½	1,882	0	1,882	7½	256	5 57	277½	233
1885 .....	301½	1,849	0	1,849	6½	271	6 24	280	241
1886 .....	303½	1,970	0	1,970	7	281	*6 35	287½	243½
1887 .....	201	1,038	0	1,038	6½	166	5 52	186	116½

\* The difference in "hours employed daily" between the years 1886 and 1887 arises from the fact that the leave due for the calendar year ending December 31, 1886, was generally taken after June 30 1886.

#### ARMY PAYMASTERS' DIVISION.

The work of this division is principally the examination of Army paymasters' accounts. The steps taken are as follows:

Army Paymaster John Doe pays officers and enlisted men during the month of June, 1887; within ten days after the 30th of June he forwards the vouchers, abstract of disbursements, abstract of collections, abstract of deposits, and the account current for June, 1887, to the Paymaster-General, who examines the same and transmits them to the Second Auditor of the Treasury for examination.

The Auditor makes a record of the receipt of the same, and, after examination, his findings, together with all the papers and vouchers relating thereto, are transmitted to the Second Comptroller of the Treasury for his decision thereon.

The date of the receipt of the account by the Comptroller is stamped on the papers by the messenger, and it is then sent to the chief of the division, who records the date

of its receipt by him in a book kept for that purpose. It is then handed to the clerk, who examines it, and if correct places his name on the statement of the account and his initials on the certificate, and returns it to the chief of division, who, after an examination by him, initials the certificate and sends the same to the Comptroller for his signature.

But if in the examination of the account the clerk is of opinion that an error exists, either in calculation or in the legality of an expenditure, he directs the attention of the chief of division to the matter, who submits the question to the Comptroller for his decision, and the account is corrected and confirmed in accordance therewith.

The said certificate when signed by the Comptroller is returned to the chief of division, and the account is entered by the book-keeper, after which it is transmitted to the Second Auditor of the Treasury, with all the papers and vouchers in the account, for file and preservation.

The following statement shows in detail the business in the Army paymasters' division of the office of the Second Comptroller of the Treasury from November 1, 1885,\* to March 1, 1887 :

Character of business.	1886.*			1887.			
	On hand Nov. 1, 1885.	Received from Nov. 1, 1885, to July 1, 1886.	Transacted and disposed of.	On hand July 1, 1886.	Received during the year.	Transacted and disposed of during the year.	On hand Mar. 1, 1887.
Army paymasters' accounts.....	859	723	1,256	326	698	890	134
Soldiers' Home accounts.....	28	93	121	0	21	18	3
Accounts of National Home for Disabled Volunteer Soldiers.....	20	68	68	20	15	.....	35
Special accounts not involving present expenditure....	118	250	277	91	176	258	9
Total.....	1,025	1,134	1,722	437	910	1,166	181
Master-rolls examined.....	.....	.....	7,756	.....	.....	6,475	.....
Single vouchers examined.....	.....	.....	71,821	.....	.....	65,587	.....
Referred cases recorded.....	.....	.....	3,912	.....	.....	3,688	.....
Duplicate checks approved.....	.....	.....	175	.....	.....	553	.....
Letters written.....	.....	.....	830	.....	.....	281	.....
Total.....	1,025	1,134	86,216	437	910	77,750	181

\*The division was organized November 1, 1885.

The following statement shows the average amount and character of business performed, transacted, and disposed of in the Army paymasters' division of the office of the Second Comptroller of the Treasury, with average number of employés, during the time specified :

Month.	1886.				1887.			
	Average amount.	Average employes.	Max.	Min.	Average amount.	Average employes.	Max.	Min.
July.....	.....	.....	.....	.....	1,142	8	2,883	585
August.....	.....	.....	.....	.....	894	.....	2,379	834
September.....	.....	.....	.....	.....	1,263	.....	2,006	368
October.....	.....	.....	.....	.....	832	.....	2,123	377
November.....	627	13	1,618	322	1,400	.....	2,486	403
December.....	612	12	1,671	413	1,331	.....	2,486	401
January.....	1,112	11	2,992	523	1,304	.....	2,891	529
February.....	1,116	11	2,799	398	1,526	8	2,634	931
March.....	929	11	2,596	552	.....	.....	.....	.....
April.....	1,087	10	2,245	401	.....	.....	.....	.....
May.....	809	10	2,833	559	.....	.....	.....	.....
June.....	1,561	11	2,677	296	.....	.....	.....	.....
	982	11	3,204	433	1,214	8	3,005	553



The following statement shows average number of days' time and attention devoted to the transaction of business by the employés of the Army paymasters' division of the office of the Second Comptroller of the Treasury, in person and by proxy, during the time specified, with number of days during each year so devoted to business by the employé present for the greatest number of days and by the employé present the least number of days during the time specified. Department open from 9 a. m. to 4 p. m., with half hour at noon for lunch. Time to be devoted to business, 6½ hours daily.

	Days Depart- ment open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employés.	Average number of days worked.	Hours em- ployed daily.	Most days worked by employé.	Least days worked by employé.
Nov. 1, 1885, to June 30, 1886, inclusive.....	200	2,154½	-----	2,154½	11½	194	H. M. *6 53	200	179½
1887.....	201	1,402	32	1,434	8	179	*6 19	192	169½

\*In the eight months, November 1, 1885, to June 30, 1886, inclusive, very little leave was taken by the clerks; in the eight months, July 1, 1886, to February 28, 1887, nearly all the leave due was taken, making the difference in the average number of hours employed daily for the respective periods.

#### ARMY PENSION DIVISION.

Statement in detail of the manner of transacting business in the Army pension division of the Second Comptroller's office.

The work of this division consists of the examination and revision of the accounts of the agents for the payment of pensions, and the accounts of claimants, under section 4718, Revised Statutes, for reimbursement of the expenses of the last sickness and burial of pensioners.

The accounts are forwarded by the Third Auditor to this office by messenger. The papers are immediately stamped with the office stamp, giving the date of receipt, and a record of each account is made upon the office register by the book-keeper, giving the name of the agent, or claimant, and his post-office address, the nature of the account or claim the action of the Auditor, the name of the auditing clerk, and the date when received in this office.

The accounts, together with all the vouchers and papers, are then delivered to the chief of the division, who has them placed in cases prepared for them, where they remain until given out by the chief for examination. The accounts are revised in the order in which they are received, and for that purpose are assigned by the chief to the clerks of the division, each clerk being charged with the accounts and vouchers delivered to him.

A careful examination is made of each voucher filed with an account to determine if it has been properly executed, and if the correct amount has been paid to the pensioner; the vouchers are then compared with the abstract of payments furnished by the pension agent, and the abstract is compared with the records in the Third Auditor's office to determine whether the names of the pensioners, together with the period for which as well as the rate at which they were paid have been given correctly in the voucher. The footings of the abstracts are compared with the accounts-current of the agent, and the accounts-current are, in turn, verified, to see that the agent has made correct charges of his disbursements; that he has properly accounted for the Government funds placed to his credit upon the requisition of the Secretary of the Interior, and has correctly brought forward the unexpended balances remaining in his hands at the close of the preceding month.

The next step in the examination of the pension agent's account is to take up the statement of said account prepared by the Third Auditor, and his report of same to this office, to see that said statement corresponds with the returns made by the agent, or, in case there is a difference between them, to see that the difference found by the Auditor is correct. All the official papers connected with or relating to the account, together with all correspondence bearing thereon, are carefully examined, and if, upon such examination, it is found that the Auditor's statement of the account is correct, it is approved by the Comptroller. If, on the other hand, the result, as found in this office, differs from the Auditor's report, the statement is corrected, and the certificate is amended and made to show the result found in this office. A statement of the difference found is also prepared, showing in detail the items which go to make up the said difference, as well as the causes for which vouchers are suspended, and the reasons for disallowing any portion of the agent's disbursements.

If, in the judgment of the Comptroller, further evidence or information, in addition to that filed with the account, is needed to justify his approval of same, action in the case is suspended, and a letter written for the Comptroller's signature, by the chief of the division, calling for the necessary data. If the evidence called for is furnished within sixty days, the case is reviewed in the light of the new evidence and such action taken as all the evidence in the case will warrant. If no further evidence is furnished within sixty days, the case is again taken up and disposed of in accordance with the evidence on file.

Where the action of this office differs from the action of the Auditor, in a case reported by him, a memorandum is prepared for Comptroller's signature, by the chief of the division, stating in detail the reasons why, in the Comptroller's judgment, such change is necessary.

When the examination has been completed, the papers are made up for the Comptroller's signature by the chief of division; the proper record is then made upon the books of the office, and the entry completed upon the register, showing the action of the Comptroller, the amount allowed, the name of the revising clerk, and the date when the account was approved.

The account, together with all the vouchers and papers, is then immediately returned by messenger to the Third Auditor.

The following statement shows the business transacted in the Army pension division, office of the Second Comptroller, in the fiscal years 1884, 1885, 1886, and 1887 to March 1:

Character of business.	1884.			1885.		
	Pending July 1, 1883.	Received during the year.	Transacted and disposed of.	Pending July 1, 1884.	Received during the year.	Transacted and disposed of.
Pension agents' accounts .....	6	172	161	17	159	151
Claims of deceased pensioners .....	3	1,393	1,394	2	1,341	1,340
Number of single vouchers .....	159,634	972,816	677,039	455,411	1,822,445	1,883,379
Total .....	159,643	974,381	678,594	455,430	1,823,945	1,884,870
Accounts registered .....			1,565			1,500
Accounts recorded .....			1,488			1,442
Requisitions recorded .....			200			161
Pension check cases .....			86			38
Transcripts for suit .....			4			2
Letters written .....			(*)			(*)
Total .....	159,643	974,381	681,937	455,430	1,823,945	1,888,033

Character of business.	1886.			1887 (to March 1).			
	Pending July 1, 1886.	Received during the year.	Transacted and disposed of.	Pending July 1, 1886.	Received during the year.	Transacted and disposed of.	Pending March 1, 1887.
Pension agents' accounts .....	25	522	531	16	288	297	7
Claims of deceased pensioners .....	3	2,066	11,700	369	1,781	2,133	17
Number of single vouchers .....	894,477	1,987,169	2,378,940	502,706	832,907	1,074,885	260,848
Total .....	894,505	1,989,757	2,881,171	503,091	835,066	1,077,285	260,872
Accounts registered .....			2,583			2,438	
Accounts recorded .....			1,976			1,760	
Requisitions recorded .....			504			347	
Pension check cases .....			171			125	
Transcripts for suit .....			8			15	
Letters written .....			940			618	
Total .....	894,505	1,989,757	2,387,358	503,091	835,066	1,082,598	260,872

\* No record.

† Passed, 1,535; rejected, 165.

The following statement shows the average amount and character of business performed, transacted, and disposed of in the Army pension division, of the office of the Second Comptroller, with average number of employ  s during the time specified:

Month.	1884.				1885.			
	Average amount.	Average employ��s.	Max.	Min.	Average amount.	Average employ��s.	Max.	Min.
July .....	5,323	12	12,807	4,168	7,335	11	13,566	6,665
August .....	6,804	10	11,289	5,742	7,197	10	13,876	6,691
September .....	5,651	10	11,330	5,235	6,842	10	11,022	6,000
October .....	6,824	10	12,016	5,754	6,370	10	10,807	5,019
November .....	6,099	10	10,368	5,015	6,284	10	11,547	5,165
December .....	7,255	10	12,164	5,292	7,482	10	11,204	5,080
January .....	6,251	11	12,601	5,150	6,641	13	12,000	6,067
February .....	5,956	12	13,000	4,168	7,234	12	12,353	6,000
March .....	7,192	13	14,555	2,585	7,967	12	12,000	7,000
April .....	6,423	12	13,974	4,591	10,059	15	16,878	5,814
May .....	7,237	12	13,610	5,000	11,070	21	19,602	7,556
June .....	7,104	11	14,412	6,147	15,063	21	20,672	8,875
Total averages...	6,509+	11 $\frac{1}{2}$	12,677+	4,903+	8,295+	12 $\frac{1}{2}$	13,794+	6,327+

Month.	1886.				1887 (to March 1).			
	Average amount.	Average employ��s.	Max.	Min.	Average amount.	Average employ��s.	Max.	Min.
July .....	15,263	20	23,529	9,883	16,463	10	21,646	11,451
August .....	15,279	16	24,528	11,710	16,013	10	23,505	13,962
September .....	12,024	13	20,888	9,480	17,391	8	27,501	14,064
October .....	16,893	13	26,685	10,471	18,582	8	27,116	17,985
November .....	12,831	13	20,212	8,119	18,505	10	21,650	17,661
December .....	13,590	11	20,889	11,839	19,100	9	25,509	18,243
January .....	13,158	14	20,000	10,376	17,951	10	28,488	13,703
February .....	12,073	18	18,200	10,528	18,627	10	25,731	13,947
March .....	13,102	16	18,850	11,087	.....	.....	.....	.....
April .....	13,440	14	23,125	12,951	.....	.....	.....	.....
May .....	14,136	13	20,628	12,896	.....	.....	.....	.....
June .....	14,327	10	25,593	12,903	.....	.....	.....	.....
Total averages...	13,843	14 $\frac{1}{2}$	21,927+	11,020+	17,829	9 $\frac{1}{2}$	25,144+	15,127

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employ  s of the Army pension division, of the office of the Second Comptroller, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employ   present for the greatest number of days and by the employ   present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with half hour at noon for lunch. Time to be devoted to business, 6 $\frac{1}{2}$  hours daily.

Year.	Days Department open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employ��s.	Average number of days worked.	Hours employed daily.	Most days worked by employ��.	Least days worked by employ��.
1884 .....	305 $\frac{1}{2}$	3,148	0	3,148	12	262	6 6	301	228
1885 .....	301 $\frac{1}{2}$	3,787	0	3,787	14	270 $\frac{1}{2}$	6 23	291	255
1886 .....	303 $\frac{1}{2}$	4,197	94	4,290	15	286	6 42	295	260
1887 .....	201	1,675	143 $\frac{1}{2}$	1,818	10	181 $\frac{1}{2}$	6 25	190	175

## ARMY PAY DIVISION.

The principal business matter transacted in this division is the revision of claims for pay and bounty in the cases of officers and enlisted men who were in the military service of the United States at any time during the period from July 1, 1815, to the present time.

Claims of this class are acted upon in the first instance by the Second Auditor, who, after his examination of the same, transmits each case, with the vouchers and his certificate, to this office for the decision of the Second Comptroller.

The date of receipt in this office is stamped by the messenger on the wrapper of each case, and in the book-keeper's room the number and description of each case are written by a clerk in the "Register of claims and accounts," the names of the persons on account of whose services allowances are claimed being entered in alphabetical order.

These cases are then brought to one of the rooms occupied by this division, where a clerk keeps a record of the number received each day, and arranges them according to date of receipt. The cases are distributed to the clerks for revision in the order in which received.

When a claim for pay and bounty is taken up by a clerk for revision, it is his duty to carefully examine all the papers of the case, the vouchers, and the statement of account prepared in the Second Auditor's office. If upon such examination he discovers an error, he submits the case to another clerk for review, and the proposed settlement is corrected in accordance with the law and the facts in the case. If the error involves a question of law, the construction of which is unsettled, the case is submitted to the Second Comptroller through the chief of this division. If upon such examination it is found that the evidence is not sufficient to make a final disposition of the claim, the additional evidence required is called for by letter, and, when received, the statement of the account is made up and signed by the clerk, who also makes up the certificate for the signature of the Second Comptroller, and makes an entry of the settlement on the vouchers pertaining to the case. The papers of the case are then examined by the chief of this division, who causes to be corrected the errors, if any, undiscovered or inadvertently made by the clerks, and after the statement of the account and the certificate are found to be correct, the latter is initialed by the chief and submitted for decision to the Second Comptroller, who makes and signs a certificate allowing or disallowing the claim as the law and the facts may seem to require.

The final action of the Second Comptroller on the claim is noted in the "Register of Claims and Accounts" by the clerk who has charge of said register, and the papers of the case, the vouchers, and the certificate are returned by the chief of this division to the Second Auditor, who notifies the claimant of the settlement, and (if the claim has been allowed) as soon as funds for the payment of the certificate are available transmits said certificate to the Paymaster-General of the Army for payment. If the payee dies before payment of certificate, the certificate is returned by the Paymaster-General to the Second Auditor, who forwards it and the papers of the case with a letter setting forth his action in the matter to this office for the Second Comptroller's action, and if a claim is asserted by one or more persons entitled to take all or a part of the amount stated in the certificate, the latter is amended so as to authorize payment in accordance with the law and the facts in the case; but if, after a reasonable time has been given, no such claim is asserted, the certificate is canceled, and all papers of the case are returned to the files of the Second Auditor's Office. If a check for the amount allowed has been issued and the payee dies before receiving the money, said check is returned to the Second Auditor, who forwards it with papers of the case and a letter setting forth his action in the matter to the Second Comptroller, and if a claim is presented by one or more persons entitled under the law to the amount stated in the check, said check is referred to the Secretary of the Treasury, with the recommendation that it be made payable to the order of said person or persons and returned to him, her, or them, through the Second Auditor; but if, after a reasonable time has been given, no such claim is presented, the check is returned through the Second Auditor to the Paymaster-General, with directions that the same be canceled and the amount thereof returned to the Treasury to the credit of the appropriation or appropriations from which drawn.

If the claimant is dissatisfied with the settlement and asks for a reconsideration of the claim, the request is first considered by the Second Auditor, who reports his action thereon to the Second Comptroller and transmits all papers of the case. The request is then duly considered by the Second Comptroller and granted or denied, as the right may require, the papers being then returned to the Second Auditor. When such a request has been granted and the case reopened, the subsequent action thereon is similar to that taken in a case where no settlement has been made.

The following statement shows in detail the business in the Army pay division of the office of the Second Comptroller for the fiscal years 1884, 1885, 1886, and 1887, to March 1:

Character of business.	1884.			1885.		
	Pending July 1, 1883.	Received during year.	Transacted and disposed of during year.	Pending July 1, 1884.	Received during year.	Transacted and disposed of during year.
Army pay and bounty claims.....	2,092	12,932	18,122	1,902	18,317	19,594
Army paymasters' accounts.....	360	418	246	532	167	100
Soldiers' Home accounts.....		112	112		125	125
Accounts national home for disabled volunteer soldiers.....					432	432
Special accounts.....		374	374		357	357
Miscellaneous accounts, including ordnance, medical, and recruiting accounts.....		773	773		499	499
Miscellaneous claims.....		426	426		343	343
Total.....	2,452	15,035	15,053	2,434	20,240	21,450
Muster-rolls examined.....			2,414			2,911
Single vouchers examined.....			55,289			33,223
Letters written.....			1,619			1,418
Total.....			59,322			37,552
Grand total.....	2,452	15,035	74,375	2,434	20,240	59,002

Character of business	1886.			1887 (to March 1).			
	Pending July 1, 1886.	Received during year.	Transacted and disposed of during year.	Pending July 1, 1886.	Received during year.	Transacted and disposed of during year.	Pending March 1, 1887.
Army pay and bounty claims.....	625	15,968	15,137	1,454	15,546	14,831	2,109
Army paymasters' accounts.....	599	*435	208				
Soldiers' home accounts.....		*37	37				
Special accounts.....		*221	221				
Miscellaneous accounts, including ordnance, medical, and recruiting accounts.....		*80	80				
Miscellaneous claims.....		*108	108				
Total.....	1,224	16,847	15,791	1,454	15,546	14,831	2,109
Muster-rolls examined.....			2,028				
Single vouchers examined.....			25,734				
Rehearings granted and denied.....			93			138	
Letters written.....			3,305			2,855	
Total.....			31,160			2,993	
Grand total.....	1,224	16,847	46,951	1,454	15,546	17,824	2,109

\* Army paymasters' accounts, soldiers' home accounts, accounts of national home for disabled volunteer soldiers, and special accounts were transferred to Army paymasters' division, Nov. 1, 1885; miscellaneous accounts and claims were transferred to miscellaneous division in July, 1885.



The following statement shows the average amount and character of business performed, transacted, and disposed of in the Army pay division of the office of the Second Comptroller, with average number of employes during the time specified:

Month.	1884.				1885.				1886.				1887 (to March 1).			
	Average amount.	Average employes.	Max.	Min.	Average amount.	Average employes.	Max.	Min.	Average amount.	Average employes.	Max.	Min.	Average amount.	Average employes.	Max.	Min.
July .....	93	16	137	70	123	16	225	37	116	20	233	55	156	15	259	51
August .....	96	15	297	52	82	19	159	38	108	19	261	64	186	13	186	54
September .....	100	16	203	52	84	19	166	42	120	19	233	79	184	14	298	71
October .....	102	18	143	45	89	19	236	45	110	20	214	69	135	14	203	87
November .....	101	22	173	48	80	21	236	45	83	11	102	62	131	14	176	71
December .....	85	18	142	37	109	18	184	74	106	11	138	83	142	15	190	74
January .....	91	20	180	49	139	20	230	78	114	15	273	57	147	16	243	82
February .....	84	19	204	40	108	20	324	69	118	15	168	50	152	15	248	74
March .....	103	20	217	49	136	23	246	43	146	15	180	67	.....	.....	.....	.....
April .....	116	19	203	45	97	23	247	53	112	15	256	53	.....	.....	.....	.....
May .....	100	18	268	44	136	23	298	46	104	18	177	57	.....	.....	.....	.....
June .....	1340	17	211	37	154	23	346	100	139	17	200	50	.....	.....	.....	.....
Totals .....	100	18	198	47	111	20	241	56	115	16	203	62	154	14	227	70

In this table the examination of twenty single vouchers is estimated as equivalent to the adjustment of one claim.

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the Army pay division of the office of the Second Comptroller, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employé present for the greatest number of days and by the employé present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with half hour at noon for lunch. Time to be devoted to business 6½ hours daily.

Years.	Days Department open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employes.	Average number of days worked.	Hours employed daily.*	Most days worked by employé.	Least days worked by employé.
1884 .....	305½	5,598½	0	5,598½	21½	260	6 3	287	197½
1885 .....	801½	6,131	0	6,131	24	255	6 2	276½	201½
1886 .....	303½	4,935½	22½	4,958	18½	268	6 17	296	250
1887 .....	201	2,896	26	2,922	16	182	6 26	197½	153½

\*Some of the employes of this division worked prior to 9 a. m. and after 4 p. m. The time so employed is not included in this table.

#### QUARTERMASTER'S DIVISION.

The following are the successive steps in the revision of a quartermaster's account in the Second Comptroller's office:

Verify "the charges."

Ascertain the correctness of the names of all officers given, and of the designations of all the appropriations involved, together with the fiscal year, and the date of the proper bond of the officer.

Ascertain whether the officer debits himself on his first account-current with his last acknowledged balance, which will be found on the difference sheet if there is one. If no difference arose on the last settlement of the officer's accounts, the acknowledged balance coincides with the aggregate balance shown on the verified charges.

Ascertain whether the officer is or has been debited under the proper heading with every item with which he debits himself on his account-current. If he has been so debited, the fact will appear on the last difference sheet. Money received from sales should be debited under "general account of money advanced," under the various appropriations under which it is covered into the Treasury.

Ascertain whether the officer furnishes a receipt for every amount transferred to other officers, and allow him credit according to the receipt.

Allow the officer credit under "general account of money advanced" for the amount of any "miscellaneous revenue-covering warrant" which may have issued in his favor for money deposited by him to the credit of the United States and covered into the Treasury, upon any duly certified copy thereof filed with and pertaining to the account. Proceeds of sales required to be covered into the Treasury will be credited to the officer making the deposit by a "miscellaneous revenue-covering warrant."

Ascertain from an inspection of the last difference sheet whether the officer is or has been credited with the amount of any refunding requisition issued in his favor for any other money deposited to the credit of the United States. Proceeds of sales which revert to the appropriation with the funds of which the articles sold were originally purchased will be credited to the officer making the deposit by a "refundng requisition."

Examine the miscellaneous papers filed with the account.

Examine any "vouchers heretofore suspended now admitted," and allow the officer all proper credit.

All "outstanding differences" should be carried to the new difference sheet.

Examine any "suspended vouchers" in the account in connection with the grounds of suspension noted on the difference sheet.

Every item on "the charges" with which the officer has not charged or credited himself on his accounts-current should be entered on the new difference sheet.

Examine all the allowed vouchers in the account and ascertain whether the officer is credited with the proper amounts, and under the proper appropriations, upon each abstract and for each month, for the disbursements made by him.

Credit for disbursements is given under "general account of money advanced."

If an account is paid in obedience to the orders of the commanding officer, and the expenditure is disallowed as not authorized by law, the amount is not to be passed to the credit of the disbursing officer as a regular disbursement, but by a separate entry raising a "personal charge" on the books of the Third Auditor against the officer issuing the order.

If an account is paid upon the certificate of an officer, and the expenditure is disallowed for error of fact in the certificate, the amount is not to be passed to the credit of the disbursing officer as a regular disbursement, but by a separate entry raising a "personal charge" on the books of the Third Auditor against the officer making the certificate.

Place in pencil on the statement of the account the totals transferred to or by any one officer under each appropriation, and also the totals of the sales, the debit requisitions, the credit requisitions, and the allowed disbursements.

Verify the balances.

All accounts are registered, as soon as received, in a book kept for the purpose, and are examined, in turn, by the clerks of the division.

As soon as a clerk in charge of a given account has completed its examination he signs his name to the foot of the statement, and places the same on the desk of the chief of the division, who, having ascertained the correctness of the Auditor's report, places his initials upon it, and sends it to the Comptroller for signature.

The account, with all the papers pertaining thereto, is then returned to the Auditor or for file.

The following statement shows in detail the business in the quartermaster's division of the office of the Second Comptroller for the fiscal years 1884, 1885, 1886, and 1887:

Character of business.	Pending July 1, 1883.	Received during fiscal year 1884.	Transacted and disposed of during fiscal year 1884.	On hand and undisposed of July 1, 1884.	Received during fiscal year 1885.	Transacted and disposed of during fiscal year 1885.	On hand and undisposed of July 1, 1885.	Received during fiscal year 1886.	Transacted and disposed of during fiscal year 1886.	On hand and undisposed of July 1, 1886.	Received during fiscal year 1887 (to Mar. 1).	Transacted and disposed of during fiscal year 1887 (to Mar. 1).	On hand and undisposed of Mar. 1, 1887.
Quartermasters' accounts .....	139	1,649	1,484	304	1,922	2,092	134	1,372	1,486	20	586	544	62
Engineers' accounts .....	12	93	91	14	89	94	9	85	86	8	72	49	31
Subsistence accounts .....	26	494	479	41	812	757	101	654	721	34	422	425	31
Signal accounts .....	25	58	83	....	120	105	15	29	16	28	36	50	14
Washington and Oregon war claims .....	....	11	11	....	19	10	9	16	25	....	5	5	....
Total .....	202	2,305	2,148	359	2,962	3,053	268	2,156	2,334	90	1,121	1,073	138
Single vouchers examined .....	....	....	330, 379	....	....	327, 618	....	....	236, 258	....	....	124, 829	....
Pay rolls examined .....	....	....	17, 918	....	....	14, 811	....	....	11, 157	....	....	6, 720	....
Contracts received and filed .....	....	....	1, 134	....	....	2, 904	....	....	2, 463	....	....	3, 591	....
Letters written .....	....	....	387	....	....	673	....	....	1, 072	....	....	809	....
Total .....	202	2,305	351, 966	359	2,962	349, 059	268	2,156	253, 284	90	1,121	137, 022	138

The following statement shows the average amount and character of business performed, transacted, and disposed of in the quartermaster's division of the office of the Second Comptroller, with average number of employes during the time specified:

Month.	1884.				1885.				1886.				1887.			
	Average amount.	Average employes.	Max.	Min.	Average amount.	Average employes.	Max.	Min.	Average amount.	Average employes.	Max.	Min.	Average amount.	Average employes.	Max.	n.
July .....	2,692	11	3,909	1,527	3,510	12	6,146	1,945	4,664	12	8,901	1,866	2,932	9	3,752	824
August .....	3,376	12	5,575	1,754	3,230	11	5,265	1,800	4,305	11	6,595	2,635	3,577	8	5,326	3,157
September .....	3,284	11	5,182	655	3,680	14	5,346	1,628	4,196	10	5,363	3,494	2,996	7	3,388	1,704
October .....	2,920	12	4,207	1,700	3,184	10	5,204	552	3,677	9	4,393	1,744	4,055	7	5,186	1,267
November .....	3,064	13	4,456	1,160	2,305	12	2,999	1,063	2,253	11	3,969	1,623	2,722	9	4,301	718
December .....	2,663	13	3,841	791	3,155	11	5,178	1,438	2,142	11	4,335	1,362	2,949	8	3,294	874
January .....	3,161	13	4,784	1,424	2,924	13	4,715	1,240	1,614	12	2,303	904	3,562	9	5,093	2,043
February .....	3,345	13	5,370	1,137	3,066	13	5,374	1,530	1,854	12	2,923	447	3,201	9	5,296	814
March .....	4,029	12	6,125	503	3,867	12	7,397	321	2,302	12	4,869	963	....	....	....	....
April .....	3,887	12	6,155	2,013	3,636	13	6,353	1,007	1,645	13	2,248	587	....	....	....	....
May .....	3,607	12	5,162	1,080	3,009	12	4,772	1,219	2,499	13	3,858	787	....	....	....	....
June .....	3,644	11	4,657	1,131	4,045	12	6,704	1,908	2,619	8	2,829	566	....	....	....	....
Total averages.	3,306	12	4,943	1,323	3,301	12	5,454	1,229	2,814	11	4,362	1,313	3,249	8½	4,454	1,425

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the quartermaster's division of the office of the Second Comptroller, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employé present for the greatest number of days and by the employé present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with half hour at noon for lunch. Time to be devoted to business  $6\frac{1}{2}$  hours daily.

Years.	Days Department open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employes.	Average number of days worked.	Hours employed daily.	Most days worked by employé.	Least days worked by employé.
1884 .....	305 $\frac{1}{2}$	3,644 $\frac{1}{2}$	.....	3,644 $\frac{1}{2}$	13	280	6 31	299	230 $\frac{1}{2}$
1885 .....	301 $\frac{1}{2}$	3,609 $\frac{1}{2}$	.....	3,609 $\frac{1}{2}$	13	278	6 34	286 $\frac{1}{2}$	248 $\frac{1}{2}$
1886 .....	303 $\frac{1}{2}$	3,366	.....	3,366	12	280	6 34	286 $\frac{1}{2}$	271 $\frac{1}{2}$
1887 (to March 1) .....	201	1,612 $\frac{1}{2}$	.....	1,612 $\frac{1}{2}$	9	179	6 19	201	153 $\frac{1}{2}$

\* This decrease is owing to the fact that the leaves of absence due the employes for the calendar year, 1886, were taken, with one exception, after July 1, 1886.

### COMMISSIONER OF CUSTOMS.

TREASURY DEPARTMENT,  
OFFICE OF COMMISSIONER OF CUSTOMS,  
May 16, 1887.

SIR: I have the honor to transmit herewith a report by fiscal years of the work of the two divisions of this office from July 1, 1883, to February 28, 1887, and such other information as is understood to be called for by letters of Hon. F. M. Cockrell, chairman of the Select Committee of the Senate, appointed under Senate resolution of March 3, 1887.

I have not adopted the blank form, printed and furnished for the purpose, because on careful examination it was found not fully to meet the scope of the inquiry as applicable to all the work of this office, and therefore the form used was prepared, which I trust will be equally acceptable.

Very respectfully,

JOHN S. McCALMONT,  
Commissioner of Customs.

The SECRETARY OF THE TREASURY.

The following statement shows the progress of an account from the time of receipt in the customs division until finally disposed of:

All accounts adjusted in this division are received from the office of the First Auditor. Taking a customs collection account as an example, it passes through the following routine from the time it is received from the Auditor until it is finally transmitted to the Register of the Treasury.

Upon receipt of the account, the messenger puts upon the back of the Auditor's report accompanying the same the impression of the receiving stamp, showing the date of its receipt in this office. The messenger then carries it to the registry clerk, who enters the number of the account, its character (as customs, expenses of collection, &c.), in whose name stated, the collection district to which it belongs, the time covered thereby, and when stated by Auditor, in a register prepared for the purpose. It then passes to the desk of the clerk who examines the accounts for that collection district. He is to go over the entire account as made up by the Auditor, and verify the same in every particular. In order to do this, he must examine each entry of dutiable goods as made by the importer or consignee, to ascertain if it is in proper form and properly attested, to note the valuation of the merchandise, and to see whether the proper rate of duty has been assessed, and whether the reduction from foreign to United States money is at the rate fixed by law, and whether any penal or additional duty has accrued. If found correct it is checked on the abstract of

correspondence, and unless satisfactorily explained, the deficiency, if any, is charged against the collector. The total amount of duty collected or which should have been collected, as shown by the entries, is charged to the collector, and he is credited by the amount of the covering warrants therefor. The difference, if any, between the collector's account and the clerk's statement is noted in full on the statement. The account then goes to the stub room for comparison, and if found to agree in amount with the stubs forwarded by the collector at the time of assessing the duty, the stub clerk places his check upon the statement as made by the examining clerk, and returns it to him. The examining clerk then places his name upon the statement with the date of the passage of the account by him, and fills up the blank upon the report prepared for the Commissioner's signature, with the date of the passage of the account, and declaring the balance due either to or from the collector, as the case may be. The report and statement are then delivered to the chief of division, who examines them, and if they appear to be correct, he places his initials upon the report and passes it to the book-keeper, who enters the number, time covered and time passed, and each and every item thereof, under its proper head, in a ledger prepared for the purpose. If the account runs to the end of a term of office, and a balance is shown, he also enters the amount of the balance on his balance-book. From the book-keeper it is taken to the correspondence clerk, who writes the adjustment letter therefor to the collector, giving the status of the account as adjusted, showing the balance, if any, and giving the statement of differences between the account as rendered by him and the adjustment as reached by this office. The account and letter are then returned to the book-keeper, who compares the two, and enters in his blotter the number of the account, the district to which it belongs, its character, and the date of the adjustment letter. It then goes to the desk of the deputy commissioner, who examines again the report and statement, and compares the adjustment letter with them. If found correct in form and matter, he sends the report to the Commissioner for signature. After which it is returned to the registry clerk, who makes opposite to his entry of receipt of the account the date of its passage by the Commissioner. The report and statement are then tied together with tape and placed with the papers belonging to the account and transmitted to the Register of the Treasury.

The following statement shows the course of business connected with an estimate for money:

The process relating to the issuance and recording of requisitions for advances of money is, in the main, as follows:

The estimates for funds needed by the disbursing agents are received monthly in some cases, and quarterly in others; and upon reaching this office those coming by mail are stamped with the date of receipt. Estimates for the Light-House Establishment, the Life-Saving Service, as well as those coming by mail, go to the registry clerk. Estimates for the Revenue Marine Service are received from the revenue-marine division of the Secretary's office, and those for the Marine Hospital Service from the Supervising Surgeon-General M. H. S. Customs officers' estimates, after being registered, go to the desk of the clerk who examines the accounts of the officer making the estimate. He examines and checks it if found proper, and it then goes to the chief of the customs division for examination and approval. Then it passes to the division of appointments, refunds, bonds, and records, where it is recorded, and its nature, amount, purpose for which the money is required, period during which it is to be expended, specified. Upon the basis of the approved estimate, a requisition is then prepared, addressed to the honorable Secretary, which, after receiving the check of the deputy commissioner, goes to the Commissioner for approval and signature. The requisition, if it be for expenses of collection, is returned to the appointment division, but all others are sent to the warrant division, except in cases of requisitions for expenses of collection letters are written to the collectors and surveyors notifying them of the action taken upon their estimates.

The following statement is in relation to official bonds:

When the appointment of a collector or surveyor of customs is made by the President, his commission is received in this office from the appointment division of the Secretary's office, and is delivered to the chief of the division of appointments, refunds, bonds, and records, who at once records in a book the name of the appointee, his term of office, and penalty of the bond required. A blank bond is then prepared, a letter of notification of appointment and instruction as to the manner of executing his bond is written to the appointee, which letter is copied into a special book. The bond and letter, together with blanks for affidavits of sureties, are then mailed to the appointee. After he has executed his bond it comes back to this office and is registered and carefully examined. If found insufficient or incorrect in any particular it is returned to the official, and he is instructed to execute a new bond which shall avoid the objections raised to his first one. If upon examination the bond is found to be in accordance with requirements, and of sufficient amount, the names of the sureties, their occupation and post-office address, are entered upon the book first mentioned, together with the date of bond and oath of office. A letter



duties made out by the collector; if apparently incorrect, it becomes a subject of is then written to the late collector or surveyor, notifying him that his successor had duly qualified, and instructing him to turn over his office, with all the public property in his hands, to the new official. To the appointee is also addressed a letter informing him of the approval of his bond, and authorizing him to take charge of the office. These letters are duly copied in the book heretofore referred to. A circular is also addressed to the outgoing official containing instructions as to the disposition of public funds in his hands. The bond and letters then go to the deputy commissioner, and from him to the Commissioner, who approves the bond and signs the letters. The bond is filed, and the commission and accompanying letters are transmitted to the new official. Upon receipt of these and upon assuming duty he informs this office of the date thereof.

When a bond is approved, notification of the fact is sent, by letters, to the honorable Secretary of the Treasury, the First Comptroller, the Register of the Treasury, the First Auditor, the Commissioner of Navigation, the Supervising Inspector-General of Steamboats, and the Supervising Architect.

In cases where, after the confirmation of an official, or for any other reason, a new bond is required from an incumbent, substantially the same process is followed, and the official is instructed as to the time for closing his old and commencing a new series of accounts.

#### CUSTOMS DIVISION.

The customs division is the final settlement office of all accounts of the collection of duties on imports and tonnage dues, and miscellaneous fees and fines and forfeitures under the customs and navigation laws; the disbursement accounts covering all the expenses of collecting the revenue from customs, the accounts of the Revenue-Cutter Service, the Light-House Establishment, the Life-Saving Service, and the Marine-Hospital Service; also the accounts of transportation companies for freight and travel for the above-mentioned services, the accounts of agents at the seal-fisheries in Alaska and for the protection of the sea-otter hunting grounds, and the accounts of the marshals, district attorneys, and clerks for fees in civil customs cases, the accounts of shipping commissioners and the various boards of immigration, together with such miscellaneous accounts as pertain to all of the above. This includes, in addition to the examination and settlement of the accounts, correspondence with the collectors and disbursing agents and instructions to them as to the rendition of accounts, and the opening and keeping of an account with each of them.

Period.	Clerical force.	Time.					Averages.					
		Days Department open.	Days actually employed.	Days actually employed by any one clerk.			Statements (accounts). <sup>1</sup>			Letters written. <sup>3</sup>		
				Maximum.	Minimum.	Average.	Maximum.	Minimum. <sup>2</sup>	Average.	Maximum.	Minimum.	Average.
1883.												
July .....	16	25	386	25	20	24	66	4	28	255	5	38
August .....	16	27	379	27	10	24	61	2	27	334	4	40
September .....	16	25	349	25	14	22	59	3	29	198	8	40
October .....	16	27	336	27	11	21	107	8	42	339	8	42
November .....	16	25	334	25	12	21	67	10	28	418	6	45
December .....	16	24	307	24	1	19	80	1	27	321	1	35
1884.												
January .....	16	26	414	26	24	26	73	1	32	387	2	45
February .....	16	24	366	24	12	23	72	2	23	248	3	27
March .....	16	26	369	26	0	23	77	9	31	365	6	45
April .....	15	26	349	26	0	23	95	3	36	300	6	39
May .....	15	26	347	26	0	23	70	5	28	280	3	30
June .....	15	25	308	25	0	21	70	3	31	278	2	32
Total fiscal year 1884.....	....	306	4,244 <sup>4</sup>	295	169	269	793	55	363	2,865	88	459

<sup>1</sup> Eleven usually employed; sometimes less.

<sup>2</sup> The minimum accounts passed, in nearly every instance, represent the accounts from the district of New York, and the amount of work required upon them is largely in excess of that upon accounts from any other district.

<sup>3</sup> Usually 11 accountants and 1 correspondent.

<sup>4</sup> No proxies employed; average time employed each day, 6 hours 16 minutes.

Period.	Clerical force.	Time.					Averages.						
		Days Department open.	Days actually employed.	Days actually employed by any one clerk.			Statements (accounts). <sup>1</sup>			Letters written. <sup>2</sup>			
				Maximum.	Minimum.	Average.	Maximum.	Minimum. <sup>2</sup>	Average.	Maximum.	Minimum.	Average.	
1884.													
July .....	13	26	297	26	0	23	74	11	30	175	5	29	
August .....	14	26	258	26	1	19	82	3	21	134	1	22	
September .....	13	24	265	24	11	21	80	9	39	41	4	16	
October .....	13	27	316	27	17	24	142	3	44	200	5	30	
November .....	14	24	253	24	6	18	74	2	25	107	4	30	
December .....	14	26	276	26	4	20	98	3	37	195	3	42	
1885.													
January .....	15	26	376	26	16	25	112	9	49	284	3	59	
February .....	15	22	326	22	20	22	73	4	26	315	4	40	
March .....	15	25	342	25	13	23	102	7	47	406	8	56	
April .....	15	26	379	26	22	25	111	5	45	452	6	58	
May .....	15	25	360	25	21	24	98	5	36	393	7	50	
June .....	15	26	367	26	12	24	89	3	41	400	4	51	
Total fiscal year 1885 .....	....	303	3,815 <sup>4</sup>	280	240	268	1,030	64	442	2,459	82	483	
1886.													
July .....	15	26	376	26	21	25	96	2	39	438	6	63	
August .....	15	25	334	25	13	22	98	4	36	326	2	64	
September .....	15	26	310	26	8	21	90	7	35	314	4	47	
October .....	14	27	333	27	3	24	92	9	36	467	1	57	
November .....	14	24	277	24	9	20	101	5	36	437	2	49	
December .....	12	25	246	25	10	21	55	2	25	280	4	45	
1886.													
January .....	13	25	318	25	23	24	111	5	41	456	4	62	
February .....	13	23	292	23	21	22	95	4	40	381	2	58	
March .....	13	27	348	27	25	27	107	5	40	500	2	65	
April .....	13	26	319	26	21	25	131	3	43	464	10	69	
May .....	13	25	309	25	16	24	98	7	38	462	9	69	
June .....	13	26	321	26	20	25	86	9	37	522	8	62	
Total fiscal year 1886 .....	....	305	3,783 <sup>3</sup>	290	264	279	1,107	66	445	5,047	86	708	
1887.													
July .....	13	26	297	26	4	23	93 <sup>6</sup>	4	28	457	8	52	
August .....	11	26	265	26	18	24	70	5	32	241	4	50	
September .....	12	26	251	26	15	21	57	4	33	258	2	50	
October .....	12	26	275	26	12	23	83	8	38	439	5	59	
November .....	13	24	289	24	9	22	93	10	44	487	4	53	
December .....	13	25	297	25	19	23	113	10	41	624	0	71	
1887.													
January .....	13	25	317	25	21	24	125	4	45	532	3	69	
February .....	13	23	292	23	20	22	69	2	31	431	1	54	
Total part year 1887 .....	....	201	2,283 <sup>7</sup>	195	174	183	676	51	291	3,401	29	457	

<sup>1</sup> Eleven usually employed; sometimes less.<sup>2</sup> The minimum accounts passed, in nearly every instance, represent the accounts from the district of New York, and the amount of work required upon them is largely in excess of that upon accounts from any other district.<sup>3</sup> Usually 11 accountants and 1 correspondent.<sup>4</sup> No proxies employed; average time employed each day, 6 hours 18 minutes.<sup>5</sup> Of this, 88 days worked by proxy; average time employed daily, 6 hours 30 minutes.<sup>6</sup> Average about 12 employed.<sup>7</sup> Of this, 60 days worked by proxy; average time employed daily, 6 hours 28 minutes.

Period.	Clerical force.	Work received.				Work performed.									
		On hand.		Received.		Examined and passed.		Returned to Auditor.		On hand at end of month.		Accounts.		Letters written.	Miscellaneous papers noted, referred, or filed.
		Statements.	Accounts.	Statements.	Accounts.	Statements.	Accounts.	Statements.	Accounts.	Statements.	Accounts.	Registered. <sup>1</sup>	Posted in ledger.		
1883.															
July	16	79		250		309				20			343	453	46
August	16	20		367		300				87			334	486	33
September	16	87		280		317				50			325	480	37
October	16	50		458		459				49			360	308	24
November	16	49		325		304				70			418	540	34
December	16	70		308		302				76			321	424	29
1884.															
January	16	76		374		356		3		91			387	541	33
February	16	91		236		258				69			249	319	37
March	16	69		369		336		1		101			415	540	74
April	15	101		408		400				109			369	468	34
May	15	109		320		307				122			282	359	28
June	15	122		361		343		5		135			336	379	207
Total fiscal year 1884				4,056		3,991		9		135		6,178	4,138	5,503	617
July	13	135		266		328				73		295	375	352	173
August	14	73		398		233				238			233	268	194
September	13	238		467		432				273		402	282	188	101
October	13	273		453		487		1		238		810	528	359	51
November	14	238		326		279				285		360	264	356	49
December	14	285		498		405		2		376		552	398	508	55
1885.															
January	15	376		469		544				301		519	444	710	101
February	15	301		292		288				305		324	328	477	83
March	15	305		477		515				267		527	499	669	107
April	15	267		435		499		1		302		482	517	692	120
May	15	202		368		399				171		400	406	601	71
June	15	171		497		456		3		209		540	449	612	217
Total fiscal year 1885				4,046		4,865		7		209		4,711	4,713	5,793	1,322
July	15	209		322		427	1,475			104		336	417	751	393
August	15	104		372		400	1,396	2	2	74		406	366	763	204
September	15	74		485		383	1,341			176		320	408	568	230
October	14	176		432		394	1,335	1	1	213		455	208	689	82
November	14	213		346		395	1,334			164		365	455	584	91
December	12	164		311		280	636	2	2	193		325	304	536	142
1886.															
January	13	193		409		447	1,026			55		450	402	740	322
February	13	55		440		445	1,137	1	1	49		452	425	692	214
March	13	49		433		436	1,291	1	1	45		527	488	779	164
April	13	45		472		470	1,423	2	2	45		510	477	823	293
May	13	45		451		414	933	1	1	81		483	417	831	129
June	13	81		369		402	973	3	5	145		395	366	740	508
Total fiscal year 1886				4,842	14,062	4,893	14,300	13	15	145	263	5,024	4,733	8,496	2,772
July	13	145	263	354	914	336	882	2	2	161	843	335	340	626	125
August	11	161	343	370	1,020	379	1,096			152	267	395	404	601	111
September	12	152	267	435	1,341	393	1,268	2	2	102	338	327	295	604	229
October	12	102	338	487	1,809	456	1,270	2	3	221	874	501	376	702	209
November	13	221	874	504	1,469	526	1,812			199	531	479	510	631	91
December	13	199	531	505	1,110	494	1,230			210	411	511	513	848	131
1887.															
January	13	210	411	530	1,259	534	1,363	1	3	205	384	533	556	829	173
February	13	205	304	360	1,024	376	945			189	383	399	392	644	91
Total part year 1887				3,545	9,946	3,494	9,816	7	10	189	383	3,480	3,386	5,485	1,160

<sup>1</sup> Not reported by months.

Seventy-nine days' extra time were made by the employes of this division during October, 1885, by working nights on special work for the Secretary, which are not included in this report.

## DIVISION OF APPOINTMENTS, REFUNDS, BONDS, AND RECORDS.

The duties of this division consist of the issuing and recording of requisitions for all money advanced to collectors and surveyors of customs, and to officers of the Light-House Establishment, the Life-Saving Service, and the Marine Hospital Service; issuing requisitions on settlement of customs officers' accounts; adjustment of warehouse and bond accounts, of accounts of bonds for the repair of machinery imported under section 2511 Revised Statutes, of accounts of entries of horses with wagons, &c., for temporary purposes, and accounts of unclaimed goods; adjustment of all certified claims for refunds of excess of duty collected from importers; receiving, examining, entering, summarizing, and registering of all stubs of receipts for duties and fees and tonnage from the various customs districts, and comparing and checking therewith the collection accounts, and supplying all customs officers with blank receipts; recording, referring, and filing of statements and reports relative to public funds, seizures, fines, remissions, compromises, returns of money, &c.; registering of appointments of all collectors and surveyors of customs, the preparation, examination, and recording of their official bonds, and the transmittal to them of their commissions; recording of all appointments and changes in the customs, light-house-revenue marine, marine hospital, and shipping services, and seeing that the official oaths of all appointees under the foregoing heads are properly executed and are filed in this office; filing of all letters which remain in the office; writing all letters which may be necessary in transacting the business of the division, and the copying of all letters written in the office; besides a large amount of other work of a miscellaneous character.

Period.	Clerical force	Time.					Averages.									
		Days Department open.	Days actually employed.	Days actually employed by any one clerk.			Statements (accounts). <sup>1</sup>			Letters written. <sup>2</sup>			Stubs summarized. <sup>3</sup>			
				Maximum.	Minimum.	Average.	Maximum.	Minimum.	Average.	Maximum.	Minimum.	Average.	Maximum.	Minimum.	Average.	
1883.																
July.....	16	25	343	25	12	21	55	11	29	114	2	45	.....	.....	.....	.....
August.....	16	27	321	27	2	20	114	5	34	141	8	39	.....	.....	.....	.....
September.....	16	25	303	25	1	13	58	6	25	92	11	35	.....	.....	.....	.....
October.....	16	27	389	27	17	24	57	6	27	112	4	48	.....	.....	.....	.....
November.....	16	25	371	25	19	23	206	21	66	148	4	48	.....	.....	.....	.....
December.....	16	24	308	24	5	19	116	20	46	99	1	30	.....	.....	.....	.....
1884.																
January.....	16	26	398	26	19	25	101	22	45	177	2	56	.....	.....	.....	.....
February.....	15	24	321	24	12	21	91	20	38	134	5	37	.....	.....	.....	.....
March.....	15	26	331	26	10	22	75	16	34	117	2	42	.....	.....	.....	.....
April.....	15	26	368	26	16	25	62	15	32	85	2	32	.....	.....	.....	.....
May.....	15	26	373	26	17	25	112	19	41	152	6	40	.....	.....	.....	.....
June.....	15	25	355	25	17	24	116	17	50	108	8	37	.....	.....	.....	.....
Total fiscal year 1884.....	.....	306	4,181	291	244	268	1,091	201	467	1,383	223	485	.....	.....	.....	.....
1885.																
July.....	14	26	312	26	12	22	143	20	58	183	7	80	7,940	2,690	5,315	.....
August.....	14	26	267	26	0	19	113	29	49	127	10	63	15,443	12,895	14,169	.....
September.....	14	24	259	24	4	19	16	6	11	163	9	83	11,833	3,532	7,682	.....
October.....	14	27	300	27	4	21	46	21	31	165	3	50	13,317	2,466	7,891	.....
November.....	14	24	272	24	1	19	60	6	26	22	0	14	10,771	5,576	8,173	.....
December.....	14	26	322	26	17	23	81	5	27	70	10	50	16,723	12,143	14,433	.....
1885.																
January.....	14	26	325	26	0	23	52	17	29	151	5	43	8,813	6,880	7,846	.....
February.....	13	22	277	22	17	21	37	19	28	164	12	47	7,666	6,632	7,149	.....
March.....	13	25	311	25	13	24	52	2	24	86	9	35	7,909	6,594	7,251	.....
April.....	13	26	334	26	24	26	55	20	36	86	19	45	13,176	3,817	8,496	.....
May.....	12	25	290	25	22	24	58	26	37	120	15	43	10,199	7,400	9,300	.....
June.....	12	26	295	26	20	25	54	19	33	106	15	45	16,602	6,200	11,401	.....
Total fiscal year 1885.....	.....	303	3,564	281	222	266	502	135	383	1,085	121	599	133,230	83,987	108,601	.....

<sup>1</sup> Four usually employed.<sup>2</sup> Seven average number employed.<sup>3</sup> Two usually employed.<sup>4</sup> No proxies employed (average time employed each day, 6 hours 15 minutes).<sup>5</sup> Of this, 215 days worked by proxy (average time employed daily, 6 hours 7 minutes).<sup>6</sup> Only three employed.

Period.	Time.						Averages.								
	Clerical force.	Days Department open.	Days actually employed.	Days actually employed by any one clerk.			Statements (accounts). <sup>1</sup>			Letters written. <sup>2</sup>			Stubs summarized. <sup>3</sup>		
				Maximum.	Minimum.	Average.	Maximum.	Minimum.	Average.	Maximum.	Minimum.	Average.	Maximum.	Minimum.	Average.
1885.															
July.....	12	26	285	26	5	24	56		32	97	5	41	14,665	8,312	11,388
August.....	11	25	244	25	8	22	52	6	28	96	12	45	10,698	10,590	10,644
September.....	11	26	220	26	7	20	48	20	36	135	8	50	14,788	3,961	9,374
October.....	12	27	275	27	9	23	44	8	28	130	2	39	13,751	4,044	8,897
November.....	12	24	264	24	15	22	76	25	43	100	3	55	9,564	2,597	6,080
December.....	13	25	288	25	15	22	33	30	32	124	1	42	12,254	4,199	8,226
1886.															
January.....	12	25	293	25	22	24	55	39	44	105	2	55	12,126	8,055	10,090
February.....	12	23	263	23	15	22	47	18	32	80	5	48	9,809	7,554	8,681
March.....	12	27	312	27	22	26	44	34	39	122	5	53	9,253	6,830	8,041
April.....	12	26	305	26	23	25	49	19	32	70	5	36	9,220	6,282	7,751
May.....	12	25	288	25	22	24	40	33	37	232	11	60	12,207	7,655	9,931
June.....	12	26	301	26	22	25	51	13	32	139	7	55	10,880	10,339	10,610
Total fiscal year 1886.....	.....	305	43,338	304	268	280	558	339	418	1,359	72	580	136,219	83,214	109,716
1887.															
July.....	13	26	304	26	15	23	41	10	27	140	4	52	16,654	11,213	13,933
August.....	15	26	322	26	12	21	37	12	25	265	1	64	7,237	5,073	6,155
September.....	14	26	292	26	10	21	44	10	27	73	1	34	8,185	7,041	7,613
October.....	14	26	323	26	14	23	46	6	18	73	4	35	9,275	8,488	8,881
November.....	14	24	306	24	16	22	40	23	28	113	1	44	8,837	5,229	7,035
December.....	14	25	324	25	20	23	47	30	35	71	2	36	4,747	3,158	3,952
1887.															
January.....	14	25	335	25	18	24	46	30	33	191	1	62	10,729	6,999	8,864
February.....	14	23	309	23	20	22	20	16	16	101	1	40	7,188	4,874	6,031
Total part year 1887.....	.....	201	42,515	188	171	180	315	141	208	909	16	367	72,065	52,862	62,464

<sup>1</sup> Four usually employed.<sup>2</sup> Seven average number employed.<sup>3</sup> Two usually employed.<sup>4</sup> Of this, 147 days worked by proxy (average time employed daily, 6 hours 31 minutes).<sup>5</sup> Of this, 201 days worked by proxy (average time employed daily, 6 hours 21 minutes).



Period.	Work received.				Work performed.											
	Clerical force.		On hand.	Received.	Examined and passed.	Returned to Auditor.	On hand at end of month.	Posted in ledger. <sup>1</sup>	Examined, compared, and checked with stubs.	Letters written.	Letters recorded. <sup>2</sup>	Stubs examined and summarized. <sup>3</sup>	Miscellaneous papers noted, referred, or filed. <sup>4</sup>			
	Statements.	Accounts.												Statements.	Accounts.	Statements.
1883.																
July	16	14	120	117	1	16	29	312	774	22,066	3,746					
August	16	16	129	135		10	83	273	630	20,241	3,087					
September	16	10	114	102	1	21	15	242	524	18,071	2,434					
October	16	21	98	109		10	114	334	929	34,604	4,097					
November	16	10	274	263	1	20	50	336	712	27,992	3,934					
December	16	20	199	184		35	57	210	651	27,788	2,911					
1884.																
January	16	35	173	181		27	129	390	875	19,908	3,991					
February	15	27	143	151		19	51	261	616	13,945	1,667					
March	15	19	148	136		31	64	295	905	11,245	1,856					
April	15	31	118	126	1	22	51	226	817	16,875	1,659					
May	15	22	169	162		29	55	281	691	17,035	1,681					
June	15	29	191	200		20	90	233	732	10,849	1,630					
Total fiscal year 1884.			1,876	1,866		4	20	788	3,392	8,856	240,619	32,693				
July	14	20	231	219		32	9	560	783	10,630	2,107					
August	14	32	195	198		29	107	440	496	28,338	1,842					
September	14	29	98	43		84		584	314	15,365	1,691					
October	14	84	137	123		98	141	350	647	15,783	1,562					
November	14	98	119	105		112	84	96	808	16,347	1,294					
December	14	112	98	107	1	102	11	348	810	28,866	3,671					
1885.																
January	14	102	104	118		88	258	303	1,233	15,693	4,583					
February	13	88	101	114		75	74	332	782	14,298	4,497					
March	13	75	81	96		60	176	247	901	14,503	4,761					
April	13	60	97	*108	1	48	160	313	1,008	16,993	4,384					
May	12	48	92	110		30	272	304	861	13,599	5,035					
June	12	30	97	98		29	52	316	961	22,802	4,958					
Total fiscal year 1885			1,450	1,439		2	29	1,344	4,193	9,604	217,217	40,385				
July	12	29	121	95	197	1	54	89	176	287	843	22,777	3,066			
August	11	54	94	83	163		65	28	246	315	660	21,288	4,007			
September	11	65	91	107	149		49	79	205	351	557	18,749	4,091			
October	12	49	75	84	121		40	100	252	275	686	17,795	5,620			
November	12	40	139	130	441		49	55	202	383	875	12,161	5,785			
December	13	49	78	95	130	1	31	56	240	294	713	16,453	5,971			
1886.																
January	12	31	127	133	189		25	90	295	383	675	20,181	5,243			
February	12	25	83	97	276		11	61	328	337	616	17,363	5,034			
March	12	11	134	118	176		27	115	197	371	740	16,083	5,504			
April	12	27	103	95	152		35	79	281	255	1,022	15,502	5,454			
May	12	35	107	110	304		32	115	215	419	1,201	19,862	4,513			
June	12	32	85	97	125	1	19	80	126	386	714	21,219	6,309			
Total fiscal year 1886			1,237	2,391	1,244	2,413	3	3	947	2,763	4,056	9,302	219,433	60,597		
July	13	19	25	78	205	81	207	1	15	22	71	151	365	958	27,867	6,844
August	15	15	22	96	257	74	159		37	120	93	232	451	878	12,310	5,367
September	14	37	120	107	134	82	134	2	60	118	68	150	235	551	15,226	5,677
October	14	60	113	93	90	55	93		98	115	18	302	248	797	17,763	5,548
November	14	98	115	46	249	83	292		61	72	28	299	305	812	14,069	5,442
December	14	61	72	81	141	105	149		37	64	94	161	252	792	7,905	5,447
1887.																
January	14	37	64	68	74	98	125		7	13	83	171	436	1,504	17,728	5,977
February	14	7	11	44	191	48	201		8	123	279	1,176	12,062	5,466		
Total part year 1887				613	1,341	626	1,360	3	3	3	463	1,589	2,571	7,468	124,927	45,948

<sup>1</sup>One usually employed.<sup>2</sup>Two; sometimes three employed<sup>3</sup>Usually two employed.<sup>4</sup>Under the head of "Miscellaneous" is included the estimates received and examined, requisitions issued, letters received, entered, and filed, or referred, money returns received and examined, public funds, statements, oaths registered, appointments entered and commissions transmitted, bonds prepared and forwarded, stub statements made up, and such minor work as cannot conveniently be assigned to separate columns.<sup>5</sup>Only three employed for April, May, and June.

Eleven days' extra time were made by the employes of this division during October, 1885, by working nights on special work for the Secretary, which are not included in this report.

## REGISTER OF THE TREASURY.

TREASURY DEPARTMENT, REGISTER'S OFFICE,  
May 20, 1887.

SIR: In compliance with the indorsement of the Department of March 26, 1887, upon the letters of the chairman of the Senate Select Committee, appointed to inquire into the methods of business and work in the Executive Departments of the Government, I transmit herewith—

(1) Report of the loan division of this office, consisting of a carefully prepared tabular statement and explanation in full of the methods of business in that division.

(2) Report of the coupon and currency division, consisting of a tabular statement in the form prescribed by the committee and another tabular statement marked "A," with an explanatory report giving in detail methods of business in that division.

(3) A detailed statement of the operations and methods of business in the division of receipts and expenditures, with accompanying tables, and the tabular statement in the form required by the committee, with explanatory remarks more fully exhibiting what cannot be shown in that table.

It may, perhaps, be proper in this letter of transmittal to advert to the fact that the improved efficiency and dispatch in the operations of the Bureau, which have arisen from an introduction of the system of daily record of work done by each class of employes, appear imperfectly in the tables. It is especially perceptible in examining the details which are submitted in the reports, auxiliary tables, and columns of remarks.

It may be convenient to refer the committee to the enumeration of special work contained in the Register's report of the year ended June, 1886, page 7 and following, and also on page 11, last paragraph, and following.

Very respectfully, your obedient servant,

W. S. ROSECRANS,  
Register.

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

## NOTE, COUPON, AND CURRENCY DIVISION.

*Report of the note, coupon, and currency division, Register's Office, Treasury Department, on the methods of business and work, as requested by Senate Select Committee and called for by Department circular of March 26, 1887.*

Statement showing the principal items of business in the note, coupon; and currency division of the Register's Office, Treasury Department.

Coupon bonds of United States and District of Columbia, of various issues, redeemed, exchanged, or transferred.

Coupons from bonds of United States and District of Columbia, of various issues, redeemed.

Checks for interest upon registered bonds of United States and District of Columbia, of various issues, paid.

Currency certificates of deposit redeemed.

Compound interest notes redeemed.

Gold certificates (act March 3, 1863) redeemed.

One and two year Treasury notes redeemed.

Seven thirty Treasury notes redeemed.

Four per cent. refunding certificates redeemed.

Currency redeemed and destroyed.

Statement showing in detail the methods of transacting business in the note, coupon, and currency division of the Register's office, Treasury Department, including one or more items of the principal business matters transacted in said division, beginning with the receipt of the business matter in the Register's office and then showing in, consecutive order, the various steps taken by each of such principal business matters through the appropriate divisions of said office, and the employes through whose hands the same passes and by whom it is considered and acted upon, and the action thereon had and taken by each, until the same is finally disposed of and notice thereof duly given to the proper party.

The note and coupon division was organized June 30, 1864, to supply a ready and accurate means of information in regard to the individual and collective redemption of all coupon bonds, coupons, certificates of indebtedness, interest-bearing Treasury notes, gold certificates, &c. Records are kept, in which each note, bond, coupon, and certificate is entered, so as to indicate the redemption of the same; the records also showing by number those outstanding in any particular issue. These securities are all carefully examined and arranged by loan, denomination, and number, and, after registration, the coupon bonds and interest notes are destroyed, but the redeemed

coupons, gold certificates, and certificates of indebtedness, are retained and placed on file in this division.

This is the only division in the Treasury Department where a record is kept of redeemed coupons, by loan, denomination, date of maturity, and number.

There were on July 1, 1886, 91,644,468 coupons on file, amounting to \$1,167,341,526.87.

By the system of accounts used any particular coupon, which has been redeemed, can be produced at a moment's notice, and information can be given in any case if a coupon is paid or not. Whenever payment of a coupon is refused by the Treasurer or any assistant treasurer of the United States on account of the mutilation of the same through the loss of its date or number, by reference to the books the necessary information is given by which such coupon can be paid. This division is also the final depository for all interest checks issued by the Department in payment of interest on registered bonds.

A record is made of them as of notes, bonds, coupons, &c., and they are placed on file for reference.

Schedules are prepared of redeemed, exchanged, and transferred coupon bonds, showing in detail the amount of each case, by loan and denomination, and the number of coupons attached to each bond, and accompany the bonds in their transmittal to the destruction committee.

Pursuant to departmental order, dated September 6, 1866, a schedule is prepared in like manner, of each account of redeemed coupon, which is retained in this division. An account is also kept, in addition to the numerical registers, showing the number and amounts redeemed and outstanding, in aggregate, of all certificates of indebtedness, interest-bearing Treasury notes, and gold certificates coming to this division.

The redeemed, exchanged, and transferred bonds are received from the loan division of this office, and coupons, interest notes, gold certificates, certificates of indebtedness, and interest checks from the First Comptroller's office. There are eight hundred and thirteen books used in this division for the purposes of record and account of the foregoing work. By departmental order, dated September 30, 1885, the currency division of this office (on account of reduced work in that division) was consolidated with this division, which is now designated the note, coupon, and currency division, and the following duties pertaining to the redemption and destruction of worn and mutilated United States notes, gold and silver certificates, fractional currency, and other money securities of the United States, including revenue stamps, as have been found mutilated or imperfect in the process of manufacture before being put into circulation, are also performed.

The authority to redeem and destroy the above-named money securities of the Government is derived from the act of March 17, 1862 (12 Stat. 370, Sec. 4). The regulations governing their destruction require that they shall first be counted and assorted by series and denominations in the Treasurer's office, where they are put in small packages, arranged in regular order, according to series and denomination, of either fifty or one hundred notes each, and strapped by the counter lengthwise and across; the date of the counting, the amount contained in the package or strap, the number of the case showing from whom received, and the name of the counter are noted upon the strap. They are then canceled in the presence of the counter by punching four crescent-shaped holes through each package, two near each end, about an inch apart; these are then put into bundles or packages of ten or twenty packages each and lettered A, B, C, or D, each sub-package being numbered from one to ten, or twenty, as the case may be; the packages of notes and certificates thus lettered and numbered are then cut in two lengthwise and put up into bundles or lots of four thousand half-notes each, there being one thousand half notes in each of the packages lettered as stated. The upper halves of the notes thus prepared or cut in two are delivered by the Treasurer to the Register of the Treasury and the lower halves to the Secretary. The fractional currency is cut into right and left halves, the right being sent to the Register and left to the Secretary.

The halves so sent to the Register's office are recounted and examined by the note, coupon, and currency division (those sent to the Secretary's office being recounted and examined there), for the discovery of any errors that may have occurred in the first count or the existence of counterfeits that may have escaped detection. If a hundred half-note package is found by the reconcounter to contain less than one hundred halves, any number over, a note of any other series than that of the lot, or a counterfeit, the label of the package is taken off, the shortage, excess, wrong series, or counterfeit which has been discovered is noted on it, and such label, with the notes representing such excess, wrong series, or counterfeit, is returned to the Treasurer for correction. If any error discovered in the recount of either of these halves by one office has escaped detection in the other, the labels sent to the Treasurer by the office of the discoverer enables the other office, without delay, to re-examine and find its corresponding half. A record of the count and of the errors found is kept in both of the recounting offices, and by them reported to the Treasurer. When all three offices, after discovery, correction, and report of errors, agree as to their count, the Treasurer notifies the Register and Secretary of such fact. Then the money is canceled by punching another hole through each end, after which it is destroyed by being placed

in, a macerater of the Bureau of Engraving and Printing, in which, by the action of steam, alkalis, and knives, it is reduced to a pulp. This macerater is fastened by three different locks, the keys of which are separately kept by the three members of the committee who witness the destruction, and it cannot be opened except when the three members of the committee are present. In addition to these three official witnesses, each representing one of the above-named offices, a citizen, specially appointed by the Secretary, is also present at these destructions as a witness for the people. After the destruction is completed, a certificate setting forth the fact, and signed by each of the witnessing committee, is furnished to the Secretary, the Register, and the Treasurer; whereupon the Government redeems the loss thus occasioned, and reimburses the last-named officer by reissue of the amounts of the securities so destroyed.

Besides witnessing the destruction of securities that have been in circulation, this committee also witnesses the destruction of all such—including revenue stamps—as have been found mutilated or imperfect in the process of manufacture and which have likewise been previously examined and counted by a committee appointed for that purpose and selected from offices of the Secretary, Treasurer, Register, and Commissioner of Internal Revenue, which committee so selected keeps a tabulated statement, recording the number of sheets destroyed, their character, value, and denomination, and such other data as are held to be necessary in connection therewith. For full information printed forms of daily and monthly reports of work performed in this division are filed herewith. The monthly reports are made up from the actual issue of work to the employés, of which an accurate record is kept. The present chief of division was appointed in October, 1885, previous to which date no individual record of work done was kept.

Respectfully submitted.

L. W. REID,

Chief Note, Coupon, and Currency Division, Register's Office.

NOTE.—For some reason the destruction of the redeemed coupon bonds was suspended when 2,363,052 bonds, representing \$1,421,687,450, had been destroyed. Since which time all (1,514,045 bonds, representing \$905,828,400, on June 30, 1886) that have been received are on file in the division.

None of the redeemed seven-thirty notes have yet been destroyed.

[Daily report of work.]

TREASURY DEPARTMENT, REGISTER'S OFFICE,  
\_\_\_\_\_, 188—.

To the REGISTER:

SIR: I have the honor to report the following work performed to-day:

Bonds.	No.	Coupons.	Loans.	Reports.	Den's.	Dates.	No.
Entered in blotter.....		Examined and counted to verify schedule.					
Compared with blotter.....		Arranged into 10's of 1,000's .....					
Transferred to numerical registers...		Arranged numerically and counted.					
Schedule, pages of, entered .....		Registered in numerical registers...					
Schedule, pages of, copied .....		Examined registration .....					
Schedule, pages of, compared with blotter.		Schedule, pages of, entered .....					
Schedule, pages of, compared with original.		Schedule, pages of, transferred to ledger.					
Schedule, pages of, footed .....		Error slips arranged.....					
		Error slips corrected in boxes.....					
		Error slips corrected in numerical registers.					
Interest checks.	No.	Currency, &c.	Counted.	Registered.	Examined.		
Counted to verify schedule.....		No. currency certificates of deposit.					
Tied in 100's and 1,000's .....		No. Treasury notes .....					
Registered in numerical registers...		No. 4 per cent. refunding certificates.					
Examined registration .....		No. silver certificates .....					
Error slips arranged.....		No. gold certificates.....					
Error slips corrected.....		No. United States notes .....					
		No. fractional currency .....					

REMARKS:

Very respectfully,

\_\_\_\_\_, Clerk.

The following statement shows the work performed by the division in the month of March, 1887:

Character of work.	No. counted to verify schedules.	No. entered in blotter.	No. compared with blotter.	No. arranged, examined, and counted.	No. entered in numerical register.	No. compared with numerical register.	Scheduled.				No. canceled and destroyed.		
							Number.	Pages.					
								Entered.	Copied.	Compared.		Footed.	
Bonds, various loans.....		6, 976	10, 027		48, 413			30	54	304½	88½		
Coupons, various loans.....	104, 145			181, 323	150, 432	375, 575	636, 647	130	35				
Interest checks, various loans.....	24, 759				14, 122	41, 536							
1 and 2 year 5 per cent. Treasury notes.....	1			1	1	1							
3-year compound-interest notes.....	19			19	19	19							
3-year 7½ Treasury notes.....													
Gold certificates, March 3, 1883.....													
Currency certificates of deposit.....	162			162	162	162							
United States notes.....				1, 589, 295								1, 589, 295	
Silver certificates.....				127, 339								127, 339	
Gold certificates.....				4, 877								4, 877	
4 per cent. refunding certificates.....				200								200	
Fractional currency.....				9, 900								9, 900	
Old work:													
Interest checks.....						43, 156							
Reports to Treasurer United States on currency received.....													105
No. entries in numerical registers examined to find No. outstanding notes, certificates, &c.													5, 912, 534
No. of clerks in the division.....													34
Aggregate No. days engaged.....													859½

Respectfully submitted.

G. W. REID,  
Chief Note, Coupon, and Currency Division.

To the HON. REGISTER OF THE TREASURY.

The following statement shows in detail the business in the note, coupon, and currency division of the office of the Register for the fiscal years 1884, 1885, 1886, and 1887:

Character of business.	Pending July 1, 1883.	Received during fiscal year 1884.	Transacted and disposed of during fiscal year 1884.	On hand and undischarged July 1, 1884.	Received during fiscal year 1885.	Transacted and disposed of during fiscal year 1885.
Coupons:						
Arranged numerically and counted.....	2, 401, 978	2, 019, 350	2, 778, 517	1, 642, 811	1, 958, 022	1, 853, 377
Registered.....	3, 591, 483	2, 019, 350	2, 235, 028	3, 375, 805	1, 958, 022	2, 537, 182
Examined.....	4, 208, 897	2, 019, 350	2, 630, 260	3, 697, 987	1, 958, 022	1, 959, 931
Scheduled*.....	0	0	0	0	0	0
Interest checks:						
Registered.....	531	370, 161	370, 152	540	609, 429	370, 753
Examined.....	823, 081	370, 161	0	1, 193, 242	609, 429	0
Bonds:						
Entered in blotter.....	1, 044, 314	40, 706	72, 383	1, 012, 637	29, 811	432, 049
Registered.....	1, 044, 314	40, 706	72, 383	1, 012, 637	29, 811	432, 049
Currency counted, canceled, and destroyed.....	0	22, 086, 062	22, 086, 062	0	25, 583, 099	25, 583, 099
Copying accounts and warrants.....	0	0	0	0	0	0
Total.....	13, 114, 598	28, 965, 846	30, 144, 785	11, 935, 659	32, 735, 645	33, 168, 440



Character of business.	On hand and undisposed of July 1, 1885.	Received during fiscal year 1886.	Transacted and disposed of during fiscal year 1886.	On hand and undisposed of July 1, 1886.	Received during fiscal year 1887 (to March 1).	Transacted and disposed of during fiscal year 1887 (to March 1).	On hand and undisposed of March 1, 1887.
<b>Coupons:</b>							
Arranged numerically and counted.....	1,747,456	1,427,009	2,736,026	438,439	859,585	946,303	351,721
Registered.....	2,796,645	1,427,009	2,902,440	1,321,214	859,585	1,659,866	520,933
Examined.....	3,696,078	1,427,009	3,087,813	2,035,774	859,585	1,463,931	1,431,428
Scheduled*.....	2,825,179	1,427,009	1,682,706	2,569,482	859,585	2,045,633	1,383,434
<b>Interest checks:</b>							
Registered.....	239,216	334,140	481,299	92,057	131,863	223,920	0
Examined.....	1,802,671	334,140	1,404,478	732,333	131,863	500,408	363,788
<b>Bonds:</b>							
Entered in blotter.....	610,399	24,208	452,899	181,708	25,694	187,790	19,612
Registered.....	610,399	24,208	452,899	181,708	25,694	116,977	90,425
Currency counted, canceled, and destroyed.....		15,885,489	15,885,489		13,198,941	13,198,941	0
Copying accounts and warrants†.....	0	0	0	0	17,668	17,668	0
<b>Total.....</b>	<b>14,328,043</b>	<b>22,310,221</b>	<b>29,085,549</b>	<b>7,552,715</b>	<b>16,970,063</b>	<b>20,861,437</b>	<b>4,161,341</b>

\* No record kept until July 1, 1885.

† If any of this work was done previous to July 1, 1885, no record was kept.

The business of this division cannot be classified and intelligibly shown within the limit of "ten items;" to consolidate would but confuse; hence the more prominent items have been selected for this report, as shown in this table.

The following statement shows the average number of employes in the note, coupon, and currency division of the office of the Register during the time specified:

Month.	Average employes, 1884.	Average employes, 1885.	Average employes, 1886.	Average employes, 1887.
July.....	55.2	47.7	54.2	38.
August.....	54.3	46.9	54.	37.1
September.....	53.7	49.4	53.	37.
October.....	53.	50.9	50.8	37.7
November.....	52.7	52.2	48.5	37.
December.....	52.	52.	46.3	37.
January.....	52.	52.7	47.	37.
February.....	51.2	52.	47.	36.9
March.....	50.7	52.5	47.	.....
April.....	49.	53.8	47.7	.....
May.....	49.2	54.	48.	.....
June.....	48.1	53.5	48.	.....
<b>Total averages.....</b>	<b>51.7</b>	<b>51.4</b>	<b>49.3</b>	<b>37.2</b>

To aggregate the above and attempt to get a monthly "average amount" for this table would give no accurate idea of the work, especially as no record was kept of two of the items previous to July 1, 1885. The "maximum" and "minimum" headings are understood to refer to the amount of business transacted and disposed of by the employe doing the most and the employe doing the least, which, from the varied character of business handled by the same person, cannot be given, but the record of each one of each class can be, as on another form.

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the note, coupon, and currency division of the office of the Register, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employé present for the greatest number of days and by the employé present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with half hour at noon for lunch. Time to be devoted to business  $6\frac{1}{2}$  hours daily.

Years.	Days Department open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employes.	Average number of days worked.	Hours employed daily.	Most days worked by employé.	Least days worked by employé.
1884 .....	305 $\frac{1}{2}$	13,504	217.5	13,721.5	51.7	265.4	*6 11	304	211.5
1885 .....	302 $\frac{1}{2}$	12,732	747.5	13,479.5	51.4	262.2	6 10	299	199
1886 .....	305	12,658	847	13,505	49.3	273.9	6 23	299	256
1887 .....	201	6,141	593	6,734	37.2	181	6 23	197	166.5

\* Division closed for ten days on account of repairs, painting room, putting down carpets, &c.

#### DIVISION OF RECEIPTS AND EXPENDITURES.

Statement showing the principal items of business transacted in the division of receipts and expenditures of the Registers' office, Treasury Department.

This division is subdivided into the following sections: (1) Copying and records; (2) Book-keeping; (3) Files.

#### COPYING AND RECORDS SECTION.

All accounts adjusted by the First and Fifth Auditors, and the Commissioner of the General Land Office, after certification by the First Comptroller or Commissioner of Customs, are transmitted to the copying and records section of this division. Also all pay warrants issued in the settlement of accounts or as advances to disbursing officers, together with all War, Navy, and Interior (Indian and Pensions,) repay warrants and certain miscellaneous covering warrants. The accounts as received are stamped with the current date, and the reports examined to see that they are properly signed, and those upon which warrants are to issue separated from the others. Copies of these are made, certified by the Register and forwarded either to the Secretary of the Treasury, Interior, War, or the Attorney-General, as the appropriation may require. All finally reach the office of the Secretary of the Treasury (warrant division), where warrants are drawn for their payment.

The accounts are numerically registered by series in appropriate books, and each day transmitted to the book-keeping section for posting in the personal and receipt ledgers.

All civil warrants as received are copied. The originals, after being signed by the Register are sent to the Treasurer's office, posted in the ledgers of that office, drafts issued thereon, and finally returned with drafts attached to the Register's office, and filed away in this division. The copies of the civil warrants, after being registered, are sent to the book-keeping section, to aid the book-keepers in making their journal and ledger entries.

From the registers kept in this section, and from other sources, quarterly statements of the "receipts and expenditures" of the Government are prepared, requiring the entry therein of all pay and repay warrants issued during the quarter.

Certified copies of the miscellaneous covering warrants, made by authority of the act of March 3, 1875, are furnished to the Second, Third, and Fourth Auditors, to be used by them in the settlement of accounts stated in their respective offices.

#### BOOK-KEEPING SECTION.

The duties of this subdivision are, keeping the personal journals, ledgers, and accounts to which they pertain, &c. The work may be classified as follows, viz:

(1) Journalizing accounts and warrants, and keeping in the ledger debit and credit accounts with disbursing officers of the Treasury Department, receivers of public moneys, collectors of the revenues, and all others having civil accounts with the Government.

(2) Keeping ledger accounts with the various appropriations, crediting each appropriation with the amounts authorized by law and debiting it with the amounts in de-

tail drawn upon it by authority of warrants issued by the Secretary of the Treasury countersigned by the First Comptroller.

(3) Certifying requisitions for advances of moneys, and issuing certificates for stating accounts by the accounting officers.

(4) Compiling for publication the annual statements of the receipts and expenditures.

(5) Preparing and furnishing the warrant division of the Secretary's office with quarterly statements of the receipts and expenditures.

(6) Answering and certifying inquiries relative to balances due to and from officers and individuals.

(7) Preparing annual statements required by law, and such other statements as may be called for by Congress, the Departments, and others, and performing such other duties as may be assigned to the Register in his official capacity as book-keeper of the United States.

There are 40 current ledgers kept, as follows, viz: 10 personal ledgers, together with their accompanying journals and auxiliaries; 9 appropriation ledgers; 16 receipt ledgers, with their accompanying auxiliaries; 5 covering-warrant ledgers.

#### FILES SECTION.

This subdivision is the depository of reports and statements, with their accompanying vouchers, warrants, and other documents appertaining to accounts required to be preserved.

The work performed is: (1) Receiving, registering in appropriate records, and filing away in numerical order, by series, all accounts, warrants, &c. (2) Giving out on proper requisitions reports, warrants, and other documents to accounting officers and others, and receiving the same when returned for refile. (3) Preparing certified transcripts of accounts for suits.

In addition to the daily current business, the following work has been performed within the last two years, which from its character cannot be tabulated, viz:

(1) The annual reports of the receipts and expenditures, making octavo volumes of nearly 400 pages, double columns, have been completed and published for the years 1881, 1882, 1883, and 1884. The report for 1885 is nearly finished, and that for 1886 is well under way. This work was five years behind.

(2) Preparing and publishing a complete statement of the public debt from 1789 to 1885, inclusive, and a statement of the receipts and expenditures, by quarters, from 1885 to 1885, making a printed quarto of 109 pages.

(3) Making a general receipt ledger, with appropriate heads, showing the various sources of receipts from 1789 to June 30, 1886.

(4) Opened a similarly arranged expenditure ledger covering the same space of time, which is progressing to completion.

(5) Making a miscellaneous auxiliary ledger for the records of captured and abandoned property, fines, penalties, and forfeitures, customs official emoluments, marine hospital moneys, internal revenue stamps, &c.

(6) Considerable work performed and progress made in examining, correcting, and balancing old ledgers and indexing the same.

(7) Making for Congress a report of all balances due to and from the Government remaining on the books of this division, comprising 204 printed pages, showing 18,526 balances, involving \$26,810,788.35.

(8) A large part of the work on the history of the payments on French spoiliations, covering 202 printed pages, made for the State Department by the Register's office, was done in this division.

To illustrate the character of current business performed a copy of the monthly report for January, 1887, is appended. There is much miscellaneous work done which cannot be incorporated in the monthly reports in tabular form.

THOS. HOLLADAY,

*Chief Receipts and Expenditures Division, Register's Office.*

The following statement shows the work performed by this division in the month of January, 1887:

	Number.
Accounts received and registered in copy room.....	2,856
Accounts copied for warrants in copy room .....	1,491
Warrants copied in copy room .....	2,163
Civil warrants registered for expenditures.....	2,163
War, Navy, and Interior warrants registered for pay and repayments.....	1,225
Receipt and repayment warrants registered.....	1,069

	Number.
Accounts and warrants posted in ledgers.....	8,040
Ledger entries in posting accounts and warrants.....	15,461
Journal pages covered.....	721 $\frac{1}{2}$
Certificates and requisitions furnished.....	2,037
Current accounts received in files room registered and filed.....	2,378
Pages of transcripts made for suits.....	684
Accounts withdrawn from the files rooms.....	6,036
Accounts returned to files rooms.....	6,925
Pages certified for suits copied in this office.....	706
Number of cases of transcript matter.....	55
Revenue stamp books received and filed.....	1,442
Accounts examined for journalizing.....	2,046
Accounts journalized.....	1,290
Entries made in journalizing accounts.....	9,374
Warrants registered in journals.....	2,204
Warrants charged in journals.....	1,038
Warrants credited in journals.....	230
Transfer drafts registered.....	57
Number of clerks in this division.....	37
Aggregate number of days engaged, actual attendance.....	866
Daily average attendance.....	23.4

Clerks engaged in keeping the personal ledgers.....	5
Clerks engaged in keeping the appropriation ledgers.....	3
Clerks engaged in keeping the journals to the personal ledgers.....	3
Clerks engaged in keeping the receipt ledgers (kept by me).....	0
Clerks engaged in making statements of receipts and expenditures for publication.....	4
Clerks engaged in the file rooms.....	9
Clerks engaged in copying accounts for suits.....	3
Clerks engaged in copy room, copying accounts, warrants, &c., and recording same in appropriate records.....	8
Clerks engaged in registering receipts and repay warrants.....	1
Clerks engaged on statistical work.....	1
Total.....	37

Of those employed in the files rooms, 3—viz, Dement, Diemar, and Farnsworth—are messengers, classified above as clerks.

Number days present, including Sundays and holidays.....	1,088
Number days absent.....	59
Total.....	1,147

Respectfully submitted,

THOS. HOLLADAY,  
Chief Receipts and Expenditures Division.

The REGISTER OF THE TREASURY.

\* This embraces those performing clerical duties, and does not include the chief and messengers.

[Daily report of work.]

TREASURY DEPARTMENT, REGISTER'S OFFICE,  
\_\_\_\_\_, 188—.

To the REGISTER :

SIR: I have the honor to report the following work performed this day.

	Title of book.	Certificates issued.	Requisitions passed.	Posted. Warrants. Accounts.	Total entries.	Pages footed.	Pages to be footed.	Accounts footed.
Personal ledger:								
Disbursements.....								
Receipts.....								
Register of covering warrants.....								
Appropriation ledgers.....								

	Accounts. Examined.	Journal. Journalized. Entries. Pages.	Warrants. Registered. Charged. Credited.	Certificates issued.	Requisitions passed.
Journals to personal ledgers.....					

STATISTICAL WORK.	No.
Appropriation titles written.....	
Warrants—names and numbers:	
Indexed.....	
Transcribed.....	
Warrants—dates and amounts—written.....	
Extensions and footings.....	
Condensed—titles, names, amounts, and additions for printers' manuscript pages.....	
Ledger of 188—, No. of pages, —; now completed pages.....	
Number of ledger pages completed to-day.....	

## REMARKS :

Very respectfully,

\_\_\_\_\_, Chief of Division.

\_\_\_\_\_, Clerk.

This form is transmitted to show how the record of the work is made up.



The following statement shows in detail the current work performed in the division of receipts and expenditures of the Register's office, Treasury Department, from July 1, 1886, to March 1, 1887. A statement cannot be made for prior time as no record was kept. This does not include the large amount of miscellaneous work which cannot be tabulated.

Months.	Accounts received and registered in copy-room.	Accounts copied for warrants in copy-room.	Warrants copied in copy-room.	War. Navy, and Interior warrants registered for pay and repayment.	Receipt and repayment warrants registered.	Ledger entries in posting accounts and warrants.	Journal pages covered.	Certificates and regulations furnished.	Current accounts received in file-rooms registered and filed.	Pages of transcript.		
										Copied in this office.	Copied in other offices.	Compared and certified in this office.
1886.												
July .....	2,336	1,402	1,745	1,229	1,205	13,347	398	1,294	2,174	383	.....	.....
August .....	10,509	9,798	8,740	3,356	1,368	11,054	599	1,407	4,048	262	.....	.....
September .....	2,646	1,849	4,942	4,098	778	18,260	646	2,193	3,425	110	.....	.....
October .....	2,903	1,735	2,570	1,909	1,613	27,681	825	1,525	3,873	678	.....	.....
November .....	2,805	1,410	2,357	1,406	1,777	18,205	727	1,698	2,734	566	.....	.....
December .....	2,670	1,306	2,698	1,412	930	21,169	926	1,569	2,880	516	.....	.....
1887.												
January .....	2,856	1,491	2,163	1,285	1,069	15,461	721	2,037	2,378	684	.....	.....
February .....	2,305	1,196	2,034	1,428	1,761	3,352	647	1,770	2,886	627	.....	.....
Total .....	29,030	20,187	26,649	16,123	10,501	128,529	5,490	13,495	23,398	3,826	*6,317	*10,143

Months.	Accounts withdrawn from the file-rooms.	Accounts returned to file-rooms, charged and refilled.	Revenue-stamp books received and filed.	Accounts examined for journalizing.	Accounts journalized.	Entries made in journalizing accounts.	Warrants registered in journals.	Warrants charged in journals.	Warrants credited in journals.	Transfer drafts registered.	Total.
1886.											
July .....	4,930	5,752	2,949	1,617	622	5,814	1,607	633	134	.....	49,571
August .....	4,591	4,299	2,958	4,382	525	8,897	5,227	903	192	.....	84,115
September .....	5,370	5,774	3,436	7,033	655	8,849	5,363	871	182	153	75,633
October .....	6,077	5,379	848	2,263	1,337	11,600	3,353	1,317	524	125	78,135
November .....	4,371	4,714	3,876	1,929	1,310	8,677	8,344	1,000	263	99	63,268
December .....	5,726	6,027	2,653	2,125	1,619	11,268	2,635	1,157	255	135	69,076
1887.											
January .....	6,036	6,925	1,442	2,046	1,200	9,374	2,204	1,038	230	57	60,787
February .....	6,935	6,373	2,733	1,836	986	8,384	2,381	921	185	98	48,838
Total .....	44,036	45,243	21,895	23,231	8,344	72,863	26,114	7,840	1,965	667	545,884

\* Have no data by months.

The following statement shows in detail the business in the receipts and expenditures division of the office of the Register of the Treasury, for the fiscal years 1884, 1885, 1886, and 1887:

Character of business.	Pending July 1, 1883.	Received during fiscal year 1884.	Transacted and disposed of during fiscal year 1884.	On hand and undisposed of July 1, 1884.	Received during fiscal year 1885.	Transacted and disposed of during fiscal year 1885.
Accounts received, registered, journalized, and posted.....	0	29,726	29,726	0	34,065	34,065
Accounts copied for warrants.....	0	.....	18,918	0	.....	21,498
Civil warrants copied, registered, journalized, and posted.....	0	29,281	29,281	0	30,266	30,266
War, Navy, Interior (Indians and pensions), pay, and repay warrants registered, journalized, and posted.....	0	13,197	13,197	0	20,604	20,604
Treasurer's drafts countersigned and registered.....	0	84,811	84,811	0	52,738	52,738
Covering, repay, and counter warrants registered.....	0	13,985	13,985	0	17,531	17,531
Certificates furnished and requisitions passed.....	0	.....	15,150	0	.....	15,297
Journal pages covered in entering accounts, &c.....	0	.....	6,432	0	.....	7,356
Transcript pages of accounts compared and certified for suits†.....	0	.....	.....	0	.....	.....
Internal-revenue stamp books cut, registered, and filed†.....	0	.....	.....	0	.....	.....
Total.....	0	171,000	211,500	0	155,254	116,405

Character of business.	On hand and undisposed of July 1, 1885.	Received during fiscal year 1886.	Transacted and disposed of during fiscal year 1886.	On hand and undisposed of July 1, 1886.	Received during fiscal year 1887 (to March 1).	Transacted and disposed of during fiscal year 1887 (to March 1).	On hand and undisposed of March 1, 1887.
Accounts received, registered, journalized, and posted.....	0	28,924	28,924	0	29,030	29,030	0
Accounts copied for warrants.....	0	.....	15,606	0	.....	20,187	0
Civil warrants copied, registered, journalized, and posted.....	0	23,178	23,178	0	26,649	26,649	0
War, Navy, Interior (Indians and pensions), pay, and repay warrants registered, journalized, and posted.....	0	17,082	17,082	0	16,123	16,123	0
Treasurer's drafts countersigned and registered.....	0	17,537	17,537	0	10,501	10,501	0
Covering, repay, and counter warrants registered.....	0	.....	19,201	0	.....	13,493	0
Certificates furnished and requisitions passed.....	0	.....	7,104	0	.....	5,491	0
Journal pages covered in entering accounts, &c.....	0	.....	9,447	0	.....	10,143	0
Transcript pages of accounts compared and certified for suits†.....	0	.....	.....	0	.....	.....	0
Internal-revenue stamp books cut, registered, and filed†.....	0	31,473	31,473	0	21,895	21,895	0
Total.....	0	118,194	169,652	0	104,198	153,512	0

\* The registration of drafts was discontinued in 1886.

† No record kept prior to 1886.

Accounts and warrants when journalized and posted are sent to the files rooms, where they are registered in appropriate books and filed away. Frequent references are made to them. The number of accounts withdrawn from the files rooms by the accounting officers from July 1, 1886, to March 1, 1887, was 44,036, and the number returned during that time and refiled was 45,243. Number of cases transcribed in 1884 was 109; in 1885, 138; in 1886, 178; from July 1, 1886, to March 1, 1887, 194. Number of accounts, books, warrants, and miscellaneous matter received, withdrawn, refiled, transferred classified, and numbered in only one files room from July 1, 1886, to March 1, 1887, was 270,793.

The following statement shows the average amount and character of business performed, transacted, and disposed of in the receipts and expenditures division of the office of the Register of the Treasury, with average number of employes during the time specified :

Month.	1884.		1885.		1886.		1887.	
	Average amount.	Average employes.	Average amount.	Average employes.	Average amount.	Average employes.	Average amount.	Average employes.
July .....	*434.15	137	264.08	37	387.50	38.5	557.78	35.2
August .....	468.89	32.7	264.08	30.5	372.60	33.6	557.78	34.2
September .....	443.15	35.5	243.77	37.5	387.50	35.6	557.78	31.1
October .....	468.89	37.8	274.24	37.9	402.41	36	557.78	34
November .....	434.15	40.8	243.77	36.9	357.69	35.5	514.87	37.3
December .....	416.79	34.7	264.08	35.3	372.60	32.3	536.32	38.2
January .....	451.52	41.8	264.08	44.2	387.50	39.2	536.32	37.7
February .....	416.79	42.1	223.45	43.5	342.79	40.2	493.42	37.8
March .....	451.52	42.3	253.93	41.9	402.41	41.2	.....	.....
April .....	451.52	45.3	264.08	40.2	387.50	41	.....	.....
May .....	451.52	45.8	253.93	40.4	372.60	36.9	.....	.....
June .....	434.15	41.9	264.08	41	387.50	37	.....	.....
Total averages .....	442.84	39.8	256.46	38.8	380.05	37.2	539	35.6

\* The average amount of business performed is obtained by dividing the total transacted (Table 1) by the number of days the Department was open during the year, dividing the quotient by the average employes for the year, and multiplying the result by the number of working days in each month. No record was kept of work done by each employé.

† Average obtained by ascertaining the actual number of days' work performed, and dividing by the working days in each month.

In addition to the daily current work the following has been performed within the last two years, viz :

(1) The annual reports of the receipts and expenditures, making octavo volumes of nearly 400 pages, double columns, have been completed and published for the years of 1881, 1882, 1883, 1884. Year 1885 nearly completed, and that for 1886 well under way.

(2) A complete statement of the public debt from 1789 to 1885, inclusive, and a statement of the receipts and expenditures by quarters from 1855 to 1886, making a printed quarto of 109 pages.

(3) A general receipt ledger, with appropriate heads, giving the receipts from 1789 to June 30, 1886.

(4) A similarly arranged expenditure ledger opened and well under way.

(5) A miscellaneous auxiliary ledger of the records of "captured and abandoned property," "fines, penalties, and forfeitures," "customs, official emoluments," "marine hospital moneys," "internal revenue stamps," &c.

(6) Considerable progress made in work of examining, correcting, and balancing old ledgers and auxiliaries.

(7) Making for Congress a report of balances due to and from the Government standing on the Register's books, comprising 204 printed pages, showing 13,526 balances, involving \$26,810,788.35.

(8) A large amount of the work on the history of payments on French spoiliations, covering 202 printed pages, made for the State Department by the Register's Office, was done in this division.

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employés of the receipts and expenditures division of the office of the Register of the Treasury, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employé present for the greatest number of days and by the employé present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with half hour at noon for lunch. Time to be devoted to business 6½ hours daily.

Years.	Days Department open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employes.	Average No. of days worked.	Hours employed daily.	Most days worked by employe.	Least days worked by employe.
1884 .....	306	12, 181	.....	12, 181	*45.1	270	A. M. 6 17	290	232½
1885 .....	303	11, 612	146½	11, 758½	44.9	261.8	6 10	280½	245
1886 .....	306	11, 413½	.....	11, 413½	41.5	275	6 24	290½	268½
1887 .....	101	7, 018½	149½	7, 168	39.6	181	6 23	197	167

\* Number of employes obtained from time book.

† The number of hours employed daily is obtained by dividing the average number of days worked by the following divisions, viz, 279 for 1884, 276 for 1885, 279 for 1886, and 184 for the eight months of 1887. These divisors represent number of days the clerk ought to have been employed, exclusive of the thirty days' absence allowed each year.

‡ The largest number of leaves is taken in July, August, September, and October. This accounts for the small showing for the last eight months.

The figures under the head "average amount" do not exhibit the actual amount of work done in the division.

They show, for instance, an account or a warrant as handled only once by one employé, whereas each is, in fact, handled a number of times and by different employes.

An account when received is entered in a book kept for that purpose and stamped with the date of receipt; it is then copied by another clerk for warrant; it then goes to the journal clerk for entry by him; then to the ledger clerk to be posted; and finally to the file room, where it is registered and filed. It is thus handled by five or six different persons.

The same may be said of a warrant, which is entered in four different books by as many persons.

#### LOAN DIVISION.

*Report of the loan division, Register's office, Treasury Department, on the methods of business and work, as requested by the Senate Select Committee, and called for by the Secretary, March 26, 1887.*

The principal items of business transacted in the loan division are as follows:

The issue of all coupon and registered bonds.

The transfer and exchange of bonds.

The recording of bonds redeemed and the preservation of the registered portion.

A record of the ownership of all registered bonds. •

The custody of unissued bonds.

Action upon and record of all authorities for the assignment and transfer of bonds.

The preparation of interest-dividend lists or schedules.

The preservation of the records of the early loans of the Government.

The necessary correspondence connected with the above.

#### RECEIPTS OF NEW BONDS..

All United States bonds are printed by the Bureau of Engraving and Printing. Of late years the estimates of the number of bonds needed for beginning the issue upon a loan have been made in the office of the Secretary; but the Register annually transmits to the Bureau an estimate of the number of bonds, of current issues, for the printing of which it will be necessary to ask an appropriation at the next session of Congress. From time to time the Register makes requisition upon the Secretary asking for the printing of such bonds as he may deem necessary.

The bonds when printed are delivered to the Secretary of the Treasury, who, after adding a printed seal, delivers them to this office, and takes a receipt. The bonds are stored in the reserve vault of the office, from which deliveries are made in smaller quantities to the clerks engaged upon the loans for use in daily issues. A record is made of the name of the person counting the bonds received, and a journal and ledger account is kept of bonds received into and delivered from the vault. In deliveries from the vault the bonds are counted both by the custodian and by the clerk receiving, and the receipts of the latter are taken upon the record of delivery.

Bonds of the Pacific railroad issues are an exception to the foregoing, in that they do not pass through the loan division of the Secretary's Office, but are delivered to this division directly.

Bonds of the District of Columbia, of the two loans authorized by the General Government, have been received from the Commissioners of the District, and from the Treasurer of the United States as custodian of the sinking fund.

The number and amount of bonds received by this office are as follows:

Fiscal year.	United States bonds.		District of Columbia bonds.	
	Number.	Amount.	Number.	Amount.
1883-'84.....	33,000	\$123,650,000	510	\$805,500
1884-'85.....	16,000	80,300,000	600	1,800,000
1885-'86.....	122,250	446,400,000	420	1,201,000
1886-'87 (to March 1).....			350	950,000

As custodian of these bonds the Register becomes responsible for larger amounts than almost any other officer of the Government. The bonds on hand at the following dates represented values as follows:

	United States coupon bonds.	United States registered bonds.	District of Columbia bonds.	Total amount.
July 1, 1883.....	\$1,116,950	\$896,675,850	\$3,773,800	\$901,566,600
July 1, 1884.....	1,091,200	536,771,300	3,034,500	540,897,000
July 1, 1885.....	1,071,700	472,680,450	2,765,750	476,517,900
July 1, 1886.....	1,057,200	739,456,400	2,618,050	743,131,650

The average amount delivered from the vault for each day the Department has been open, since July 1, 1885, is about \$592,000. The vault is of great strength, and no effort is spared to make the protection of the Government from loss perfect.

#### SURPLUS BONDS.

When issues cease upon a loan on account of its maturity or because all of it has been called for redemption the Register reports to the Secretary in detail the number and amount of bonds left on hand in excess of the issue, and the latter thereupon directs the delivery of the bonds to the destruction committee for maceration. This committee makes a minutely detailed statement of all its transactions in connection with the destruction upon a book specially kept for the purpose, with copies of all correspondence, and with certificates of destruction signed by each member of the committee.

The only deliveries of this character occurring during the time concerning which inquiry is made are those under the instruction of the Secretary of June 6 and 16, 1884, as follows:

	Number.	Amount.
United States registered bonds.....	52,390	\$303,949,500
District of Columbia bonds.....	33	26,700



## AUTHORITIES FOR ISSUE.

Issues of bonds are divided into three classes, founded upon the varying character of the authorities for issue. They are termed original issues, exchanges, and transfers.

An original issue is one made on a deposit of money in the Treasury. This may either be the cash itself, or the money value of bonds of a different loan, which are to be funded into the new issue. Upon the statement of the Treasurer that the money has been received, a certificate is prepared in the office of the Secretary, and transmitted to this office, which directs the issue of coupon or registered bonds of the proper loan, denomination, number, and amount, with instructions for forwarding to the owner. In the case of registered bonds, the name of the payee is given and the address to which interest checks are to be forwarded.

An exchange (of the common kind), is the issue of registered bonds in lieu of coupon bonds of the same loan. The coupon bonds are received by the Secretary, canceled in such a manner as to perforate the bond several times, and each coupon one or more times. The bonds and the accompanying letter from the party forwarding are transmitted to this division, together with a certificate similar in character to that used for an original issue. The bonds having been received, and the fact recorded, they are carefully counted and the coupons re-examined. If any coupon is lacking and its place has been made good by a deposit of money, the fact is noted. The certificate accompanying the bonds is delivered to the clerk in charge of the registered portion of the proper loan for issue.

A registered transfer is the issue of registered bonds in lieu of other registered bonds which have been duly assigned. The bonds are received in this office directly from the owners or agents. After a record of their receipt has been made, the bonds are examined to see if the assignments have been made and witnessed in accordance with the official regulations; also, to see if the bonds and the letter of instructions agree.

The bonds are compared with the caveat list to see that none of those received are therein included. Caveats are ordered and removed by the Secretary, who informs this office by letter when changes occur. Additions to, and removals from the list occur several times each month. The changes in the caveat list have been as follows: Year 1885-'86, 218; year 1886-'87 (to March 1), 93.

The certificates received for original issue, and for exchange, are each inclosed in a blank form (technically called "a jacket"), on which is placed a brief of the principal facts contained in the certificate, and on which is space for such additional facts as are to be made matters of record. Suitable indorsements are also placed upon the registered and the canceled coupon bonds received.

## BRIEFS AND INDORSEMENTS.

Fiscal year:

1883-'84 .....	15,696
1885-'85 .....	15,483
1885-'86 .....	9,914
1886-'87 (to March 1) .....	8,222

Canceled bonds are also divided into three classes—redemption, exchanges, and transfers. The latter two have been already sufficiently described in connection with the issues in place of them.

A redemption is the purchase of a bond by the Government for money or its equivalent.

The calling in of the 5 and 6 per cent. loans of 1881, and the issue in lieu thereof of 3½ per cent. bonds, on which the date of maturity had been extended, was somewhat anomalous and out of the ordinary classification. It was a simple exchange of bond for bond, accomplished without the aid of a settlement by the Treasurer of the United States. The effect was that of redemption, though the transaction much resembled a transfer or exchange.

Redemptions are received in the office of the Secretary of the Treasury, and transmitted to the Treasurer for payment. He, in turn, forwards them as vouchers with his account first to the Auditor, and then to the Comptroller, and the latter returns them to this division. The assignments are re-examined, a number is assigned to each case or lot, and an indorsement is placed upon it showing its amount and making a reference to the papers connected with its payment. The bonds are also entered on the numerical register as described later in this report.

The following tables will show the amounts of each class of bonds issued, and of each canceled, which were entered upon the books during the time specified:

*Bonds issued.*

Fiscal year.	Original issues.	Exchanges.	Transfers.	Total.
1883-'84.....	\$1,430,750	\$8,092,650	\$161,650,808 75	\$181,174,208 75
1884-'85.....	86,900	14,388,500	132,042,157 62	146,517,557 62
1885-'86.....	62,550	9,623,150	171,318,271 14	181,003,971 14
1886-'87 (to March 1).....	30,150	13,167,350	106,478,407 17	119,670,907 17

*Bonds canceled.*

Fiscal year.	Redemptions.	Exchanges.	Transfers.	Total amount.
1883-'84.....	\$65,096,550	\$18,092,650	\$161,650,808 75	\$244,840,008 75
1884-'85.....	81,889,150	14,388,500	132,042,157 62	228,319,807 62
1885-'86.....	10,743,250	9,623,150	171,318,271 14	191,684,671 14
1886-'87 (to March 1).....	90,022,300	13,167,350	106,478,407 17	209,663,057 17

A very large proportion of all assignments, both of bonds to be transferred and to be redeemed, are made by attorneys, trustees, executors, administrators, or others holding in a fiduciary character, and by the representatives of banks or other corporations. The examination and record of the papers conferring authority of this character employs the whole time of one clerk. Many authorities which apply only to certain specified bonds are filed with those bonds, but about three-fourths of the whole number received are general in their character, and may be called for at any time; they are consequently recorded, filed, and indexed. The whole number recorded and indexed March 1, 1887, was 42,652.

The third column in the statement below is intended to show the number of calls which were made for information concerning authorities.

*Authorities for transfer of bonds.*

Fiscal year.	Whole number examined.	Number recorded.	Calls for information.	Copies furnished, Ist Auditor.
1883-'84.....	.....	2,573	.....	.....
1884-'85.....	.....	2,187	.....	.....
1885-'86.....	3,959	3,185	7,265	350
1886-'87 (to March 1).....	2,627	1,966	5,297	232

The questions involved in this class of papers are often quite intricate and require considerable acquaintance with law. Assignments made in foreign countries often present special difficulties.

Registered bonds are next entered upon the numerical registers. Numerical registers are books in which a separate line is set aside for each bond which has been issued. Whenever a bond is canceled the number of the exchange, transfer, or redemption of which it forms a part is entered upon the line belonging to the bond, there to stand and prevent the acceptance of a second bearing the same number. Bonds are entered at this stage to demonstrate before proceeding further that no other of the same number has been presented.

All the foregoing matters having been decided favorably, the issue of the new bonds follow. The first step is "cutting out," i. e., laying the necessary number of bonds of each denomination with the "jacket," or transfer. All issues are made upon each denomination in consecutive order of number, and as any variation from the consecutive order would cause inconvenience, care is requisite to preserve the order unbroken. At this time the first and last number of each denomination is entered upon the jacket, or, in case of transfer upon the accompanying letter. The bonds, if registered, are next handed to a clerk, who writes upon them the name of the person or

corporation who is to be their future owner. A letter of transmittal is also prepared to accompany the bonds, in which they are described by loan, denomination, number, and amount. A receipt is also prepared for the signature of the party to whom they are to be sent, in which the bonds are described with the same particularity as in the letter. Both bonds and letter are examined in regard to every detail of name, spelling, number, address, &c.

The annexed table gives the statistics of the preliminary examinations and preparations of the work for record during the periods and at the dates specified:

	Bonds for issue (coupon and registered) "out out."		Inscriptions, registered bonds, written and examined.	Canceled bonds (coupon and registered) counted and assignments on coupons examined.	
	No.	Amounts.		No.	Amounts.
Received, year 1884.....	48, 172	\$181, 174, 208 75	47, 880	111, 831	\$244, 840, 008 75
Transacted and disposed of 1884....	48, 172	181, 174, 208 75	47, 880	111, 831	244, 840, 008 75
On hand July 1, 1884.....				4, 032	14, 166, 950 00
Received, year 1885.....	39, 926	146, 517, 557 62	39, 734	91, 092	214, 657, 057 62
Transacted and disposed of 1885....	39, 926	146, 517, 557 62	39, 734	94, 897	228, 319, 807 62
On hand July 1, 1885.....				227	504, 200 00
Received, year 1886.....	39, 178	181, 003, 971 14	39, 030	73, 503	209, 870, 271 14
Transacted and disposed of 1886....	39, 178	181, 003, 971 14	39, 030	70, 758	191, 684, 671 14
On hand July 1, 1886.....				2, 972	18, 689, 800 00
Received, year 1887.....	23, 693	119, 670, 907 17	23, 617	74, 392	218, 976, 807 17
Transacted and disposed of to March 1, 1887.....	23, 693	119, 670, 907 17	23, 617	72, 470	209, 663, 057 17
On hand March 1, 1887.....				4, 894	28, 003, 550 00

The bonds and amounts reported above as "on hand" at various dates are not new work awaiting action, but are bonds, the assignments of which, having already been examined in other offices, were awaiting re-examination. A portion of them had been temporarily laid aside in favor of more urgent work, and another portion came into the office too late in the month to receive the necessary attention before the report of the year closed.

#### JOURNALS.

The bonds having passed through the preliminary examination and preparation are ready to enter on the journal.

Separate journals are set aside for the coupon and the registered bonds of each loan; and in some cases the record is still further divided, as, for example, into journals of issues and journals of canceled bonds.

An entry of a coupon exchange or redemption gives the number of the lot or case and its amount, the number of bonds of each denomination, and the number of each individual bond, also the date when interest on the coupons begins, and the number of coupons attached to each bond. In a case of redemption, reference is made to the papers connected with its payment in the office of the Treasurer of the United States. In case of an original issue, the name of the party to whom the bond is issued is given, and on recent loans his or her address.

On registered journals an entry of an issue includes the name and address of every payee, with the number, denomination, and amount issued to each name, and the date at which interest begins. An entry of a canceled registered bond omits the address of the payee. As in coupon bonds, references are made from redemptions to the papers in the Treasurer's office.

The clerk making the entry on the journal places his initials on the bonds against the word "Recorded," as evidence to the Register, who is subsequently to sign the bonds, that they have been duly entered. After a careful comparison both of the issued and of the canceled bonds and of the jackets with the entry, the bonds are dispatched in locked boxes to the loan division, Secretary's office. There the assignments or other authorities and the inscriptions are re-examined in regard to every detail, and a second record of the bonds is made. This is certified to by the clerk in the Secretary's office placing his initials against the word "Entered" on each bond.

The seal of the Department is impressed on the bonds, and they are then delivered to the Register for signature. As will appear by the summaries of bonds issued, the average number of bonds to be signed is over forty thousand annually. After signature the bonds are transmitted in a sealed package to the owner, accompanied by the descriptive letter, the receipt, and an addressed envelope in which to return the receipt. They are forwarded by registered mail, or, upon the request of the owner and at his expense, by express.

The receipts for the Post-Office Department and for the express company are prepared for signature in the division.

The receipts of the party to whom the bonds are sent, when returned, are checked off upon the record, bound in volumes, and filed away. In case a receipt is not returned with sufficient promptness, a duplicate receipt is forwarded, with a request that it be signed and returned.

It is the rule of the office that returns shall be made the same day for all bonds which have been received for exchange or transfer as early as two hours before the time at which the Department closes.

*Work on journals.*

	Entries on journals.		Examination of journals.	
	Bonds received.	Bonds entered.	Bonds to be examined.	Bonds examined.
Received year 1884 .....	164,035		164,035	
Business transacted and disposed of 1884 .....		160,003		(*)
On hand July 1, 1884 .....	4,032			
Received year 1885 .....	131,018		131,018	
Business transacted and disposed of 1885 .....		134,823		(*)
On hand July 1, 1885 .....	227		251,326	
Received year 1886 .....	112,681		112,681	
Business transacted and disposed of 1886 .....		109,936		281,878
On hand July 1, 1886 .....	2,972		82,189	
Received year 1887 to March 1 .....	98,085		98,085	
Business transacted and disposed of 1887 to March 1 .....		96,163		172,323
On hand March 1, 1887 .....	4,894		7,891	

\* Not reported.

NUMBERING BONDS.

On the 3 per cent. loan, all bonds not included in the original issue bear number of a different series, called "substitute numbers." In order to comply with the provisions of the authorizing act, directing the order in which bonds shall be called for payment, it is necessary to place the original numbers upon the substitute bonds which may be issued in place of them. This is done with a numbering machine. The number of the case is also in the same manner placed on all canceled registered bonds received for transfer or redemption. This numbering of transfers and redemptions has been carried backward, so as to include many bonds which were on file before the introduction of the machine.

The number of bonds numbered on the machine is as follows: Year 1885-'86, 280, 126; year 1886-'87 (to March 1), 46,714.

NUMERICAL REGISTERS.

For convenience, coupon bonds are usually entered on the numerical registers after the journal entry, instead of before, as is the case with registered bonds. The entries are in all cases made from the bonds themselves and not from an intermediate record.

From time to time the registers are examined, either by a comparison with the bonds or by a comparison of registers and journals. When this is finished, a test is made of the accuracy of the work. The number of vacant lines on the register (which represent outstanding bonds) is counted, and if these represent bonds of the exact amount which is known from other sources to be outstanding, the work is assumed to be correct.

*Work on numerical registers.*

	Entries on registers.		Examined for outstanding bonds (pages fifty lines each).
	Bonds received.	Bonds entered.	
Received year 1884 .....	115,863		
Received year 1885 .....	91,092		
On hand July 1, 1885 .....	41,050		
Received year 1886 .....	78,503		
Business transacted and disposed of 1886 .....		113,523	13,104
On hand July 1, 1886 .....	1,030		
Received year 1887 to March 1 .....	74,392		
Business transacted and disposed of 1887 to March 1 .....		70,163	5,464
On hand March 1, 1887 .....	5,250		

## LEDGERS.

The ledgers of the division upon current loans comprise 108 volumes, containing seventy thousand large folio pages. In addition, there are a much larger number of ledgers of the matured loans, upon which no dividends are being declared, but to which reference is frequently made. Upon the ledgers an account is opened with every holder of registered bonds; coupon bonds being payable to bearer, pass by delivery, and no attempt is made to keep a record of their ownership, except so far as it may appear from the record of their first issue. Upon an account on a registered ledger, the individual is credited with all bonds issued to him and debited with all bonds canceled. The difference between the two sides of the account will at any time show the amount standing to the credit of the payee, and on which he is entitled to interest. Dividends are prepared by taking off the balances on these accounts and calculating the interest upon them. Consequently, it is essential that the posting must be kept well up, as it must be completed before a dividend can be declared. Perhaps the most arduous work ever performed in the office was the keeping up of the posting during the great refunding operations.

The great number of holders of bonds increases the difficulty of correct posting. For example, there are over 80,000 names upon the indexes of the 4 per cent. loan (including both those who are and those who have been owners of bonds of this issue). In a considerable number of cases the names of different individuals which appear there do not merely resemble each other, but are identical. The different manner in which the same person from time to time often directs his bonds to be issued increases the difficulty of identification. Both the journals and ledgers of the Pacific railroad issues demand unceasing vigilance. Although there are nineteen different issues, which are distinguished from each other only by small differences, and although they are all entered on consecutive lines on the same journals and on the same pages of the same ledgers, they must on no account be confounded.

As its name implies "the loan account" was, in the early history of the office, an account kept in what was probably the solitary ledger of the loan. It was intended to show the amount of transactions on the loan, and the amount at any time outstanding. On the large loans of to-day this account has grown till it fills several volumes and covers several thousand pages.

*Work on ledgers.*

Fiscal year.	Ledger items posted.	Loan account items posted.	Examined items.
1883-'84.....	40, 117	.....	.....
1884-'85.....	37, 789	.....	.....
1885-'86.....	37, 089	125, 472	54, 896
1886-'87 (to March 1).....	25, 060	13, 254	70, 765

## BOND CALLS.

The work caused by a call of bonds for redemption involves some peculiar features and considerable extra work upon the ledgers. A large portion of the bonds included in any call will not be presented by their owners for payment until a long time after interest has ceased, and until one or perhaps many dividends become due on the uncalled portion of the loan. It is important to distinguish on the ledgers bonds which no longer bear interest from those on which dividends are still payable. The necessity is still greater from the fact that the same person may, and often does, hold at the same time bonds of both classes, the numbers of which intermingle in the same account. It becomes necessary to find, first, the name of the owner of a bond which has been called, then the volume of the ledger and the page where his account is kept, afterwards to find the account itself, and, finally, to make a memorandum showing that the bond is called. This process must be repeated for each bond which has been called. The calls are made by "original numbers" without reference to the substitute numbers. A large portion of the bonds included in a call will be found to have been transferred from their first owners, in which case it will be necessary to trace the bond from the original to the present owner, before this process can be undertaken.

The annexed table shows the number and amount of bonds, concerning which memoranda have been made, as just described.

Fiscal year.	Number of bonds.	Amounts.
1883-'84.....	27, 779	\$80, 916, 850
1884-'85.....	6, 380	30, 421, 650
1885-'86.....	10, 359	54, 125, 750
1886-'87 (to March 1).....	17, 808	107, 063, 000



## FINAL DISPOSITION OF BONDS.

As the assignments upon registered bonds are legal papers which are evidence and authority for the transfer of immense values, and as reference to these bonds is frequently necessary, they are bound up in volumes.

Finding that the force in the Treasury bindery was insufficient to keep up this work, a special detail was obtained from the Government office, and 450 volumes bound during the year ending June 1, 1886. At present bonds accumulate to form about 90 volumes a year. The canceled bonds are examined before delivery to the binder to see that no bond is missing, and recounted on their return, to verify the fact that all have come back. This examination and verification required the handling of 287,409 bonds during the year ended February 23, 1887.

At the same time a large amount of work was done in repairing and rebinding the records of the office, some of which, especially those of the last century, were in a very dilapidated condition.

Canceled coupon bonds, when the necessary records have been completed, are delivered to the note and coupon division of this office, where a record is made of the cancellation of the coupons attached to the bonds. From that division after a time they are delivered to the destruction committee for maceration.

## CANCELED-COUPON BONDS DELIVERED, NOTE AND COUPON DIVISION.

Fiscal year:	
1883-'84	\$73,059,500
1884-'85	13,446,050
1885-'86	220,146,500
1886-'87 (to March 1)	77,326,450

## DIVIDENDS.

A large part of the work of the division consists in the preparation of dividends of interest upon the various loans. These are made up quarterly on all loans except those of the District of Columbia and on Pacific Railroad issues, which are prepared semiannually. The dividends are printed from forms which are kept constantly in type at the Treasury Branch of the Government Printing Office. These forms, amounting to about 2,800 folio pages, show the full name and address of every one of the 55,000 holders of registered bonds, with the amount held by him at the date of declaring the dividend and the amount of interest due thereon at that date. They also give the volume and page of the ledger where the account is kept, and the number of the check to be issued for the interest. On the principal loans the books are closed to transfer for one month prior to the declaration of dividend, to give the necessary time for its preparation. As soon as possible after the closing of the books, the necessary examinations of the journals, ledgers, and auxiliary records are completed. A copy of the last dividend is then carefully compared with the ledgers, and all changes which have occurred during the quarter are noted. These consist in striking out the names of those who have sold out, the addition of new names and amounts, and the marking of changes in the amounts of principal and interest where there has been an increase or decrease. In so large a body as is constituted by the holders of United States bonds there must occur very many changes of residence during every three months, and each involves a change upon the schedule of the address to which interest checks are to be sent. The changes during the last eight months were at the rate of 2,700 per annum.

The corrected proof, with the manuscript containing new names, is sent to the printer as rapidly as he can use it, and after he has made the necessary changes and examined the proof, the whole is returned to this office for re-examination. The new names are revised a second time. The next step is the footing of both principal and interest, involving in some dividends as many as 2,000 folio pages, each page containing two columns, one of principal and one of interest. Not more than eight to ten working days can well be allotted to the footing, which is usually done by one clerk.

The preparation of every dividend requires the balancing with absolute exactness of the whole set of ledgers for the particular loan. As the time within which the work must be done is so limited it becomes necessary to use some plan for determining, within small limits, where any possible mistake which may arise is located. Otherwise it might become necessary to re-examine the whole number of open accounts, which on the 4 per cent. loan amount to forty thousand scattered through 54 ledgers of 700 folio pages each. To meet this need a series of sheets are prepared called "Dr. and Cr. abstracts," and these must be examined carefully before they can be used. They show the additions and deductions which have been made during the quarter, to and from, each ledger of the loan to be balanced. Taken in connection with a statement of the footings of the open accounts on each ledger at the time of the next preceding dividend, it renders it possible to ascertain the correct amount which should be found on each ledger.

The number of items entered on these abstracts and examined during the year ending April 1, 1887, was over 32,400.

The schedules of dividends are delivered to the Treasurer of the United States, each section as fast as it is completed, in order that he may draw checks to forward in payment of the same.

The whole of the schedule is usually in his hands from ten to eleven days before the dividend is due.

The annexed statement gives some of the principal facts concerning dividends:

Fiscal year.	Proof examined, folio pages.	Footed folio pages, double columns.	Ledgers balanced.	Interest checks certified to Treasurer United States.
1883-'84 .....	13,362	13,362	356	268,304
1884-'85 .....	12,262	12,262	369	344,246
1885-'86 .....	11,999	11,999	375	235,771
1886-'87 (to March 1) .....	6,353	6,358	226	125,036

Interest checks not called for by their owners are retained by the Treasurer of the United States, in whose office the account of them is kept.

#### MAIL.

All mail, upon its receipt, is immediately entered upon suitable books. The number of folio page is shown in the first column of the following table.

For letters received with bonds for transfer or exchange the indexes of the various loans are considered sufficient, but all others are briefed, recorded, and indexed.

Fiscal year.	Record of mail received, folio pages.	Letters sent	Letters received.			Forwarded by registered mail or express, number packages.
			Number.	Names indexed.	Referred.	
1883-'84 .....	691	15,090	15,072	.....	516	.....
1884-'85 .....	576	14,225	13,676	.....	482	.....
1885-'86 .....	529	13,478	12,578	.....	443	6,724
1886-'87 (to March 1) .....	358	8,572	8,371	4,739	293	3,478

Since April, 1886, monthly reports have been prepared, giving, with some fullness, summaries of the work done in the division, and from this source and the meager reports of earlier dates, most of the facts given in this statement have been taken. But it also appears that a considerable percentage of the work of the division is outside of the classification which has been adopted.

The following additional facts are given for the twelve months ended February 29, 1887:

Unissued bonds in vault and safe counted .....	number..	153,708
Unclassified work .....	days..	499
Miscellaneous footing .....	folio pages..	2,862

The following statement shows the average number of employes in the loan division of the Register's Office, during the periods specified:

Fiscal year.	July.	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May.	June.	Year.
1883-'84 .....	36.0	36.0	35.5	34.0	34.0	34.0	34.0	34.0	31.7	31.0	31.0	28.1	33.3
1884-'85 .....	28.7	28.3	27.0	26.1	25.8	26.5	27.0	27.5	28.0	24.7	22.0	22.0	26.1
1885-'86 .....	22.0	21.9	22.0	19.9	20.0	20.0	18.4	18.0	18.0	17.4	17.0	17.0	19.3
1886-'87 (to Mar. 1) .....	17.0	16.7	16.6	16.8	16.0	16.7	17.1	17.0	.....	.....	.....	.....	16.7

Statement showing the total number of days' work performed in the loan division, the average number of days worked by each employé, and the maximum and minimum number of days an employé was present during the periods specified :

Fiscal years.	Total work performed in days.			Department open.		Days worked per employé.		
	In person.	By proxy.	Total.	Number of days.	Hours daily.	Average.	Maximum.	Minimum.
1883-'84 .....	8,772½	0	8,772½	305½	6½	263.4	301½	198
1884-'85 .....	7,032	0	7,032	302½	6½	269.4	298	237½
1885-'86 .....	5,392	0	5,392	305	6½	270.4	299	273½
1886-'87 .....	2,919	0	2,919	201	6½	174.8	184	145½

Throwing out the absence from the division of one clerk during his last illness, the average time present in 1883-'84, would be 267.9 days. It has not been found practicable to state a maximum and minimum of work transacted by clerks in the division, as no two clerks perform work sufficiently alike to render a comparison possible. Neither would a comparison of months be valuable, as certain kinds of work cease during some months, and other work takes its place.

## ORGANIZATION OF DIVISION.

As at present organized, the division consists of a chief, four clerks at \$1,800, two at \$1,600, two at \$1,400, three at \$1,200, two at \$900, and two messengers. These are assigned as follows:

Chief .....	1
Clerk in charge of the registered 4 per cent. and District of Columbia loans, with four assistants .....	5
Clerk in charge of 4½ per cent. and Pacific Railroad loans, with one assistant .....	2
Clerk in charge of registered 3 per cent. and all matured loans, also of all coupon bonds, and of the vault, with two assistants .....	3
Clerk in charge of authorities for transfer .....	1
Clerk recording and indexing letters .....	1
Clerk copying and miscellaneous work .....	1
Messengers .....	2
<b>Total .....</b>	<b>16</b>

Respectfully submitted.

J. R. SNEED,  
*Chief of Division.*

The following statement shows in detail the business in the loan division of the office of the Register for the fiscal years 1884, 1885, 1886, and 1887:

Character of business.	Received during fiscal year 1884.	Transacted and disposed of during fiscal year 1884.	On hand and undisposed of July 1, 1884.	Received during fiscal year 1885.	Transacted and disposed of during fiscal year 1885.	On hand and undisposed of July 1, 1885.
Bonds issued .....	48,172	48,172	.....	39,926	39,926	.....
Canceled bonds examined .....	115,863	111,831	4,032	91,092	94,897	227
New bonds received and surplus delivered destruction commission .....	.....	85,933	.....	.....	16,600	.....
Journals, bonds entered .....	164,035	160,003	4,032	131,018	134,823	227
Ledgers, items posted .....	.....	40,117	.....	.....	37,789	.....
Numerical registers, bonds entered .....	115,863	.....	.....	91,092	.....	41,050
Called bonds marked on ledgers .....	.....	27,779	.....	.....	6,380	.....
Dividends of interest, checks ordered .....	.....	268,304	.....	.....	244,346	.....
Authorities for transfer recorded .....	.....	2,573	.....	.....	2,187	.....
Letters sent and received .....	.....	30,162	.....	.....	27,901	.....
<b>Totals .....</b>	.....	<b>*774,874</b>	.....	.....	<b>*604,849</b>	.....

\* In part.

Character of business.	Received during fiscal year 1886.	Transacted and disposed of during fiscal year 1886.	On hand and undisposed of July 1, 1886.	Received during fiscal year 1887 (to Mar. 1).	Transacted and disposed of during fiscal year 1887 (to Mar. 1).	On hand and undisposed of Mar. 1, 1887.
Bonds issued .....	39, 178	39, 178	.....	23, 693	23, 693	.....
Canceled bonds examined .....	.....	.....	.....	.....	.....	.....
New bonds received and surplus delivered destruction commission .....	73, 503	70, 758	2, 962	74, 392	72, 470	4, 894
Journals, bonds entered .....	112, 681	122, 670	.....	.....	550	.....
Ledgers, items posted .....	.....	109, 936	2, 972	98, 085	96, 163	4, 894
Numerical registers, bonds entered .....	73, 503	37, 089	.....	.....	25, 060	.....
Called bonds marked on ledgers .....	.....	113, 523	1, 030	74, 392	70, 163	5, 259
Dividends of interest, checks ordered .....	.....	10, 359	.....	.....	17, 808	.....
Authorities for transfer recorded .....	.....	235, 771	.....	.....	125, 036	.....
Letters sent and received .....	.....	3, 185	.....	.....	1, 966	.....
Totals .....	.....	768, 505	.....	.....	449, 652	.....

The following statement is a summary by amounts :

Year.	Bonds issued.	Bonds canceled.	New bonds received and surplus destroyed.	Received, exchanged, and transferred, delivered note and coupon division.
1884 .....	\$181, 174, 208 75	\$244, 840, 008 75	\$428, 431, 700 00	\$73, 059, 500 00
1885 .....	146, 517, 557 62	228, 319, 807 62	82, 100, 000 00	13, 446, 050 00
1886 .....	181, 003, 971 14	191, 684, 671 14	447, 601, 000 00	220, 146, 500 00
1887 (to March 1) .....	119, 670, 907 17	209, 663, 057 17	950, 000 00	77, 326, 450 00

Average amount and character of business performed, transacted, and disposed of in the loan division of the office of the Register, with average number of employés during the time specified :

Month.	Employés present 1884.	Employés present 1885.	Amount 1886.	Employés present 1886.	Amount 1887.	Employés present 1887.
July .....	31.1	24.8	4, 146	20.6	3, 103	15.1
August .....	29.3	21.1	2, 377	17.9	3, 281	12.8
September .....	28.6	21.9	4, 181	17.3	6, 485	12.1
October .....	27.4	22.8	2, 945	17.8	4, 444	13.3
November .....	29.9	22.2	2, 566	18.9	3, 575	13.9
December .....	27.4	22.7	3, 909	18.0	4, 280	15.2
January .....	30.5	25.7	2, 607	17.7	3, 532	16.4
February .....	30.0	25.8	2, 802	17.6	3, 027	16.7
March .....	28.3	26.6	3, 616	17.6	.....	.....
April .....	28.7	22.9	3, 218	15.9	.....	.....
May .....	27.4	20.9	5, 992	16.4	.....	.....
June .....	25.5	21.3	5, 390	16.4	.....	.....
Total averages .....	28.7	23.2	3, 645	17.7	3, 966	14.5

In this division a maximum and minimum of work cannot be stated, as no individual monthly reports of work covering the items in this statement have been kept. They were not required by the chief of the Bureau. During certain months some kinds of work entirely cease and other work takes its place.

The average amounts cannot be given for the years 1884 and 1885 on account of the incompleteness of the records of work performed.

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the loan division of the office of the Register, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employé present for the greatest number of days and by the employé present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with half hour at noon for lunch. Time to be devoted to business 6½ hours daily.

Years.	Days Department open.	Days worked in person.	Days worked by proxy.	Total days worked.	Average number of employes on roll.	Average number of days worked.	Hours employed daily.	Most days worked by employé.	Least days worked by employé.
1884 .....	305½	8, 772.5	0	8, 772.5	33.3	263.4	<i>h. m.</i> 6 8	301½	198
1885 .....	302½	7, 032.0	0	7, 032.0	26.1	269.4	6 21	298	237½
1886 .....	305	5, 392.0	0	5, 392.0	19.3	279.4	6 31	299	279½
1887 .....	201	2, 919.0	0	2, 919.0	16.7	174.8	6 11	184	145½

One clerk was absent 151 working days in the year 1884, during his last illness.  
Average hours employed daily for whole fiscal year, 6 hours 27 minutes.

### THE FIRST AUDITOR.

TREASURY DEPARTMENT, FIRST AUDITOR'S OFFICE,  
*Washington, D. C., July 16, 1887.*

SIR: I have the honor to submit herewith the report of my office, made in obedience to the resolution of the United States Senate of March 3, 1887.

I seriously apprehend that the report will not meet the expectations of the honorable Senators composing the committee of investigation. It was made up during my recent illness under the careful supervision of the Hon. E. P. Baldwin, deputy, acting as First Auditor. He, I am sure, brought to bear on the work great patience and industry, and, as near as it is in the power of expert knowledge, the demands of the committee have been satisfied.

It is a matter of impossibility to write the work of this office in figures. One account, such as that of the collector of New York or Treasurer of the United States, represents weeks, sometimes months, of labor of an expert clerk, while mere salary accounts can be stated, many of them, in a day by an ordinary clerk.

I have, from the commencement of my administration of this office, demanded of my clerks a thorough investigation and auditing of accounts, thinking it best to make a good showing in the accuracy of my work rather than in the number of transactions reported. It will give us great pleasure, and we will be honored, if the distinguished committee of Senators will call at our office, and in person examine the character of our work and the manner in which it is executed.

I have the honor to be, with great respect, &c.,

JAS. Q. CHENOWETH,  
*Auditor.*

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

### MISCELLANEOUS DIVISION.

TREASURY DEPARTMENT, FIRST AUDITOR'S OFFICE,  
*July 9, 1887.*

SIR: In response to your request for the history of some one account from the miscellaneous division of this office from the time of its receipt to the time of its transmittal to the revising officer, I respectfully submit the following report of the examination and settlement of a United States gold and silver bullion account.

This account is one of a class rendered for the purpose of adjustment to the Mint Bureau by the mints and assay offices of the United States. After undergoing a preliminary examination in that office it is referred to this office.



Upon its receipt in this office it is stamped and dated by the receiving clerk and charged upon the entry record to the clerk having the examination of these accounts. It is then sent to the chief of division, who in turn refers it to the clerk to whom it is charged.

Gold and silver bullion accounts are rendered quarterly by each mint and assay office, ten in number, and comprise a system of double-entry accounts, showing all the transactions in bullion and coin of the quarter of the particular office rendering it with depositors, with the Government, and with the operative officers of the institution—such as the weight, fineness, value, and disposition made of the bullion received; charges and deductions upon deposits; loss and wastage of bullion by the operative officers; payments to depositors in coin or bars of the net value of the deposit; the depositing in the Treasury of moneys arising from charges and deductions on and from gold and silver bullion; profits on silver coinage, &c.

They embrace twenty general accounts at each institution, except at the mint at Philadelphia, where minor coinage is executed, which embrace a much larger number, and are rendered in standard ounces and values.

The auditing of one of these accounts includes:

First. An examination of the vouchers, which consist of a mint receipt issued to the depositor of bullion, giving the weight of the deposit, the indorsement upon which receipt must be technically correct; the assayer's report of the fineness of the bullion and the charges to which the deposit is subject, which is the basis for the calculation of the standard weight and value of each deposit; and a certificate of payment, signed by the superintendent, or other officer in charge of the institution, countersigned by the assayer, and receipted by the party to whom the value of the deposit is to be paid. These vouchers, of which there are many, are voluminous and specific; for example, the gold and silver bullion account of the United States assay office at New York for the fourth quarter 1886 contains 6,700 of these vouchers, which are separate and distinct papers, involving \$57,597,803.28 in receipts and expenditures, and each of which requires handling and a careful examination.

Second. An examination of the abstract sheets, on which each deposit is entered in detail; the gross weight; the fineness of the gold and silver, which is expressed in thousandths; the standard weights and values of the gold and silver, the charges in detail—melting, parting and refining, toughening, alloy and bar charge; the net value of the deposit, and the modes of payment in gold and silver bars and gold and silver coin.

These abstract sheets, usually about 50 pages, have to be examined in connection with the original vouchers and the mint regulations, the standard weights and standard values thereon stated calculated, requiring about 100 different calculations to a page, the charges verified, and the modes of payment checked and the sheets footed. The account above referred to has 13 columns to a page, 14 inches in length, having from 2 to 8 rows of figures.

Third. An examination of the accounts themselves, usually from 15 to 20 pages, from the footing of the abstract sheets, the receipts of the operative officers, the statement of the Treasurer of the United States, and the bills of the express company for shipping coin, the latter comprising a record of a large number of shipments to different places, the distance to which and amount paid for each shipment having to be compared with official tables and checked.

Fourth. The making of a statement and a report of the account, charging the officer with all receipts in the way of bullion or coin, and crediting him with the disbursements, for which he furnishes proper vouchers, and a certification of the balance due from him, in detail—gold bullion, silver bullion, gold coin, silver coin, &c.—which are then compared and checked by the chief of division, signed by the Auditor, recorded and numbered in the record room, returned to the clerk stating it, and then entered upon his register of accounts by number and name, giving the total amount of receipts, total expenditures, and the balance.

The account is then transmitted to the First Comptroller of the Treasury for his action thereon.

Respectfully,

A. F. McMILLAN,  
*Chief of the Miscellaneous Division.*

THE FIRST AUDITOR OF THE TREASURY.

The following statement shows in detail the business in the miscellaneous division of the office of the First Auditor for the fiscal years 1884, 1885, 1886, and 1887:

(Character of business.	Transacted and disposed of during fiscal year 1884.	Transacted and disposed of during fiscal year 1885.	On hand and undisposed of July 1, 1885.	Received during fiscal year 1886.	Transacted and disposed of during fiscal year 1886.	On hand and undisposed of July 1, 1886.	Received during fiscal year 1887 (to March 1).	Transacted and disposed of during fiscal year 1887 (to March 1).	On hand and undisposed of March 1, 1887.
Mints and assay offices.....			53	715	744	24	449	411	62
District of Columbia.....			124	726	717	133	462	359	236
Construction of public buildings.....			262	706	685	283	481	397	367
United States Treasurer.....			4	80	80	4	81	84	1
Salaries and expenses of executive and legislative departments, &c.....			238	5,668	5,687	219	4,153	4,075	297
Territorial and judicial.....			7	117	104	20	34	42	12
Benevolent institutions.....			31	88	96	23	89	83	29
Acknowledgments.....					18			0	
Letters written and recorded.....	1,721	1,694			2,750			375	
Miscellaneous.....	9,782	10,472	57	2,983	2,962	78	2,597	2,274	401
<b>Totals.....</b>	<b>11,503</b>	<b>12,166</b>	<b>776</b>	<b>11,083</b>	<b>13,843</b>	<b>784</b>	<b>8,346</b>	<b>8,109</b>	<b>1,405</b>

The accounts in the miscellaneous division are very voluminous and diversified in their character, requiring in their examination and settlement a thorough knowledge of the many laws and regulations governing the same.

The following statement shows the average amount and character of business performed, transacted, and disposed of in the miscellaneous division of the office of the First Auditor, with average number of employes during the time specified:

Months.	1884.		1885.		1886.				1887.			
	Average amount.	Average employes.	Average amount.	Average employes.	Average amount.	Average employes.	Maximum.	Minimum.	Average amount.	Average employes.	Maximum.	Minimum.
July.....	85	11	78	13½	78	14	362	16	55	17	112	8
August.....	92	11	78	13½	62	14	218	12	69	17	539	13
September.....	85	11	75	13½	84	14	234	3	56	18	267	2
October.....	92	11	81	13½	71	13	266	17	47	18	153	13
November.....	83	11	70	13½	74	12	305	5	57	18	152	9
December.....	82	11	75	13½	62	14	322	15	64	18	301	10
January.....	88	11	78	13½	78	14	225	10	46	19	173	20
February.....	82	11	66	13½	76	16	203	12	66	17	293	7
March.....	88	11	75	13½	83	17	289	12				
April.....	88	11	78	13½	76	20	133	11				
May.....	88	11	75	13½	73	18	115	1				
June.....	85	11	78	13½	89	17	208	28				
<b>Total.....</b>	<b>86½</b>	<b>11</b>	<b>75½</b>	<b>11½</b>	<b>75½</b>	<b>15½</b>	<b>240</b>	<b>11½</b>	<b>57½</b>	<b>17½</b>	<b>248½</b>	<b>10½</b>

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the miscellaneous division of the office of the First Auditor, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employé present for the greatest number of days, and by the employé present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with half hour at noon for lunch. Time to be devoted to business 6½ hours daily.

Years.	Days Department open.	Time worked in person.	Days worked by proxy.	Total days worked.	Number of employes.	Average number of days worked.	Hours employed daily.	Most days worked by employé.	Least days worked by employé.
		Days. h. m.					h. m.		
1884.....	305½	2,917 3 15	0	2,917	11	265	6 10	300	202
1885.....	302½	3,029 3 10	0	3,630	13½	292	6 53	287	226
1886.....	305	4,166 0 0	0	4,166	15½	273	6 14	288	268
1887.....	201	3,027 6 12	0	3,028	17½	170	6 13	188	159

## RECORD DIVISION.

The following statement shows in detail the business in the record division of the office of the First Auditor for the fiscal years 1884, 1885, 1886, and 1887:

Character of business.	Transacted and disposed of during fiscal year 1884.	Transacted and disposed of during fiscal year 1885.	Transacted and disposed of during fiscal year 1886.	Transacted and disposed of during fiscal year 1887 (to March 1).
Certificates of accounts recorded .....	20, 106	19, 985	20, 136	14, 098
Letters recorded (copied) .....	5, 381	5, 295	4, 527	3, 002
Number of letters indexed .....			47, 700	5, 906
Number of pages written .....			14, 476	10, 043
Totals .....	25, 487	25, 280	86, 839	33, 109

The following statement shows the average amount and character of business performed, transacted, and disposed of in the record division of the office of the First Auditor, with average number of employes during the time specified:

Months.	1884.		1885.		1886.				1887.			
	Average amount.	Average employes.	Average amount.	Average employes.	Average amount.	Average employes.	Maximum.	Minimum.	Average amount.	Average employes.	Maximum.	Minimum.
July .....	348	6	421	5½	3, 561	5	7, 942	655	1, 034	4	1, 126	630
August .....	375	6	421	5½	1, 260	6	2, 886	706	1, 054	5	1, 827	526
September .....	347	6	404	5½	905	6	2, 281	618	573	5	960	507
October .....	375	6	437	5½	988	5	2, 958	1, 005	860	5	1, 259	603
November .....	341	6	380	5½	559	6	1, 316	555	980	4	1, 028	746
December .....	334	6	404	5½	907	5	1, 536	390	818	4	1, 042	679
January .....	362	6	421	5½	851	6	1, 424	418	761	5	1, 132	370
February .....	334	6	353	5½	1, 904	6	7, 962	469	892	6	1, 124	460
March .....	362	6	404	5½	1, 440	5	4, 351	1, 023				
April .....	361	6	421	5½	1, 128	5	1, 645	722				
May .....	362	6	404	5½	1, 503	5	2, 218	892				
June .....	348	6	421	5½	1, 133	5	1, 536	811				
Total averages .....	354½	6	407½	5½	1, 334½	5½	3, 171½	688½	871	4½	1, 187½	565½

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the record division of the office of the First Auditor, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employé present for the greatest number of days and by the employé present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with half hour at noon for lunch. Time to be devoted to business 6½ hours daily.

Years.	Days Department open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employes.	Average number of days worked.	Hours employed daily.	Most days worked by employé.	Least days worked by employé.
1884 .....	305½	1, 517	0	1, 517	6	253	5 53	275	217
1885 .....	302½	1, 402	0	1, 402	5½	271½	6 23	294	260
1886 .....	305	1, 470	24	1, 494	5½	275½	6 25	270	244
1887 .....	201	784	78	862	4½	171	6 6	183	89

## WAREHOUSE AND BOND DIVISION.

TREASURY DEPARTMENT, FIRST AUDITOR'S OFFICE,  
July 9, 1887.

SIR: I have the honor to report the following as the process of examination, &c., of a warehouse and bond account from its reception into this office until its certification to the Commissioner of Customs, viz.:

It is received through the mails from the collector of customs, opened, stamped, entered in record book, and initialed in the room of the deputy auditor, then sent to the desk of the chief of division, where it is stamped with the date of its receipt by him, turned over to a clerk, who acknowledges its receipt to the collector of customs, enters it upon the record book of the division, and turns it over to the clerk who has the examination of the accounts from the collection district to which it pertains.

The clerk gives the account a careful examination to see that the warehouse, re-warehouse, transportation, and exportation entries are properly made, the proper amount of duty charged against the merchandise; keeps track of the merchandise and duty thereon until it is withdrawn for consumption, transportation, or exportation, and, in the case of transportation and exportation bonds, sees that the bonds are properly canceled, as required by the regulations; compares the amount withdrawn from warehouse for consumption with the amount accounted for by the collector of customs in his customs account to see if he has accounted for the full amount of duty for which the merchandise was bonded. Should errors be found in the account, correspondence ensues between the office and collector. When the account is correct the clerk makes up an Auditor's report, to be signed by the Auditor, and a statement signed by himself, in which the collector is charged with balance on warehouse bonds per last report; the amount of duty on merchandise warehoused, rewarehoused, constructively warehoused, and constructively rewarehoused and bonded; increased duties ascertained on liquidation; duties collected in excess; additional duties under sections 2900 and 2970; decreased duties on liquidation of export and transportation entries; balance of duties on transportation bonds per last report; duties on transportation bonds taken during the month; increased duties ascertained on liquidation; balance of exportation bonds per last report; duties on export bonds taken during the month, and increased duties ascertained on liquidation. He is also credited with the following, viz: Duties on merchandise paid and credited in customs account, sold, having remained in warehouse over three years; withdrawn for transportation; withdrawn for exportation; withdrawn under sections 2510 and 2511, Revised Statutes, and section 16, act of June, 1884; decreased duties ascertained on liquidation; on bonds delivered to district attorney; increased duties on liquidation of export entries; increased duties on liquidation of transportation entries; and showing balance of duty on bonds remaining on hand at close of month; duties on transportation bonds canceled; on bonds delivered to district attorney; decreased duty ascertained on liquidation; balance of duties on bonds on hand at close of the month; duties on export bonds canceled; on bonds delivered to district attorney; decreased duties ascertained on liquidation; balance of duties on bonds at close of the month.

The clerk's statement and Auditor's report, when made up together with the collector's general account of bonds, are laid on the desk of the chief of division, who, after a careful comparison, checks the Auditor's report for his signature; after being signed it goes to the record room to be recorded, when it is given an official number. It is then returned to the division and entered in full on the record book of the division under its official number, and together with the account transmitted to the Commissioner of Customs for his revision.

Respectfully,

JNO. P. TORBERT,  
*Chief of Warehouse and Bond Division.*

THE FIRST AUDITOR OF THE TREASURY.

The following statement shows in detail the business in the warehouse and bond division of the office of the First Auditor for the fiscal years 1884, 1885, 1886, and 1887:

Character of business.	Transacted and disposed of during fiscal year 1884.	Transacted and disposed of during fiscal year 1885.	On hand and undisposed of July 1, 1885.	Received during fiscal year 1886.	Transacted and disposed of during fiscal year 1886.	On hand and undisposed of July 1, 1886.	Received during fiscal year 1887 (to Mar. 1).	Transacted and disposed of during fiscal year 1887 (to Mar. 1).	On hand and undisposed of Mar. 1, 1887.
Accounts adjusted .....	1,103	1,139	4	1,585	1,579	10	703	654	59
Number of transactions received, examined, and referred .....	491	502	.....	.....	.....	.....	.....	353	.....
Acknowledgments .....	.....	.....	.....	.....	1,585	.....	.....	1,055	.....
Letters written .....	270	205	.....	.....	430	.....	.....	172	.....
Miscellaneous .....	.....	.....	.....	.....	.....	.....	196	168	28
<b>Total</b> .....	<b>1,864</b>	<b>1,906</b>	<b>4</b>	<b>1,585</b>	<b>3,594</b>	<b>10</b>	<b>899</b>	<b>2,402</b>	<b>87</b>

During the fiscal year 1886 the number of accounts adjusted were 981 and the "Number of transactions received, examined, and referred" were 598.

You will also observe that the acknowledgments are included in the column of "Transacted and disposed of during the fiscal years 1886 and 1887," and not in those of 1884 and 1885.

The following statement shows the average amount and character of business performed, transacted, and disposed of in the warehouse and bond division of the office of the First Auditor, with average number of employes during the time specified:

Month.	1884.		1885.		1886.				1887.			
	Average amount.	Average employes.	Average amount.	Average employes.	Average amount.	Average employes.	Maximum.	Minimum.	Average amount.	Average employes.	Maximum.	Minimum.
July .....	30	5	32	5	60	5	.....	.....	72	4	202	8
August .....	32	5	32	5	46	5	.....	.....	49	4	154	6
September .....	30	5	31	5	46	5	.....	.....	89	4	89	10
October .....	32	5	34	5	45	5	.....	.....	88	4	74	8
November .....	29	5	29	5	87	5	.....	.....	75	4	136	3
December .....	29	5	31	5	54	5	.....	.....	84	4	80	6
January .....	31	5	32	5	95	5	.....	.....	74	4	70	6
February .....	29	5	27	5	57	5	.....	.....	66	4	27	5
March .....	31	5	31	5	52	5	.....	.....	.....	.....	.....	.....
April .....	31	5	32	5	87	4	314	11	.....	.....	.....	.....
May .....	31	5	31	5	50	4	69	15	.....	.....	.....	.....
June .....	30	5	32	5	78	4	256	6	.....	.....	.....	.....
Total .....	30 $\frac{1}{2}$	5	31 $\frac{1}{2}$	5	62 $\frac{1}{2}$	4 $\frac{1}{2}$	213	10 $\frac{1}{2}$	74 $\frac{1}{2}$	4	104	6 $\frac{1}{2}$

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the warehouse and bond division of the office of the First Auditor, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employes present for the greatest number of days and by the employes present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with half hour at noon for lunch. Time to be devoted to business 6 $\frac{1}{2}$  hours daily.

Years.	Days Department open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employes.	Average number of days worked.	Hours employed daily.	Most days worked by employé.	Least days worked by employé.
1884 .....	305 $\frac{1}{2}$	1,380	0	1,380	5	276	H. M. 6 25	294	262
1885 .....	302 $\frac{1}{2}$	1,377	0	1,377	5	275 $\frac{1}{2}$	6 7	303	262
1886 .....	305	1,332	0	1,332	4 $\frac{1}{2}$	280 $\frac{1}{2}$	6 31	305	276
1887 .....	201	709	0	709	4	177 $\frac{1}{2}$	6 15	182	174



## PUBLIC DEBT DIVISION.

TREASURY DEPARTMENT, FIRST AUDITOR'S OFFICE,  
July 9, 1887.

SIR: In answer to your request for a succinct statement of some of the most prominent classes of accounts devolved upon this division to examine and adjust, I would beg leave to mention that in addition to United States securities and the interest accrued thereon, this desk is charged with the duty of auditing the accounts growing out of the bonded indebtedness of the District of Columbia, and the examination and settlement of the annual installment of certificates of Spanish indemnity, under the provision of the act of June 7, 1836.

## UNITED STATES BONDS.

United States bonds of the various issues, whether matured, called, or purchased in open market for redemption, are received of the Treasurer of the United States monthly, or at longer periods of time, accompanied by schedules denoting the loan, number of bond, date when redeemed, amount of principal, accrued interest, and premium, when paid; are critically examined, together as to the proper transfer made to the Secretary of the Treasury of the bonds as required, either by the original holder of the certificate or by his legal and constituted representative. After the examination of each item as mentioned, a statement is prepared of the account presented for redemption, upon which a certificate of the Auditor is issued, recorded, and transmitted, together with the vouchers thereon, to the First Comptroller for revision and decision as to the correctness of the statement; after which the account, with the accompanying papers, is delivered to the Register, and the proper credit carried to the account of the Treasurer on the books of the Register, "On account of advances heretofore made by public debt warrant No. —," for the month in which disbursements were made. The number of accounts of this class audited during the fiscal year ending June 30, 1887, was, viz: United States bonds redeemed, 9 accounts; number of bonds, 14,461; principal, \$87,281,900; interest, \$465,846.65. For sinking fund, 6 accounts, 11,875 vouchers; principal, \$56,071,550; interest, \$256,257.71.

## INTEREST ACCOUNTS ON PUBLIC LOANS.

The interest-bearing bonds of the United States are comprised at present of 4 per cent. consols of 1907 and 4½ per cent. funded loan of 1891, both under acts of July 14, 1870, and January 20, 1871. The interest of these bonds is paid quarterly upon checks issued by the Treasurer to the constituents thereof or their attorneys at the close of each preceding quarter from schedules furnished and provided by the Register of the Treasury. These checks are made payable to the order of the holder, as registered on the bond, and are paid on due presentation at the several offices of the Treasurer and assistant treasurers of the United States, when properly indorsed, in accordance with the rules and regulations of the Treasury Department, and returned weekly or monthly to the Treasurer's Office, numbered in lot and scheduled, and are transmitted by the Treasurer with his account for examination and settlement.

The diversity of signatures and the fact that most of the loans are held by institutions, trustees, executors, administrators, guardians of estates, attorneys, &c., necessitates, in the examination of these checks, a critical scrutiny of the signatures of each check presented, to see that the number, amount, and name of the holder of the bond, together with the authorities on file for proper indorsement correspond. After completing the examination and comparing the Treasurer's account with the schedules of the paying office the checks received are noted by check-mark as paid, and statement of the account made, upon which the Auditor issues a certificate of the amount due the Treasurer. This certificate is recorded, and, together with all papers and vouchers, is transmitted to the First Comptroller for revision and decision thereon. If found correct it is passed to the credit of the Treasurer on the books of the Register on account of advances heretofore made to him on public debt warrant No. —, for the month in which the expenditures were made. The number of accounts of the 4 per cent. loan audited during the fiscal year just passed was 150; vouchers, 181,381; interest, \$25,148,996.50; and of 4½ per cent. funded loan of 1891, accounts, 141; vouchers, 54,492; interest, \$10,688,808.79. The number of accounts of 4 per cent. consols, 1907, on hand at the end of the year was 13; 30,147 vouchers, amounting to \$5,813,799.50. Of the 3 per cent. loan of 1882, now called for redemption, there were 93 accounts, 2,336 vouchers, and \$3,152,739.53 interest. The number of Pacific railroad accounts stated was 60; vouchers, 5,817; interest, \$5,800,876.08.

These comprise the principal accounts of the division, so far as relates to Government securities, and for a more detailed statement the annual report of the business of the division will show that, comparing the work and labor accomplished with the

limited number of clerks employed, the office has been well represented in this part of its responsibilities.

The accounts are received in the room of the deputy auditor, opened and stamped by the receiving clerk, and delivered to the entry clerk, who enters them on the register, charging them to the chief of this division; after which they are delivered by the messenger to the chief of division, by whom they are examined and delivered to the clerk who is to have charge of them. The clerk, after examination, returns to the Treasurer or other proper person or officer all not correct for correction. When they have been corrected and returned the Auditor's certificate is made up by the clerk and by him initialed and handed to the chief, who also examines the same as to form and also as to disallowances and the reasons therefor. The chief being satisfied that the work has been done correctly, initials the report and sends the same to the Auditor for signature. After being signed by the Auditor the report is sent to the record room, where it is recorded and numbered, and it is then returned to the chief of division and the number of the account entered, and the report and all vouchers and papers are delivered to the First Comptroller for revision.

The same process of recording is observed in this division that is required in the other divisions of the office.

Very respectfully,

Hon. J. Q. CHENOWETH,  
First Auditor of the Treasury.

JNO. P. BENTLEY,  
Acting Chief Public Debt Division.

The following statement shows in detail the business in the public debt division of the office of the First Auditor for the fiscal years 1884, 1885, 1886, and 1887:

Character of business.	Transacted and disposed of during fiscal year 1884.	Transacted and disposed of during fiscal year 1885.	On hand and undisposed of July 1, 1885.	Received during fiscal year 1886.	Transacted and disposed of during fiscal year 1886.	On hand and undisposed of July 1, 1886.	Received during fiscal year 1887 (to Mar. 1).	Transacted and disposed of during the fiscal year 1887 (to Mar. 1).	On hand and undisposed of Mar. 1, 1887.
Interest accounts .....	717	607	1	449	428	22	362	351	33
Redemption accounts .....	107	174	.....	96	96	.....	62	62	.....
Destroyed .....	.....	.....	.....	53	53	.....	30	30	.....
Letters written .....	1,560	1,535	.....	.....	2,491	.....	.....	888	.....
Miscellaneous .....	2,399	2,125	.....	2,643	2,643	.....	2,000	5,463	.....
Totals .....	4,723	4,441	1	3,241	5,711	22	2,454	6,794	33

Accounts of notes and securities destroyed are included in the "Redemption accounts" for 1884 and 1885, and are separated for 1886 and 1887.

Letters written in 1884 and 1885 are estimated, and those for 1886 and 1887 are actual.

The following statement shows the average amount and character of business performed, transacted, and disposed of in the public debt division of the office of the First Auditor, with average number of employes during the time specified:

Months.	1884.		1885.		1886.				1887.			
	Average amount.	Average employes.	Average amount.	Average employes.	Average amount.	Average employes.	Maximum.	Minimum.	Average amount.	Average employes.	Maximum.	Minimum.
July .....	39	9 $\frac{1}{2}$	42	9	74	6 $\frac{1}{2}$	.....	.....	159	6	748	21
August .....	43	9 $\frac{1}{2}$	42	9	47	6 $\frac{1}{2}$	.....	.....	115	6	573	7
September .....	39	9	40	9	59	6 $\frac{1}{2}$	.....	.....	145	6	1,258	14
October .....	43	9	44	9	84	6 $\frac{1}{2}$	.....	.....	97	6	30	1
November .....	39	9	38	9	64	6 $\frac{1}{2}$	.....	.....	179	6	952	3
December .....	38	9	40	9	85	6 $\frac{1}{2}$	.....	.....	192	6	994	1
January .....	41	9	42	9	77	6 $\frac{1}{2}$	.....	.....	124	6	562	0
February .....	38	9	35	9	50	6 $\frac{1}{2}$	.....	.....	121	6	608	2
March .....	41	9	40	9	64	6 $\frac{1}{2}$	.....	.....	.....	.....	.....	.....
April .....	41	9	42	9	101	6 $\frac{1}{2}$	750	1	.....	.....	.....	.....
May .....	41	9	40	9	73	6 $\frac{1}{2}$	794	3	.....	.....	.....	.....
June .....	39	9	42	9	68	6 $\frac{1}{2}$	810	7	.....	.....	.....	.....
Total averages .....	40 $\frac{1}{2}$	9 $\frac{1}{2}$	40 $\frac{7}{12}$	9	70 $\frac{1}{2}$	6 $\frac{1}{2}$	784 $\frac{1}{2}$	3 $\frac{1}{2}$	141 $\frac{1}{2}$	6	711 $\frac{1}{2}$	7 $\frac{1}{2}$

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the public debt division of the office of the First Auditor, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employe present for the greatest number of days and by the employe present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with half-hour at noon for lunch. Time to be devoted to business  $6\frac{1}{2}$  hours daily.

Years.	Days Department open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employes.	Average number of days worked.	Hours employed daily.	Most days worked by employe.	Least days worked by employe.
1884 .....	305 $\frac{1}{2}$	2,508	75	2,583	9 $\frac{1}{2}$	268	H. M. 6 14	279	173
1885 .....	302 $\frac{1}{2}$	2,149	279	2,428	9	269	6 21	279	0
1886 .....	305	1,828	50	1,878	6 $\frac{1}{2}$	278	6 28	287	227
1887 .....	201	1,054	.....	1,054	6	175 $\frac{1}{2}$	6 14	185	169

## JUDICIARY DIVISION.

TREASURY DEPARTMENT, FIRST AUDITOR'S OFFICE,  
July 9, 1887.

SIR: As requested by the chairman of the Select Committee of the Senate, I herewith submit a statement of the business assigned to the judiciary division of this office.

The accounts assigned to the division consist of the accounts of marshals for all expenses of United States courts, accounts of United States attorneys, accounts of clerks of United States courts, accounts of United States commissioners, accounts for rent of United States court rooms, accounts of penitentiaries for support of United States convicts, and all miscellaneous accounts payable from the appropriations for expenses of United States courts. Of the accounts enumerated above the most important are those of United States marshals under the following appropriations, viz:

For fees and expenses of United States marshals, United States courts.

For fees of jurors, United States courts.

For fees of witnesses, United States courts.

For support of prisoners, United States courts.

For miscellaneous expenses, United States courts.

An account under each appropriation is rendered for each term of a United States court. When an account is received at this office the same is opened by the receiving clerk and is stamped with the office stamp showing the date of its receipt. It is then registered on the books, and is checked by the registering clerk and sent to the desk of the chief of division, who delivers it to the clerk in charge of accounts for the district represented by the marshal. The clerk's first duty is to examine each account and see that it is in proper form, that it is properly verified, approved by the court by an order placed upon the minutes of the court as required by act of February 22, 1875, a copy of which order must accompany each account under the certificate and seal of the clerk of the court. If found correct in this preliminary examination, the receipt of the account is acknowledged by the clerk, the letter of acknowledgment is initialed by the chief of division and sent to the Auditor for his signature. Then a requisition is forwarded to the Register of the Treasury for a certificate showing the balance due by his last account adjusted, and all advances made to the marshal since said adjustment. When this certificate is received the clerk proceeds to examine the account critically, the disbursements first and then the accounts for fees and expenses. The account for fees and expenses of marshals, in which is charged all the fees and travel of the marshal and his deputies for the service of process, &c., is the most important and consequently requires more labor to the clerk in charge than any other account rendered. Every charge in each voucher has to be examined, the mileage charged for travel to be verified. This necessitates the examination of maps and railroad guides. When the clerk is not certain of the legality of the charge, he submits the charge to the chief of division, who if not certain that the same is correct, or where it is doubtful, it is his duty to submit the question to the deputy auditor, who also often submits the same to the Auditor for his decision on the point raised. In the adjustment of these accounts large suspensions and disallowances are made, which are written out in detail, showing in every instance the charge that is suspended, and giving fully the cause of suspension or disallowance. When the clerk has thoroughly examined the account he prepares a statement in which the marshal is charged with the balance due from him per his last account, and all advances made to him since said last settlement, and crediting the

amount charged, less amount suspended or disallowed. The clerk then prepares the certificate to be signed by the Auditor, from the statement made, initials it, backs both the statement and certificate and submits the same to the chief of the division, who examines the same as to the form and correctness of each, places his initials on the same, which is sent to the Auditor for his signature thereto. The certificate is then sent with all the papers to the record room to be recorded and numbered, then it is returned to the clerk who takes the number, which is put upon a register kept by the division showing each account audited, the amount allowed, the balance due, the last warrant charged against the marshal, &c. The account is then reported to the Comptroller for his action thereon.

Respectfully,

O. B. HALLAM,  
Chief of Judiciary Division.

Hon. JAS. Q. CHENOWETH,  
First Auditor of the Treasury.

The following statement shows in detail the business in the judiciary division of the office of the First Auditor for the fiscal years 1884, 1885, 1886, and 1887:

Character of business.	Transacted and dis- posed of during fiscal year 1884.	Transacted and dis- posed of during fiscal year 1885.	On hand and undis- posed of July 1, 1885.	Received during fis- cal year 1886.	Transacted and dis- posed of during fiscal year 1886.	On hand and undis- posed of July 1, 1886.	Received during fis- cal year 1887 (to Mar. 1).	Transacted and dis- posed of during fiscal year 1887 (to Mar. 1).	On hand and undis- posed of Mar. 1, 1887.
Marshals' accounts*.....	.....	.....	316	2,606	2,508	474	2,162	2,150	486
Compensation of attorneys*.....	.....	.....	2	746	745	3	606	607	2
Compensation of clerks*.....	.....	.....	1	628	617	12	452	457	7
Compensation of commissioners*.....	.....	.....	4	1,579	1,503	20	1,084	1,085	19
Miscellaneous.....	5,863	5,913	2	803	792	13	375	339	49
Judicial emoluments†.....	.....	.....	.....	.....	.....	.....	.....	229	.....
Acknowledgments‡.....	.....	.....	.....	.....	3,143	.....	.....	1,891	.....
Letters written.....	914	901	.....	.....	1,460	.....	.....	795	.....
Total.....	6,777	6,814	325	6,422	\$10,828	522	4,679	\$7,553	563

\* Prior to 1886 included under miscellaneous.

† No record prior to 1886.

‡ Prior to 1887 included under miscellaneous.

§ Including acknowledgments and letters.

The following statement shows the average amount and character of business performed, transacted, and disposed of in the judiciary division of the office of the First Auditor, with average number of employes during the time specified:

Month.	1884.		1885.		1886.				1887.			
	Average amount.	Average employes.	Average amount.	Average employes.	Average amount.	Average employes.	Maximum.	Minimum.	Average amount.	Average employes.	Maximum.	Minimum.
July.....	92	6	97	6	216	6	261	165	158	8	201	119
August.....	99	6	97	6	105	5	158	20	93	8	205	17
September.....	92	6	93	6	92	6	122	24	74	7	95	14
October.....	99	6	101	6	155	6	208	108	116	8	175	73
November.....	90	6	88	6	129	6	182	92	119	8	172	72
December.....	88	6	93	6	115	6	124	80	132	7	192	54
January.....	96	6	97	6	198	6	267	112	155	8	249	80
February.....	88	6	82	6	167	6	214	118	123	8	176	93
March.....	96	6	93	6	148	6	232	62	.....	.....	.....	.....
April.....	96	6	97	6	181	6	202	93	.....	.....	.....	.....
May.....	96	6	93	6	145	7	269	75	.....	.....	.....	.....
June.....	92	6	97	6	126	7	247	84	.....	.....	.....	.....
Total.....	93 $\frac{1}{2}$	6	94	6	148 $\frac{1}{2}$	6 $\frac{1}{2}$	207 $\frac{1}{2}$	86 $\frac{1}{2}$	121 $\frac{1}{2}$	7 $\frac{1}{2}$	183 $\frac{1}{2}$	65 $\frac{1}{2}$

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the judiciary division of the office of the First Auditor, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employé present for the greatest number of days and by the employé present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with half hour at noon for lunch. Time to be devoted to business, 6½ hours daily.

Years.	Days Department open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employes.	Average number of days worked.	Hours employed daily.	Most days worked by employé.	Least days worked by employé.
1884 .....	305½	1,539	0	1,539	6	256½	h. m. 5 58	274	229
1885 .....	302½	1,561	0	1,561	6	260½	6 7	273	261
1886 .....	305	1,713	0	1,713	6½	281½	6 32	284	260
1887 .....	201	1,386	0	1,386	7½	178½	6 18	188	173

## CUSTOMS DIVISION.

TREASURY DEPARTMENT, FIRST AUDITOR'S OFFICE,  
July 9, 1887.

SIR: I have the honor to submit the following statement of the process of auditing an account of "Expense of collecting the revenue from customs:"

Receipt by mail.

Stamping and entering of record in deputy's room.

Acknowledging receipt and entering in division record books.

Obtaining certificate of Register showing balance found by Commissioner of Customs from previous account, together with all advances made to the collector for the period to be stated—usually one quarter.

Obtaining from the appointment division a list of all changes in the *personnel* of the collectors' offices and entering them in books kept for the purpose, together with the oaths received from the Commissioner of Customs.

Obtaining also from the appointment division a list of all expenditures authorized by the Department, buildings leased or rented, and making a record of same.

The account consists of an account-current, abstracts, pay-rolls, and vouchers, showing the expenses under the various headings, viz: Collector's office, inspectors, &c., revenue boats, official expenses of weighers and gaugers, appraiser's department, contingent expenses, storekeepers in bonded warehouses, traveling expenses of examiners, naval office, surveyor's office, merchant appraisers, night service of inspectors, &c., as well as the receipts from storage, drayage, and labor, weighing and gauging, official fees, services of merchant appraisers, night service of inspectors, overtime of inspectors, traveling expenses of examiners, storekeepers of bonded warehouses, cording and sealing, reimbursements by railroad companies, costs in custom suits, &c.

All vouchers are examined as to computation, date, appropriation, receipt, signature, oath, and certificate required by the Department and compared with the records of the office above mentioned.

The amounts of the vouchers and pay-rolls are checked against the amounts charged by the collector. Receipts from importers to cover expenses of appraisements, night service of inspectors, and traveling expenses of examiners are entered in books for the purpose and the disbursements and refunds under each head charged against the same. The receipts, as shown by the abstracts, are checked against the amounts credited by the collector, under the various headings, and advances as shown by the Register's certificate are checked against the remittances credited by collector. When all the amounts from the various abstracts, with the remittances certified by the Register, are checked on the account-current and warrants received for deposits charged by the collector, a statement in duplicate is made, one signed by the clerk in charge and the other, called the Auditor's certificate, signed by the Auditor. The Auditor's certificate is copied into a book in the record division of the office and numbered, which number and its date is entered in the division book of entry, and the statement, with the accounts, is forwarded to the office of the Commissioner of Customs for revision.

Very respectfully,

H. K. LEAVER,  
Chief Customs Division, First Auditor's Office.

The FIRST AUDITOR OF THE TREASURY.



TREASURY DEPARTMENT, FIRST AUDITOR'S OFFICE,  
July 9, 1887.

SIR: The following report on the manner of examining the account of customs from the port of New York is respectfully submitted in compliance with your request:

This account, as received at the Department, consists of an account-current, abstracts, and a few vouchers. No entries are received from this or any other port where a naval officer is employed.

The merchandise imported for immediate consumption is entered on two abstracts, to separate that paying simple rates from that paying compound rates of duty. The first is the most extensive abstract of the account, and contains some 200 pages of 40 lines each, with from one to fifteen items on each line, and includes merchandise aggregating from five to seven million dollars in duties. This abstract is first examined as to the rate of duty imposed on each article, and in cases where the rate of duty depends on the value, a computation of value is made. After this examination the columns are added, and the footings carried forward to the last page of the day's transactions, where they are aggregated under each separate rate of duty. Great care is taken here to see that the sums are correctly carried forward, each to its appropriate column.

After this work is completed two clerks call off the aggregates from the daily footings to the summary, the first calling the rate of duty at the head of the column in the summary, and the other giving him the sum at the foot of his column at the same rate of duty. Each day's transaction thus occupies one line on the summary. This sheet being added, and the footings carried to a recapitulation sheet, brings the aggregate imports at each separate rate of duty into one item, on which the duty is computed by simple multiplication, and the aggregate of all these separate duties carried to the account-current.

The examination of the compound-duty abstract is in every way similar to the foregoing, but this abstract usually contains 40 or 50 pages, and the duty approaches, but seldom reaches, \$1,000,000. A much larger proportion of the imports are dependent on value for the rate of duty imposed, requiring careful computations in each case.

Merchandise withdrawn from warehouse at simple rates of duty comprises the abstract second in importance, averages 150 pages, and includes from two and a half to three millions of dollars in duties. In addition to all the examination of the preceding abstracts, the dates of arrival and withdrawal are examined to see if the goods have remained in warehouse over one year, in which case an additional 10 per cent. on the duties paid should be collected.

The corresponding abstract at compound rates averages about 40 pages and covers about half a million dollars in duty, and requires all the examination of any of the preceding abstracts.

The abstract of duties on books received through the mails requires only the addition of the column of duties on about 75 pages. These duties, usually aggregating fifteen to sixteen hundred dollars in a month, are collected in very small sums and all at the same rate, and there are no data for other examination.

There are two abstracts (simple and compound) of goods withdrawn from warehouse, and two for consumption on arrival, which are transferred from other districts, and require the same examinations as those previously described. These are much smaller in amount than the other abstracts.

There are three abstracts of increased duty ascertained on liquidation (for direct importations, warehouse withdrawals, and rewarehouse withdrawals, respectively,) in which the amount of duty originally paid is to be deducted from the liquidated duty, showing the increased duty to be collected, and the addition of this increased duty is carried to the account-current.

Separate abstracts, three or four in number, contain the merchandise which has remained in warehouse more than one year, and on which the additional duty of 10 per cent. is collected. In these abstracts a few cases of special computation occur, where, in consequence of overpayment on partial withdrawals the regular duty accrues only on part of the goods still remaining, while the additional 10 per cent. applies to the whole.

Two or three other abstracts contain accounts of merchandise on which a penal duty of 20 per cent. has accrued in consequence of undervaluation by the importer. These abstracts require the computation of the 20 per cent. on each item, and addition of the results.

The abstract of tonnage duties requires examination of the ports from which the vessels reported have arrived to verify the rate of tax, computation of the tax on each vessel, and addition of the results.

When goods which have remained in warehouse over three years, or unclaimed goods are sold, the auctioneer's account of sales and vouchers for all expenses accompany the abstracts, and are examined in detail to see that all computations are

correctly made, expenses duly authorized and accompanied by sufficient vouchers and all money received by the collector properly accounted for. The duty accruing on each item is computed and this and United States storage deducted before any surplus is admitted, and the correct amounts of all such duty and surplus, if any, are carried to the account-current. The amount realized for United States storage is compared with the account of "expense of collecting the revenue from customs" to see that it is properly accounted for.

Sums received for duties in compromise or discontinuance of customs suits are verified by the collector's receipt to the United States district attorney, or the clerk of the United States court, which is transmitted to this office by the Solicitor of the Treasury.

Credits are allowed on warrants in favor of the Treasurer of the United States, covering the amounts deposited in each month. As these seldom agree with the amounts charged by the collector, the different deposits are checked off from the public moneys division of the Secretary's office. These discrepancies usually arise from deposits made at the Department in favor of the collector in cases of compromise, &c., which were covered into the Treasury before the collector takes up the collection in his account, and correct themselves in the next account.

Credit is also given for drawback certificates received in payment of duties, which accompany the account, and reference is made to the account of debentures and drawbacks, and the certificates paid are checked off from the list of certificates outstanding.

After the above examination, and checking into the account-current of all the results, the footing of the account is made and a balance struck, when the account is stated, and if differing from the collector's statement the differences are accurately explained. Three copies are then made, one of which (the blotter) is retained by the clerk for reference in stating future accounts. The second (the statement) is similar to the blotter, and contains a complete statement of differences. The third is the Auditor's certificate, which is a statement of the account as corrected in this office, and after being compared with the statement by the chief of division, is signed by the Auditor, and becomes the official statement of the account. After signature it is recorded in the record books of this office, and receives a number by which it is afterward identified. It is then returned to the clerk who stated it, who enters its number on his blotter, and on the record book of the division, and transmits it with the abstracts and vouchers to the Commissioner of Customs.

In an account of such magnitude a number of discrepancies will always be found, and these are always referred to the collector for explanation, even when the explanation may reasonably be anticipated, for nothing in relation to an account is "assumed" or taken upon probability only.

In the examination of the accounts the clerk is guided first by the law, and in all points on which decisions have been rendered by the Department (now numbering over eight thousand) by these decisions. Yet in a port of such magnitude as New York many delicate questions arise, owing to importation of entirely new materials or under unusual circumstances, and neither the law nor any previous decision seems to be clearly applicable, or, still more frequently, two or more provisions seem to be equally applicable. All such cases are referred to the chief of the division, who, in case of any doubt in his own mind, refers it to the Deputy Auditor or to the Auditor, and the clerk is governed by that officer's decision. In some cases the question is so evenly balanced that it is deemed desirable to refer it to the honorable Secretary of the Treasury for an official decision, but in no case is an item passed upon which there rests a reasonable doubt.

Very respectfully,

H. K. LEAVER,  
*Chief of Customs Division.*

THE FIRST AUDITOR OF THE TREASURY.

The following statement shows in detail the business in the customs division of the office of the First Auditor, for the fiscal years 1884, 1885, 1886, and 1887:

Character of business.	Transacted and disposed of during fiscal year 1884.	Transacted and disposed of during fiscal year 1885.	On hand and undisposed of July 1, 1885.	Received during fiscal year 1886.	Transacted and disposed of during fiscal year 1886.	On hand and undisposed of July 1, 1886.	Received during fiscal year 1887 (to Mar. 1).	Transacted and disposed of during fiscal year 1887 (to Mar. 1).	On hand and undisposed of Mar. 1, 1887.
Accounts of receipts .....	8,450	6,248	1,141	5,139	4,737	898	2,034	2,131	658
Accounts of disbursements.	6,394	6,560	2,462	6,415	6,680	2,096	4,988	4,994	2,079
No. of transactions .....	.....	.....	.....	.....	746	.....	.....	154	.....
Acknowledgments .....	.....	.....	.....	.....	2,577	.....	.....	1,679	.....
Letters written .....	916	900	.....	1,460	1,460	.....	.....	715	.....
Totals .....	15,760	13,708	3,603	11,554	16,200	2,994	7,022	9,673	2,737

The reduction in number of accounts arises partly from the abolishing of steamboat fees, Marine Hospital tax and shipping-fee collections, the change in the manner of paying refunds of duties at naval-office ports, and chiefly from the different manner of making up reports of service performed, whereby monthly official reports of collectors are not counted in work performed, unless there is an actual collection or disbursement of money, or a balance to be accounted for.

The amount involved in the settlement of accounts for 1887 will exceed those for 1884 by more than \$6,000,000.

For fuller explanations see report to the auditor herewith.

The following statement shows the average amount and character of business performed, transacted, and disposed of in the customs division of the office of the First Auditor, with the average number of employes during the time specified :

Months.	1884.		1885.		1886.				1887.			
	Average amount.	Average employes.	Average amount.	Average employes.	Average amount.	Average employes.	Maximum.	Minimum.	Average amount.	Average employes.	Maximum.	Minimum.
July .....	98	13½	76	15½	78	15	142	20	55	15	106	28
August .....	106	13½	76	15½	108	14	369	51	99	15	278	30
September .....	98	13½	73	15	128	15	276	40	132	15	281	41
October .....	106	13½	79	15	132	14	318	30	85	15	234	28
November .....	98	13½	69	15	69	15	122	29	88	15	271	9
December .....	93	13½	73	15	64	15	133	28	62	15	126	25
January .....	102	13½	76	15	102	15	169	61	75	14	164	11
February .....	93	13½	65	15	95	15	153	39	58	14	141	12
March .....	102	13½	73	15	94	15	174	45	.....	.....	.....	.....
April .....	102	13½	76	15	85	15	176	35	.....	.....	.....	.....
May .....	102	13½	73	15	71	14	150	20	.....	.....	.....	.....
June .....	98	13½	76	15½	76	15	153	53	.....	.....	.....	.....
Total .....	99½	13½	73½	15½	91½	14½	194½	41½	81½	14½	237½	23

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the customs division of the office of the First Auditor, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employé present for the greatest number of days and by the employé present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with half hour at noon for lunch. Time to be devoted to business, 6½ hours daily.

Years.	Days Department open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employes.	Average number of days worked.	Hours employed daily.	Most days worked by employé.	Least days worked by employé.
1884 .....	305½	3,527	0	3,527	131½	267	h. m.	283	242
1885 .....	302½	4,216	0	4,216	15½	274	6 14	290	256
1886 .....	305	3,771	0	3,771	14½	255	6 28	287	267
1887 .....	201	2,654	0	2,654	14½	180	5 57	193	153

Reply of the First Auditor of the Treasury to the resolution of the United States Senate of March 3, 1887.

The following is a consolidated statement in detail of business in all of the divisions of the office of the First Auditor for the fiscal years 1884, 1885, 1886: 557:

Character of business.	Transacted and disposed of during fiscal year 1884.	Transacted and disposed of during fiscal year 1885.	On hand and undisposed of July 1, 1885.	Received during fiscal year 1886.	Transacted and disposed of during fiscal year 1886.	On hand and undisposed of July 1, 1886.	Received during fiscal year 1887 (to Mar. 1).	Transacted and disposed of during fiscal year 1887, (to Mar. 1).	On hand undisposed of Mar. 1, 1887.
Customs division.....	15,760	13,708	3,603	11,554	16,200	2,994	7,022	9,673	2,737
Judiciary division.....	6,777	6,814	325	6,422	10,828	522	4,679	7,553	563
Public debt division.....	4,723	4,441	1	8,241	5,711	32	2,454	6,794	33
Warehouse and bond division..	1,864	1,006	4	1,585	3,594	10	899	2,402	87
Record division.....	25,487	25,280	.....	86,839	.....	.....	.....	33,109	.....
Miscellaneous division.....	11,503	12,166	776	11,083	19,843	784	8,346	8,109	1,405
Total.....	66,114	64,315	4,709	33,885	*137,015	4,332	23,400	*67,640	4,825

\* The total footings of these two columns represent the work on hand and received during the years stated, and also the transactions arising immediately in the office and more especially in the record division.

The following statement shows the average amount and character of business performed, transacted, and disposed of in all of the divisions of the office of the First Auditor with average number of employes during the time specified :

Month.	1884.		1885.		1886.		1887.	
	Average amount.	Average employes.	Average amount.	Average employes.	Average amount.	Average employes.	Average amount.	Average employes.
July.....	115	50½	124	53½	678	51½	256	54
August.....	125	50½	124	53½	271	50½	247	55
September.....	115	50½	119	53½	210	52½	178	55
October.....	125	50½	129	53½	246	49½	216	56
November.....	113	50½	112	53½	164	50½	249	55
December.....	121	50½	119	53½	214	51½	225	54
January.....	120	50½	124	53½	234	52½	206	56
February.....	111	50½	105	53½	391	54½	221	55
March.....	120	50½	110	53½	314	54½	.....	.....
April.....	120	50½	124	53½	276	56½	.....	.....
May.....	120	50½	119	53½	319	54½	.....	.....
June.....	115	50½	124	53½	262	54½	.....	.....
Total average.....	117½	50½	120½	53½	299	53	224½	55

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of all of the divisions of the office of the First Auditor, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employe present for the greatest number of days and by the employe present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with half hour at noon for lunch. Time to be devoted to business 6½ hours daily.

Years.	Days Department open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employes.	Average number of days worked.	Hours employed daily.	Most days worked by employe.	Least days worked by employe.
1884.....	305½	13,389	75	13,464	50½	265	6 10	300	203
1885.....	302½	14,334	279	14,613	53½	271	6 23	303	226
1886.....	365	14,280	74	14,354	53	270	6 17	305	244
1887.....	201	9,565	78	9,643	55	175	6 11	193	89

## THE SECOND AUDITOR.

TREASURY DEPARTMENT, SECOND AUDITOR'S OFFICE,  
Washington, D. C., July 12, 1887.

SIR: By your reference of March 26, 1887, I received copies of two letters addressed to you by Hon. F. M. Cockrell, chairman of the Select Committee appointed in pursuance of the resolution adopted by the Senate March 3, 1887, "to inquire into and examine the methods of business and work in the Executive Departments of the Government," &c.

The first letter calls for a detailed statement showing the amount and character of business in each division of this Bureau during the years 1884, 1885, 1886, and up to March 1, 1887; also the average number of employes in each month of said periods, the time they devoted to business, "and also the maximum and the minimum amount of business transacted and disposed of by the employé doing the most and the employé doing the least during each of said months of said years, and if no account has been kept of the business performed and disposed of by each employé \* \* \* then the reason why such account has not been kept."

The second letter calls for a detailed statement of the methods of transacting business in each of the divisions of this Bureau, showing in consecutive order the various steps taken by one or more items of the principal business matters until finally disposed of.

In accordance with your request I have the honor to transmit herewith, on the printed blanks furnished for that purpose, all the information called for by the first letter except the maximum amount of business transacted by the employé doing the most and the employé doing the least. That information it is impracticable to furnish, because the records do not afford the necessary data. There is no law, so far as I am aware, which requires an account to be kept of the business performed by each employé. The regulations of the Treasury Department (Rule V) require that heads of Bureaus shall submit to the Secretary by the 5th of each month a statement of the work performed in their offices during the month previous. These reports are made upon printed blanks (Form No. 40), a copy of which is hereto attached. The only business reported under the above-mentioned rule is: Accounts and claims received, settled, and remaining on hand; amount involved in accounts and claims; inquiries received, answered, and remaining on hand; number of claims, additional evidence, letters, &c., received, registered, and briefed; number and amount of requisitions registered and passed; letters written in each division.

Under the above-mentioned captions it is not possible to report more than 50 per cent. of the work performed in this Bureau. The maximum and the minimum under those heads would not only not represent the maximum and minimum amount of business transacted and disposed of, but in the majority of cases the maximum would represent one class of business and the minimum another. The record would therefore be incomplete, misleading, and useless for purposes of comparison.

It is impracticable to record and express in figures the multifarious work done by the clerks of this office in such a manner as to show who did the most and who did the least during any given period. For example, the senior clerk in the Indian division, whose ordinary business was to keep records, adjust claims, &c., was engaged from April to November, 1884, in preparing a statement called for by the Court of Claims in the matter of the Western Cherokee Indians against the United States. (Congressional Case No. 14.) That statement involved a critical examination of all Cherokee accounts, embracing 30,000 vouchers, under their treaties of 1835, 1836, and 1846, with special reference to disputed questions arising out of alleged irregularities in the fulfillment of those treaties. While engaged on that work he transacted no business that could be reported in the "Monthly statement," and his record would therefore be the minimum one (of 0), though in fact he not only performed at least as much work as was represented by the maximum record of other clerks, but the work was of such a character as could be intrusted only to the most experienced clerk in the division.

I also transmit detailed statements of the method of transacting business in each division, called for by the second letter herein referred to. With the view of making these statements as intelligible as possible, and for the purpose of supplying information required by the first letter, but which could not be embodied in the tabular forms furnished for the replies to that letter, I have described in some detail the character of the work performed in each division, and have added such other items as in my judgment will enable the Select Committee of the Senate to arrive at a correct estimate of the business transacted in this Bureau. It is, however, impracticable to convey, either by tabulated statements or in descriptive form, an adequate idea of the work necessarily involved in conducting the affairs of an accounting Bureau, the details of which cannot even be appreciated or properly understood except by those who have given long and close personal attention to the matter.

Very respectfully,

The SECRETARY OF THE TREASURY.

WM. A. DAY,  
Auditor.



Statement showing the amount of business transacted in the office of the Second Auditor of the Treasury during the month of —, 188—, prepared in accordance with instructions of the Secretary of the Treasury.

Number of accounts settled during the month of —, 188—, and number of accounts remaining at the close of the month unsettled :

Description of accounts.	On hand unsettled, .....	Received in .....	Settled in .....	On hand unsettled, .....	Amount involved.	No. of letters written.	No. of clerks employed.
Paymaster's division :							
Paymasters' .....						}	
Soldiers' Home .....							
Ordnance, medical, and miscellaneous division :							
Ordnance, medical, and miscellaneous .....						}	
Recruiting service, enrollment, and draft .....							
Paymasters', (colored bounties, &c) .....							
Local bounty .....							
Indian division :							
Indian agents—cash .....						}	
Indian agents—property .....							
Pay and bounty division :							
Bounty, arrears of pay, &c .....						}	
Soldiers' Home .....							
Property division :							
Property—Ordnance and Quartermaster's Departments .....							
Total .....							
Division of inquiries and replies :							
Inquiries on hand and unanswered — 1st .....						}	
Inquiries received in — .....							
Inquiries answered in — .....							
Inquiries on hand unanswered — 1st .....							
Division of records :							
Number of claims, additional evidence, letters, &c., received, registered, and briefed .....							
Book-keeper's division :							
Number of requisitions registered and passed, — ; amount involved, \$ — .....							
* Division of archives .....							
* Division for investigation of frauds .....							
* Miscellaneous .....							
Total .....							

\* Only letters written are reported.

#### BOOK-KEEPERS' DIVISION.

Statement showing the character of, and the method of, transacting business in the book-keepers' division.

Four classes of accounts are kept on the books of this division, namely : Paymasters', Indian, and miscellaneous disbursing accounts and claims, and general appropriation accounts.

The first class consists entirely of the accounts of paymasters of the Army.

The second class embraces the money accounts of Indian inspectors, agents, special agents, superintendents of Indian industrial schools, and other disbursing agents of the Indian service ; also claims of contractors and others for supplies furnished and services rendered.

The third class includes the accounts of officers of the ordnance and medical departments, recruiting officers, assistant adjutant-generals, who disburse the contingent fund of their department ; the disbursing clerk of the War Department, who makes payments from the appropriations for "contingencies of the Army," "publication of Official Records of the War of the Rebellion," and other special funds ; officers who disburse the appropriations for "expenses of the commanding general's office," "Artillery School, Fort Monroe, Va.," and "maintenance of the Army and Navy Hospital, Hot Springs, Ark. ; also the accounts of the treasurer of the National Home for Disabled Volunteer Soldiers, and an account with the Soldiers' Home, near

Washington, D. C. It also includes charges and credits to officers and men for overpayments, double payments, refundments, &c., and all other accounts settled in this office and not specified as belonging to the first two classes.

The fourth class comprises the accounts of all appropriations for the Indian service, including trust funds, interest accounts, proceeds of Indian lands, &c., and of such war appropriations as are indicated by the accounts which constitute class 1 and class 3.

#### HOW ACCOUNTS OF DISBURSING OFFICERS ARE KEPT.

Accounts are kept with a disbursing officer as follows: He is charged, under the proper heads of appropriations, with all requisitions issued in his favor and with all sums transferred to him by other disbursing officers or received from any other source. He is credited, in accounts stated by this office, half yearly, quarterly, or oftener, if necessary, and certified by the Second Comptroller with disbursements made in accordance with law and with authorized transfers to other disbursing officers. He is also credited, by requisition in the manner hereafter described, with unexpended balances and other moneys deposited by him to the credit of the Treasurer of the United States.

The accounts of paymasters, Indian agents, and other disbursing officers who are required by law (sections 1191, 1192, and 2057, Revised Statutes) to give bonds, which are liable to be increased or renewed as often as the President may direct, have to be kept as separately and distinctly under each bond, as if they were the accounts of different individuals, in order that the transactions under one bond may not be confused with those under another.

#### APPROPRIATION ACCOUNTS.

When appropriations have been made by Congress the Secretary of the Treasury issues his warrant directing the Comptroller and Register to credit each appropriation with the sum appropriated. The warrant is sent to this office for record, and the appropriations are credited accordingly. Unexpended balances deposited by disbursing officers and refundments on various accounts are also passed to the credit of designated appropriations by means of credit or repay requisitions issued by the Secretaries of War and the Interior, upon which the Secretary of the Treasury issues his warrant, technically called a "covering warrant," for the amount to be covered in to the credit of the proper appropriation. (The *modus operandi* of covering money into the Treasury is explained in detail under the caption of "How moneys are covered in.")

There are 750 appropriation accounts on the books of this division, excluding old accounts that now stand balanced and closed, but may be reopened by deposits or by transfers under the act of March 3, 1875.

The books kept in connection with these appropriations are: Warrant books, in which all appropriation warrants are recorded; requisition books (debit and credit), in which all requisitions on the Secretary of the Treasury are registered, appropriation ledgers, showing the amounts debited and credited to each appropriation, with the balances remaining unexpended at the close of each fiscal year; list books, in which certificates of deposits made by disbursing officers and others are entered, and indexes.

It should be stated that under the present system of making appropriations the keeping of the appropriation ledgers involves twice as much work as under the system that obtained prior to 1870. The act of July 12, 1870 (section 3679 Revised Statutes), prohibits any Department of the Government from expending in any one fiscal year any sum in excess of appropriations made by Congress for that year. Since 1870 appropriations have therefore been designated by fiscal years—a distinct appropriation for each year. Section 5, act March 3, 1875, enacts that whenever it may be necessary in the settlement of the accounts of disbursing officers for expenditures made in pursuance of law to use appropriations carried to the surplus fund, the Secretary of the Treasury may make the necessary entries on the books of the Department. Under the operation of this law "transfer accounts" are opened from time to time and closed at the end of each fiscal year by counter warrants.

Moneys are withdrawn from the Treasury through this office by requisitions of the War and Interior Departments for advances to disbursing officers and for amounts found due individual claimants. Upon these requisitions the Secretary of the Treasury issues his warrant to the Treasurer of the United States, who thereupon gives his draft payable to the order of the party designated.

#### HOW MONEYS ARE COVERED IN.

As the work of this division has been considerably augmented by the covering in of deposits, the following description is given of the steps necessary to cover in deposits made by Army paymasters. It applies substantially to all other deposits covered in through this office.

Since April, 1871, paymasters have been required to deposit monthly, with designated depositories of the United States, all amounts stopped from the pay of officers and men, taking duplicate receipts, or "certificates of deposit," therefor, and forwarding the original to the Secretary of the Treasury. On its receipt by the Treasury Department (public moneys division), the certificate is recorded and referred to the Secretary of War for designation of the appropriations to which the deposit should be credited. The Secretary of War refers it to the Paymaster-General, who obtains the necessary information from the accounts of the paymaster making the deposit, indorses the appropriations on the certificate, and returns it to the Secretary of War. As the majority of paymasters' deposits embrace moneys pertaining to the Quartermaster's and Ordnance Departments, the certificate is then referred to those Departments in order that they may keep a record of repayments to their appropriations. The Secretary of War then returns the certificate to the Secretary of the Treasury, who refers it to this office with a request that the amount be properly listed and covered into the Treasury. The "list" is made out on blanks prepared for the purpose, and shows the date and place of deposit, the name and rank of the depositor or other individual to whose personal credit the amount will be passed, and the items under each head of appropriation. The list, after being press-copied for reference, is sent to the warrant division of the Treasury Department and referred to the Treasurer's office for comparison with the returns of the designated depository who received the money. If found correct it is so reported and returned to this office, after having been recorded in the warrant division. A requisition is then made out in the following form:

[Deposit requisition.—War Department.]

To the SECRETARY OF THE TREASURY:

SIR: Please issue your warrants on the persons named below, in favor of the Treasurer of the United States, for ——— dollars and ——— cents, being amount deposited to the credit of the said Treasurer per list No. ——— herewith, and to go to their credit on account of the undermentioned appropriations.

Given under my hand this ——— day of ———, 1876.

§ —————, Secretary of War.  
 Countersigned, —————, Second Comptroller.  
 Registered, —————, Second Auditor.

Name and rank.	Appropriation.	Amount.	Total.

The requisition is forwarded to the Secretary of War for signature, referred to the Paymaster-General for record, sent to the Second Comptroller to be countersigned, returned to this office to be registered and signed by the Auditor, and finally transmitted to the Secretary of the Treasury, who issues his warrant as requested, which, after being countersigned by the First Comptroller and registered by the Register of the Treasury, is passed to the Treasurer of the United States, who indorses his acknowledgment on the warrant and charges himself with the amount.

After all these formalities have been complied with, the amount deposited, which very likely has been *actually* in the Treasury six months, is at last *formally* in the Treasury to the credit of the appropriation from which it was originally drawn. In other words, it has been "covered in."

In addition to the copying, registering, &c., done in this division, as shown by the foregoing statement, each "list" is properly indexed and each requisition is journalized and posted to the *credit* of the depositor, to the *debit* of the general account of appropriations, and to the *credit* of the specific appropriation on the appropriation ledger.

#### METHOD OF TRANSACTING BUSINESS.

In addition to the foregoing details it may be stated that the books of this division are kept by double entry, and that every account and claim (claims for arrears of pay and bounty alone excepted \*) certified since 1873 has been properly journalized, posted, and indexed. Prior to that year only accounts of disbursing officers, claims under special acts of relief, and a few exceptional cases were treated as "book accounts." The others were neither entered on the journals nor posted, so that the

\* Claims for arrears of pay and bounty are adjusted by "certificate settlements" and paid by the pay department, the certificates being filed as vouchers in the account of the paymaster. In all other cases settlements are made so as to credit the claimants on the ledgers of this office with whatever is found due them, and they are debited with the amounts of the requisitions issued in payment of the credit balances, thus closing their accounts.

ledgers of the office from its organization under the act of March 3, 1817, down to 1873, contain an imperfect record of what may be called the financial transactions of the Bureau.

Accounts and claims (other than pay and bounty claims) after being certified by the Second Comptroller and returned to the division of this office in which they were audited, are transferred to the book-keepers' division, where they are journalized, posted, and indexed. The certificates are examined by the chief of the division, and all the vouchers, statements, and other papers are then sent to the archives division as soon after the end of each calendar month as possible, to be placed in the permanent files.

Requisitions issued by the Secretary of War and Secretary of the Interior are received from the Comptroller's office every morning. The appropriation accounts are consulted in order that no overdrafts may occur. Those requisitions which are issued in payment of balances certified by the Second Comptroller are compared with his certificates, and those which make advances to bonded disbursing officers are compared with the record of official bonds. They are then registered and indexed by the requisition clerk and examined by the chief of division, who personally submits them to the Auditor for his signature, after which they are immediately forwarded to the warrant division of the Treasury Department. After a requisition leaves this office it has passed beyond the control of the accounting officers, by whom it has been countersigned and registered, and whose official action is sufficient evidence to the Secretary of the Treasury that it is correct in every respect. It is therefore essential that the chief of this division, being the last person through whose hands a requisition passes before going to the Secretary for a warrant to issue thereon, should exercise constant care and vigilance, and bring specially to the attention of the Auditor any fact or circumstance that seems to be inconsistent with the correctness or regularity of such requisition.

#### PAYMASTERS' DIVISION.

Statement showing the character of, and the method of, transacting business in the paymasters' division.

The principal work of this division is auditing the accounts of Army paymasters, but a large amount of miscellaneous work, growing out of those accounts, has to be performed. For example:

(1) An account is stated monthly in favor of the Soldiers' Home for the amount ascertained to be due said home under section 4818, Revised Statutes, on the examination of the paymasters' accounts.

(2) Numerous accounts are stated to effect transfers from the appropriation for "pay, &c., of the Army" to the appropriations of the Quartermaster's and Subsistence Departments on the Third Auditor's books for amounts stopped from the pay of officers and enlisted men to cover their indebtedness to those Departments.

(3) Charges are raised against officers for overpayments to themselves, and for improper payments to their men, caused by errors on the muster rolls.

(4) After the amounts of such charges have been collected the accounts of the officers must be formally closed by other settlements.

#### NEW METHOD OF AUDITING ACCOUNTS.

For twenty years or more prior to September, 1885, Army paymasters' accounts were examined in this office and sent to the Second Comptroller with a list of such errors as had been discovered. They were then revised in the Comptroller's office and returned to the Auditor to be formally stated and reported to the Comptroller under section 277 Revised Statutes, to be by him certified under section 273. After certification all papers were returned to the Auditor, who notified the paymaster, through the Paymaster-General, of the result of the settlement, and furnished him with a "statement of differences" containing a detailed exhibit of suspensions and disallowances, with the reasons therefor. In November, 1885, the old practice was changed in accordance with "rules regulating the practice between the Second, Third, and Fourth Auditors' offices and the Second Comptroller's office," approved by the Secretary of the Treasury. (See Exhibit A.) Under the new practice a statement of differences is forwarded to the paymaster as soon as the accounts have been examined in this office and he is allowed sixty days to perfect his vouchers by explaining the exceptions that have been taken to them. (See Exhibit B.) At the end of that time the accounts are formally stated and reported to the Comptroller for his action.

The following is the method of examining and stating a paymaster's account:

(1) Each item on a muster and pay roll is verified by computation or otherwise. If there be a charge for mileage, the distance charged for is checked by reference to

an official table of distances published by the War Department. In examining muster and pay rolls the auditing clerk must see that no more than the legal complement of non-commissioned officers and men are borne on the rolls, that the pay and allowances charged are correct, that all stoppages, fines, and deductions of all kinds are duly made, that the roll is properly certified; in short, that the law and regulations have been fully complied with. He must verify all calculations and see that the amount of each voucher is correctly carried to the abstract of payments.

(2) When all the vouchers, abstracts, &c., have been examined the auditing clerk calls upon the book-keepers' division for an itemized statement of amounts that stand charged and credited to the paymaster on the ledgers of the office. These statements are technically called "charges."

(3) He then prepares the following papers:

An "abstract of disbursements" made by the paymaster, showing under what heads of appropriations such disbursements belong.

An abstract of "suspensions admitted"; that is, suspensions made in former settlements, but now credited to the paymaster.

An abstract of "refundments"; that is, amounts refunded by men who have been overpaid.

An abstract of amounts deposited by the paymaster to the credit of the Treasurer of the United States.

An abstract of amounts due the Soldiers' Home, under section 4918, Revised Statutes.

An abstract of the effects of deceased soldiers turned over to the paymaster in accordance with the one hundred and twenty-seventh Article of War and paragraph 229, Army Regulations of 1881.

A "statement of differences," formerly called a "reconciling statement," which exhibits all the items that make up the difference between the balance certified by the Auditor and the balance shown by the paymaster's account-current.

(4) An account is then stated between the paymaster and the United States. The items on the book-keepers' charges are first copied on the "statement" (Exhibit C); the paymaster is then charged with all amounts transferred to him by other paymasters and all receipts from other sources, and is credited with sums properly transferred to other paymasters, with disbursements legally made, as shown by the "abstract of disbursements" referred to above, and with any other items which should be passed to his credit. A balance is then struck and the statement is dated and signed by the auditing clerk.

(5) Finally a certificate, commonly called a "report" (Exhibit D), showing the net result of the settlement is prepared for the Auditor's signature.

When the accounts have been acted upon by the Second Comptroller the papers are returned to this division. The number and date of the settlement and the balance declared by the Comptroller are recorded; the paymaster is notified through the Paymaster-General of the result of the settlement and a copy of the "statement of differences" is furnished him (see Exhibits E and F). All the papers are then turned over to the book-keepers' division.

#### WHAT CONSTITUTES A PAYMASTER'S ACCOUNT.

An Army paymaster's account consists of account-current, abstract of payments, abstract of collections, showing each amount collected or stopped from the pay of officers and enlisted men; abstract of deposits made by enlisted men under section 1305 Revised Statutes; muster and pay rolls of troops, batteries, companies, hospitals, detachments, &c.; single vouchers for payments to officers (officers of the Regular Army are never paid on muster-rolls, but always on individual vouchers); single vouchers for payments to discharged soldiers; separate vouchers for payment of mileage, telegrams, commutation of quarters, fees of citizen witnesses before general courts-martial, &c.

Specimens of the above-mentioned vouchers may be found on pp. 1133 to 1165, Army Regulations of 1881.

#### EXHIBIT A.

#### RULES REGULATING THE PRACTICE BETWEEN THE SECOND, THIRD, AND FOURTH AUDITORS' OFFICES AND THE SECOND COMPTROLLER'S OFFICE.

##### I.—Rehearings.

Applications for rehearing must first be made to the Auditor, and his decision thereon will be certified to the Comptroller, with the papers, for final action. Such applications will not be entertained unless it is shown that some errors of computation had been made upon the former hearing, or unless, in the case of a rejected claim, some newly discovered material evidence is produced.



### II.—*Papers to be transmitted to Comptroller.*

When a claim or account has been passed upon or adjusted by the Auditor, all the papers in the case will be immediately transmitted to the Second Comptroller's Office.

In case of voluminous records, the original need not be sent unless called for by the Comptroller, but the abstract thereof, if any is made by the Auditor, will be sent. All statements of unadjusted differences will also be forwarded with the papers.

### III.—*Papers not to be returned until final action.*

After the receipt of the papers in a case by the Comptroller, they will not be returned to the Auditor until final action has been taken thereon, when the Comptroller will certify to the head of the Department in which the claim or account originated the result of such action, and immediately transmit to the Auditor all the papers in the case for file and preservation.

### IV.—*Unofficial communications prohibited.*

All written communications between the different offices must be addressed to the head of the office, and must pass through his hands.

### V.—*Communications wrongly addressed.*

Communications received at one office which should have been addressed to another will be immediately inclosed, without note or comment, and forwarded to the latter office, where they will be disposed of in the same manner as if originally addressed to that office.

### VI.—*Charges not to be raised in volunteer service.*

Where, in the volunteer service, payments have been made by a proper disbursing officer, and his accounts, including such payments, have been passed upon and approved by the proper accounting officers, no charge will be made, or raised, in any case, upon the ground that such payments were unauthorized.

This rule has no application to the case of a claim for arrears of pay alleged to be due while engaged in the volunteer service, or to horse claims.

### VII.—*"Special" cases.*

Cases will be taken up and disposed of in the order in which they are filed, and no case will be made "special" upon personal request.

### VIII.—*Suspended items.*

When items are suspended in the settlement of an account by the Auditor, he will cause a copy of the suspended items, with the reason for suspension, to be served upon the claimant, or mailed to him, with notice that he may, within sixty days, submit evidence or statements in explanation, at the expiration of which time the Auditor will proceed to adjust the account.

Settlement of the account will not be delayed by the Comptroller for further explanations, and if new suspensions are made in his office a statement thereof will be transmitted to the Auditor, with the papers in the case upon the adjustment of the account, who will serve a copy of the same upon the claimant, who may furnish explanatory evidence upon the settlement of his subsequent account or upon a supplemental settlement.

### IX.—*Correspondence.*

The records and files being required by law to be kept by the Auditor, all letters of inquiry or other correspondence, on the part of claimants or their attorneys, with reference to their cases, should be addressed to the Auditor, except when the papers in a given case are in the office of the Comptroller for examination; and with this exception all such letters and correspondence addressed to the Comptroller will be transmitted, without note or comment, to the proper Auditor, under Rule V.

Adopted November 9, 1885.

WM. A. DAY,  
Second Auditor.  
JNO. S. WILLIAMS,  
Third Auditor.  
C. M. SHELLEY,  
Fourth Auditor.  
I. H. MAYNARD,  
Second Comptroller.

Approved November 10, 1885.

DANIEL MANNING, Secretary.

## EXHIBIT B.

TREASURY DEPARTMENT, SECOND AUDITOR'S OFFICE,  
Washington, D. C., ————, 188—.

SIR: Your attention is invited to the inclosed abstract of items suspended on the examination of your accounts from —, 18—, to —, 18—, under your bond of —, 18—; also to the following rule approved by the Secretary of the Treasury, November 10, 1885, and adopted by the accounting officers:

"RULE VIII.—*Suspended items.*

"When items are suspended in the settlement of an account by the Auditor, he will cause a copy of the suspended items, with the reasons for suspension, to be served upon the claimant (disbursing officer), or mailed to him, with notice that he may, within sixty days, submit evidence or statements in explanation, at the expiration of which time the Auditor will proceed to adjust the account.

"Settlement of the account will not be delayed by the Comptroller for further explanations, and if new suspensions are made in his office, a statement thereof will be transmitted to the Auditor with the papers in the case upon the adjustment of the account, who will serve a copy of the same upon the claimant (disbursing officer), who may furnish explanatory evidence upon the settlement of his subsequent account, or upon a supplemental settlement."

Under this rule, any evidence or explanation you desire to submit must be forwarded to this office within sixty days from this date.

Respectfully,

WM. A. DAY,  
*Auditor.*

By \_\_\_\_\_

Respectfully forwarded through the office of the \_\_\_\_\_

**EXHIBIT C.**—*Form used in stating accounts of disbursing officers.*

[Office of the Second Auditor of the Treasury.—Form 52.]

DR. \_\_\_\_\_, in account with the United States. CR.

[illegible]

No. —. ]

[Form 50.]

**EXHIBIT D.**—*Sample of "Report" used in settlement of accounts of disbursing officers.*

TREASURY DEPARTMENT, SECOND AUDITOR'S OFFICE,  
\_\_\_\_\_, 188\_\_\_\_.

I certify that I have examined and adjusted the account of

and find that

as appears from the statement and vouchers herewith transmitted for the decision of the Second Comptroller of the Treasury thereon.

*Second Auditor.*

To the SECOND COMPTROLLER OF THE TREASURY.

SECOND COMPTROLLER'S OFFICE.

I admit and certify the above balance this — day of —, 188—.

*Second Comptroller.*

## EXHIBIT E.

[Form 7.]

TREASURY DEPARTMENT, SECOND AUDITOR'S OFFICE,  
\_\_\_\_\_, 18—.

SIR: A settlement of the account of \_\_\_\_\_, embracing the period from \_\_\_\_\_, 18—, to \_\_\_\_\_, 18—, inclusive, under his bond, approved \_\_\_\_\_, 18—, made in this office, \_\_\_\_\_, was confirmed by the Second Comptroller, \_\_\_\_\_, with the balance of \$\_\_\_\_\_ due the \_\_\_\_\_, differing from the balance acknowledged by him, \$\_\_\_\_\_, which is accounted for by the statement of differences accompanying the letter to him herewith transmitted to you, under paragraph 1042 of the Revised Regulations of the Army.

Very respectfully,

WM. A. DAY,  
Auditor.

By \_\_\_\_\_.

PAYMASTER-GENERAL, U. S. A.,  
\_\_\_\_\_ Room No. \_\_\_\_.

## EXHIBIT F.

[Form 45.]

TREASURY DEPARTMENT, SECOND AUDITOR'S OFFICE,  
Washington, D. C., \_\_\_\_\_, 18—.

SIR: A settlement of your account, embracing the period from \_\_\_\_\_, 18—, to \_\_\_\_\_, 18—, inclusive, under your bond approved \_\_\_\_\_, 18—, made in this office, was confirmed by the Second Comptroller, \_\_\_\_\_, with the balance of \$\_\_\_\_\_ due the \_\_\_\_\_, differing from the balance acknowledged by you, \$\_\_\_\_\_, which is accounted for by the accompanying statement of differences.

Very respectfully,

WM. A. DAY,  
Auditor.

By \_\_\_\_\_.

\_\_\_\_\_,  
Paymaster U. S. Army,  
\_\_\_\_\_ Room No. \_\_\_\_.

## ORDNANCE, MEDICAL, AND MISCELLANEOUS DIVISION.

Statement showing the character of and the method of transacting business in the ordnance, medical, and miscellaneous division.

The following classes of accounts and claims are adjusted in this division:

- (1) Monthly accounts of ordnance storekeepers and other disbursing officers of the ordnance department.
- (2) Monthly accounts of medical purveyors and storekeepers.
- (3) Monthly accounts of superintendents of the recruiting service.
- (4) Monthly accounts of assistant adjutant-generals, the military secretary of the Lieutenant-General, a disbursing officer at Fort Monroe, Va., and Hot Springs, Ark.
- (5) Quarterly accounts of the disbursing clerk of the War Department and the treasurer of the National Home for Disabled Volunteer Soldiers.
- (6) Claims for military stores furnished to the Ordnance Department.
- (7) Claims of sundry penitentiaries for keeping military convicts.
- (8) Claims of soldiers and others for extra-duty pay, services, &c., in hospitals during the late war, boarding sick soldiers, transporting recruits, &c.
- (9) Claims under special acts of relief.
- (10) Claims for the return of local bounty and other moneys taken from soldiers under the provisions of General Orders No. 305, series of 1864. (See section 422, Second Comptroller's Digest, vol. 2.)

A number of consolidated settlements are made every year to adjust special accounts rendered by Army officers for the proceeds of sales of Government property (section 3618, Revised Statutes), and to effect transfers from appropriations on the books of this office to other appropriations on the books of the Third Auditor's office,

on account of disbursements made by quartermasters and others, which are properly chargeable to ordnance and medical appropriations, contingencies of the Army, &c.

A complete record of payments to officers of the Regular Army since 1812 and to officers of the Volunteer Army of 1861-'65 is kept in this division. It comprises 125 volumes, with 10 indexes. There is also a record of payments to individual colored soldiers of amounts found due them by the accounting officers since 1867.

The method of adjusting accounts is substantially the same in this division as in the paymaster's division, and the same disposition is made of them.

The method of adjusting claims is as follows:

A claim is registered immediately upon its receipt and handed to a clerk for examination and settlement. If it has received the necessary administrative action in the War Department, and is found to be otherwise correct, an account is stated in favor of the claimant on Form No. 51 (Exhibit A), and a balance is certified to be due him as per Form No. 131 (Exhibit B)—payment to be made to him at his given address. (See copies of Forms No. 51 and 131, herewith.) All the papers in the case are referred to the Second Comptroller, who returns them to this office with his certificate, the number, date, &c., of which is entered in the register. The certificate is then forwarded to the Secretary of War for the issuance of a requisition in favor of the claimant, who is notified to that effect (Exhibit C), and the papers are turned over to the book-keeper's division.

### EXHIBIT A.

[Office of the Second Auditor of the Treasury—Form 51.]

#### TREASURY DEPARTMENT.

#### Appropriation:

	\$	
--	----	--

For *The United States to ———, Dr.*

SECOND AUDITOR'S OFFICE, ———, 188—.

—————, Clerk.

SECOND COMPTROLLER'S OFFICE, ———, 188—.

—————, Clerk.

No. ———.  
WAR CLAIM.  
APPROPRIATION.

Reported ———, 188—.  
Confirmed ———, 188—.

## THE DEPARTMENT OF THE TREASURY.

## EXHIBIT B.

[Form No. 134.]

Appropriation for \_\_\_\_\_,  
No. \_\_\_\_\_.]TREASURY DEPARTMENT, SECOND AUDITOR'S OFFICE,  
\_\_\_\_\_, 188—.

I certify that there is due from the United States to  
the sum of  
being the \_\_\_\_\_ of \_\_\_\_\_ account

as appears from the statement and vouchers herewith transmitted for the decision of  
the Second Comptroller of the Treasury thereon.

\_\_\_\_\_,  
*Second Auditor.*

To the SECOND COMPTROLLER OF THE TREASURY.

## SECOND COMPTROLLER'S OFFICE.

I admit and certify the above this \_\_\_\_\_ day of \_\_\_\_\_, 188—.

\_\_\_\_\_,  
*Second Comptroller.*

## EXHIBIT C.

[Form 99.]

TREASURY DEPARTMENT, SECOND AUDITOR'S OFFICE,  
\_\_\_\_\_, 188—.

SIR: A settlement of

has been reported by this office, and confirmed by the Second Comptroller. A report  
of the settlement has been forwarded to the War Department for a requisition on the  
Treasury. When the requisition is issued the United States Treasury will send you  
a draft for the amount.

Respectfully,

WM. A. DAY,  
*Auditor.*

By \_\_\_\_\_.

To \_\_\_\_\_,  
\_\_\_\_\_,  
\_\_\_\_\_,  
\_\_\_\_\_ Room No. \_\_\_\_\_

## INDIAN DIVISION.

Statement showing the character of and the method of transacting business in the  
Indian division.

Three classes of accounts are settled in this division, namely:

(1) Money accounts of Indian agents and other disbursing officers of the Indian  
service; also the accounts of the Secretary of the Interior as trustee of Indian trust  
funds. (See report of Commissioner of Indian Affairs for 1885, pp. 285-297.)

(2) Property accounts of Indian agents and such other officers as may be responsi-  
ble for public property.

(3) Claims of contractors and others for supplies furnished and services rendered.



## MONEY ACCOUNTS.

All Indian agents and other disbursing officers (except Army officers detailed by authority of section 2062, Revised Statutes) are required to give bonds. Their accounts are rendered quarterly, although section 3622, Revised Statutes, directs that every officer of the United States who receives public money which he is not authorized to retain as salary shall render his accounts monthly. The money accounts of agents embrace annuity payments to Indian tribes, under their treaties with the United States, salaries of agents, physicians, clerks, farmers, teachers, mechanics, and other agency employes, payments for such goods, &c., as may be purchased by agents under contract or in open market by special authority of the Secretary of the Interior; also accounts for traveling expenses. In reporting an account to the Second Comptroller, after it has been examined, checked, &c., in this division, the following statements and papers are required:

- (1) "Charges" from the book-keeper's division.
- (2) An abstract of all disbursements embraced in the accounts under examination.
- (3) Abstract of suspensions removed.
- (4) A "consolidated statement" of the entire account.
- (5) A "recapitulation."
- (6) A "consolidated account-current."
- (7) An "analysis of receipts, disbursements, suspensions," &c.
- (8) A statement of account substantially the same as the one used by the paymaster's division.
- (9) A certificate of settlement signed by the Auditor.
- (10) A "statement of differences."

After an account has been certified by the Comptroller the number and date of the certificate are recorded in the register of agents' accounts, the agent is notified, and all the papers are sent to the book-keeper's division.

An ordinary agency account consists of the following papers:

Account current, abstract of disbursements, annuity pay-rolls, pay-roll of regular employes, pay-roll of irregular (or temporary) employes, separate vouchers for open-market purchases, for purchases under contract, traveling expenses, transportation of supplies, &c., statements of receipts (cash and property), disbursements, issues, &c., and a record of all contracts made and certified vouchers issued during the quarter; also a report of regular employes and one of irregular employes in service during the quarter.

## PROPERTY ACCOUNTS.

The law does not require that property accounts shall be certified to the Second Comptroller. They are therefore finally disposed of by the Auditor. As public property may be considered public money in another form, agents are held to a strict accountability for it. Shortages of any kind, unless satisfactorily explained, are reduced to a cash basis and charged to the agent on the settlement of his money accounts. The system of checks adopted by this office and the satisfactory working of the system are shown by the following extracts from recent reports:

"A new set of books has been opened in which a record is kept of all articles purchased for the Indian service and paid for through this office, showing the date of purchase, the description and price of goods, the amount paid for transportation from the place of purchase to the place of delivery, the agency for which the articles are intended, and the name of the agent who receipts for them. This record answers a double purpose. It enables this office to prevent any overpayment on account of the transportation of Indian goods and supplies, and it shows exactly what articles each agent must account for on his property returns." (Second Auditor's report, 1877.)

"This division has for several years been perfecting a series of books showing the purchase, transportation, and delivery of Indian supplies to enable goods to be traced with certainty and to fix the responsibility in case of non-delivery. It is gratifying to be able to state that while formerly hundreds of packages were lost to the service owing to defective records there were but six undelivered during the past year, and the value of these was promptly charged to the contractors." (Second Auditor's report, 1885.)

"Owing to the late date at which the appropriation bill is passed the shipment of goods and supplies must be hurried through in a few months. \* \* \* [Last year there was] a total shipment in five months of 6,510,239 pounds, and, as in every year since 1878, not one package remains unaccounted for." (Report of Commissioner of Indian Affairs, 1885.)

Property returns are rendered quarterly, with the following abstracts and vouchers:

- (A) Articles purchased in open market.
- (B) Articles received from contractors.

- (C) Articles received from various sources.  
 (D) Articles issued to Indians, supported by consolidated receipt rolls.  
 (E) Articles sold to employes.  
 (F) Articles expended, supported by vouchers, requisitions, &c.  
 Quarterly return of medical property certified by the agency physician.

## INDIAN CLAIMS.

The greater part of the money appropriated by Congress for the Indian service is now paid directly from the Treasury on requisitions issued by the Secretary of the Interior, based upon accounts stated by the Second Auditor and certified by the Second Comptroller. Formerly the bulk of the money was advanced to Indian superintendents and agents for disbursement. Accounts for Indian supplies, &c., were then paid first and audited afterwards. Now they are audited prior to payment. To show how the business of the office has been affected by the change in the method of disbursing Indian appropriations a statement is appended of the number of claims settled and requisitions issued annually since July 1, 1869.

Fiscal year.	Claims settled.	Requisitions issued.	Amount.
1869 .....	584	560	\$2,750,539 75
1870 .....	635	625	1,307,083 96
1871 .....	962	1,006	2,973,705 72
1872 .....	996	977	3,108,160 49
1873 .....	984	1,386	4,730,749 34
1874 .....	1,101	1,462	3,050,552 94
1875 .....	1,678	1,867	4,422,865 55
1876 .....	1,236	1,488	3,556,269 38
1877 .....	2,248	2,194	3,575,641 22
1878 .....	2,966	2,873	3,398,813 00
1879 .....	2,937	3,019	3,795,366 05
1880 .....	3,220	3,351	4,146,681 39
1881 .....	2,970	2,505	4,087,805 51
1882 .....	3,026	3,026	4,340,688 71
1883 .....	3,527	3,564	5,187,425 03
1884 .....	3,091	2,762	4,406,955 85
1885 .....	3,077	3,545	4,050,446 68
1886 .....	3,184	3,096	4,388,700 75

The large increase in the number of cases settled in 1883 is attributable to the fact that in that year many old claims were audited under a special act of Congress (sec. 22, Stat., 345).

## HOW INDIAN CLAIMS ARE AUDITED.

No account or claim connected with the Indian service can legally be considered by the accounting officers until it has been administratively examined by the Commissioner (section 464, Revised Statutes). On the receipt of a claim—say for sugar purchased in New York under contract for various agencies—it is first entered in the "claims register" and then entered in the "journal of supplies," the use of which is described below. It then goes to an auditing clerk, who must see that there is a "certificate of inspection," signed by the person appointed to inspect sugar purchased in New York, and that the goods have been receipted for by the transportation contractor to whom they were delivered for transportation to the agencies. He must also prove the correctness of the calculations on each invoice, there being a separate invoice for each agency. As the sugar was purchased for various agencies it will be chargeable to various appropriations, and the clerk must not only see that it is properly charged, but he should ascertain from the book-keeper whether the balances to the credit of those appropriations are sufficient to meet the claim. He then states the account on form No. 155 and makes out a certificate on form No. 179 for the Auditor's signature. On the return of the claim from the Comptroller's Office the number and date of the Comptroller's certificate and the amount allowed are entered in the claims register, and the claimant is notified as per form No. 104. (See Exhibits A, B, and C.) (In cases of Indian claims the certificate is forwarded to the Indian Office by the Second Comptroller in order that a requisition may issue in the claimant's favor.)

The following records are used in connection with the adjustment of Indian claims:

- (1) A "Journal of Supplies," which shows the purchases made under each contract, and traces the goods to the proper transportation contractor.
- (2) A "Record of Transportation," by which goods are traced while in the hands of successive carriers until delivered to the Indian agent, usually at some railway station near the agency.

(3) An "Agency Transportation Record," which shows when they actually reached the agency. The law requires that, whenever practicable, transportation from railroad stations and steamboat landings to agencies shall be performed by Indians (19 Stat., 291).

## FILES.

Partly for convenience of reference and partly for want of space in the archives division, four or five years' settlements are kept under the immediate charge of the Indian division. No record has been kept of the number of accounts and vouchers withdrawn from and returned to these files.

## EXHIBIT A.

[Office of the Second Auditor of the Treasury.—Form 155.]

## TREASURY DEPARTMENT.

Appropriation :

	\$ —
--	------

The United States to ———, Dr.

For

SECOND AUDITOR'S OFFICE, ———, 188—.

—————, Clerk.

SECOND COMPTROLLER'S OFFICE, ———, 188—.

—————, Clerk.

No. ———,	INDIAN CLAIM. FOR	\$ ———.
		Reported ———, 188—.
		Confirmed ———, 188—.

## EXHIBIT B.

[Form 179.]

No. ———.]

Appropriation:

TREASURY DEPARTMENT, SECOND AUDITOR'S OFFICE,  
—————, 188—.

I certify that there is due from the United States to  
the sum of  
being the

as appears from the statement and vouchers herewith transmitted for the decision of  
the Second Comptroller of the Treasury thereon.

—————,  
*Second Auditor.*

To the SECOND COMPTROLLER OF THE TREASURY.

SECOND COMPTROLLER'S OFFICE.

I admit and certify the above this — day of ———, 188—.

—————,  
*Second Comptroller.*

## EXHIBIT C.

[Form 104.]

No. ———.]

TREASURY DEPARTMENT, SECOND AUDITOR'S OFFICE,  
Washington, D. C., ———, 188—.

—————:

Your claim for \$

was allowed by this office ———, 188—, and confirmed by the Second Comptroller  
—————, 188—,

After the Interior Department issues the requisition the United States Treasurer  
will send a draft for the amount to

Respectfully,

WM. A. DAY,  
*Auditor,*

By ———.

To ———,  
—————,  
—————,  
————— room No. ———.

## PAY AND BOUNTY DIVISION.

Statement showing the character of, and the method of, transacting business in the  
pay and bounty division.

This division takes cognizance of claims for bounty, arrears of pay, and allowances  
growing out of military service that have accrued since the war of 1812; also claims  
of sutlers, post traders, laundresses, tailors, and shoemakers for amounts entered on

muster and pay rolls as due them from enlisted men. There are several classes of claims for arrears of pay and bounty, the principal ones being enumerated below:

#### ARREARS OF PAY, ETC.

For services in the regular Army since the war of 1812.

For services in the Florida war, the Black Hawk war, the Rogue River and other Indian wars, the war with Mexico, and the war of the rebellion.

Three months' extra pay for services in the Mexican war (regulars and volunteers).

Three months' extra pay to certain volunteer officers for services in the war of the rebellion.

Traveling expenses of California and Nevada volunteers and First Michigan Cavalry.

Claims of officers out of service and the heirs of deceased officers (regulars) for additional longevity allowances under recent decisions of the Supreme Court.

Claims of soldiers relieved from charges of desertion, under the act of July 5, 1884.

#### BOUNTIES.

Claims are occasionally presented for unpaid bounties to which the claimants are entitled under acts of Congress long since obsolete, but the important bounty claims are those that have accrued since April 11, 1861, under various laws, orders of the War Department, decisions of the Supreme Court, and rulings of the Second Comptroller. Following is a full statement in relation to bounties:

#### BOUNTIES TO VOLUNTEERS.

All *volunteers* who enlisted prior to July 22, 1861, for three years, and who were mustered into the service before August 6, 1861, are entitled, by act of April 22, 1872, to \$100 bounty if they have been honorably discharged, and have not received the same for such service. If the soldier died before receiving said bounty, his heirs are entitled, viz: widow, children, father, mother, brothers, and sisters, in the order named.

Those two and three years' men who enlisted after April 11, 1861, and before December 24, 1863, or after April 1, 1864, and before July 18, 1864, are entitled to \$100 bounty, under act of July 22, 1861, provided they served two years or more as enlisted men, or were honorably discharged as such on account of wounds received in line of duty before two years' service. If a soldier enlisted under this act was discharged before serving two years, on account of *disease*, or by reason of promotion, he would not be entitled to bounty.

If a soldier died in the service, his heirs became entitled to any bounty which the soldier would have been entitled to under the terms of his contract. The order of heirship and payment is—first, to the widow; second, to the children; third, to the father, if he has not abandoned the support of his family; fourth, to the mother. In the absence of the above named, the brothers and sisters of the whole and half blood inherit equally. If the father, mother, or more remote heirs of a deceased soldier were not residents of the United States at the date of soldier's death, they are only entitled to such instalments of bounty as had accrued and remained unpaid at the time of his death.

By the act of July 4, 1864, these rules of descent and heirship are varied, the father, brothers, and sisters, and the mother, unless a widow at the date of the soldier's death, being excluded from the provisions of said act.

The time for filing claims under the act of July 28, 1866, known as the "additional bounty act," expired July 1, 1880.

Drafted men, enrolled after March 3, 1863, for three years, or men who, after March 3, 1863, enlisted for three years as *substitutes* for drafted men, are entitled, by act of March 3, 1863, to \$100 bounty, if they served two years or more, or were discharged by reason of wounds received in line of duty before two years' service.

Drafted men or substitutes, entering the military service for a less period than three years, are not entitled to bounty under any law.

All volunteer recruits who enlisted after October 23, 1863, and before December 24, 1863, for three years, in an organization already in the field, or who enlisted after December 23, 1863, and before April 2, 1864, for three years, were entitled to \$300 bounty, payable in installments during the term of service, as follows: \$60 in advance, and \$40 after each two, six, twelve, eighteen, twenty-four, and thirty-six months, respectively. If the soldier served his full term, or was discharged prior thereto by reason of wounds, or under any of the general orders for the reduction of the Army because of termination of the war, he was entitled to the full amount. If discharged by rea-



son of disease, or by way of favor, or to accept promotion, he was entitled only to the accrued unpaid installments actually due him at the time of his discharge.

NOTE.—General Order No. 77, War Department, Adjutant-General's Office, April 28, 1865, was the first order issued by the War Department discharging men by reason of close of the war.

Soldiers who were discharged after nine months' service in the Army prior to April 2, 1864, were permitted to re-enlist and become veterans, and were entitled to \$400 bounty, payable in installments during the term of service as follows: Advance \$25, (or \$60 after September 28, 1863), and \$50 after each two, six, twelve, eighteen, twenty-four, and thirty months, and the balance at the expiration of term of service. If they were discharged to re-enlist into the same regiment, they must have previously served two years in order to become veterans, and these were probably paid all bounty due for first service.

All non-commissioned officers mustered out after April 28, 1865, by reason of being rendered supernumerary on consolidation, are regarded as mustered out because their services were no longer required, and are entitled to full bounty.

Volunteers who enlisted after July 17, 1864, and before May 1, 1865, for one, two, and three years, were under act of July 4, 1864, promised \$100 for one year's service, \$200 for two years' service, and \$300 for three years' service, payable in equal installments as follows: One-third of the amount on muster in; one-third at the expiration of half the term of service; and the balance at the expiration of the full term of service. If the soldier was discharged "because of wounds received in the line of duty," or by reason of expiration of term of service, he thereby became entitled to the full amount of bounty; but if he was discharged "because of services no longer required," or by "close of the war," he has no claim for the balance of this bounty. Nearly all those enlisting under this act were paid all due them at time of discharge.

The members of the First Corps, U. S. Veteran Volunteers ("Hancock's Corps"), were paid \$300 in advance, in addition to the above bounty. Soldiers who enlisted subsequent to January, 1865, are not entitled to this extra bounty.

Colored soldiers and their heirs, under act of March 3, 1873, are entitled to the same bounty as white soldiers and their heirs.

Enlisted men discharged by reason of wounds received in battle, or in line of duty, are entitled, by acts of March 3, 1863, March 3, 1865, and joint resolution of April 12, 1866, to receive the same bounty they would have received if they had served their full term of enlistment.

The word *wound*, as used in the foregoing, is to be understood in the sense of injury, hurt, damage, as contradistinguished from disease or sickness. The bounty does not depend upon the wound, but upon *being discharged by reason of the wound*.

The loss of a soldier's discharge certificate does not prevent the collection of bounty, provided its loss or destruction is accounted for. A duplicate discharge is not accepted as evidence to establish a claim against the Government. If a duplicate is desired, application must be made to the Adjutant-General, United States Army.

Bounty is only payable to the enlisted man or his heirs. Commissioned officers for services as such are not entitled. No law authorizes payment of bounty to soldiers for enlistments of less than two years prior to July 18, 1864.

No bounty is paid to volunteers who enlisted after April 30, 1865.

No bounty is paid for enlistments or re-enlistments in the Veteran Reserve Corps, but men transferred thereto from other regiments are entitled to the bounty they would have received in their old regiments when discharged after two years' service or at the expiration of the full term of service, or by reason of wounds.

An honorable discharge is a condition precedent to the payment of bounty; but when the discharge papers are silent on this point then the question is one of fact to be determined by the soldier's military history.

#### BOUNTY TO REGULARS.

Soldiers who enlisted into the Regular Army between July 1, 1861, and June 25, 1863, were entitled to \$100 bounty, under the same conditions as volunteers.

All men enlisting into the Regular Army for five years, within ninety days from June 25, 1863 (the date of General Order No. 190, A. G. O.), were entitled to a bounty of \$400, payable in installments, as cited in section 8.

All soldiers who enlisted or re-enlisted into the Regular Army for three years, under joint resolution of January 13, 1864, and General Order No. 25, are entitled to \$400 bounty. By act of June 20, 1864, regulars serving under enlistments made prior to July 22, 1861, and re-enlisting between June 20, 1864, and August 1, 1864, under this act, into their old regiments for three years, are also entitled to \$400 bounty, payable in installments.

No bounty is paid for enlistments in the Regular Army before July 1, 1861.

No bounty is paid to regulars who enlisted after June 30, 1865.

Claimants making application to this office for either arrears of pay or bounty should state all the service the soldier ever rendered, *i. e.*, each company and regiment in which he served after the eleventh day of April, 1861.

The method of examining and settling claims for arrears of pay and bounty is described at some length in the following statement, in order that an intelligent estimate may be made of the work involved in this important branch of the business of the Second Auditor's Office, which absorbs nearly one-half of the entire clerical force. To elucidate the subject specimens of the blanks used by the examining and settling clerks are attached as exhibits. But no written statement, however minute, can convey a complete idea of the work that must be accomplished before a claim is ready for payment.

#### METHOD OF EXAMINATION AND SETTLEMENT.

On the receipt of a claim for arrears of pay and bounty it is first placed in an envelope, on which is indorsed the name of the soldier, his company and regiment, date of discharge or death, nature of claim, in whose behalf it is made (whether soldier himself or his legal representatives), number of inclosures, and the name of the attorney or other person by whom it was filed. (See Exhibit A.)

It is then recorded in the book of letters received in the name of the person presenting it, claimant or attorney, and sent to the registering room, where it is entered in alphabetical order (in the name of the soldier) in the volume pertaining to the soldier's regiment. This regimental system of registering claims has been found to answer remarkably well, although it is of no use for reference unless the soldier's regiment be known; but, given the name and regiment of a soldier, the fact whether or not a claim has been filed since 1860 can be ascertained almost at a glance, and the claim itself can be obtained in a few minutes.

#### IN THE EXAMINING BRANCH.

After being registered the claim is sent to the examining branch of the pay and bounty division, where its receipt is acknowledged. (See Exhibits B, C, and D.) If there be an attorney in the case, the record of attorneys admitted to practice before the Treasury Department must be consulted. The claim is then filed to await its turn for examination.

In examining a claim the clerk must see that the application is in proper form, that the identity of the soldier and claimant is proved, &c. (See Exhibits E to P.) He must obtain the soldier's military history from the Adjutant-General of the Army, and, in the case of an officer, certificates as to indebtedness or non-indebtedness from the book-keepers and property divisions of this office, and from the Third Auditor, Commissary-General, Surgeon-General and Chief of Ordnance; also a statement from the Paymaster-General and the miscellaneous division of this office. (See Exhibits Q, R, S.)

If any defect be found by the examiner, the claimant or his attorney is notified thereof, and the claim is then technical by said to be "suspended" pending the completion of evidence.

When completed, the claim, enveloped in a "jacket," upon which is indorsed a brief in the case and the examiner's report (see Exhibit T), is ready for the settling branch, but must await its turn for settlement, unless made special by the Auditor.

#### IN THE SETTLING BRANCH.

The settling branch obtains from the archives division all the rolls and vouchers needed in the settlement of the claim, for each of which a check must be given (Exhibit U). In the case of a claim for arrears of pay the rolls and vouchers covering the entire period of the soldier's service are required. These rolls have to be examined and the rates of pay and allowances as well as the calculations carefully verified. An account is then stated, in which the soldier is credited with what arrears may be due, also with the amount of any errors in his favor that may have been developed by an examination of his pay record, and he is charged with any overpayments discovered in said examination. (See Exhibit V.) This statement is signed by the auditing clerk of this office, and the revising clerk of the Second Comptroller's office. A certificate embodying the results of the settlement is signed by the Auditor and sent to the Second Comptroller with all the rolls, vouchers, and other papers in the case. (See Exhibits W, X, Y.)

If the claim has been properly examined and settled, the Comptroller's revising clerk has nothing to do but check the calculations and sign his name, the real work having been performed in the Second Auditor's office. After the claim has been certified by the Comptroller the papers are returned to this office. Then a letter is written to the claimant (see Exhibit Z); the number of the settlement is recorded against the case in the claims register; the muster and pay rolls are returned to the archives division; the certificate is sent to the pay department for payment (if funds be available, if not it is held back), and the claim itself is sent to the files.

The foregoing statement conveys an inadequate idea of the work involved in the examination and settlement of claims for arrears of pay, &c. It may properly be supplemented by a memorandum showing what was done in a single case taken at random from the files of the division. This case happens to be a very simple one, and not by any means an average specimen of its class:

#### AN OFFICER'S CASE.

March 13, 1885: The widow of a volunteer officer filed, by attorney, an application for difference of pay under the act of June 3, 1884.

March 18, 1885: Sent Form 180. (See Exhibit D.)

July 18, 1885: Claimant asks condition of claim. Reply: Waiting for attorneys to procure amendment of officer's record.

October 24, 1885: Received notice that record has been amended; widow filed claim for travel pay on discharge; wrote Adjutant-General for military history; wrote Third Auditor, Commissary-General, Surgeon-General &c., as to indebtedness.

Oct 31, 1885: Claimant asks that case be made special.

November 18, 1885: Wrote her for evidence as to necessity, &c.

January 14, 1886: Member of Congress sends letter of claimant stating that evidence of her necessitous condition is on file in the Adjutant-General's office.

January 14, 1886: Referred letter to Adjutant-General.

January 28, 1886: Evidence received; case placed on special list under Department circular of April 12, 1884.

February 1, 1886: Returned military history to Adjutant-General for report as to officer's station when discharged. (This information is required to determine amount of travel-pay.) Wrote Commissary-General for cost of rations. (Same as above.) Wrote Postmaster-General for distance by shortest mail route, New Orleans, La., to Oswego, N. Y., in July and August, 1863. (Same as above.)

February 11, 1886: Wrote Surgeon-General: Did officer leave service on account of disability incurred in line of duty? (Question as to advance bounty of \$25 involved.) Surgeon-General does not know; wrote attorney, who replied: Cannot give information.

April 8, 1886: New power of attorney filed.

April 20, 1886: Affidavit from lieutenant-colonel of officer's regiment.

#### *Claim settled as follows:*

##### CREDITS.

Claimed:	
Pay and allowances, May 27 to June 14, 1863.....	\$49 80
Travel-pay and allowance.....	275 40
Not claimed:	
Short paid on discharge as second-lieutenant—entitled to this as shown by military history.....	5 39
	<hr/> 330 59

##### DEBITS.

Overpaid as corporal.....	\$7 09
Overpaid advance bounty.....	25 00
Deduct pay received as enlisted man, May 27 to June 14, 1863.....	13 65
Internal revenue tax.....	8 91
	<hr/> 54 65
Balance due.....	275 94

Eight muster-rolls withdrawn; officer served less than a year; seven letters from claimant, mostly in relation to her extreme need of money.

#### PAY AND BOUNTY FILES.

The pay and bounty division has charge of the files of certificate settlements. (Technically a "certificate settlement" is one in which the certificate signed by the Auditor and Comptroller is sent to the pay department to be paid by a paymaster's check. A "report settlement" is one in which the balance certified by the accounting officers is paid through the Treasury Department by draft.) It has also charge of the suspended and disallowed files. The entire files fill eight rooms in the Winder Building and part of one in No. 610 Seventeenth street.

The files of settled claims from 1832 to date embrace 838,000 settlements, 812,000 of which have been made since 1862.

Claims are said to be in the suspended files when they are held for information, either from the Adjutant-General of the Army or the claimant himself, and also when, having been examined and found correct in form by the "examining branch," they are awaiting their turn for settlement.

Prior to 1882 claims for arrears of pay, &c., were, for cause, summarily disallowed by the Auditor and sent at once to the "disallowed files." If the claimant appealed from the decision of the Auditor his case was referred to the Comptroller, under section 278, Revised Statutes. But in 1882 the Second Comptroller decided that when an account is presented to the Auditor section 277 requires him to certify the balance to the Comptroller. If the balance be nothing it must still be certified. (Section 388-'89, Second Comptroller's Digest, vol. 2.) The summary disallowance of claims by the Auditor has, therefore, been discontinued.

---

EXHIBIT A.

CLAIM IN CASE.

Co.

Discharged	, 186-
Died	, 186-
Application for	
In behalf of	

Discharge  
No. of inclosures

FILED BY

\_\_\_\_\_, Attorney.  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

---

EXHIBIT B.

[Form 28.]

[All official letters to this office must be addressed to the "Second Auditor of the Treasury," and in replying to letters from this office the initials on the upper left hand corner should be referred to. The name, company, and regiment of the soldier must also be given.]

TREASURY DEPARTMENT, SECOND AUDITOR'S OFFICE,  
Washington, D. C., \_\_\_\_\_, 188-.

SIR: Action upon the claim filed by you in this office for \_\_\_\_\_ bounty, &c., as \_\_\_\_\_ in the case of \_\_\_\_\_, Co. \_\_\_\_\_, is deferred until the necessary official information called for from the War Department shall have been obtained, upon the receipt of which the claim will in its order be taken up for examination, and should additional evidence be required you will be advised. No unnecessary delay will occur in the final disposition of this claim. Frequent inquiries in relation to individual claims, by the examination necessary for a reply, only delay final action. The inability of the clerical force at this time to keep up with the current work makes this communication necessary.

N. B.—This notice must be accepted as the true condition of the claim until you are called on to furnish additional evidence, or notified that it has been finally disposed of.

Respectfully,

WM. A. DAY,  
Auditor.

By \_\_\_\_\_.

## EXHIBIT C.

[Form 164.]

[All official letters to this office must be addressed to the "Second Auditor of the Treasury," and in replying to letters from this office the initials on the upper left-hand corner should be referred to. The name, company, and regiment of the soldier must also be given.]

TREASURY DEPARTMENT, SECOND AUDITOR'S OFFICE,  
Washington, D. C., ———, 188—.

\_\_\_\_\_:

The claim filed by you in this office for pay, bounty, &c., as ———, in the case of \_\_\_\_\_, Co. \_\_\_\_\_, Reg't, \_\_\_\_\_ will be investigated in connection with application heretofore filed in the same case, and a report made as early as practicable.

Respectfully,

WM. A. DAY,  
Auditor.

By \_\_\_\_\_.

## EXHIBIT D.

[Form 180.]

[All official letters to this office must be addressed to the Second Auditor of the Treasury, and in replying to letters from this office the initials on the upper left-hand corner should be referred to. The name, company, and regiment of the soldier must also be given.]

TREASURY DEPARTMENT, SECOND AUDITOR'S OFFICE,  
Washington, D. C., ———, 188—.

\_\_\_\_\_:

Action upon the claim filed by you in this office for pay under "An act to provide for the muster and pay of certain officers and enlisted men of the volunteer forces," approved June 3, 1884, in the case of

is deferred until the muster into the service of said officers shall have been amended under the provisions of said act to show that he is entitled to be recognized in the grade as claimed.

All applications for such amendment of muster, and all correspondence relating thereto, must be addressed to the Adjutant-General, U. S. Army, Washington, D. C.

Respectfully,

WM. A. DAY,  
Auditor,  
By \_\_\_\_\_.

## EXHIBIT E.

[Office of the Second Auditor of the Treasury—Form 8.]

## APPLICATION OF DISCHARGED OFFICER OR SOLDIER FOR ARREARS OF PAY, &amp;c.

STATE OF \_\_\_\_\_,  
County of \_\_\_\_\_, ss:

Personally appeared before me, a \_\_\_\_\_ in and for the county and State aforesaid, \_\_\_\_\_ of \_\_\_\_\_, in the county of \_\_\_\_\_ and State of \_\_\_\_\_, who, being duly sworn according to law, declares that his age is \_\_\_\_\_ years, and that he is the identical person who was a \_\_\_\_\_ in Company \_\_\_\_\_ of the \_\_\_\_\_ regiment of \_\_\_\_\_ and who was discharged from the service of the United States at \_\_\_\_\_ on the \_\_\_\_\_ day



of —, 18—, by reason of —; that he was last paid at — by — on or about —, 18—; and that there is pay due him for services as aforesaid from the — day of —, 18—, to the — day of —, 18—, and also.\*

That his discharge is†

His post-office address is —.

[Signature of claimant:] —.

Witnessed by—

—, —,

Also personally appeared before me — and —, of the county of — and State of —, who, being duly sworn according to law, declare that they have been for — years acquainted with —, the above-named applicant, who was a — in Company — of the — regiment of —, and know him to be the identical person named in the foregoing declaration; that he enlisted and served as above stated; that they have no interest whatever in this application; and their post-office address is —.

[Signatures of witnesses:] —.

Witnessed by—

—, —.

Sworn to and subscribed before me this — day of —, 188—.

[Official signature:] —.

I certify that —, before whom the foregoing declaration and affidavit were made, is a —, duly authorized to administer oaths, and that the above is his signature. In witness whereof I have hereunto set my hand and official seal this — day of —, 188—.

[L. S.]

—, Clerk of the —.

NOTE.—All signatures by mark must be attested by two disinterested witnesses who can write.

APPLICATION OF DISCHARGED OFFICER  
OR SOLDIER FOR ARREARS OF PAY,  
&c.

Late

Co.

Reg't

Who was disch'd

, 18—.

FILED BY

, Applicant,

P. O.,

County,

State of

Return this application, when complete, to the "Second Auditor of the Treasury, Washington, D. C."

\* If anything other than pay proper be claimed, such as bounty, clothing, &c., state here fully the nature of the claim.

† If the discharge certificate is lost, claimant must state the full particulars of its loss—when, where and under what circumstances.

## EXHIBIT F.

[Second Auditor's office—Form 91.]

## APPLICATION OF WIDOW FOR ARREARS OF PAY AND BOUNTY.

STATE OF \_\_\_\_\_,  
County of \_\_\_\_\_, ss:

Personally appeared before me, a \_\_\_\_\_ in and for the county and State aforesaid, \_\_\_\_\_, of \_\_\_\_\_, in the county of \_\_\_\_\_ and State of \_\_\_\_\_, aged \_\_\_\_\_ years, who, being duly sworn, declares that she is the widow of \_\_\_\_\_, of \_\_\_\_\_, who was a \_\_\_\_\_ in Company \_\_\_\_\_, \_\_\_\_\_ Regiment \_\_\_\_\_; that this soldier was born at \_\_\_\_\_, in the State of \_\_\_\_\_, on the \_\_\_\_\_ day of \_\_\_\_\_, 18—; that he was \_\_\_\_\_ feet \_\_\_\_\_ inches high, \_\_\_\_\_ complexion, \_\_\_\_\_ eyes, \_\_\_\_\_ hair, and by occupation, when enlisted, a \_\_\_\_\_; that he died in the service of the United States, at \_\_\_\_\_, on \_\_\_\_\_ about the \_\_\_\_\_ day of \_\_\_\_\_, 18—, that her maiden name was \_\_\_\_\_, and that she was married to said \_\_\_\_\_, deceased, on or about the \_\_\_\_\_ day of \_\_\_\_\_, 18—, at \_\_\_\_\_.

This application is made to recover all arrears of pay and other allowances due the deceased from the United States, and any bounty to which she may be entitled under existing laws.

Her post-office address is \_\_\_\_\_.

[Signature of claimant:] \_\_\_\_\_.

Witnessed by \_\_\_\_\_.

Also personally appeared before me \_\_\_\_\_ and \_\_\_\_\_, of the county of \_\_\_\_\_ and State of \_\_\_\_\_, who, being duly sworn according to law, declare that they have been for \_\_\_\_\_ years acquainted with the above-named applicant and with said \_\_\_\_\_, deceased, who was a \_\_\_\_\_ in Company \_\_\_\_\_, \_\_\_\_\_ Regiment \_\_\_\_\_, and know that she is the widow of the above-named soldier; that they lived together as man and wife, and were so recognized by the community in which they resided; and their post-office address is \_\_\_\_\_.

[Signatures of witnesses:] \_\_\_\_\_.

Witnessed by \_\_\_\_\_.

Sworn to and subscribed before me this \_\_\_\_\_ day of \_\_\_\_\_, 18—.

[Magistrate's signature:] \_\_\_\_\_.

I certify that \_\_\_\_\_, before whom the above declaration and affidavit were made, is a \_\_\_\_\_, duly authorized so administer oaths, and that the above is his signature.

In witness whereof I have hereunto set my hand and official seal this \_\_\_\_\_ day of \_\_\_\_\_, 18—.

[L. S.]

Clerk of the \_\_\_\_\_.

dec'd,

Co.

, 18—.

Reg't

FILED BY

, Widow,

P.O.,

, County,

Late

Who died

State of

The receipt of this form must not be construed as an acknowledgment that there is anything due the claimant. This fact can only be ascertained after a careful examination of the muster and pay rolls in connection with the evidence submitted.

Return this application, when complete, to the "Second Auditor of the Treasury, Washington, D. C."

## NOTES.

1. Record evidence of marriage, duly authenticated under seal, *must* be furnished when in existence. If such record evidence *cannot* be furnished, it should be so stated in the application, and a certificate of marriage, sworn to by the officer or clergyman who officiated to be the original, or a correct copy thereof, duly authenticated, will be received. Should the claimant not be able to produce either record evidence or marriage certificate as aforesaid, let her say that "she is without a certificate of marriage, and is unable to procure record evidence of the same"; and, in addition to her own statement as to her marriage, and the number, names, and ages of her children, if she has any, there must be a statement, by two disinterested witnesses, that will fully satisfy the accounting officers that they are well acquainted with the history of the family, and know the claimant to have been the lawful wife of the deceased.

2. In cases where a mark is substituted for the written signature, two disinterested witnesses are required who can write their names.

## EXHIBIT G.

[Office of the Second Auditor of the Treasury.—Form 115.]

## APPLICATION OF CHILDREN FOR ARREARS OF PAY AND BOUNTY.

STATE OF \_\_\_\_\_,  
County of \_\_\_\_\_, ss:

Personally appeared before me, a \_\_\_\_\_ in and for the County and State aforesaid,

who, being duly sworn, declare that \_\_\_\_\_ child— of \_\_\_\_\_, late of \_\_\_\_\_, County and State of \_\_\_\_\_, who was a \_\_\_\_\_ in Company \_\_\_\_\_, \_\_\_\_\_ Regiment \_\_\_\_\_; that this soldier was born at \_\_\_\_\_, in the State of \_\_\_\_\_, on the \_\_\_\_\_ day of \_\_\_\_\_, 18—; that he was \_\_\_\_\_ feet \_\_\_\_\_ inches high, \_\_\_\_\_ complexion, \_\_\_\_\_ eyes, \_\_\_\_\_ hair, and by occupation, when he enlisted, a \_\_\_\_\_; that he died \_\_\_\_\_ the service of the United States, at \_\_\_\_\_, on or about the \_\_\_\_\_ day of \_\_\_\_\_, 18—, leaving no widow.

That said soldier's wife and \_\_\_\_\_ mother died at \_\_\_\_\_, on the \_\_\_\_\_ day of \_\_\_\_\_, 18—; that besides the above-named, who are the only surviving children, and whose post-office address is correctly stated below, the soldier had the following children, now deceased, viz: \_\_\_\_\_, who died at \_\_\_\_\_, on the \_\_\_\_\_ day of \_\_\_\_\_, 18—, leaving \_\_\_\_\_ children, \_\_\_\_\_ of whom are minors; \_\_\_\_\_, who died at \_\_\_\_\_, on the \_\_\_\_\_ day of \_\_\_\_\_, 18—, leaving \_\_\_\_\_ children, \_\_\_\_\_ of whom are minors; \_\_\_\_\_, who died at \_\_\_\_\_, on the \_\_\_\_\_ day of \_\_\_\_\_, 18—, leaving \_\_\_\_\_ children, \_\_\_\_\_ of whom are minors; \_\_\_\_\_, who died at \_\_\_\_\_, on the \_\_\_\_\_ day of \_\_\_\_\_, 18—, leaving \_\_\_\_\_ children, \_\_\_\_\_ of whom are minors; \_\_\_\_\_, who died at \_\_\_\_\_, on the \_\_\_\_\_ day of \_\_\_\_\_, 18—, leaving \_\_\_\_\_ children, \_\_\_\_\_ of whom are minors.

This application is made to recover all arrears of pay and other allowances due said deceased from the United States, and any bounty to which they may be entitled under existing laws. \_\_\_\_\_ post-office address is as follows:


[Signatures of claimants:]

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Witnessed by—

\_\_\_\_\_  
\_\_\_\_\_

NOTES.—State, in the declaration, the name, age, and residence of each of the claimants, and the names of guardians, if any, with the names and ages of their wards. In case of guardianship, certified copies of letters of guardianship must be appended to the declaration.

 All signatures by mark must be attested by two disinterested witnesses who can write.

Also, at the same time and place, personally appeared \_\_\_\_\_ and \_\_\_\_\_, of \_\_\_\_\_ County, and State of \_\_\_\_\_, to me well known as credible persons, who, being duly sworn, declare that they have been for \_\_\_\_\_ years acquainted with

the above-named applicant, and with the said \_\_\_\_\_, deceased, who was a \_\_\_\_\_ in Company \_\_\_\_\_ of the \_\_\_\_\_ Regiment of \_\_\_\_\_, and know said applicant to be the child \_\_\_\_\_ of said deceased; that his wife died at \_\_\_\_\_, on the \_\_\_\_\_ day of \_\_\_\_\_, 18—; and he had no other children than those above named; that they have no interest whatever in this application, and their post-office address is \_\_\_\_\_.

[Signatures of witnesses:]

Witnessed by—

Sworn to and subscribed before me, this — day of — 188—.

[Official signature:]

I certify that \_\_\_\_\_, before whom the above declaration and affidavit were made, is a \_\_\_\_\_, duly authorized to administer oaths, and that the above is his signature.

In witness whereof I have hereunto set my hand and official seal this — day of —, 188—.

[L. S.]

Clerk of the \_\_\_\_\_.

[Form 115]

**dec'd,**

50.

late

**Vols..**

Reg't

186 ·

who died

FILED BY

children.

P. O.,

County,

## State of

**Return this application, when complete, to the "Second Auditor of the Treasury, Washington, D. C."**

EXHIBIT H.

[Form 75.]

APPLICATION OF FATHER FOR ARREARS OF PAY AND BOUNTY.

STATE OF \_\_\_\_\_,  
County of \_\_\_\_\_, ss:

Personally appeared before me, a \_\_\_\_\_ in and for the county and State aforesaid, \_\_\_\_\_ of \_\_\_\_\_, in the county of \_\_\_\_\_ and State of \_\_\_\_\_, aged \_\_\_\_\_ years, who, being duly sworn, declares that he is the father of \_\_\_\_\_, of \_\_\_\_\_, who was a \_\_\_\_\_ in Company \_\_\_\_\_, \_\_\_\_\_ Regiment \_\_\_\_\_; that this soldier was born at \_\_\_\_\_, in the State of \_\_\_\_\_, on the \_\_\_\_\_ day of \_\_\_\_\_, 18\_\_\_\_; that he was \_\_\_\_\_ feet \_\_\_\_\_ inches high, \_\_\_\_\_ complexion, \_\_\_\_\_ eyes, \_\_\_\_\_ hair, and by occupation, when he enlisted, a \_\_\_\_\_; that he died in the service of the United States, at \_\_\_\_\_, on or about the \_\_\_\_\_ day of \_\_\_\_\_, 18\_\_\_\_, leaving neither wife nor child.

This application is made to recover all arrears of pay and other allowances due the deceased from the United States, and any bounty to which he may be entitled under existing laws.

[Signature of claimant:]

Witnessed by

\_\_\_\_\_

Also personally appeared before me \_\_\_\_\_ and \_\_\_\_\_, of the county of \_\_\_\_\_, and State of \_\_\_\_\_, who, being duly sworn according to law, declare that they have been for \_\_\_\_\_ years acquainted with the above-named applicant and with said \_\_\_\_\_, deceased, who was a \_\_\_\_\_ in Company \_\_\_\_\_, \_\_\_\_\_ Regiment \_\_\_\_\_, and know said applicant to be the father of said deceased, and that said deceased left neither wife nor child; that they have no interest whatever in this application, and their post-office address is \_\_\_\_\_.

[Signatures of witnesses:] \_\_\_\_\_

Witnessed by \_\_\_\_\_

Sworn to and subscribed before me this \_\_\_\_\_ day of \_\_\_\_\_, 188-.

[Magistrate's signature:] \_\_\_\_\_

I certify that \_\_\_\_\_, before whom the above declaration and affidavit were made, is a \_\_\_\_\_, duly authorized to administer oaths, and that the above is his signature.

In witness whereof I have hereunto set my hand and official seal this \_\_\_\_\_ day of \_\_\_\_\_, 188-.

[L. S.]

Clerk of the \_\_\_\_\_.

NOTE.—In all cases where a mark is substituted for the written signature, two disinterested attesting witnesses are required who can write their names.

[Form 76.]

late \_\_\_\_\_, dec'd, \_\_\_\_\_, 18 \_\_\_\_\_, father, \_\_\_\_\_, P. O., \_\_\_\_\_, County, \_\_\_\_\_, State of \_\_\_\_\_, who died \_\_\_\_\_, Reg't \_\_\_\_\_, Co. \_\_\_\_\_

FILED BY \_\_\_\_\_

Return this application, when complete, to the Second Auditor of the Treasury, Washington, D. C.

### EXHIBIT I.

[Second Auditor's Office.—Form 90.]

#### APPLICATION OF MOTHER FOR ARREARS OF PAY AND BOUNTY.

STATE OF \_\_\_\_\_,  
County of \_\_\_\_\_, ss:

Personally appeared before me, a \_\_\_\_\_ in and for the county and State aforesaid, \_\_\_\_\_, of \_\_\_\_\_, in the county of \_\_\_\_\_ and State of \_\_\_\_\_, aged \_\_\_\_\_ years, who, being duly sworn, declares that she is the mother of \_\_\_\_\_, of \_\_\_\_\_, who was a \_\_\_\_\_ in Company \_\_\_\_\_, \_\_\_\_\_ Regiment \_\_\_\_\_; that this soldier was born at \_\_\_\_\_, in the State of \_\_\_\_\_, on the \_\_\_\_\_ day of \_\_\_\_\_, 18-; that he was \_\_\_\_\_ feet \_\_\_\_\_ inches high, \_\_\_\_\_ complexion, \_\_\_\_\_ eyes, \_\_\_\_\_ hair, and by occupation, when he enlisted, a \_\_\_\_\_; that he died in the service of the United States, at \_\_\_\_\_, on or about the \_\_\_\_\_ day of \_\_\_\_\_, 18-, leaving neither wife, child, nor father.

This application is made to recover all arrears of pay and other allowances due the deceased from the United States, and any bounty to which she may be entitled under existing laws.

Her post-office address is \_\_\_\_\_.

Witnessed by \_\_\_\_\_

[Signature of claimant:] \_\_\_\_\_



Also personally appeared before me \_\_\_\_\_ and \_\_\_\_\_, of the county of \_\_\_\_\_ and State of \_\_\_\_\_, who, being duly sworn according to law, declare that they have been for \_\_\_\_\_ years acquainted with the above-named applicant and with said \_\_\_\_\_, deceased, who, was a \_\_\_\_\_ in Company \_\_\_\_\_, \_\_\_\_\_ Regiment \_\_\_\_\_, and know said applicant to be the mother of said deceased, and that said deceased left neither wife, child, nor father; that they have no interest whatever in this application, and their post-office address is \_\_\_\_\_.

Witnessed by

\_\_\_\_\_  
\_\_\_\_\_.

[Signatures of witnesses:]

\_\_\_\_\_  
\_\_\_\_\_.

Sworn to and subscribed before me, this \_\_\_\_\_ day of \_\_\_\_\_, 18—.

[Magistrate's signature:]

\_\_\_\_\_.

I certify that \_\_\_\_\_, before whom the above declaration and affidavit were made, is a \_\_\_\_\_, duly authorized to administer oaths, and that the above is his signature.

In witness whereof I have hereunto set my hand and official seal this \_\_\_\_\_ day of \_\_\_\_\_, 18—.

[L. S.]

Clerk of the \_\_\_\_\_.

NOTE.—In all cases where a mark is substituted for the written signature, two disinterested attesting witnesses are required who can write their names.

dec'd,

Co.

, 18 .

mother,

P. O.

County,

FILED BY

Reg't

Who died

Late

State of

The receipt of this form must not be construed as an acknowledgment that there is anything due the claimant. This fact can only be ascertained after a careful examination of the muster and pay rolls in connection with the evidence submitted.

Return this application when complete, to the "SECOND AUDITOR OF THE TREASURY, Washington, D. C."

### EXHIBIT J.

[Office of the Second Auditor of the Treasury.—Form 38.]

#### GUARDIAN'S APPLICATION FOR ARREARS OF PAY, &c.

STATE OF \_\_\_\_\_,  
County of \_\_\_\_\_, ss:

Personally appeared before me, a \_\_\_\_\_ in and for the county and State aforesaid, \_\_\_\_\_, of \_\_\_\_\_, in the State of \_\_\_\_\_, who, being duly sworn, declares that he is the legally appointed guardian, as appears by the letters of guardianship hereto annexed, of

minor children of \_\_\_\_\_, who was a \_\_\_\_\_ in Company \_\_\_\_\_, \_\_\_\_\_ Regiment \_\_\_\_\_; that this soldier was born at \_\_\_\_\_, in the State of \_\_\_\_\_, on the \_\_\_\_\_ day of \_\_\_\_\_, 18—; that he was \_\_\_\_\_ feet \_\_\_\_\_ inches high, \_\_\_\_\_ complexion, \_\_\_\_\_ eyes, \_\_\_\_\_ hair, and by occupation, when he enlisted, a \_\_\_\_\_; that he died in the service of the United States, at \_\_\_\_\_, on or about the \_\_\_\_\_ day of \_\_\_\_\_, 18—; that \_\_\_\_\_, the mother of the children aforesaid, died at \_\_\_\_\_, on the \_\_\_\_\_ day of \_\_\_\_\_, 18—; that the names and dates of birth of all the soldier's children are as follows, to wit: \_\_\_\_\_, born on the \_\_\_\_\_ day of \_\_\_\_\_, 18—; \_\_\_\_\_, born on the \_\_\_\_\_ day of \_\_\_\_\_, 18—; \_\_\_\_\_, born on the \_\_\_\_\_ day of \_\_\_\_\_, 18—; \_\_\_\_\_, born on the \_\_\_\_\_ day of \_\_\_\_\_, 18—.

— further declares that, except those just named, the soldier had no other children, and that the said wards now reside with ———, at ———, in the county of ——— and State of ———.

This application is made to recover all arrears of pay, bounty, or other allowances due the deceased from the United States.

— post-office address is ———.  
[Two attesting witnesses who can write:]

[Signature:] ———

Guardian.

Also, at the same time and place, personally appeared ——— and ———, residents of ———, in the county of ——— and State of ———, who, being duly sworn, depose and say that they are personally acquainted with ———, who signed the foregoing declaration in their presence, and know ——— to be the legal guardian of the minor children of ———, deceased, late ——— in Company ———, Regiment ———.

They further swear that they knew the said soldier before he enlisted, and know that

are his only children; that their names and ages are correctly stated by the claimant; that his wife, ———, the mother of these children, died at ———, on the ——— day of ———, 18—; that the soldier had no other children except those named; and that their knowledge of the identity of the soldier as father of the said children is derived from

They further testify that they have no interest whatever in this claim, and their post-office address is ———.

Witnessed by

[Signatures:] ———

Sworn to and subscribed before me this ——— day of ———, 188—.

[Official signature:] ———

I certify that ———, before whom the above declaration and affidavit were made, is a ———, duly authorized to administer oaths, and that the above is his signature.

In witness whereof I have hereunto set my hand and official seal this ——— day of ———, 188—.

[L. S.]

Clerk of the ———.

NOTES.—In case there are *adult* children, they should apply in their own name, with proof of identity and heirship.

☒ In every case where a mark is substituted for the written signature, two disinterested attesting witnesses are required who can write.

Where the claimant resides in a city, the street and number must be given.

N. B.—The letters of guardianship which accompany this application must show that the applicant is, *at the present time*, the lawful guardian.

(Across the face in red ink:) No attorney's fees are allowed if this blank is used.

[Form 38.]

Late

Co.

Reg't

Vols.

Who died

, 18

FILED BY

, Guardian,

P. O.,

County,

State of

☒ Return this application, when complete, to the "Second Auditor of the Treasury, Washington, D. C."

## EXHIBIT K.

[Office of the Second Auditor of the Treasury.—Form 37.]

## APPLICATION OF BROTHERS AND SISTERS FOR ARREARS OF PAY AND BOUNTY.

STATE OF \_\_\_\_\_,  
County of \_\_\_\_\_, ss :

Personally appeared before me, a \_\_\_\_\_ in and for the county and State aforesaid,

who, being duly sworn, declare that \_\_\_\_\_ the brother and sister of \_\_\_\_\_, late of \_\_\_\_\_ County and State of \_\_\_\_\_, who was a \_\_\_\_\_ in Company \_\_\_\_\_, Regiment \_\_\_\_\_; that this soldier was born at \_\_\_\_\_, in the State of \_\_\_\_\_, on the \_\_\_\_\_ day of \_\_\_\_\_, 18—; that he was \_\_\_\_\_ feet \_\_\_\_\_ inches high, \_\_\_\_\_ complexion, \_\_\_\_\_ eyes, \_\_\_\_\_ hair, and by occupation, when he enlisted, a \_\_\_\_\_; that he died \_\_\_\_\_ the service of the United States, at \_\_\_\_\_, on or about the \_\_\_\_\_ day of \_\_\_\_\_, 18—, leaving neither widow, child, father, nor mother.

That the father of said soldier was named \_\_\_\_\_, and that he died at \_\_\_\_\_, on the \_\_\_\_\_ day of \_\_\_\_\_, 18—, and that said soldier's mother was named \_\_\_\_\_, and that she died at \_\_\_\_\_, on the \_\_\_\_\_ day of \_\_\_\_\_, 18—; that besides the above named, who are the only surviving brothers and sisters either of whole or half blood, and whose post-office address is correctly stated below, the soldier had the following brothers and sisters, viz: \_\_\_\_\_, who died at \_\_\_\_\_, on the \_\_\_\_\_ day of \_\_\_\_\_, 18—, leaving \_\_\_\_\_ children, \_\_\_\_\_ of whom are minors; \_\_\_\_\_, who died at \_\_\_\_\_, on the \_\_\_\_\_ day of \_\_\_\_\_, 18—, leaving \_\_\_\_\_ children, \_\_\_\_\_ of whom are minors; \_\_\_\_\_, who died at \_\_\_\_\_, on the \_\_\_\_\_ day of \_\_\_\_\_, 18—, leaving \_\_\_\_\_ children, \_\_\_\_\_ of whom are minors; \_\_\_\_\_, who died at \_\_\_\_\_, on the \_\_\_\_\_ day of \_\_\_\_\_, 18—, leaving \_\_\_\_\_ children, \_\_\_\_\_ of whom are minors.

This application is made to recover all arrears of pay and other allowances due said deceased from the United States, and any bounty to which they may be entitled under existing laws. \_\_\_\_\_ post-office address is as follows:


[Signatures of claimants :]

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Witnessed by—

\_\_\_\_\_  
\_\_\_\_\_

NOTES.—State, in the declaration, the name, age, and residence of each of the claimants, and the names of guardians, if any, with the names and ages of their wards. In case of guardianship, certified copies of letters of guardianship must be appended to the declaration.

 All signatures by mark must be attested by two disinterested witnesses who can write.

Also personally appeared before me \_\_\_\_\_ and \_\_\_\_\_, of \_\_\_\_\_ County and State of \_\_\_\_\_, to me well known as credible persons, who, being duly sworn, declare that they have been for \_\_\_\_\_ years acquainted with the above-named applicant, and with the said \_\_\_\_\_, deceased, who was a \_\_\_\_\_ in Company \_\_\_\_\_ of the \_\_\_\_\_ Regiment of \_\_\_\_\_, and know said applicant to be the brother and sister of said deceased, and that he left neither widow, child, father, nor mother, and had no other brother or sister than those above named; that they have no interest whatever in this application, and their post-office address is \_\_\_\_\_.

[Signatures of witnesses:]

\_\_\_\_\_  
\_\_\_\_\_

Witnessed by—

\_\_\_\_\_  
\_\_\_\_\_

Sworn to and subscribed before me this \_\_\_\_\_ day of \_\_\_\_\_, 188—.

[Official signature :] \_\_\_\_\_.

I certify that \_\_\_\_\_, before whom the above declaration and affidavit were made, is a \_\_\_\_\_, duly authorized to administer oaths, and that the above is his signature.

In witness whereof I have hereunto set my hand and official seal this \_\_\_\_\_ day of \_\_\_\_\_, 188—.

[L. S.]

\_\_\_\_\_,  
Clerk of the \_\_\_\_\_.

[Form 87.]

, dec'd,

Co.

Vols.,

, 18 .

, Brother.

, Sister,

P. O.,

County,

Late

Reg't,

Who died

FILED

State of

Return this application, when complete, to the "Second Auditor of the Treasury, Washington, D. C."

### EXHIBIT L.

[Office of the Second Auditor of the Treasury.—Form No. 66.]

STATE OF \_\_\_\_\_,  
County of \_\_\_\_\_, ss :

Personally appeared before me \_\_\_\_\_ and \_\_\_\_\_, of \_\_\_\_\_, in the county of \_\_\_\_\_, and State of \_\_\_\_\_, who, being duly sworn according to law, declare that they have been for \_\_\_\_\_ years personally acquainted with \_\_\_\_\_, who was a \_\_\_\_\_ in Company \_\_\_\_\_ of the \_\_\_\_\_ Regiment of \_\_\_\_\_ Volunteers, and know that he enlisted in the above company and regiment on or about \_\_\_\_\_, 186—, for the period of \_\_\_\_\_ years, and that he was discharged, died, was killed, while in the service of the United States, at \_\_\_\_\_, on or about \_\_\_\_\_, 186—.

We also state, from our own personal knowledge, that the said \_\_\_\_\_ did at no time since April 19, 1861, enlist into or render military service in any other company or regiment, or at any other time than as above stated. (See note.)

We also declare that we have no interest whatever in the pending application for bounty in this case.

[Signature of witnesses:] \_\_\_\_\_.

\_\_\_\_\_.  
\_\_\_\_\_.

Sworn to and subscribed before me, this \_\_\_\_\_ day of \_\_\_\_\_, 18—; and I certify that the claimant and witnesses are credible persons, and that the foregoing declaration and affidavit were carefully read to them by me before signing.

[Official signature:] \_\_\_\_\_.

STATE OF \_\_\_\_\_,  
County of \_\_\_\_\_, ss :

I hereby certify that \_\_\_\_\_, before whom the foregoing declaration and affidavit were made, is now, and was at the time of the execution thereof, a \_\_\_\_\_ in and for the county of \_\_\_\_\_, and State of \_\_\_\_\_, duly authorized to administer oaths; and that his signature thereunto is genuine.  
[Official signature:] \_\_\_\_\_.

NOTE.—Erase in line eight *was discharged, died, was killed*, while in the service of the United States &c., so as to conform to the facts in each case; and if discharged, state cause of discharge.

In case the soldier had rendered service prior to that for which bounty is claimed, give the particulars in regard to such service in blank space, giving name of company and regiment, date of enlistment, date and cause of discharge.

In all cases where a mark is substituted for the written signature, two disinterested attesting witnesses are required who can write their names.

[Form 66.]

ADDITIONAL EVIDENCE

IN THE CASE OF

, dec'd,

Reg't

Volunteers.

Co

Have this form properly filled out, signed, and executed, and returned to the Second Auditor's Office, Washington, D. C.

EXHIBIT M.

[Office of the Second Auditor of the Treasury—Form 32.]

ADDITIONAL EVIDENCE.

STATE OF \_\_\_\_\_,  
County of \_\_\_\_\_, ss :

Personally appeared before me \_\_\_\_\_, of \_\_\_\_\_, in the county of \_\_\_\_\_ and State of \_\_\_\_\_, who, being duly sworn according to law, declares that he was a \_\_\_\_\_ in Company \_\_\_\_\_ of the \_\_\_\_\_ Regiment of \_\_\_\_\_ Volunteers; that he enlisted into the above-named company and regiment on or about the \_\_\_\_\_ day of \_\_\_\_\_, 186-, for the period of \_\_\_\_\_ years, and that he was discharged at \_\_\_\_\_, on or about the \_\_\_\_\_ day of \_\_\_\_\_, 186-; and that he again enlisted as a \_\_\_\_\_ in Company \_\_\_\_\_ of the \_\_\_\_\_ Regiment of \_\_\_\_\_ Volunteers for the period of \_\_\_\_\_ years, and was discharged from the service at \_\_\_\_\_, on or about the \_\_\_\_\_ day of \_\_\_\_\_, 186-; that he has received bounty from the United States as follows: \$\_\_\_\_\_ under act of \_\_\_\_\_, 186-, and \$\_\_\_\_\_ under act of \_\_\_\_\_, 186-; and that he has not received bounty other than as above stated. He further declares that he did at no time since April 19, 1861, enlist into or render military service in any company, regiment, or organization, or at any time than as above stated; that his post-office address is \_\_\_\_\_.

[Two attesting witnesses who can write their names.]

Sworn to and subscribed before me this \_\_\_\_\_ day of \_\_\_\_\_, 188-, and I certify the above affidavit was carefully read to him by me before signing.

[Official signature:] \_\_\_\_\_.



STATE OF \_\_\_\_\_,  
County of \_\_\_\_\_, ss:

I hereby certify that \_\_\_\_\_, before whom the foregoing declaration and affidavit were made, is now, and was at the time of the execution thereof, a \_\_\_\_\_ in and for the county of \_\_\_\_\_ and State of \_\_\_\_\_, duly authorized to administer oaths, and that his signature thereunto is genuine.

[Official signature:] \_\_\_\_\_.

NOTE.—The certificate of discharge from each service should be filed with the claim.

[Second Auditor's Office.—Form 32.]

ADDITIONAL EVIDENCE.

IN CASE OF

Regiment

Volunteers,

186 .

discharged

Co.

Have this form properly filled out, signed, and executed, and returned to the Second Auditor, Washington, D. C.  
Signatures by "mark" must be attested by two persons who can write.

EXHIBIT N.

STATE OF \_\_\_\_\_,  
County, ss:

I, \_\_\_\_\_, of \_\_\_\_\_, in the county of \_\_\_\_\_ and State of \_\_\_\_\_, of \_\_\_\_\_, deceased, late a \_\_\_\_\_, in Company \_\_\_\_\_, \_\_\_\_\_ Regiment \_\_\_\_\_, do solemnly swear that I have never borne arms against the United States since I have been a citizen thereof; that I have voluntarily given no aid, countenance, counsel, or encouragement to persons engaged in armed hostility thereto; that I have neither sought nor accepted, nor attempted to exercise the functions of any office whatever, under any authority, or pretended authority, in hostility to the United States; that I have not yielded a voluntary support to any pretended government, authority, power, or constitution, within the United States, hostile or inimical thereto. And I do further swear that, to the best of my knowledge and ability, I will support and defend the Constitution of the United States against all enemies, foreign and domestic; that I will bear true faith and allegiance to the same; that I take this obligation freely, without any mental reservation or purpose of evasion. This oath to be filed in the Second Auditor's Office, with my application now pending for the pay and bounty due me as the \_\_\_\_\_ of said \_\_\_\_\_, deceased.

Witnesses:

\_\_\_\_\_  
\_\_\_\_\_

Sworn to and subscribed before me this \_\_\_\_\_ day of \_\_\_\_\_, 187 .

\_\_\_\_\_  
\_\_\_\_\_

NOTE.—Attach the certificate and seal of court showing that the notary public or justice of the peace is duly authorized.

## EXHIBIT O.

[Office of the Second Auditor of the Treasury.—Form 15.]

Leave this portion of the form blank, to be filled up by the paymaster.

Received of  
U. S. Army, this  
and  
Paid by check on

day of

, paymaster,

, 188,

dollars

cents, in full of my account for

Paid by check on

, 188 .

, No.

M \_\_\_\_\_ of \_\_\_\_\_, \_\_\_\_\_ my agent—in this case.  
My P. O. address is \_\_\_\_\_.

[Two attesting witness who write their names:] Late \_\_\_\_\_ Co. \_\_\_\_\_, \_\_\_\_\_ Reg't \_\_\_\_\_,  
\_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_,

To be signed in duplicate.

[Form 15.]

## DUPLICATE RECEIPTS.

IN CASE OF

Company \_\_\_\_\_, \_\_\_\_\_ Regiment,  
Died \_\_\_\_\_ volunteers,  
\_\_\_\_\_, \_\_\_\_\_, 18 \_\_\_\_\_.

☐ The receipt of this form must not be construed as an acknowledgment that there is anything due the claimant. This fact can only be ascertained after a careful examination of the muster and pay rolls in connection with the evidence submitted.

After these forms have been properly signed, return them to the SECOND AUDITOR of the Treasury, Washington, D. C.

In writing his or her name to each receipt, claimant should try to make the signatures as near alike as possible.

The correct post-office address of the claimant must invariably be given, and, where the residence is in a city, the street and number must be stated.

In every case the signature, whether written or by mark, must be attested by two witnesses who write their names.

☐ If claimant should change his or her post-office address after signing these forms, such change must be promptly reported to the SECOND AUDITOR, and, in doing so, the name, company, and regiment of the soldier must be stated; and if in volunteer service, the State to which the organization belonged.

## EXHIBIT P.

[Office of the Second Auditor of the Treasury.—Form 63.]

Received of \_\_\_\_\_, \_\_\_\_\_, paymaster, U. S. Army, this \_\_\_\_\_ day of \_\_\_\_\_, 188—, \_\_\_\_\_ dollars and \_\_\_\_\_ cents, being in full of my account for \_\_\_\_\_  
Paid by check on \_\_\_\_\_, No. \_\_\_\_\_, \_\_\_\_\_, 188—.

M \_\_\_\_\_, \_\_\_\_\_ of \_\_\_\_\_, \_\_\_\_\_ my agent—in this case, and has no interest in my claim beyond the legal fees and allowances for the collection of the same. \_\_\_\_\_ has advanced \$ \_\_\_\_\_ for me, in payment of the expense of notarial and other acknowledgedments taken in this case.

[If contract is for less than the legal fees, it should be stated here.]

My P. O. address is \_\_\_\_\_, \_\_\_\_\_ County, State of \_\_\_\_\_.

[Sign here:] \_\_\_\_\_,

Late \_\_\_\_\_, Co. \_\_\_\_\_, \_\_\_\_\_ Reg't \_\_\_\_\_,

Attesting witnesses:

\_\_\_\_\_, \_\_\_\_\_  
\_\_\_\_\_, \_\_\_\_\_

\_\_\_\_\_, \_\_\_\_\_ certify that \_\_\_\_\_ have no interest in the claim of the above-named claimant beyond the legal fees and allowances for the collection of the same. \_\_\_\_\_ have advanced \$ \_\_\_\_\_ for \_\_\_\_\_, in payment of the expense of notarial and other acknowledgments taken in this case.


## ADDITIONAL EVIDENCE.


## IN CASE OF

Company \_\_\_\_\_, \_\_\_\_\_ Regiment,  
Volunteers,  
\_\_\_\_\_, 18 \_\_\_\_.

That portion of this form in brackets is to be left blank, the remainder to be properly filled out, signed in duplicate, and returned to the Second Auditor's Office, Washington, D. C. The correct P. O. address of the claimant must invariably be stated. In every case the signature, whether written or by mark, must be attested by two witnesses who write their names.

N. B.—Where the residence of the claimant is in a city, the street and number MUST be stated.

 The receipt of this form must not be construed as an acknowledgment that there is anything due the claimant. This fact can only be ascertained after a careful examination of the muster and pay rolls in connection with the evidence submitted.

 If claimant should change his or her post-office address after signing these forms, such change must be promptly reported to the SECOND AUDITOR, and in doing so, the name, company, and regiment of the soldier must be stated; and if in volunteer service, the State to which the organization belonged.

## EXHIBIT Q.

[Form 6.]

TREASURY DEPARTMENT, SECOND AUDITOR'S OFFICE,  
Washington, \_\_\_\_\_, 189\_\_.

## CERTIFICATE

IN CASE OF

PROPERTY ACCOUNTS.

\_\_\_\_\_  
Chief of Property Division.

MONEY ACCOUNTS.

\_\_\_\_\_  
Chief of Book-keeper's Division.

\_\_\_\_\_  
Second Auditor.

## THE DEPARTMENT OF THE TREASURY.

## EXHIBIT R.

[Form 29.]

TREASURY DEPARTMENT, SECOND AUDITOR'S OFFICE,  
Washington, D. C., —, 188—.

SIR: Please give the last payment and any ordinary bounty payments, when and by whom made, to — late —, Company —, — Volunteers, who was discharged on the — day of —, 18—,

Very respectfully,

WM. A. DAY,  
Auditor,  
By — —.

To the PAYMASTER-GENERAL.

WAR DEPARTMENT, PAYMASTER-GENERAL'S OFFICE,  
Washington, D. C., —, 188—.

SIR: It appears on record that —, late —, Company —, — Regiment — Volunteers, was last paid by Major — on the — day of —, 18—,

Very respectfully,

— —,  
Paymaster General.

To the SECOND AUDITOR OF THE TREASURY.

## EXHIBIT S.

[Form 13.]

TREASURY DEPARTMENT, SECOND AUDITOR'S OFFICE,  
Ord., Med., and Misc. Division, —, 188—.

To CHIEF OF PAY AND BOUNTY DIVISION:

The following are all the payments of record made to —, Co. —, — Reg't, — Vols.

No stoppages.

— —,  
Chief of Division.

## EXHIBIT T.

[Form 137.]

SECOND AUDITOR'S OFFICE,  
PAY AND BOUNTY DIVISION,  
EXAMINING BRANCH.

Examined and found correct in form, in favor of  
for arrears of pay and bounty under  
acts of —, 186—, and  
—, 186—.

Brief in the case of —, Co. — Vols.,  
Reg't —, 18—.

Attorney.

— —,  
Examiner, Room No. —,  
—, 188—.

## EXHIBIT U.

[Office of the Second Auditor of the Treasury.—Form 30.]

No. —. ]

## Appropriation :

.....	\$.....	
.....	\$.....	
.....	\$.....	
.....	\$.....	
.....	\$.....	\$.....

## Stoppages on account of :

.....	\$.....	
.....	\$.....	
.....	\$.....	\$.....

Balance due ..... \$.....

TREASURY DEPARTMENT, SECOND AUDITOR'S OFFICE,  
Washington, D. C., —, 188—.

I CERTIFY that I have examined the claim for

alleged to be due to the payee below named on account of the services of

and find that there is due to said payee from the United States the sum of — dollars and — cents, the same being for

as appears by the account and vouchers herewith transmitted for the decision of the Second Comptroller of the Treasury thereon. To be paid to

by the Paymaster-General of the Army at Washington, D. C.

\_\_\_\_\_,  
Second Auditor.SECOND COMPTROLLER'S OFFICE,  
Washington, D. C., —, 188—.

I admit and certify the above balance of — dollars and — cents.

\_\_\_\_\_,  
Second Comptroller.Voucher No.....  
ARREARS OF PAY AND BOUNTY CERTIFICATE.

No.....

\$.....

Paid .....

.....

.....

.....

Immediately after payment the paymaster will notify the Second Auditor of the Treasury, stating when this certificate was paid, giving the number and amount.



## THE DEPARTMENT OF THE TREASURY.

## EXHIBIT V.

[Office of the Second Auditor of the Treasury.—Form 16.]

Voucher No .....  
 Service:.....  
 Acc't of .....  
 No. acc't: .....  
 Taken by .....  
 Date:.....  
 No. of room:.....

## EXHIBIT W.

[Office of the Second Auditor of the Treasury, Form 150.]

No. ....  
 Case of .....  
 Claim for .....  
 Settlement in favor of .....  
 Fees, \$.....  
 Recognized attorney, .....

## Statement of account.

CREDITS:	
For Bounty per Act July 22, 1861.....	\$
" Bounty per Joint Resolution January 13, 1864.....	
" Bounty per Act July 4, 1864.....	
" Bounty per Act July 28, 1866.....	
" Bounty per Act April 22, 1872.....	
" Pay from _____ to _____, _____ mos., _____ days, at \$.....	
" _____ Servant.....	
" Servants' clothing.....	
" Subsistence.....	
" Retained pay.....	
" Clothing.....	
" Deposits.....	
" Effects paid over to Major.....	
" Travel pay from.....	
" Travel subsistence from.....	
DEBITS:	
Deduct for Clothing due U. S.....	\$
" for _____ installment of Bounty paid.....	
" for Tobacco.....	
" for dues to Sutler.....	
BALANCE DUE CLAIMANT.....	\$
UNDER APPROPRIATIONS AS FOLLOWS:	
Pay of two and three years' volunteers.....	\$
Extra pay to officers and men who served in the Mexican war (Army).....	
Pay, &c., of the Army.....	
Traveling expenses of First Michigan Cavalry (Act of July 28, 1866).....	
Bounty to volunteers and their widows and legal heirs.....	
Bounty, Act of July 28, 1866.....	
Bounty to 15th and 16th Missouri Cavalry.....	
Bounty.....	
Traveling expenses California and Nevada volunteers.....	

It is found that there is nothing due under claim for  
 for the reasons following:

Vouchers, .....  
 Other settlements, ....., .....

TREASURY DEPARTMENT, SECOND AUDITOR'S OFFICE,  
 \_\_\_\_\_, \_\_\_\_\_, 188 .

Auditing Clerk.

SECOND COMPTROLLER'S OFFICE,  
 \_\_\_\_\_, \_\_\_\_\_, 188 .

Revising Clerk,

EXHIBIT Y<sup>2</sup>.

(Form 86.)

No.

## CLAIM IN CASE OF

Claimant,  
Address,  
Attorney,  
Address,  
Claim for  
Filed  
Reported  
Auditing clerk.

DISALLOWED.

SECOND COMPTROLLER'S OFFICE.

Received

Revising clerk,  
Action of Comptroller:

### Certificate issued

EXHIBIT Y<sup>1</sup>.

(Office of the Second Auditor of the Treasury.—  
Form 192.)

No.

CLAIM IN CASE OF

Claimant,  
Address,  
Attorney,  
Address,  
Claim for  
Reported  
Auditing clerk.

ALLOWED—

Bounty, act July	\$
Bounty, act	
Pay of	
Pay of	

SECOND COMPTROLLER'S OFFICE.

Received

Revising clerk  
Action of Comptroller:  
Certificate issued

EXHIBIT X.

(Second Auditor's Office.—Form 22.)

No.

ACCOUNT.

Late a \_\_\_\_\_ in Co. \_\_\_\_\_  
 \_\_\_\_\_ Regiment  
 Pay, &c., from \_\_\_\_\_, 18 \_\_\_\_\_,  
 to \_\_\_\_\_, 18 \_\_\_\_\_.

### SUMMARY.

Bounty, act	\$
Bounty, act	\$
Pay of Volunteers,	\$
Pay of Army,	\$
	\$
	\$

TO BE PAID TO

RECOGNIZED ATTORNEY.

Filed	, 18
Reported	, 18
Confirmed	, 18

## EXHIBIT Z.

(Form 116.)

TREASURY DEPARTMENT, SECOND AUDITOR'S OFFICE,  
Washington, D. C., \_\_\_\_\_, 188—.

\_\_\_\_\_ :  
A settlement, No. \_\_\_\_\_, for \_\_\_\_\_, amounting to \$\_\_\_\_\_ has been made in favor of \_\_\_\_\_, as \_\_\_\_\_ of \_\_\_\_\_ late \_\_\_\_\_ of Co. \_\_\_\_\_, \_\_\_\_\_ Vols., but no appropriation for its payment has been made by Congress.

Your attention is invited to the following extract from an act of Congress approved July 7, 1884:

"That the Secretary of the Treasury shall at the commencement of each session of Congress report the amount due each claimant whose claim has been allowed in whole or in part to the Speaker of the House of Representatives and the presiding officer of the Senate, who shall lay the same before their respective Houses for consideration."

Under this provision of law the above-named settlement will be reported to Congress

Respectfully,

WM. A. DAY,  
Auditor.

## DIVISION FOR THE INVESTIGATION OF FRAUD.

Statement showing the character of and the method of transacting business in the division for the investigation of fraud.

This division owes its origin to the frauds that were attempted, often successfully, in the prosecution of claims for arrears of pay and bounty during the latter part of, and immediately after, the war of the rebellion. As neither claimants nor witnesses had to undergo the ordeal of a personal examination (claims being supported entirely by documentary evidence), it was a comparatively easy matter to fabricate spurious claims. Without going into details it is enough to say that perjury, forgery, and the personation of soldiers entered largely into these fraudulent claims, and that, in several cases, clerks of courts aided in the manufacture of false testimony by affixing their signatures and the seal of the court to blank forms of application for arrears of pay and bounty.

When colored soldiers were placed on an equality with white troops, as regards bounty, their general ignorance and defenselessness placed them at the mercy of unscrupulous persons, and frauds were perpetrated wholesale. Even the agents of the Freedmen's Bureau, which was established for the protection of colored people, were charged with victimizing hundreds of colored soldiers or their heirs, whose appeals for redress remain unsatisfied to this day, although attention has been repeatedly called to the matter during the last ten or twelve years.

Since the division was organized, about twenty-two years ago, all cases in which fraud or other irregularity was apparent or suspected have been referred to it for examination, investigation, and prosecution through the Solicitor of the Treasury, if necessary or expedient. It was deemed advisable that this kind of work should be specially assigned to one division, rather than that each division should attempt to investigate its own doubtful cases. This plan left the accounting divisions free to attend solely to the settlement of accounts and claims and secured uniformity of practice in dealing with clouded cases. Besides it was necessary that investigations should be conducted by clerks having some legal knowledge, while such knowledge is not essential to the proper adjustment of ordinary accounts and claims.

About 17,000 cases have been under investigation since 1867 (prior to which year no record was kept), including the following cases:

- (1) Fraudulent and contested claims in cases of white soldiers.
- (2) Cases of overpayment, double payment, fraudulent vouchers, non-rendition of accounts, &c.
- (3) Charges against attorneys and claim agents of unlawfully withholding money from their clients.
- (4) Fraudulent and contested claims in cases of colored soldiers.

(5) Claims of pretended widows of colored soldiers, and cases involving disputed questions of consanguinity, lawful inheritance, identity, &c.

(6) Cases in which evidence of heirship was believed to have been manufactured by claim agents.

The amount collected or secured for the Government during the last twenty years through the instrumentality of this division reaches nearly \$300,000, and upward of \$41,000 has been secured to claimants from attorneys and others unlawfully withholding the same. It is impossible to estimate how much has been saved to the Government by the breaking up of organized bands of swindlers in Washington, New York, Memphis, and elsewhere, and by the detection and frustration of individual designs upon the Treasury.

The method of transacting business is as follows: On the receipt of a case from the pay and bounty division—say a claim for arrears of pay and bounty which the records show was paid years ago, but which the claimant avers has not been paid—an abstract of the material facts is made, such evidence as may have already been filed is duly considered, additional evidence is called for if necessary, confidential inquiries are made as to the character of the claimant and his witnesses, and he is given an opportunity to explain any doubtful points there may be. When the case is deemed to be complete it is submitted to the Auditor, who decides upon the evidence presented whether the claim shall be reported to the Second Comptroller for allowance or disallowance. In either case an appropriate entry is made upon the docket kept in this division and the papers are returned to the pay and bounty division for final action.

#### DIVISION OF INQUIRIES AND REPLIES.

Statement showing the character of and the method of transacting business in the division of inquiries and replies.

The necessity of devoting the services of a number of clerks to the special work of answering inquiries or calls for information from the files of this office was made manifest nearly twenty-one years ago by overwhelming demands from the Pay Department of the Army for information required in the settlement of claims for additional bounty under the act of July 28, 1866, 166,000 inquiries having been received in one day. One hundred additional clerks were employed, and the inquiries, which aggregated more than 600,000, were disposed of by May, 1869. Since then about 400,000 inquiries have been received from various sources.

As the bare report that a certain number of inquiries have been replied to does not convey any idea of the work involved, a statement showing the character of the inquiries now before the office is appended, with the remark that a case is sometimes met with which occupies the entire time and attention of a diligent and experienced clerk for more than a week.

#### CHARACTER OF INQUIRIES.

*From the Quartermaster's Department.*—Chiefly requests for the verification of signatures of persons having claims before that Department, and their witnesses, by comparison with signatures on muster and pay rolls.

*From the Subsistence Department.*—Same as above. Also evidence of death of soldiers, and whether prisoners of war having claims in that Department for commutation of rations have not already been paid through this office. (Prior to 1877 such claims were adjusted by the Second Auditor; since then, by the Third Auditor.)

*From the Third Auditor's Office.*—Verification of signatures, post-office addresses of officers, and other information to be used in settling claims for horses lost in service. In these cases the regular inquiries are: Was soldier paid for use and risk of horse while dismounted? Do rolls show that he lost a horse? Is he charged on any account on Second Auditor's books? (See section 3482, R. S.)

*From Fourth Auditor's Office.*—Inquiries are confined to claims for arrears of pay and bounty due persons transferred from the Army to the Navy under the act of February 24, 1864 (13 Stat., 27.) The Second Auditor is required to certify the amount due such persons as shown by the muster and pay rolls at date of transfer.

*From the General Land Office.*—Verification of signatures in cases of persons who enter lands under soldiers' homestead law.

*From the Pension Office.*—This office calls for information on a variety of points connected with a soldier's personal, military, and family history, from the marriage of his parents to the remarriage of his widow. A few of these points are indicated below: Marriage and death of parents; evidence as to their dependence on soldier; soldier's age at date of enlistment, and his personal description (height, complexion,

&c.); celibacy or marriage of soldier, cohabitation, birth of children, non-support of wife and family, divorce, remarriage, &c.; date, cause, and place of soldier's death, discharge, &c.; remarriage of widow; date and place of last payment; nature, origin, and duration of fatal disease; information as to absence from his command; names and addresses of all persons who have applied for arrears of pay in specified cases; did soldier receive transportation to his home when discharged? names and addresses of all officers and soldiers on duty with applicant for pension on a given date, or during a given period; names of officers' servants; verification of signatures; copies of final statements, surgeon's certificates of disability, furloughs, &c.

*From the Adjutant-General's Office.*—Verification of signatures. Evidence of identity of soldiers. Dates of first and final payments. Whether paid in full while absent without leave. Whereabouts of absent soldiers. Changes in soldiers' records as shown by muster and pay rolls. Payments to soldiers on detached service, in hospital, &c. Did soldier sign by mark? The Adjutant-General also frequently requires, to complete his records, copies of muster-rolls, final statements, furloughs, descriptive lists, certificates of death, disability, &c.

*Miscellaneous inquiries* are received from other divisions of this office for information that can usually be more expeditiously obtained by the clerks of this division than by others.

#### METHOD OF TRANSACTING BUSINESS.

On the receipt of an inquiry it is registered and, unless made special, replied to in its turn. If it be a simple request for the verification of a signature, the clerk must first find the muster-roll or other voucher upon which the soldier was paid. Usually it is necessary to refer to several rolls before an intelligent opinion can be formed as to the genuineness of a recent signature by comparing it with one that was written, perhaps, twenty-five years ago. An indorsement, giving the result of the examination, is then made upon the letter of inquiry, which is returned to the office from which it was received.

In connection with this matter it may be remarked that the answering of such inquiries as are addressed to this office is not a very simple thing. It involves a careful and often protracted examination of numerous records and frequently determines the granting or withholding of a pension, or the allowance or rejection of a claim against the United States.

Ten years ago a large quantity of descriptive lists of deserters, soldiers on detached service, and others, which had been received from the Pay Department and stored away without order or arrangement, were turned over to this division to be examined, briefed, assorted according to States and organizations, and properly filed for reference. There were probably a quarter of a million of these lists containing information necessary to complete the military history of the soldiers, but which was lost in a confused mass of papers. About 200,000 have been examined, briefed, &c., and the remainder are being similarly disposed of.

Attached hereto are specimens of the blanks used in this division chiefly to save time in replying to inquiries.



TREASURY DEPARTMENT,  
SECOND AUDITOR'S OFFICE,  
Washington, D. C., 188 .

Respectfully returned to the Commis-  
sary-General of Subsistence.

The signature to the inclosed

in the case of

late Co. , Reg't

Vols.,

appear to be the genuine signature of

*Auditor.*

By

TREASURY DEPARTMENT,  
SECOND AUDITOR'S OFFICE,  
Washington, D. C., 188 .

Respectfully returned to the Commis-  
sary-General of Subsistence.

The signature to the inclosed applica-

tion appears to be the genuine signature

of

late , Co. ,

Regiment,

The records of this office do not show  
any payment in his case on account of  
commutation of rations.

*Auditor.*

By

TREASURY DEPARTMENT,  
SECOND AUDITOR'S OFFICE,  
Washington, D. C., 188 .

Respectfully returned to the Commis-  
sary-General of Subsistence.

The records of this office do not show  
any payment on account of commutation  
of rations in the case of

, late ,

Co. , Reg't

Vols.,

*Auditor.*

By

(Form 162.)

**TREASURY DEPARTMENT,  
SECOND AUDITOR'S OFFICE,  
Washington, D. C.,** , 188 .

Respectfully returned to the Commis-  
sary-General of Subsistence.

In this case this office has issued Treas-  
ury certificate No. , dated  
, 18 , in favor of

of the soldier, allowing

\$ on account of commutation  
of rations for days,  
from , 186 ,  
to , 186 , at  
cents per day.

No other record.

*Auditor.*

By

(Form 204.)

**TREASURY DEPARTMENT,  
SECOND AUDITOR'S OFFICE,  
Washington, D. C.,** , 188 .

Respectfully returned to the Commis-  
sary-General of Subsistence with the re-  
ferred application of

late , Co. ,  
Regiment

He signs the rolls by X mark.  
The records of this office do not show  
any payment in the case on account of  
commutation of rations.

*Auditor.*

By

(Form 118.)

**TREASURY DEPARTMENT,  
SECOND AUDITOR'S OFFICE,  
Washington, D. C.,** , 188 .

Respectfully returned to the Assistant  
Adjutant-General.

, late  
, Co. , Vols.,  
was last paid on Form 5 to include  
, 18 .

A copy of the final statement is here-  
with inclosed.

**WM. A. DAY,**  
*Auditor.*

By

TREASURY DEPARTMENT,  
SECOND AUDITOR'S OFFICE,

, 188 .

Respectfully returned to the Assistant  
Adjutant-General, with the information  
that , late

, Co. , Vols.,

was last paid to include

18 , on individual muster-out roll, a  
copy of which is herewith inclosed.

WM. A. DAY,  
Auditor.

By

TREASURY DEPARTMENT,  
SECOND AUDITOR'S OFFICE,

, 188 .

Respectfully returned to the Assistant  
Adjutant-General, with the information  
that there is no record of final payment,  
nor evidence of  
in case of

, Co. , Vols.,

on file in this office.

WM. A. DAY,  
Auditor.

By

TREASURY DEPARTMENT,  
SECOND AUDITOR'S OFFICE,

, 188 .

Respectfully returned to the Assistant  
Adjutant-General, with the information  
that , late

, Co. . Vols.,

was last paid to include

18 , on muster-out roll of company,  
date to which company was paid on dis-  
charge.

WM. A. DAY,  
Auditor.

By

(Form 111.)

TREASURY DEPARTMENT,  
SECOND AUDITOR'S OFFICE,  
188 .

Respectfully returned to the Assistant  
Adjutant-General, with the information  
that, in the case of

, late

Co. , Reg't,

Vols., pay has been allowed by this office,  
on certificate to  
include , 18 .

WM. A. DAY,  
Auditor.

By

(Form 18.)

OFFICE OF THE SECOND AUDITOR OF THE  
TREASURY.

, Co. ,	Vols.
Received,	, 188
Enlisted,	, 186
Discharged,	, 186
Died,	, 186
Wrote P. M. G.,	, 186

(Form 153.)

TREASURY DEPARTMENT,  
SECOND AUDITOR'S OFFICE,  
188 .

Official copy.

(Form 54.)

TREASURY DEPARTMENT,  
SECOND AUDITOR'S OFFICE,  
\_\_\_\_\_, 188-.

SIR: The signature of \_\_\_\_\_ to the papers in the case of \_\_\_\_\_, which are herewith returned, have been compared with \_\_\_\_\_ signature to records on file in this office, and \_\_\_\_\_ believed to be genuine.

Respectfully,

WM. A. DAY,  
*Auditor.*  
By \_\_\_\_\_.

To the \_\_\_\_\_,  
\_\_\_\_\_ Room No. \_\_\_\_\_.

(Form 174.)

TREASURY DEPARTMENT,  
SECOND AUDITOR'S OFFICE,  
Washington, D. C., \_\_\_\_\_, 188-.

Respectfully returned to the Hon. Commissioner  
of Pensions.

The muster-roll of Captain

company,

reports  
age \_\_\_\_\_ years, enrolled

discharged

, and

No record of wounds, sickness, or disability.  
Remarks:

WM. A. DAY,  
*Auditor,*  
By \_\_\_\_\_.

(Form 29.)

TREASURY DEPARTMENT, SECOND AUDITOR'S OFFICE,  
Washington, D. C., \_\_\_\_\_, 188-.

SIR: Please give the last payment and any ordinary bounty payments, when and by whom made, to \_\_\_\_\_, late \_\_\_\_\_, Company \_\_\_\_\_, \_\_\_\_\_ Volunteers, who was discharged on the \_\_\_\_\_ day of \_\_\_\_\_, 18-.

Very respectfully,

WM. A. DAY,  
*Auditor.*  
By \_\_\_\_\_.

To the PAYMASTER-GENERAL.

WAR DEPARTMENT, PAYMASTER-GENERAL'S OFFICE,  
Washington, D. C., \_\_\_\_\_, 188-.

SIR: It appears on record that \_\_\_\_\_, late \_\_\_\_\_, Company \_\_\_\_\_, \_\_\_\_\_ Regiment, \_\_\_\_\_ Volunteers, was last paid by Major \_\_\_\_\_ on the \_\_\_\_\_ day of \_\_\_\_\_, 18-.

Very respectfully,

\_\_\_\_\_  
*Paymaster-General.*

To the SECOND AUDITOR OF THE TREASURY.



(Form 132.)

TREASURY DEPARTMENT, SECOND AUDITOR'S OFFICE,  
\_\_\_\_\_, 188-.

Will the Adjutant-General please furnish the

Very respectfully,

WM. A. DAY,  
Auditor.

By \_\_\_\_\_

## PROPERTY DIVISION.

Statement showing the character of and the method of transacting business in the property division.

Prior to 1871 the property division was charged with the settlement of property returns rendered by Army officers responsible for ordnance and ordnance stores, but in December, 1870, the Secretary of War directed that such returns, after rigid examination by the Chief of Ordnance, should be filed in the Ordnance Department and not transmitted to the Treasury. The legality of that order is open to question in view of section 277 Revised Statutes, which makes it the duty of the Second Auditor to "receive and examine all accounts relating to \* \* \* military \* \* \* stores." (See 13 Op., 483.)

Since July 1, 1871, the work of the division has been confined to the examination and settlement of returns of clothing, camp and garrison equipage, and to the issuing of the certificates of indebtedness or non-indebtedness, as the case may be, without which no claim preferred by any person who has held a commission in the military service can be settled either in the Third Auditor's office or in any division of this office. (See Form No. 6, hereto attached as Exhibit A.)

In accordance with paragraphs 1783 and 1785 Army Regulations 1881, returns of clothing, camp and garrison equipage are rendered within twenty days after the expiration of each quarter to the Quartermaster-General, by whom they are transmitted to the Second Auditor for settlement. As the law does not require that these returns shall be reported to the Second Comptroller the Auditor's action thereon is final. Specimens of quarterly returns, abstracts, invoices, vouchers, receipts, &c., will be found on pages 612-628, 487-490, 498-500, 565-568, and 597-608 of the Army Regulations for 1881.

The returns are registered when received from the Quartermaster-General's Office, and taken up for settlement in their turn. The examining clerks must see that the vouchers, &c., are in proper form; that all property on hand as per last return, or received since last return as per invoices, abstracts, &c., is regularly accounted for, either by transfer to other officers (who must account therefor), by issue to troops, or by expenditure, loss or destruction in the public service. Vouchers in the form prescribed by regulations and orders must be furnished in every instance. If the returns are found to be correct, they are so indorsed by the chief of division, the necessary entries are made in the register, and the Quartermaster-General is notified. (See Exhibit B.) If any articles have not been properly accounted for, the officer is called upon to explain the discrepancy, or account for the articles on his next return. If he fails to do either, it is the duty of the chief of division, under the direction of the Auditor, to see that the money value of the articles, as fixed by general orders, is deposited in the Treasury or stopped from the officer's pay.

The property division has charge of its own files, which comprise about 24,000 bundles, part being on the fourth floor of 610 Seventeenth street, and the remainder in the building corner of Seventeenth and F streets, in which the division itself is located.

## EXHIBIT A.

(Form 6.)

TREASURY DEPARTMENT, SECOND AUDITOR'S OFFICE,  
Washington, ———, 188—.

## CERTIFICATE

IN CASE OF  
PROPERTY ACCOUNTS.\_\_\_\_\_  
*Chief of Property Division.*

## MONEY ACCOUNTS.

\_\_\_\_\_  
*Chief of Book-keeper's Division.*\_\_\_\_\_  
*Second Auditor.*

## EXHIBIT B.

(Form 11.)

TREASURY DEPARTMENT, SECOND AUDITOR'S OFFICE,  
\_\_\_\_\_, 188—.

QUARTERMASTER-GENERAL, U. S. A.:

SIR: The returns of clothing, camp and garrison equipage appertaining to \_\_\_\_\_  
\_\_\_\_\_, for the following quarters \_\_\_\_\_, \_\_\_\_\_, rendered by

ha been received, examined, and found correct.

Respectfully,

WM. A. DAY,  
*Auditor.*

\_\_\_\_\_, 188—.

AUDITOR, SECOND,

Informs Q. M. General that the returns  
of C. C. and G. E., rendered byRegt., U. S.,  
Quarter, \_\_\_\_\_  
for the following  
ha  
been received, examined, and found cor-  
rect.Officer notified  
\_\_\_\_\_, 188—.

18, 18, 188, 188.

Clothing and equipage accounts, 18.

## ARCHIVES DIVISION.

Statement showing the character of and the method of transacting business in the archives division.

This division was organized in 1869 as the "division in charge of archives." Correctly speaking, it is a division of files. The archives of the Bureau are not and cannot be confined to one division, but are necessarily distributed among all the divisions. The archives division has charge of the greater part of the permanent files of the Bureau, namely:

- (1) Army paymasters' accounts.
  - (2) Indian accounts—in part.
  - (3) Ordnance, medical, recruiting, and miscellaneous accounts.
- (The other files not in charge of this division are referred to in the accompanying statements relative to the pay and bounty, Indian, and property divisions.)
- The records kept in this division are:
- (1) A register of payments to volunteer organizations in the Mexican war (1 vol.).
  - (2) A register of payments to volunteer organizations in the war of the rebellion (14 vols.).
  - (3) A register of payments to paroled and exchanged prisoners of war, 1861 to 1865 (3 vols.).
  - (4) A register of payments by mustering and disbursing officers of one month's advance pay during the war of the rebellion (1 vol.).
  - (5) A register of payments to regiments, detachments, &c., of the Regular Army since 1861 (5 vols.).
  - (6) A register of payments on hospital rolls since 1861 (5 vols.).
  - (7) A register of paymasters' accounts received from the pay department since 1861 (2 vols.).
  - (8) A register of settlements of paymasters' accounts since 1817 (1 vol.).
  - (9) A register of the stations of Army paymasters, 1861 to 1874. Since 1874 the Pay Department has printed quarterly station lists which renders the keeping up of this record unnecessary, but it is useful for reference and is in frequent demand.

The most important of the above-described registers is the set containing a record of payments to volunteer organizations during the late war.

The following extract from the record of the Tenth Massachusetts Volunteers shows exactly how it is kept:

## MASSACHUSETTS.

Regiment.	Companies paid.	Name of paymaster.	Period embraced in payment.	File No.	Paymaster's No.
10th infantry .....	Staff, A to K.....	Merrill, E.....	November 1, '62- February 28, '63.	252	2078

With the aid of this register the voucher on which an enlisted man was paid for any given period can be found in a few minutes. (The register of payments to commissioned officers, who were not always paid on company rolls, is kept in the ordnance, medical, and miscellaneous division.)

The general work of the archives division consists of:

(1) Receiving from the Pay Department, registering, and preserving the accounts of Army paymasters until the paymaster's division is ready to take them up for settlement. These accounts are usually received four months after their date. There is no room for them in the paymaster's division (except such as are undergoing examination), and they are being constantly referred to for information by settling clerks.

(2) Arranging and filing settlements confirmed by the Second Comptroller, which are received monthly from the book-keeper's division of this office. Prior to filing they are carefully examined to see that no vouchers are missing.

(3) Withdrawing vouchers for the use of settling clerks and returning them to the files when no longer required. In withdrawing a voucher from the files the clerk must indorse thereon the number of the settlement to which it belongs, the surname of the disbursing officer, and the number of the file-box from which it was taken. This not only facilitates the return of vouchers to their proper places, but leaves no excuse for misfiling.

(4) Repairing with tracing muslin vouchers and abstracts that have become worn and torn by repeated handling in this office and in the office of the Second Comptroller.

(5) Copying muster and pay rolls that are beyond repair. (See remarks on this subject in the Auditor's reports for 1885 and 1886.)

(6) Care and issue of stores and stationery, including upward of 200 varieties of blanks and 50 different sizes and kinds of envelopes.

## FILE-BOXES.

Prior to 1865 the files of settled accounts were arranged in bundles of convenient size and secured by cord. In 1865 leather straps were substituted for cord at considerable cost. Both the cord and the strap systems were open to serious objections. The unloosing and refastening of the bundles occupied too much time. When carelessly refastened the bundles fell apart the next time they were handled, and the lower part of the papers, being in contact with the shelves, soon became abraded by being pulled out and pushed back. To overcome these objections file-boxes were procured, and all the money accounts (except about 170 bundles) from 1817 to the present date are neatly and securely filed. The boxes are stenciled as shown in the subjoined diagram:

No. 1.

7266.	7288.
INDIAN.	
2325.	
APRIL, 1886.	
27.	30.

No. 2.

6206.	6220.
2d AUDITOR'S SETTLEMENTS.	
5234.	
FEBRUARY, 1886.	
20.	28.

No. 3.

	252.
1439.	2078.
E. Merrill, P. M.	
1152.	
1	131
Pd. Jan.—May, '63.	
To Oct. '62—Feb. '63.	

No. 4.

	252.
2 R. I. Vols.	
7 Mass. "	
10 " "	
37 " "	
26 N. J. "	
36 N. Y. "	

Figure No. 1 shows the front of Indian file-box No. 2325, containing settlements No. 7266 to 7288 inclusive, confirmed by the Second Comptroller from April 27 to April 30, 1886.

Figure No. 2 shows the front of file-box No. 5234 containing ordnance, medical, recruiting, and miscellaneous settlements No. 6206 to 6220 inclusive, confirmed by the Second Comptroller from February 20 to February 28, 1886.

Figure No. 3 shows the front of file-box No. 1152, containing settlement No. 252, accounts of Paymaster E. Merrill. The numbers 1439 and 2078 are the numbers given to Merrill's accounts in the Paymaster-General's office. The numbers 1 and 131 show that vouchers 1 to 32 of Merrill's account No. 1439, and No. 1 to 131 of his account No. 2078 are in the box. The dates indicate that said vouchers cover payments made from January to May, 1863, for amounts due on muster-rolls for the period from October, 1862, to February, 1863.

Figure No. 4 shows the rear of the last-mentioned file-box, from which it appears that Merrill's payments, January to May, 1863, were made exclusively to certain New England, New York, and New Jersey troops.

In connection with this matter it may be remarked that the files of this office occupy about six miles of shelving, and consist of 50,000,000 vouchers, which are the only evidence the Government possesses of payments exceeding \$2,100,000,000.

The method of transacting one kind of business may be illustrated as follows:

A clerk in the pay and bounty division, which is on the third floor of the Winder building, in settling the claim of a soldier of Company F, Tenth Massachusetts Vol-

unteers, requires, among other vouchers, the muster and pay roll of that company for January and February, 1863. To obtain that roll he must send a check to the archives division on the fifth floor, naming the regiment and period of service. (See Exhibit A.) The file clerk refers to the register of payments, hereinbefore described, and finds that the company in question was paid by Paymaster Merrill in his account No. 2078, settlement No. 252; a card suspended over the desk on which the register is kept shows him in what room he will find settlement No. 252. He can therefore go direct to the file-box and withdraw the required muster-roll, leaving the auditing clerk's check in its place, first completing it as shown per Exhibit B. If the name of the paymaster, number of settlement and number of file-box be not already indorsed on the muster-roll, he must make the necessary indorsement. The voucher is then sent by messenger to the clerk who called for it.

## EXHIBIT A.

[Office of the Second Auditor of the Treasury—  
Form 16.]

Voucher No.  
Muster and pay roll.  
Service: "F," 10 Mass. Vols.  
Jan. and Feb., '63.  
Acc't of  
No. acc't:  
Taken by J. Smith.  
Date: July 1, 1887.  
No. of room: 70.

## EXHIBIT B.

[Office of the Second Auditor of the Treasury—  
Form 16.]

Voucher No. 120.  
Muster and pay roll.  
Service: "F," 10 Mass. Vols.  
Jan. and Feb., '63.  
Acc't of Merrill.  
No. acc't: 252, Box 1152.  
Taken by J. Smith.  
Date: July 1, 1887.  
No. of room: 70.

## MEMORANDA.

If the auditing clerk can give the number of the settlement, &c., he of course sends a complete check to the archives division.

The registers of payments are kept in the southeast room, fifth floor, Winder's building. The files extend over the entire floor, and into the adjacent building on Seventeenth street. The file clerk may therefore have to walk the whole length of the building, 220 feet, to obtain a voucher.

## MAIL DIVISION.

Statement showing the character of and the method of transacting business in the mail division (formerly division of correspondence and records).

This division was organized as the "registry division" in October, 1869, and its duties were then described as follows:

"To keep a record of the claims, accounts, vouchers, letters, &c., received in the office; to brief the same and distribute them to the various divisions to which they pertain; to record and index letters sent from the office; to register licenses of agents; to examine, keep account of, and mail all pay, bounty, and miscellaneous certificates issued; to keep a record of and forward all matters referred to other offices; to attend to miscellaneous correspondence, &c."

These duties have been modified from time to time. They are now, and have been since June 1, 1886, confined to opening, assorting, stamping, and distributing the incoming mail, and to examining and checking the outgoing mail. A detailed account of the method of transacting this business does not seem necessary, but it may be noted that all letters, &c., leaving the office are required to be deposited in the mail room unsealed, and that it is incumbent upon the clerk in charge, whose duties are analogous to those of a chief of division, to see that the letters are properly addressed, that they contain such inclosures as may be called for, and, generally, that the correspondence of the office is properly conducted. He must also note and report all errors and irregularities.



The following is a consolidated statement in detail of business in the office of the Second Auditor for the fiscal years 1884, 1885, 1886, and 1887:

[From annual reports.]

Character of business.	Pending July 1, 1883	Received during fiscal year 1884.	Transacted and disposed of during fiscal year 1884.	On hand and undisposed of July 1, 1884.	Received during fiscal year 1885.	Transacted and disposed of during fiscal year 1885.
Requisitions (War and Interior).....		4,909	4,009		5,263	5,263
Accounts of disbursing officers.....	1,313	3,289	3,424	1,176	3,520	3,547
Claims:						
War.....	36,112	18,923	17,844	37,187	23,699	22,238
Indian.....	68	3,108	3,091	85	3,005	3,007
Property accounts:						
War.....	4,356	3,759	4,089	4,026	3,797	4,370
Indian.....	79	666	538	207	718	793
Letters written.....			169,132			200,068
All other items in division reports.....	7,663	151,165	1,227,138	7,471	154,370	1,812,213
Totals.....	49,591	185,819	1,430,169	50,152	194,372	2,051,499

Character of business.	On hand and undisposed of July 1, 1885.	Received during fiscal year 1886.	Transacted and disposed of during fiscal year 1886.	On hand and undisposed of July 1, 1886.	Received during fiscal year 1887 (to Mar. 1).	Transacted and disposed of during fiscal year 1887 (to Mar. 1).	On hand and undisposed of Mar. 1, 1887.
Requisitions (War and Interior) ..	3,034	5,039	5,039		4,046	4,046	
Accounts of disbursing officers ..		3,009	4,179	1,764	1,787	1,835	1,716
Claims:							
War.....	39,648	25,687	22,403	42,932	18,997	22,034	39,905
Indian.....	13	3,176	3,184	5	2,929	2,839	95
Property accounts:							
War.....	3,453	4,606	4,758	3,299	3,412	2,638	3,073
Indian.....	132	824	830	126	396	367	155
Letters written.....			219,579			155,649	
All other items in division reports.	8,562	170,860	1,980,588	9,673	53,530	1,848,351	8,690
Totals.....	54,842	213,201	2,240,560	57,799	85,097	2,037,759	53,634

Amounts involved in accounts and claims:

1884.....	\$27,722,527 95
1885.....	25,706,265 70
1886.....	34,997,512 19
1887.....	17,209,945 45

The following statement shows the average amount and character of business performed, transacted, and disposed of in the office of the Second Auditor, with average number of employes during the time specified :

Months.	1884.		1885.		1886.		1887.	
	Average amount.	Average employes.	Average amount.	Average employes.	Average amount.	Average employes.	Average amount.	Average employes.
July .....	819	143	1, 145	154	1, 011	189	1, 555	169½
August .....	1, 003	126	1, 123	157	1, 148	160	1, 560	169
September .....	907	129	1, 005	162	1, 240	154	1, 541	171
October .....	972	130	1, 123	163	1, 188	167	1, 440	183
November .....	808	142	1, 070	149	1, 049	175	1, 208	193
December .....	864	130	1, 073	158	1, 088	162	1, 184	197
January .....	775	157	953	185	1, 038	177	1, 190	213
February .....	734	153	824	181	955	177	1, 095	213
March .....	801	152	947	179	1, 133	175	.....	.....
April .....	806	151	969	182	1, 091	175	.....	.....
May .....	812	150	924	183½	1, 055	174	.....	.....
June .....	791	148	914	193	1, 117	171	.....	.....
Total averages .....	841	142 $\frac{7}{12}$	1, 005½	170½	1, 092½	171½	1, 346½	188½

For explanation of omission to report the "maximum" and "minimum," see Auditor's letter to Secretary of the Treasury, July 12, 1887.

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the office of the Second Auditor, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employé present for the greatest number of days, and by the employé present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with half hour at noon for lunch. Time to be devoted to business, 6½ hours daily.

Years.	Days Department open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employes.	Average number of days worked.	Hours employed daily.	Most days worked by employé.	Least days worked by employé.
1884 .....	305½	43, 561	.....	43, 561	165½	262 $\frac{28}{100}$	6 $\frac{11}{100}$	305½	170
1885 .....	302½	50, 774	714	51, 488	193	266 $\frac{7}{100}$	6 $\frac{11}{100}$	302½	162½
1886 .....	305	50, 714	1, 779	52, 493	187½	279 $\frac{38}{100}$	6 $\frac{11}{100}$	305	187
1887 .....	201	37, 606	289	37, 895	207½	182 $\frac{13}{100}$	6 $\frac{11}{100}$	200	153

In comparing the time record of 1887 with that of previous years, it should be noted that between July, 1886, and February, 1887, the majority of clerks took all the leave they were entitled to for the entire fiscal year. If the time record was made up to July 1, 1887, it would show, as compared with 1887, a greater "average number of days worked" and "hours employed daily."

## BOOK-KEEPERS' DIVISION.

The following statement shows in detail the business in the book-keepers' division of the office of the Second Auditor for the fiscal years 1884, 1885, 1886, and 1887:

[These figures are taken from the annual reports of the Second Auditor.]

Character of business.	Received during fiscal year 1884.	Transacted and disposed of during fiscal year 1884.	Received during fiscal year 1885.	Transacted and disposed of during fiscal year 1885.	Received during fiscal year 1886.	Transacted and disposed of during fiscal year 1886.	Received during fiscal year 1887 (to March 1).	Transacted and disposed of during the fiscal year 1887 (to March 1).
Settlements journalized and posted.	3,670	3,670	3,985	3,985	4,283	4,283	2,937	2,937
Requisitions registered, journalized, and posted.	4,909	4,909	5,263	5,263	5,039	5,039	4,046	4,046
Certificates of deposit listed for cover in	1,307	1,307	1,200	1,200	1,264	1,264	836	836
Repay requisitions prepared for the War and Interior Departments		514		432	481	481	298	298
Certificates of non-indebtedness issued		2,069		4,022		5,602		5,122
Bonds of disbursing officers recorded		61		75		95		77
Appropriation warrants recorded and posted.	43	43	83	53	42	42	38	38
Miscellaneous settlements made.		164		133		157		131
Letters written.		795		901		1,277		976
Totals	9,929	13,532	10,501	16,069	11,109	18,240	8,155	14,461

## Amount involved in settlements:

1884	\$133,203 26
1885	368,044 03
1886	178,033 12
1887	298,929 99

The following statement shows the average amount and character of business performed, transacted, and disposed of in the book-keepers' division of the office of the Second Auditor, with average number of employés during the time specified:

Months.	1884.		1885.		1886.		1887.	
	Average amount.	Average employés.	Average amount.	Average employés.	Average amount.	Average employés.	Average amount.	Average employés.
July	183	6	230	6	312	6	312	6
August	235	6	275	5	300	6	372	5
September	220	6	318	4	312	6	468	4
October	238	6	286	5	324	6	374	5
November	150	6	249	5	250	6	288	6
December	264	4	265	5	288	6	345	6
January	191	6	252	5½	375	4	300	6
February	175	6	212	5½	276	6	351	5
March	191	6	221	6	324	6		
April	229	5	230	6	280	6		
May	191	6	234	5½	250	6		
June	183	6	230	6	280	6		
Total averages	204½	5½	250½	5½	294½	5½	348½	5½

The clerks of this division have never been required to make montly reports of work performed; hence the "maximum" and "minimum" cannot be stated.

See remarks on "consolidated statement."

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employés of the book-keepers' division of the office of the Second Auditor, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employé present for the greatest number of days and by the employé present the least number of

days during said years. Department open from 9 a. m. to 4 p. m., with half hour at noon for lunch. Time devoted to business, 6½ hours daily.

Years.	Days Department open.	Days worked person.	Days worked by proxy.	Total days worked.	Number of employees.	Average number of days worked.	Hours employed daily.	Most days worked by employee.	Least days worked by employee.
1884 .....	305½	1, 680	.....	1, 680	6	280	6, 7½	300½	260½
1885 .....	302½	1, 604	.....	1, 604	6	267½	6, 7½	231½	254½
1886 .....	305	1, 570	55	1, 625	5½	277½	6, 7½	287	276
1887 .....	201	1, 058	.....	1, 058	6	176½	6, 7½	185	170

See remarks on "consolidated statement."

#### PAYMASTERS' DIVISION.

The following statement shows in detail the business in the paymasters' division of the office of the Second Auditor for the fiscal years 1884, 1885, 1886, and 1887:

Character of business.	Pending July 1, 1883.	Received during fiscal year 1884.	Transacted and disposed of during fiscal year 1884.	On hand and undisposed of July 1, 1884.	Received during fiscal year 1886.	Transacted and disposed of during fiscal year 1885.
Army paymasters' accounts .....	616	662	654	624	550	646
Longevity claims† .....	70	80	144	6	832	824
Deposits by enlisted men recorded† .....	.....	.....	8, 665	.....	.....	4, 707
Repayments of enlisted men recorded† .....	.....	.....	9, 924	.....	.....	9, 460
Officers' service records revised† .....	.....	.....	204	.....	.....	866
Miscellaneous settlements made† .....	.....	.....	235	.....	.....	254
Letters received and recorded† .....	.....	906	.....	.....	860	.....
Letters written† .....	.....	.....	2, 212	.....	.....	5, 006
Musters and pay rolls and other vouchers examined† .....	.....	.....	64, 904	.....	.....	37, 489
Totals .....	686	1, 708	10, 038	630	2, 251	21, 763

Character of business.	On hand and undisposed of July 1, 1885.	Received during fiscal year 1886.	Transacted and disposed of during fiscal year 1886.	On hand and undisposed of July 1, 1886.	Received during fiscal year 1887 (to Mar. 1).	Transacted and disposed of during fiscal year 1887 (to Mar. 1).	On hand and undisposed of Mar. 1, 1887.
Army paymasters' accounts .....	*2, 068	514	1, 480	1, 102	297	653	746
Longevity claims† .....	14	14	24	4	7	7	4
Deposits by enlisted men recorded† .....	.....	.....	9, 623	.....	.....	3, 797	.....
Repayments of enlisted men recorded† .....	.....	.....	3, 512	.....	.....	4, 304	.....
Officers' service records revised† .....	.....	.....	28	.....	.....	49	.....
Miscellaneous settlements made† .....	.....	.....	356	.....	.....	169	.....
Letters received and recorded† .....	1, 096	.....	.....	.....	544	.....	.....
Letters written† .....	.....	2, 008	.....	.....	.....	881	.....
Musters and pay rolls and other vouchers examined† .....	.....	.....	58, 749	.....	.....	41, 707	.....
Totals .....	2, 082	1, 624	17, 031	1, 106	848	9, 860	.....

\* See annual report for 1886, page 5.

† These figures are taken from the annual reports.

‡ The figures on these lines are not included in the totals.

#### Amount involved in accounts and settlements:

1884 .....	\$15, 851, 126 98
1885 .....	14, 327, 967 80
1886 .....	23, 485, 035 05
1887 .....	9, 595, 098 53

The following statement shows the average amount and character of business performed, transacted, and disposed of in the paymasters' division of the office of the Second Auditor, with average number of employes during the time specified:

Months.	1884.		1885.		1886.		1887.	
	Average amount.	Average employes.	Average amount.	Average employes.	Average amount.	Average employes.	Average amount.	Average employes.
July.....	155	10	170	11	112	13	182	7
August.....	167	10	208	9	175	8	255	5
September.....	163	8	216	8	182	8	142	9
October.....	167	10	178	11	151	10	127	10
November.....	116	11	216	9	127	11	118	10
December.....	135	11	164	11	134	10	118	10
January.....	134	12	156	12	127	11	111	11
February.....	149	10	132	12	143	9	102	11
March.....	147	11	133	13	168	9	.....	.....
April.....	147	11	156	12	182	8	.....	.....
May.....	147	11	133	13	233	6	.....	.....
June.....	152	11	156	12	243	6	.....	.....
Total averages.....	148½	10½	168½	11½	164½	9½	144½	9½

See remarks on "consolidated statement."

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the paymasters' division of the office of the Second Auditor, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employé present for the greatest number of days and by the employé present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with half-hour at noon for lunch. Time to be devoted to business, 6½ hours daily.

Years.	Days Department open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employes.	Average number of days worked.	Hours employed daily.	Most days worked by employé.	Least days worked by employé.
1884.....	305½	3, 219	.....	3, 219	12	268½	6, 2½	284½	238½
1885.....	302½	3, 353	.....	3, 353	12½	263	6, 3½	281½	247½
1886.....	305	2, 718	56	2, 774	10	277½	6, 3½	284	279
1887.....	201	1, 804	34	1, 838	9½	188½	6, 2½	200	193

See remarks on "consolidated statement."



## ORDNANCE, MEDICAL, AND MISCELLANEOUS DIVISION.

The following statement shows in detail the business in the ordnance, medical, and miscellaneous division of the office of the Second Auditor for the fiscal years 1884, 1885, 1886, and 1887:

[From annual reports.]

Character of business.	Pending July 1, 1883.	Received during fiscal year 1884.	Transacted and disposed of during fiscal year 1884.	On hand and undisposed of July 1, 1884.	Received during fiscal year 1885.	Transacted and disposed of during fiscal year 1885.	On hand and undisposed of July 1, 1885.	Received during fiscal year 1886.	Transacted and disposed of during fiscal year 1886.	On hand and undisposed of July 1, 1886.	Received during fiscal year 1887, (to March 1.)	Transacted and disposed of during fiscal year 1887 (to March 1.)	On hand and undisposed of March 1, 1887.
Accounts of disbursing officers.....	511	1,888	2,044	355	1,583	1,642	*650	1,374	1,559	365	937	650	652
Payments to officers recorded.....			96,500			51,724			50,937			24,959	
Letters written.....			10,136			8,033			8,224			4,146	
Statements furnished other divisions, namely, extracts from records of payments to officers.....			284			21,207			23,764			12,315	
Total.....	511	1,888	108,964	355	1,583	82,606	650	1,374	84,484	365	937	42,070	652

\*Actual count. See Report for 1886, page 6.

Amounts of disbursements in accounts audited:

1884.....	\$4,035,996 63
1885.....	3,703,725 34
1886.....	3,759,863 87
1887.....	2,688,483 94

The following statement shows the average amount and character of business performed, transacted and disposed of in the ordnance, medical, and miscellaneous division of the office of the Second Auditor, with average number of employes during the time specified:

Month.	1884.		1885.		1886.		1887.	
	Average amount.	Average employes.	Average amount.	Average employes.	Average amount.	Average employes.	Average amount.	Average employes.
July.....	989	9	710	10	720	10	679	8
August.....	1,068	9	710	10	769	9	906	6
September.....	1,112	8	655	10	1,029	7	1,087	5
October.....	1,873	7	819	9	935	8	776	7
November.....	1,090	8	917	7	769	9	836	6
December.....	1,068	8	853	8	739	9	836	6
January.....	1,028	9	789	9	989	7	1,045	5
February.....	1,654	10	600	10	708	9	801	6
March.....	1,028	9	683	10	748	10		
April.....	926	10	710	10	900	8		
May.....	1,028	9	683	10	769	9		
June.....	989	9	789	9	1,029	7		
Total.....	1,046 $\frac{7}{12}$	8 $\frac{1}{2}$	743 $\frac{1}{2}$	9 $\frac{1}{2}$	842	8 $\frac{1}{12}$	870 $\frac{1}{2}$	6 $\frac{1}{2}$

See remarks on "consolidated statement."

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the ordnance, medical, and miscellaneous division of the office of the Second Auditor, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employé present for the greatest number of days and by the employé present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with half-hour at noon for lunch. Time to be devoted to business, 6½ hours daily.

Years.	Days Department open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employes.	Average number of days worked.	Hours employed daily.	Most days worked by employé.	Least days worked by employé.
1884 .....	305½	2,666	.....	2,666	10	266½	6,300	284½	204½
1885 .....	302½	2,830	.....	2,830	10½	278½	6,450	285½	278½
1886 .....	305	2,573	33	2,606	9½	277½	6,400	280	234
1887 .....	201	1,215	13	1,228	6½	185½	6,100	200	171

See remarks on "consolidated statement."

#### INDIAN DIVISION.

The following statement shows in detail the business in the Indian division of the office of the Second Auditor for the fiscal years 1884, 1885, 1886, and 1887:

[From annual reports.]

Character of business.	Pending July 1, 1883.	Received during fiscal year 1884.	Transacted and disposed of during fiscal year 1884.	On hand and undischarged July 1, 1884.	Received during fiscal year 1885.	Transacted and disposed of during fiscal year 1885.	On hand and undischarged July 1, 1885.	Received during fiscal year 1886.	Transacted and disposed of during fiscal year 1886.	On hand and undischarged July 1, 1886.	Received during fiscal year 1887 (to March 1).	Transacted and disposed of during fiscal year 1887 (to March 1).	On hand and undischarged March 1, 1887.
Quarterly money accounts .....	186	739	728	197	1,378	1,259	316	1,121	1,140	297	553	532	318
Quarterly property accounts .....	79	666	538	207	718	793	132	824	830	126	396	367	155
Claims of contractors and others for supplies furnished and services rendered .....	68	3,108	3,001	85	3,005	3,007	13	3,176	3,184	5	2,929	2,839	95
Transcripts of accounts prepared for suit .....	.....	.....	49	.....	.....	23	.....	.....	61	.....	.....	16	.....
Letters written .....	.....	.....	3,592	.....	.....	4,056	.....	.....	3,548	.....	.....	2,658	.....
<b>Totals .....</b>	<b>333</b>	<b>4,413</b>	<b>7,998</b>	<b>489</b>	<b>5,101</b>	<b>9,138</b>	<b>461</b>	<b>5,121</b>	<b>8,703</b>	<b>428</b>	<b>3,878</b>	<b>6,412</b>	<b>568</b>

#### Disbursements:

1884 .....	\$6,986,777 68
1885 .....	6,567,730 65
1886 .....	6,645,512 34
1887 .....	3,899,741 54

The following statement shows the average amount and character of business performed, transacted, and disposed of in the Indian division of the office of the Second Auditor, with average number of employes during the time specified :

Month.	1884.		1885.		1886.		1887.	
	Average amount.	Average employes.	Average amount.	Average employes.	Average amount.	Average employes.	Average amount.	Average employes.
July.....	38	17	46	17	40	19	59	14
August.....	44	16	43	18	40	18	59	14
September.....	33	18	31	23	50	15	84	13
October.....	37	19	39	21	44	18	59	14
November.....	30	18	35	20	45	16	55	13
December.....	39	16	44	17	44	16	64	12
January.....	36	19	36	22	45	16	62	13
February.....	33	19	31	21	39	17	53	14
March.....	38	18	36	21	46	17	.....	.....
April.....	40	17	43	18	44	17	.....	.....
May.....	40	17	38	20	48	15	.....	.....
June.....	43	15	39	20	50	15	.....	.....
Total averages.....	37.7 <sub>7</sub>	17.3 <sub>3</sub>	28.1 <sub>1</sub>	19.6 <sub>6</sub>	44.7 <sub>7</sub>	16.7 <sub>7</sub>	59.3 <sub>3</sub>	13.3 <sub>3</sub>

See remarks on "consolidated statement."

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the Indian division of the office of the Second Auditor, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employé present for the greatest number of days and by the employé present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with half hour at noon for lunch. Time to be devoted to business, 6½ hours daily.

Years.	Days Department open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employes.	Average number of days worked.	Hours employed daily.	Most days worked by employé.	Least days worked by employé.
1884.....	305½	5,331	.....	5,331	20½	255.3	5.9 <sub>9</sub>	290½	186½
1885.....	302½	5,626	376	6,002	22½	267.3	6.3 <sub>3</sub>	298½	236½
1886.....	305	4,852	190	5,042	18½	278.3	6.3 <sub>3</sub>	290	187
1887.....	201	2,679	.....	2,679	15	178.3	6.3 <sub>3</sub>	185	153

See remarks on "consolidated statement."

## PAY AND BOUNTY DIVISION.

The following statement shows in detail the business in the pay and bounty division of the office of the Second Auditor for the fiscal years 1884, 1885, 1886, and 1887:

[From annual reports.]

Character of business.	Pending July 1, 1883.	Received during fiscal year 1884.	Transacted and disposed of during fiscal year 1884.	On hand and undischarged July 1, 1884.	Received during fiscal year 1885.	Transacted and disposed of during fiscal year 1885.
Claims for arrears of pay and bounty (examining branch).....	35,362	14,839	13,997	36,204	18,930	17,446
Claims for arrears of pay and bounty (auditing branch).....	680	4,004	3,707	977	4,937	3,968
Soldiers' Home cases under section 4818 Revised Statutes.....			3,840			4,200
Letters written.....			126,216			157,677
Claims received, briefed, and registered *.....						
Miscellaneous vouchers received, stamped, and distributed *.....						
Letters containing additional evidence received, briefed, and registered *.....						
Totals.....	36,042	18,843	153,760	37,181	23,867	183,293

Character of business.	On hand and undischarged July 1, 1885.	Received during fiscal year 1886.	Transacted and disposed of during fiscal year 1886.	On hand and undischarged July 1, 1886.	Received during fiscal year 1887 (to Mar. 1).	Transacted and disposed of during fiscal year 1887 (to Mar. 1).	On hand and undischarged Mar. 1, 1887.
Claims for arrears of pay and bounty (examining branch).....	37,688	19,908	15,920	41,676	13,378	15,534	39,520
Claims for arrears of pay and bounty (auditing branch).....	1,946	5,765	6,459	1,252	5,612	6,483	381
Soldiers' Home cases under section 4818 Revised Statutes.....			5,600			2,448	
Letters written.....			176,957			131,567	
Claims received, briefed, and registered *.....			2,097			13,440	
Miscellaneous vouchers received, stamped, and distributed *.....			1,935			16,313	
Letters containing additional evidence received, briefed, and registered *.....			2,068			13,648	
Totals.....	39,634	25,673	211,036	42,928	18,990	199,433	39,901

\* This work was transferred from the mail division to the pay and bounty division June 1, 1886.

## Amount involved in claims allowed:

1884.....	\$715,431 40
1885.....	768,798 38
1886.....	929,067 21
1887.....	727,691 45

The following statement shows the average amount and character of business performed, transacted, and disposed of in the pay and bounty division of the office of the Second Auditor, with average number of employes during the time specified:

Month.	1884.		1885.		1886.		1887.	
	Average amount.	Average employes.	Average amount.	Average employes.	Average amount.	Average employes.	Average amount.	Average employes.
July .....	217	58	258	61	237	76	296	87
August .....	277	49	254	62	279	62	311	83
September .....	242	52	214	68	273	66	331	98
October .....	256	53	248	66	263	71	315	82
November .....	205	60	230	82	237	73	262	91
December .....	228	53	220	69	242	67	265	90
January .....	201	65	205	77	216	80	240	99
February .....	189	64	173	77	194	82	228	100
March .....	214	61	202	75	228	82	.....	.....
April .....	211	62	205	77	228	79	.....	.....
May .....	211	62	199	76	214	81	.....	.....
June .....	203	62	195	81	214	84	.....	.....
Total averages .....	221 $\frac{1}{2}$	58 $\frac{1}{2}$	216 $\frac{1}{2}$	70 $\frac{1}{2}$	235 $\frac{1}{2}$	76 $\frac{1}{2}$	281	88 $\frac{1}{2}$

See remarks on "consolidated statement."

The following statement shows the average number of days time and attention devoted to the transaction of business by the employes of the pay and bounty division of the office of the Second Auditor, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employe present for the greatest number of days and by the employe present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with half hour at noon for lunch. Time to be devoted to business, 6 $\frac{1}{2}$  hours daily.

Years.	Days Department open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employes.	Average number of days worked.	Hours employed daily.	Most days worked by employe.	Least days worked by employe.
1884 .....	305 $\frac{1}{2}$	17,856	.....	17,856	67 $\frac{1}{2}$	264 $\frac{1}{2}$	6 $\frac{1}{2}$	305 $\frac{1}{2}$	170 $\frac{1}{2}$
1885 .....	302 $\frac{1}{2}$	21,121	227	21,448	79 $\frac{1}{2}$	269 $\frac{1}{2}$	6 $\frac{1}{2}$	302 $\frac{1}{2}$	169 $\frac{1}{2}$
1886 .....	305	22,412	795	23,217	83	279 $\frac{1}{2}$	6 $\frac{1}{2}$	305	258 $\frac{1}{2}$
1887 .....	201	17,819	20	17,839	97 $\frac{1}{2}$	182 $\frac{1}{2}$	6 $\frac{1}{2}$	200	164

See remarks on "consolidated statement."



## FRAUD DIVISION.

The following statement shows in detail the business in the division for investigation of fraud of the office of the Second Auditor for the fiscal years 1884, 1885, 1886, and 1887:

[Taken from annual reports.]

Character of business.	Pending July 1, 1883.	Received during fiscal year 1884.	Transacted and disposed of during fiscal year 1884.	On hand and undisposed of July 1, 1884.	Received during fiscal year 1885.	Transacted and disposed of during fiscal year 1885.	On hand and undisposed of July 1, 1885.	Received during fiscal year 1886.	Transacted and disposed of during fiscal year 1886.	On hand and undisposed of July 1, 1886.	Received during fiscal year 1887 (to Mar. 1).	Transacted and disposed of during fiscal year 1887 (to Mar. 1).	On hand and undisposed of Mar. 1, 1887.
Cases received and disposed of.....	6,353	739	559	6,533	719	337	6,915	545	300	7,100	400	654	6,846
Cases examined and re-examined.....			5,317			5,526			4,821			3,508	
Abstracts of material facts prepared.....			328			333			320			178	
Cases prepared for suit.....			35			27			12			22	
Letters written.....			5,284			5,643			5,083			3,249	
Totals.....	6,353	739	11,523	6,523	719	11,866	6,915	545	10,596	7,100	400	7,611	6,846

The following statement shows the average amount and character of business performed, transacted, and disposed of in the "fraud division" of the office of the Second Auditor, with average number of employes during the time specified:

Months.	1884.		1885.		1886.		1887.	
	Average amount.	Average employes.	Average amount.	Average employes.	Average amount.	Average employes.	Average amount.	Average employes.
July.....	1,885	5	2,038	5	2,255	4	3,276	3
August.....	2,545	4	2,548	4	2,169	4	4,914	3
September.....	2,356	4	3,136	3	4,511	3	4,914	3
October.....	2,545	4	1,117	5	4,684	3	4,914	3
November.....	2,809	4	2,303	4	2,892	3	3,024	3
December.....	2,262	4	2,450	4	2,776	3	3,024	3
January.....	1,960	5	2,038	5	2,692	3	2,362	4
February.....	2,262	4	1,725	5	2,660	3	2,173	4
March.....	1,960	5	2,450	5	3,123	3		
April.....	1,960	5	2,038	4	3,007	3		
May.....	3,267	5	2,450	4	2,892	3		
June.....	1,885	3	2,038	5	3,007	3		
Total averages.....	2,266½	4½	2,277½	4½	3,072½	3	3,575½	2½

See remarks on "consolidated statement."

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the fraud division of the office of the Second Auditor, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employé present for the greatest number of days, and by the employé present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with half hour at noon for lunch. Time to be devoted to business, 6½ hours daily.

Years.	Number of days Department open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employes.	Average number of days work.	Hours employed daily.	Most days worked by employé.	Least days worked by employé.
1884 .....	305½	1,324	.....	1,324	5	264½	6½	281½	258½
1885 .....	302½	1,252	85	1,337	5	267½	6½	282½	243½
1886 .....	305	866	51	917	3½	289½	6½	300	280
1887 .....	201	577	.....	577	3½	177½	6½	187	175

See remarks on "consolidated statement."

#### INQUIRIES AND REPLIES DIVISIONS.

The following statement shows in detail the business in the inquiries and replies division of the office of the Second Auditor for the fiscal years 1884, 1885, 1886, and 1887:

[From annual reports.]

Character of business.	Pending July 1, 1883.	Received during fiscal year 1884.	Transacted and disposed of during fiscal year 1884.	On hand and undisposed of July 1, 1884.	Received during fiscal year 1885.	Transacted and disposed of during fiscal year 1885.	On hand and undisposed of July 1, 1885.	Received during fiscal year 1886.	Transacted and disposed of during fiscal year 1886.	On hand and undisposed of July 1, 1886.	Received during fiscal year 1887 (to Mar. 1).	Transacted and disposed of during fiscal year 1887 (to Mar. 1).	On hand and undisposed of Mar. 1, 1887.
Inquiries from various offices...	1,310	15,604	15,976	938	14,425	13,716	1,647	18,138	17,212	2,573	12,753	12,732	2,594
Rolls and vouchers copied .....	.....	.....	429	.....	.....	218	.....	.....	189	.....	.....	164	.....
Letters, affidavits, &c, copied. ....	.....	.....	1,824	.....	.....	1,303	.....	.....	1,546	.....	.....	1,813	.....
Letters written.....	.....	.....	3,584	.....	.....	2,816	.....	.....	3,756	.....	.....	2,145	.....
Signatures compared .....	.....	.....	5,377	.....	.....	5,204	.....	.....	7,979	.....	.....	4,057	.....
Descriptive lists and final statements and quarterly returns of deceased soldiers examined, briefed, and filed.....	.....	.....	22,344	.....	.....	39,805	.....	.....	42,066	.....	.....	53,742	.....
<b>Totals.....</b>	<b>1,310</b>	<b>15,604</b>	<b>49,534</b>	<b>938</b>	<b>14,425</b>	<b>63,062</b>	<b>1,647</b>	<b>18,138</b>	<b>72,748</b>	<b>2,573</b>	<b>12,753</b>	<b>74,653</b>	<b>2,594</b>

The following statement shows the average amount and character of business performed, transacted, and disposed of in the inquiries and replies division of the office of the Second Auditor, with average number of employes during the time specified :

Month.	1884.		1885.		1886.		1887.	
	Average amount.	Average employes.	Average amount.	Average employes.	Average amount.	Average employes.	Average amount.	Average employes.
July.....	289	14	361	15	387	16	804	12
August.....	336	13	361	15	397	15	639	14
September.....	289	14	357	14	413	15	643	15
October.....	364	12	432	13	428	15	603	16
November.....	277	12	376	13	397	15	556	16
December.....	278	14	400	13	408	14	556	16
January.....	248	17	338	16	397	15	580	16
February.....	228	17	305	15	421	13	534	16
March.....	248	17	325	16	494	13	.....	.....
April.....	248	17	318	17	387	16	.....	.....
May.....	248	17	347	15	372	16	.....	.....
June.....	270	15	300	18	413	15	.....	.....
Total averages.....	276½	15½	351½	15	409½	14½	620½	15½

See remarks on "consolidated statement."

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the inquiries and replies division of the office of the Second Auditor, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employé present for the greatest number of days, and by the employé present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with half hour at noon for lunch. Time to be devoted to business, 6½ hours daily.

Years.	Days Department open.	Days worked in person.	Days worked in proxy.	Total days worked.	Number of employes.	Average number of days work.	Hours employed daily.	Most days worked by employe.	Least days worked by employe.
1884.....	305½	4,540	.....	4,540	18½	247½	5,71½	292½	230½
1885.....	302½	4,510	26	4,536	18	252	5,70½	280½	162½
1886.....	305	4,004	532	4,536	16	283½	6,70½	293	264
1887.....	201	2,869	175	3,044	16½	183½	6,70½	191	166

See remarks on "consolidated statement."

## PROPERTY DIVISION.

The following statement shows in detail the business in the property division of the office of the Second Auditor for the fiscal years 1884, 1885, 1886, and 1887:

[From annual reports.]

Character of business.	Pending July 1, 1883.	Received during fiscal year 1884.	Transacted and disposed of during fiscal year 1884.	On hand and undischarged July 1, 1884.	Received during fiscal year 1885.	Transacted and disposed of during fiscal year 1885.	On hand and undischarged July 1, 1885.	Received during fiscal year 1886.	Transacted and disposed of during fiscal year 1886.	On hand and undischarged July 1, 1886.	Received during fiscal year 1887 (to Mar. 1).	Transacted and disposed of during fiscal year 1887 (to Mar. 1).	On hand and undischarged Mar. 1, 1887.
Quarterly returns of clothing, camp and garrison equipage.	4,356	3,759	4,089	4,026	3,797	4,370	3,453	4,606	4,758	3,299	3,412	2,638	3,073
Certificates of non-indebtedness issued in officers' cases			1,274			2,791			3,399			3,886	
Letters written			2,112			2,405			2,509			1,972	
Letters recorded			1,374			1,542						945	
Totals	4,356	3,759	8,849	4,026	3,797	11,108	3,453	4,606	12,307	3,299	3,412	9,441	3,073

The following statement shows the average amount and character of business performed, transacted, and disposed of in the property division of the office of the Second Auditor, with average number of employes during the time specified:

Month.	1884.		1885.		1886.		1887.	
	Average amount.	Average employes.	Average amount.	Average employes.	Average amount.	Average employes.	Average amount.	Average employes.
July	181	4	240	4	260	4	407	3
August	320	2	321	3	250	4	407	3
September	181	4	296	3	347	3	1,222	1
October	261	3	333	3	540	2	306	4
November	178	4	290	3	250	4	376	3
December	848	2	308	3	320	3	282	4
January	188	4	240	4	333	3	294	4
February	232	3	203	4	307	3	270	4
March	188	4	333	3	360	3		
April	251	3	240	4	347	3		
May	188	4	231	4	334	3		
June	181	4	240	4	346	3		
Total averages	224½	3½	372½	3½	332½	3½	445½	3½

See remarks on "consolidated statement."

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the property division of the office of the Second Auditor, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employé present for the greatest number of days and by the employé present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with half hour at noon for lunch. Time to be devoted to business, 6½ hours daily.

Years.	Days Department open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employes.	Average number of days worked.	Hours employed daily.	Most days worked by employé.	Least days worked by employé.
1884	305½	1,044		1,044	4	262	6½	278½	237½
1885	302½	1,055		1,055	4	263½	6½	275½	248½
1886	305	960		960	3½	274½	6½	282	277
1887	201	615	47	662	3½	176½	6½	105	161

See remarks on "consolidated statement."

## MAIL DIVISION.

[From annual reports.]

The following statement shows in detail the business in the mail (formerly correspondence and records) division of the office of the Second Auditor for the fiscal years 1884, 1885, 1886, and 1887:

Character of business.	Received during fiscal year 1884.	Transacted and disposed of during fiscal year 1884.	Received during fiscal year 1885.	Transacted and disposed of during fiscal year 1885.	Received during fiscal year 1886.	Transacted and disposed of during fiscal year 1886.	Received during fiscal year 1887 (to Mar. 1).	Transacted and disposed of during fiscal year 1887 (to Mar. 1).
Letters received and distributed .....	35,040	35,040	40,163	40,163	57,897	57,897	31,370	31,370
Letters received and referred elsewhere...	279	279	304	304	465	465	538	538
Letters returned uncalled for and filed, with cases to which they refer .....	1,114	1,114	1,057	1,057	1,008	1,008	488	488
Claims received, briefed, registered, and distributed .....	20,748	20,748	24,011	24,011	22,788	22,788	.....	.....
Miscellaneous vouchers received, stamped, and distributed .....	47,879	47,879	42,890	42,890	37,738	37,738	.....	.....
Letters with additional evidence, ditto .....	17,211	17,211	19,334	19,334	20,082	20,082	.....	.....
Letters written .....	.....	15,201	.....	13,531	.....	16,217	.....	8,055
Totals .....	124,271	139,472	127,759	141,290	139,978	156,195	32,396	40,451

This work was transferred to the pay and bounty division June 1, 1886.

The following statement shows the average amount and character of business performed, transacted, and disposed of in the mail division of the office of the Second Auditor, with average number of employes during the time specified:

Month.	1884.		1885.		1886.		1887.	
	Average amount.	Average employes.	Average amount.	Average employes.	Average amount.	Average employes.	Average amount.	Average employes.
July .....	2,289	5	2,433	5	2,662	5	3,484	1½
August .....	3,078	4	3,042	4	2,560	5	5,226	1½
September .....	3,800	3	2,808	4	6,656	2	2,613	2
October .....	3,078	4	2,527	5	2,764	5	2,613	2
November .....	1,870	5	2,749	4	2,560	5	2,412	2
December .....	2,736	4	2,340	5	3,072	4	2,412	2
January .....	2,371	5	2,433	5	2,560	5	1,675	3
February .....	2,736	4	2,574	4	2,355	5	1,541	3
March .....	2,371	5	2,340	5	2,764	5	.....	.....
April .....	2,371	5	3,042	4	2,662	5	.....	.....
May .....	2,371	5	2,340	5	3,200	4	.....	.....
June .....	2,850	4	3,042	4	6,656	2	.....	.....
Total averages .....	2,659½	4½	2,639	4½	3,372½	4½	2,747	2½

See remarks on "consolidated statement."



The following statement shows the average number of days' time and attention devoted to the transaction of business by the employés of the mail division of the office of the Second Auditor, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employé present for the greatest number of days and by the employé present the least, number of days during said years. Department open from 9 a. m. to 4 p. m., with half hour at noon for lunch. Time to be devoted to business, 6½ hours daily.

Years.	Days Department open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employés.	Average number of days worked.	Hours employed daily.	Most days worked by employé.	Least days worked by employé.
1884.....	305½	1, 349	.....	1, 349	5	269½	6½	279½	250½
1885.....	302½	1, 367	.....	1, 367	5	273½	6½	289½	269½
1886.....	305	1, 243	67	1, 310	4½	275½	6½	288	273
1887.....	201	413	.....	413	2½	183½	6½	192	174

See remarks on "consolidated statement."

#### ARCHIVES (OR FILES) DIVISION.

The following statement shows in detail the business in the archives (or files) division of the office of the Second Auditor for the fiscal years 1884, 1885, 1886, and 1887:

[Taken from annual reports.]

Character of business.	Received during the fiscal year 1884.	Transacted and disposed of during the fiscal year 1884.	Received during the fiscal year 1885.	Transacted and disposed of during the fiscal year 1885.	Received during the fiscal year 1886.	Transacted and disposed of during the fiscal year 1886.	Received during the fiscal year 1887, to March 1, 1887.	Transacted and disposed of during the fiscal year 1887, to March 1, 1887.
Paymasters' accounts received and entered.....	665	665	505	505	514	514	354	354
Confirmed settlements entered, indexed, and filed..	4, 000	4, 000	3, 944	3, 944	4, 519	4, 519	2, 974	2, 974
Accounts and vouchers withdrawn for use of settling clerks, and returned to files.....		121, 477		160, 096		205, 866		134, 969
Vouchers, &c., examined, briefed, and verified.....		764, 189		1, 313, 576		1, 395, 608		1, 477, 872
File-boxes briefed and stencilled.....		13, 372		4, 938		4, 815		2, 458
Muster and pay-rolls repaired.....		10, 208		14, 761		23, 571		2, 879
Pages of pay-rolls, abstracts, &c., copied, and letters written.....		3, 588		13, 504		14, 267		11, 861
<b>Total.....</b>	<b>4, 665</b>	<b>917, 499</b>	<b>4, 449</b>	<b>1, 511, 304</b>	<b>5, 033</b>	<b>1, 649, 160</b>	<b>3, 328</b>	<b>1, 633, 367</b>

The following statement shows the average amount and character of business performed, transacted, and disposed of in the archives division of the office of the Second Auditor, with average number of employes during the time specified:

Month.	1884.		1885.		1886.		1887.	
	Average amount.	Average employes.	Average amount.	Average employes.	Average amount.	Average employes.	Average amount.	Average employes.
July.....	5,005	15	4,495	20	3,905	36	7,546	28
August.....	5,791	14	4,811	27	4,686	30	5,869	36
September.....	5,775	13	4,796	25	4,535	31	5,030	42
October.....	6,237	13	5,620	25	4,709	31	5,153	41
November.....	4,390	14	5,337	22	3,932	33	4,535	43
December.....	5,147	14	5,430	23	4,360	31	3,980	49
January.....	5,205	15	4,995	24	3,769	33	3,906	52
February.....	4,504	10	4,070	28	4,011	31	3,738	50
March.....	4,880	10	4,804	26	5,213	28	.....	.....
April.....	4,880	16	4,639	29	4,584	30	.....	.....
May.....	4,880	16	4,163	31	4,360	31	.....	.....
June.....	4,593	17	3,820	34	4,686	30	.....	.....
Total averages ..	5,107½	14½	4,915	26½	4,39½	31½	4,969½	42½

See remarks on "consolidated statement."

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes in the archives division of the office of the Second Auditor, in person and by proxy, during the years named, with the number of days during each year so devoted to business by the employe present for the greatest number of days and by the employe present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with half-hour at noon for lunch. Time to be devoted to business, 6½ hours daily.

Years.	Days Department open.	Days worked in person.	Total days worked.	Number of employes.	Average number of days worked.	Hours employed daily.	Most days worked by employe.	Least days worked by employe.
1884.....	305½	4,552	4,552	17	268	6½	282½	222½
1885.....	302½	8,056	8,056	30	268½	6½	299½	244½
1886.....	305	9,510	9,510	34	279½	6½	297	245
1887.....	201	8,557	8,557	46½	183½	6½	199	160

See remarks on "consolidated statement."

### THE THIRD AUDITOR.

TREASURY DEPARTMENT, THIRD AUDITOR'S OFFICE,  
Washington, D. C., July 8, 1887.

SIR: Referring to the resolution of the Senate of the United States, adopted March 3, 1887, "to inquire into and examine the methods of business and work in the Executive Departments of the Government, &c.," I have the honor to transmit to you a full and complete report of the working of this office during the period mentioned in the resolution, so far as I was able to furnish the same from the official records.

In view of the large volume and diversified character of the business transacted in this Bureau, it was impossible to present the work in a different or more condensed form than has been done in the accompanying report; and while nothing has been omitted that was calculated to throw any light upon the subject, nothing has been added that did not seem necessary to answer in an intelligent manner the inquiries of the Senate Committee.

Very respectfully,

JNO. S. WILLIAMS,  
Auditor.

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

4405 TR—18

## CLAIMS DIVISION.

TREASURY DEPARTMENT, THIRD AUDITOR'S OFFICE,  
Washington, D. C., April 2, 1887.

Hon. JOHN S. WILLIAMS,  
Third Auditor :

SIR: In pursuance of your instructions to prepare, in respect to this division, the data called for in the communications addressed to the Secretary of the Treasury, on 18th ultimo, by the chairman of the Select Committee of the Senate, appointed under Senate resolution of March 3, 1887, I respectfully submit tabular statements, first, of the business transacted in this division during each of the four periods indicated; and, second, of the attendance and absence of clerks in said periods.

The nature of the work in this division does not admit of keeping statistical records of the amount accomplished by each clerk. No two clerks are engaged upon substantially the same kind of claims, and even between claims apparently similar in character there are great differences in respect to the labor requisite to a proper investigation.

It is not possible to give more than a very general outline of the *modus operandi* in the investigation of claims. Each case has its own peculiarities, and offers its own possibilities for examination and scrutiny. If a claim be presented to this office in the first instance, it is at once referred to the staff-department of the Army in the business or province of which it is alleged to have accrued. It is there scrutinized in connection with any records or reports in which information might be found. Frequently extended correspondence is had with the officers of the Department, or with others who might have knowledge in respect to the transaction alleged. Officers are frequently sent to the locality to make personal observation and inquiry. The papers are returned to this office with whatever data has thus been collated. In this office any examinations which seem useful are made in the money and property accounts of officers; the testimony is carefully scrutinized, and further evidence demanded from the claimant when proper; calls are often made upon the War Department for information or research in specified directions; correspondence is frequently had with United States officers, or with persons not in the public service, who may perhaps be able to give information bearing upon the case. When the facts seem to have been fully ascertained, or when all avenues for information seem to have been explored, the case is taken up for final consideration of the questions of law or fact arising therein. If the Auditor's conclusion be adverse it is expressed in a decision in which the legal questions and the character and tendency of the evidence are discussed in such detail as may be necessary to show the grounds on which the conclusion rests. If the conclusion be favorable, in whole or part, an "account" is certified by the Auditor in the claimant's favor. In cases where the papers are voluminous, or where complications may render such course useful, the "account" is accompanied by a decision in which the Auditor's views in respect to the law or fact are set out. The papers, with the Auditor's action, are then certified to the Second Comptroller.

When the Second Comptroller's decision is wholly adverse, a copy thereof is sent to the claimant or his attorney, and the case ends. If the Comptroller certify a balance in favor of the claimant, the certificate of settlement is transmitted to the Secretary of War, that he may be able to make requisition upon the Secretary of the Treasury for the issuing of a warrant for payment. If, however, the balance certified be chargeable to an appropriation which has been exhausted or covered into the Treasury (*vide* sec. 4, deficiency act of June 14, 1878) the certificate is not so transmitted until the balance shall have been certified to Congress by the Secretary of the Treasury, and an appropriation made which is available for payment.

	1883-'84.	1884-'85.	1885-'86.	July 1, 1886, to Mar. 1, 1887.
Working days .....	305½	302½	305	201
Average number clerks each year .....	16	15½	15½	15½
Total days present in year .....	4,448	4,314	4,373	2,870
Total days absent in year .....	440	274	253	*296
Average days present per clerk .....	278	284½	288½	182½
Average days absent per clerk .....	27½	18½	16½	*18½
Greatest attendance by any clerk .....	294½	294½	301	188
Least attendance by any clerk .....	250½	263½	278	177
	A. M.	A. M.	A. M.	A. M.
Average hours employed per day paid .....	6 28	6 42	6 43	6 26

\*As leaves of absence are almost without exception taken in the summer and fall months, nearly all the absence in the entire fiscal year would be in this period of eight months.

All absence, whether by leave, sickness, or other cause, is included.

	Fiscal year ending June 30, 1884.	Fiscal year ending June 30, 1885.	Fiscal year ending June 30, 1886.	Part of fiscal year—July 1, 1886, to Mar. 1, 1887.
Miscellaneous claims:				
On hand at commencement of year.....	15,328	21,620	22,239	9,652
Received during year.....	8,745	4,259	7,623	4,900
Disposed of during year.....	2,453	3,640	20,210	10,315
On hand at end of year.....	21,620	22,239	9,652	4,237
Vessels, &c., lost in military service:				
On hand at commencement of year.....	75	83	59	18
Received during year.....	17	None	None	1
Disposed of during year.....	9	24	41	1
On hand at end of year.....	83	59	18	18
Oregon and Washington Indian war claims:				
On hand at commencement of year.....	699	702	700	719
Received during year.....	18	26	44	13
Disposed of during year.....	15	28	25	28
On hand at end of year.....	702	700	719	704

## BOOK-KEEPERS' DIVISION.

THIRD AUDITOR'S OFFICE, BOOK-KEEPERS' DIVISION,  
*April, 1887.*

SIR: I have the honor herewith to hand you my report of the business of the book-keepers' division of your office for the fiscal years 1884, 1885, 1886, and to March 1, 1887, as requested by the Hon. F. M. Cockrell, chairman Senate Select Committee.

Respectfully,

REUEL WILLIAMS, *Chief.*

Hon. JOHN S. WILLIAMS,  
*Third Auditor United States Treasury, Washington, D. C.*

## BUSINESS OF THE DIVISION.

The work of this division is confined to keeping a full record of all the business of the Third Auditor's office, said record being kept in the following sets of ledgers, journals, and books of accounts:

First. Appropriation accounts (ledgers and journals), comprise those accounts which are authorized by acts of Congress that come under the jurisdiction of the Third Auditor.

Second. Personal accounts (ledgers and journals), which are the accounts of disbursing officers and agents of the Government who are disbursing funds belonging to the Quartermaster, Commissary, Engineer, Signal Service, and Pension Bureaus.

Third. Blotters for registering requisitions (debit and credit) made by the Secretaries of the War and Interior Departments, also fair copies, so called, of the same.

Fourth. Register of settlements, containing a description of all the settlements made in the various divisions of this Bureau, and by this division forwarded to the Second Comptroller of the Treasury Department for his action, after which they are returned to this division for completion of its record.

Fifth. Record of settlements contains the names of the same settlements as the register, entered in numerical order.

Sixth. Record of certificates of settlements, in which is entered a description of the certificates sent to the Secretaries of the War and Interior Departments for requisitions to be issued for amounts called for by said certificates.

Seventh. Record of certificates of deposit received from the Secretary of the Treasury via, the division of public moneys, also those received from the Secretary of the Treasury via the division of public moneys and the Second Auditor of the Treasury.

## COURSE OF BUSINESS.

All settlements made in the various divisions of this Bureau are received in this division for entry in both the Register and Record of Settlements. Said settlements are then sent to the Second Comptroller of the Treasury for his certification or other

action; after which they are returned to this division, and if certified as correct the record as to date and number of settlement is completed and the certificates of settlement (excepting those pertaining to personal accounts) on which allowances have been made are then forwarded to either the Secretary of War or the Secretary of the Interior, as the case may be, for requisition to be issued, and that fact entered on the record of certificates sent for requisitions.

On said requisitions being issued, they, with the certificates, are returned to this division via the Second Comptroller's office, and duly registered in blotters, and charged against the proper appropriation, on what is called a "Dissection balance sheet," which shows the amount of balances available for draft, under each head of appropriation.

The requisitions are then signed by the Third Auditor and forwarded to the warrant division of the Treasury Department.

The certificates of settlement, the number and date of the requisition having been indorsed thereon, are filed in this division, and the papers in each case are returned to the division of this office from which they were originally received. Settlements of disbursing officers and agents when returned from the Second Comptroller to this division, after record is completed in the Register of settlements, are passed to the book-keepers of the division for posting and journalizing, and unless requisitions are called for by the "report" on the case for payment of amounts found due, or for reimbursements of appropriation and adjustment of balances, the work on them is concluded and they are sent to the files of this office for safe-keeping.

The credit requisitions are made up from certificates of deposit (see sec. 7) received in this division from the Secretary of the Treasury via the division of public moneys or received in this division from the Second Auditor of the Treasury, he having received the same from the Secretary of the Treasury via the division of public moneys, and having "listed" the amount on the certificate pertaining to his Bureau, forwards the certificate to this division for requisition to be made for balance of face of said certificate. Credit requisitions are also made up from the counter of transfer pay requisitions; upon receipt of the certificates of deposit they are entered in the record of certificates and "listed," and the lists are forwarded to the United States Treasurer to be checked against the "bank transcript" in his possession; they are then returned for certification through the warrant division of the Treasury Department to this office, and when received a credit form of requisition is made for each list, and having been attached to the list, they are sent either to the War or Interior Department, as the case may be, for execution by the Secretaries of said Departments; after which the requisition and list are returned to the division via the Second Comptroller's office, and are registered in blotters, as in the case of pay requisitions before described; the appropriations are credited and personal credits are passed to the credit of the individuals with whom the office has an account.

The requisitions having been signed by the Third Auditor, are sent with the lists to the Secretary of the Treasury.

#### NUMBER OF CLERKS, ATTENDANCE, AND DUTIES.

##### Fiscal year ending June 30, 1884:

Number of clerks employed in this division.....	10
Longest absence from duty of any one clerk.....days..	65
Shortest absence from duty of any one clerk.....do.....	13
Average absence from duty of the ten clerks.....do.....	35 $\frac{7}{10}$

##### Fiscal year ending June 30, 1885:

Number of clerks employed in this division.....	10
Longest absence from duty of any one clerk.....days..	65 $\frac{1}{2}$
Shortest absence from duty of any one clerk.....do.....	5
Average absence from duty of the ten clerks.....do.....	32 $\frac{3}{8}$

##### Fiscal year ending June 30, 1886:

Number of clerks employed in this division.....	9
Longest absence from duty of any one clerk.....days..	28 $\frac{1}{2}$
Shortest absence from duty of any one clerk.....do.....	6
Average absence from duty of the nine clerks.....do.....	20 $\frac{7}{10}$

##### Fiscal year ending March 1, 1887:

Number of clerks employed in this division.....	9
Longest absence from duty of any one clerk.....days..	34
Shortest absence from duty of any one clerk.....do.....	3
Average absence from duty of the nine clerks.....do.....	21 $\frac{7}{10}$

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employés of the book-keepers' division of the office of the Third Auditor, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employé present for the greatest number of days and by the employé present the least number of days



during said years. Department open from 9 a. m. to 4 p. m., with half hour at noon for lunch. Time to be devoted to business, 6½ hours daily.

Years.	Days Department open.	Days worked in person.	Total days worked.	Number of employes.	Average number of days worked.	Hours employed daily.	Most days worked by employe.	Least days worked by employe.
1884.....	305½	2,698	2,698	10	269.8	6 17	292.5	240.5
1885.....	302½	2,699	2,699	10	269.9	6 21	297.5	217
1886.....	305	2,558½	2,558½	9	284.3	6 37	299	276.5
1887.....	201	1,616½	1,616½	9	179½	6 23	198	167

Owing to the character of the work done in this division, it is impossible to compare the work done by any one clerk with that of another. While each and every clerk has specific work, which he is expected to do, one and all, press of business occurring, are called upon to aid and assist in forwarding such business, even if it does not belong to the particular class of work upon which they are regularly employed.

#### AMOUNT OF BUSINESS TRANSACTED, ETC.

The amount of business transacted in this division depends on the amount received, first, from other divisions of this office, and, second, on amount of business received from the various divisions and Bureaus outside of this office. All such business received, according to the records of this division, has been duly recorded and forwarded, as a rule, on the same day as received, but in no case has a delay occurred of more than 24 hours.

Work performed.	Fiscal year ending June 30, 1884.	Fiscal year ending June 30, 1885.	Fiscal year ending June 30, 1886.	Fiscal year ending June 30, 1887.*
Number of pay requisitions, engineer, quartermaster, and subsistence entered, copied, and charged up against appropriation accounts.....	2,332	7,510	4,650	6,399
Number of credit requisitions, engineer, quartermaster, and subsistence entered, copied, and credited on appropriation accounts..	1,282	1,318	1,260	553
<b>PENSIONS.</b>				
Number of pay requisitions (pensions) entered, copied, and charged up against pension appropriations.....	1,537	1,560	1,965	1,767
Number of credit requisitions (pensions) entered, copied, and credited to pension appropriation accounts.....	201	162	505	347
Number of settlements received and recorded.....	6,611	8,526	10,339	5,816
Personal accounts:				
Charges rendered and settlements posted.....	2,468	3,153	2,816	1,352
Pages journalized.....	1,426	1,526	1,285	742
Appropriation accounts—pages journalized.....	367	528	439	366
Certificates of deposit entered, listed, and disposed of.....	3,069	3,084	3,244	2,007

\* Includes only to March 1, 1887.

Respectfully submitted.

REUEL WILLIAMS, *Chief.*

#### ARMY PENSION DIVISION.

To this division is assigned the settlement of the accounts of the agents for paying Army pensions and the adjustment of all matters relating to payments from the Army pension funds. This involves the keeping of an account with each pensioner from the time the name is entered on the rolls until the pension ceases by reason of death or otherwise. The roll-books in this division contain the record of all payments to pensioners from March 4, 1789, to the present time. They comprise three hundred

and thirty-four large volumes, and are a complete index to all the pension vouchers in the files.

Upon the issue by the Department of the Interior of a pension certificate, whether "original," "increase," "reissue," or "restoration," a notification is sent to this office, giving name, number, rank, service, date of commencement, rate per month, agency at which payable, and all other data material to the proper adjustment of payments to be made in the case. These notifications—now averaging about seven thousand per month—are, as received, assorted and entered alphabetically on the rolls of the proper agencies in this office, "so that they agree with the rolls kept by the several pension agents, to whom similar notifications, or "orders to inscribe,"—as well as the certificates for transmission to the pensioners, have been sent.

The pension agent, after entering each case on his roll, prepares a voucher for the amount due to last preceding quarterly pay-day, and transmits it with the pension certificate to the post-office address of the pensioner as given in the "order to inscribe." Upon the return to him of such voucher, properly executed by the pensioner (who retains the pension certificate), the agent draws his check upon the assistant treasurer, or designated depository, to the order of the pensioner for the amount due, and transmits such check, together with prepared voucher for the next quarterly payment, to the address given in the executed voucher, and continues to make quarterly payments to the 4th day of March, June, September, and December of each year, so long as the pensioner's name is borne on his rolls. The number, date, and amount of check is noted on each and every voucher paid.

At the close of each month, or as soon thereafter as practicable, the several pension agents forward to this office their accounts-current, showing amount of funds in their possession at the beginning of the month; the amounts received from the United States, or rather, placed to their credit in the several depositories, subject only to their official checks; the amounts disbursed in payments to pensioners, fees of examining surgeons, salaries, clerk hire, and office expenses, and balances remaining on hand at the end of the month. These accounts are accompanied by all the vouchers paid during the month, and abstracts of such payments, arranged alphabetically and by classes, corresponding with the roll-books of the agencies and of this office.

As funds are drawn from the Treasury upon requisitions of the Secretary of the Interior and placed to the credit of the pension agents, the amounts of the requisitions are charged to the agents on the books of this office, and, upon receipt of the monthly accounts of the agents, they at once undergo a preliminary examination to ascertain whether the amounts "on hand" at close of the previous month and the amounts placed to their credit during the month have been properly accounted for, and that vouchers in proper form are furnished for all sums claimed to have been disbursed. The accounts are then posted in the "pension agents' accounts" book, the receipt of the same acknowledged, the vouchers (in some accounts over thirty thousand in number) put up in uniform packages convenient for handling, labeled, and filed, awaiting the examination in detail of each and every voucher.

#### WORK OF THE EXAMINING SECTION.

In this detailed examination each voucher is carefully examined as to its proper execution; the identity of the pensioner; the amount due for the period paid for, which, in a large number of cases, particularly "reissues," requires intricate calculations; the sufficiency of the receipt; the description of the check, and that the voucher is properly abstracted. Also, that the abstracts are correctly footed, and the total amount paid each class of pensioners properly entered on the account-current. After the examination of the vouchers, each separate payment appearing on the abstracts is entered against the name of the pensioner on the rolls, care being exercised to see that the payment is made at the proper rate and for the period due. All in complete or defective vouchers are returned to the agents for correction, and all improper payments or "overpayments" are disallowed against them, and they are immediately notified of such disallowances, so that they may recover the amounts overpaid from subsequent payments which may become due in the cases or in any other manner. If they cannot, they or the sureties on their bonds must refund to the United States the amounts erroneously paid. Statements of the accounts are then made, usually by quarters in each case, the agent being debited with all sums which have been placed to his credit, and credited with all proper disbursements. The statement, with all the abstracts and vouchers, is transmitted to the Second Comptroller for his revision, accompanied by a "statement of differences" between amounts claimed by the agent and those allowed in the settlement, the differences consisting of amounts improperly paid, or for which proper vouchers have not been furnished. Upon the return of the papers from the Comptroller they are placed in the permanent files of the office for ready reference at any future time. When all amounts overpaid by an agent in any fiscal year have been refunded and all errors corrected, his accounts for that period are closed by a supplemental settlement.

## WORK OF THE RECORD SECTION.

Besides the entering and recording in the roll books of all issues of pension certificates and changes made in the pension rolls, to this section is referred, for reply, all communications from the Commissioner of Pensions, pension agents, pensioners, and others requiring information as to amounts paid, post-office addresses of pensioners, dates of death or remarriage, and all other information obtainable or supposed to be obtainable from the pension rolls. In each case a transcript is made from the roll books, and, for the purpose of verifying the records, the necessary vouchers are withdrawn from the files. A large amount of miscellaneous work is performed in this section in connection with that enumerated. The notifications, &c., from the Pension Office are arranged alphabetically, by classes, agencies, and months, and prepared for binding.

## WORK OF THE MISCELLANEOUS SECTION.

Besides the receipt and registry of the accounts of the agents already referred to, and the preliminary examination of the same, this section conducts the general correspondence on all subjects except inquiries for information from the rolls; keeps the records of settlements, time, and work of the division, and has charge of all matters relating to pension checks, certificates of deposit, rendition of accounts of pension agents, and settlement of all claims or accounts payable from the pension funds (except reimbursement claims under section 4718, Revised Statutes, which were transferred from this division to the miscellaneous division in November, 1885). Applications for statements of accounts in lieu of lost pension checks, where the drawers are out of office, accompanied by bonds of indemnity, are received from the Secretary of the Treasury. Examination is made as to proper execution of bond and affidavit of ownership; the voucher upon which the check was issued is withdrawn from the files to verify the description of the check and the signature of the payee, and an account in favor of the payee or owner, and charging the amount to the drawer, is then stated, and the papers transmitted to the Second Comptroller. Upon their return they are registered and filed. Checks outstanding four months, where the drawer is out of office, are also received from the Secretary of the Treasury, for verification before payment. Upon comparison with the vouchers upon which they were issued, and correctness verified, they are returned to the Secretary and payment recommended. All checks where the payees have died without indorsing them are referred to this office for proper action. Upon satisfactory evidence that the payee left a widow or minor child, or where a claim for reimbursement has been established, or if check is in possession of payee at time of death and is part of his estate and an administrator or legal representative makes claim therefor, the check and papers are forwarded to the Second Comptroller with recommendation that it be made payable to the widow, guardian of minor, claimant for reimbursement, or legal representative, as the case may be.

At the close of each fiscal year the several agents are required to furnish this office with a list of all checks issued by them which have been drawn three years or over and are outstanding and unpaid, and at the expiration of the term of office of any agent he is required to furnish a list of all checks drawn by him which are then unpaid. Lists of all such checks known to be outstanding three full fiscal years are forwarded by this office to the Secretary of the Treasury in order that the amounts may be withdrawn from the depositories upon which the checks were drawn, but where they are no longer payable, and covered into the Treasury to credit of appropriation for "outstanding liabilities," a list of balances standing to credit of pension agents in the several depositories is received weekly from the Treasurer of the United States. A comparison of this list is made with each agent's accounts, from time to time, to see that the amount to his credit is not unduly diminished, and at the expiration of his term of office that he has sufficient funds to his credit to meet all outstanding checks.

All certificates of deposit for repayment of moneys into the Treasury to the credit of "Army pensions" are received at this office from the Secretary of the Treasury. They are examined, verified, analyzed, and designated for "listing," the proper appropriation and personal or "no personal" credit being given, with full explanation on the back of each, and referred to the book-keepers' division. When the amounts have been "covered into the Treasury," they are returned to this section, with number of requisition noted thereon, and filed.

The entire division has been engaged in current work since August, 1885, and the work is kept practically up to date.

[*Note by Committee:* The following table is substituted for the table given in report, and contains same figures, &c.]

Character of business.	Notifications of issue of pension certificates for recording.	Accounts for settlement.	Vouchers.
Amount pending July 1, 1883 .....	47,620	315	794,997
Received during fiscal year 1884 .....	57,423	1,868	1,200,649
Disposed of in fiscal year 1884 .....	87,276	1,819	1,154,811
On hand pending July 1, 1884 .....	17,767	364	840,835
Received during fiscal year 1885 .....	10,610	1,862	1,353,480
Disposed of in fiscal year 1885 .....	81,188	1,874	1,620,850
On hand pending July 1, 1885 .....	7,189	352	578,465
Received during fiscal year 1886 .....	75,542	1,140	1,370,933
Disposed of in fiscal year 1886 .....	79,221	1,412	1,912,294
On hand pending July 1, 1886 .....	3,510	80	32,104
Received up to March 1, 1887 .....	58,220	383	975,312
Disposed of up to March 1, 1887 .....	58,924	342	876,178
On hand pending March 1, 1887 .....	2,806	130	131,238

Average number of clerks employed—

In fiscal year 1884 .....	54
1885 .....	52
1886 .....	41
1887 .....	34

[*Note by Committee:* Attached to the foregoing Army pension division report were fourteen large sheets of tables, twelve of which were for the three sections; there being four for each section, one for each fiscal year, 1884, 1885, 1886, and 1887 to March 1, for each section. These four for each section contained twenty-nine, fifty-three, and forty separate columns, with headings, respectively, and from thirteen to forty-nine lines on each sheet, and gave the names of the clerks, and opposite each name in the respective columns the amount of business or work of each kind performed by each during each month of said fiscal years, and gave dates of appointments, transfers, deaths, &c. They did not give the amount and character of business "on hand" and "undisposed of" at the times indicated. The other two sheets contained names of all clerks, and opposite to each name the number of days present, on leave, sick, and absent for each of said fiscal years in said division. For these fourteen sheets the following three tables have been substituted, and contain all the information contained in said fourteen sheets as called for by the committee.]

The following statement shows in detail the business in the three sections of the Army pension division of the office of the Third Auditor for the fiscal years 1884, 1885, 1886, and 1887:

Character of business.	During fiscal year 1884.	During fiscal year 1885.	During fiscal year 1886.	During fiscal year 1887 (to Mar. 1).
<b>Examining section:</b>				
Vouchers examined .....	1,148,281	1,613,893	1,907,843	876,095
Payments entered .....	1,128,776	1,589,990	1,995,442	827,200
Letters written .....	335	568	796	442
Accounts settled .....	376	505	684	217
<b>Record section:</b>				
Notifications recorded .....	87,276	81,188	79,221	58,924
Changes noted .....	9,653	6,702	12,250	11,329
Letters written .....	1,704	2,260	2,093	1,157
Letters copied .....	5,058	4,974	4,201	1,937
<b>Miscellaneous section:</b>				
Letters received .....	6,006	5,835	6,134	2,696
Letters written .....	7,308	7,775	6,346	2,400
Vouchers examined .....	6,530	6,957	4,451	93
Pages copied .....	1,074	2,658	2,713	3,951
Checks verified .....	45	117	497	427
Accounts received .....	1,868	1,862	1,149	357
Accounts settled .....	1,443	1,369	728	99

The following statement shows the average amount and character of business performed, transacted, and disposed of in the three sections of the Army pension division of the office of the Third Auditor, with average number of employes during the time specified:

Months.	Fiscal year 1884.				Fiscal year 1885.			
	Aggregate amount.*	Aggregate employes.†	Max.‡	Min.‡	Aggregate amount.*	Aggregate employes.†	Max.‡	Min.‡
July.....	156,919	38	14,119	3	229,807	47	13,888	83
August.....	163,319	40	17,962	75	232,711	47	14,085	15
September.....	155,184	42	14,062	27	230,293	47	15,686	55
October.....	151,797	43	12,298	11	104,219	45	13,262	123
November.....	187,843	48	13,813	127	195,801	46	14,311	45
December.....	170,950	47	10,963	29	207,772	49	14,653	34
January.....	229,547	51	16,069	6	264,153	49	19,845	5
February.....	251,818	48	14,543	126	233,352	48	17,162	106
March.....	265,519	51	15,741	41	274,914	51	16,617	7
April.....	246,050	48	16,287	12	382,604	54	23,433	5
May.....	216,382	49	11,628	46	420,401	51	20,487	5
June.....	209,695	50	14,465	31	469,557	56	26,060	49

Months.	Fiscal year 1886.				Fiscal year 1887.			
	Aggregate amount.*	Aggregate employes.†	Max.‡	Min.‡	Aggregate amount.*	Aggregate employes.†	Max.‡	Min.‡
July.....	473,035	56	25,000	57	186,235	29	22,505	90
August.....	554,608	53	30,250	36	268,573	30	18,603	42
September.....	466,908	52	30,649	70	257,289	33	22,562	65
October.....	434,597	42	30,045	42	211,304	32	16,239	204
November.....	357,897	41	24,053	3	254,444	32	18,423	54
December.....	268,576	37	23,300	15	214,705	33	22,360	2
January.....	169,937	38	13,233	6	203,618	30	23,040	92
February.....	223,797	32	20,412	67	100,747	31	21,075	147
March.....	272,017	34	25,238	34	.....	.....	.....	.....
April.....	259,170	33	21,678	30	.....	.....	.....	.....
May.....	294,722	35	22,217	10	.....	.....	.....	.....
June.....	247,782	31	18,630	3	.....	.....	.....	.....

\* The aggregate amount of all the various kinds of business for each month is given, except the two items, "letters written" and "accounts settled," in the examining division, aggregating 711 in 1884, 1,073 in 1885, 1,480 in 1886, and 659 in 1887, which were not stated monthly in the tables of that section, but only by the year.

† Under "aggregate employes" is given the number of all clerks performing any work in each month, as shown opposite the name in tables for each section.

‡ Under "maximum" and "minimum" is given the greatest and least amount of work or business performed by any one clerk in either of the sections in each month.



The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes in the three sections of the Army pension division of the office of the Third Auditor, in person and by proxy, during the years named, with the number of days during each year so devoted to business by the employé present for the greatest number of days and by the employé present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with half hour at noon for lunch. Time to be devoted to business, 6½ hours daily.

Fiscal years.	Days Department open.	Days present.	Days worked by proxy.	Most days absent.	Fewest days absent.	Number of employes.*	Average number of days worked.	Hours employed daily.	Most days worked by employé.	Least days worked by employé.†
1884.....	305½	15,381	.....	74	16½	61	269	H. M. 6 16	289	231½
1885.....	302½	14,394	.....	82½	6	59	265	6 14	296½	230
1886.....	305	112,418½	152	35	0	63	286	6 39	305	270
1887.....	201	56,485½	.....	29	0	40	183	6 28	201	172

\* Under "number of employes" is given the number of all shown to have performed any work in that year.

† Several clerks in each year worked only a few days, because recently appointed, or died early in the year, or were transferred or dismissed, and their days are not considered, but only the days of clerks properly on duty during the year.

‡ One substitute worked from July 1 to December 31, 1885, and his days worked (152) are included in the 12,418½ days.

§ One substitute worked from July 17 to October 1, 1886, and another from October 1 to October 31, 1886, and another from December 16, 1886, to January 18, 1887, but their work is counted in the 6,485½ days.

#### HORSE CLAIMS DIVISION.

TREASURY DEPARTMENT, THIRD AUDITOR'S OFFICE,  
Washington, D. C., July 27, 1887.

SIR: On the 8th of April, 1887, the former chief of the horse claims division, Third Auditor's office, in compliance with your instructions, transmitted to you a detailed statement of the methods of transacting business in said division, accompanying it with tabulated exhibits of work done, the number of clerks employed, and the number of days the clerks were at work during the fiscal years of 1884, 1885, 1886, and the portion of 1887 up to and including February 28, 1887. This report is now placed in my hands, as the present chief of the division, for a more specific statement of the methods of conducting the business thereof. I therefore beg leave to submit, in lieu of that made April 8, 1887, the accompanying report, with the statistical statements heretofore prepared appended thereto.

Very respectfully, yours,

AUSTIN H. BROWN,  
Chief Horse Claims Division.

HON. JNO. S. WILLIAMS,  
Third Auditor of the Treasury, Washington, D. C.

In the horse claims division claims are examined and settled (1) for compensation of losses of horses and equipments sustained by officers and enlisted men engaged in the military service of the United States, and (2) for losses sustained by any person of horses, mules, oxen, wagons, sleighs, and harness while such property was in the United States service by impressment or contract. The authority under and by which these classes of claims are settled is the act of Congress of March 3, 1849, and the several acts amendatory thereof.

Congress, by act of January 9, 1883, fixed the date of limitation for filing such claims one year from that date. Therefore no claim could be legally filed after January 9, 1884. Supplementary papers for perfection of proof of these claims have since come and are now coming to hand for filing and for action thereon.

The work of this division consists in the filing, recording, and referring to auditing clerks of these papers; the examination of all the papers on file in a claim preliminary to allowance or rejection; the examination of certain militia rolls on file in this office; correspondence with claimants and their attorneys and with officials in charge of records bearing upon the service of claimants and their witnesses; of claimants' accounts with the Government, and the genuineness of signatures to affidavits filed in support of claims; the stating of accounts and preparation of certificates for allowance or rejection, and of opinions favoring the reopening and reconsideration of claims once rejected, and the approval or rejection by the chief of the division, when sub-

mitted to him, of all correspondence, certificates, or opinions before their presentation to the Auditor for his approval and signature.

The routine work of the allowance or rejection of a claim is as follows:

All papers that come to the mail-room of the Third Auditor's office are stamped with the rubber date-stamp by the clerk in charge of that room. On reaching him they are again stamped by the chief with the rubber date-stamp of the division. Distribution is then made of them by the record clerk to the clerks in charge of the claims to which they refer, as shown by a register kept for that purpose.

Whenever satisfactory evidence justifies an allowance under the law the clerk states an account for settlement, showing the balance due claimant, and also prepares a certificate for its allowance. These, with all the papers, go to the chief of the division for examination. His initials on the face of the certificate and on the indorsed fold of the statement of account evidence his approval. If the chief disapproves, the papers are returned to the auditing clerk to be rejected or held for additional testimony. When satisfied that a claim should be rejected, the auditing clerk prepares a certificate of rejection, which, with all the papers, go to the chief of the division for examination. If approved, he places his initials on the indorsed fold of the certificate; if disapproved, the papers go back to the clerk for further investigation. When cases have once been rejected and new and material evidence justifies a reopening and reconsideration, an opinion to that effect is prepared by the clerk in charge of the case, which passes to the chief of the division for his examination. If approved, he places his initials on the face of the opinion. All of the certificates and opinions then go to the Auditor for his approval and signature. This being done, the fact of approval or rejection, with the date thereof, is entered on the record books of the division. All the papers are then transferred to the Second Comptroller's office. When the Second Comptroller has noted thereon his concurrence or non-concurrence, the papers are then returned to the chief of this division who causes the Comptroller's action to be noted on the record books of the division. All certificates of allowance before going to and after being returned from the Comptroller are taken to the chief of the book-keeper's division, Third Auditor's office, who causes entries to be made on his books of the Auditor's action and the Comptroller's concurrence or non-concurrence with the dates thereof. Rejected cases go directly from the chief of the division to the Comptroller and are returned directly to the same chief of division. When the record clerk has made his entries, as aforesaid, of final action, the claimants and their attorneys are notified and the papers then placed in the files of the division. When Congress has made the specific appropriation for the allowed claim, the certificate of allowance and statement of the account are taken from the files for recommendation, for requisition for warrant by the War Department, and for issue of warrant in payment. The dates for requisition and of transmittal for warrant are indorsed on the statement of account and a record made of these facts. The papers are then filed away among the completed settlements of the division.

The work of this division is completed when the claim is ready for recommendation for appropriation by Congress, which is made by the Secretary of the Treasury. The work subsequent to Congressional action is that of the book-keeper's division of this office, of other divisions of the Treasury and War Department.

[*Note by Committee:* To the report of the horse claims division were attached six sheets or tables, giving names of each employé and the character and amount of business performed by each during each month in each of said fiscal years; and for all these the following tables are substituted.]

The following statement shows in detail the business in the horse claims division of the office of the Third Auditor for the fiscal years 1884, 1885, 1886, and 1887:

Character of business.	Pending July 1, 1883.	During fiscal year 1884.	Disposed of during fiscal year 1884.	On hand July 1, 1884.	During fiscal year 1885.	Disposed of during 1885.	On hand July 1, 1885.	During 1886.	Disposed of during 1886.	On hand July 1, 1886.	Up to March 1, 1887.	Disposed of to March 1, 1887.	On hand March 1, 1887.
Claims received *.....	8, 075	6, 834	762	1, 447	452	935	13, 664	188	2, 813	11, 039	91	1, 585	9, 545
Claims allowed †.....		720			835			1, 895			1, 032		
Claims rejected †.....		34			98			918			533		
Letters written †.....		17, 330			16, 824			14, 571			11, 026		
Briefs prepared †.....		1, 520			8, 673			1, 372			678		
Claims entered †.....		6, 743			373			150			61		

\* These figures are the aggregates of each item of business performed during the times indicated and are taken from the five tables or sheets.

† The above items and figures are exactly copied from the table on sixth sheet.

The following shows the average amount and character of business performed, transacted, and disposed of in the horse claims division of the office of the Third Auditor, with average number of employes during the time specified:

Month.	1884.		1885.		1886.		1887.	
	Aggregate amount.	Aggregate employes.*	Aggregate amount.†	Aggregate employes.	Aggregate amount.	Aggregate employes.	Aggregate amount.	Aggregate employes.
July .....	1,281	4	1,415	5	1,520	7	2,069	8
August .....	1,369	5	1,229	5	1,777	6	1,547	8
September .....	1,007	6	1,449	8	1,547	6	1,191	8
October .....	2,470	6	1,962	7	1,515	6	2,114	8
November .....	1,764	7	2,387	9	1,826	7	1,624	8
December .....	1,926	6	2,200	9	1,274	6	1,775	8
January .....	3,329	7	2,493	8	1,152	6	1,508	8
February .....	3,460	7	1,776	8	1,188	6	867	7
March .....	1,364	7	2,575	7	1,627	6	.....	.....
April .....	3,089	7	4,053	8	1,667	6	.....	.....
May .....	2,852	7	2,808	8	1,639	7	.....	.....
June .....	2,316	6	2,468	7	1,675	6	.....	.....

\* The aggregate employes include the whole number performing any work during each month and the chief of division.

† The aggregate amount includes all the work performed in each month by all employes working except chief of division, whose work was given by the year and not monthly.

The following shows the average number of days' time and attention devoted to the transaction of business by the employes of the horse claims division of the office of the Third Auditor, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employé present for the greatest number of days and by the employé present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with half-hour at noon for lunch. Time to be devoted to business, 6½ hours daily.

Years.	Days Department open.	Days worked in person.	Average number of days absent for each clerk.	Total days of absence, excluding Sundays and holidays.	Average number of employes.	Average number of days worked.	Average hours employed daily.	Most days absent by any employé.	Least days absent by any employé.
1884 .....	305½	1,064.5	44.42	266.5	6	277.42	6.27	62.5	27.5
1885 .....	302½	1,983	41.75	334	8	247.87	5.50	76.5	10
1886 .....	305	1,702	24.17	145	6	298.67	6.57	28	6.5
1887 .....	201	1,421.5	23.56	188.5	8	177.69	6.16	32	13.5

The figures in this table are copied from table on sixth sheet.

#### COLLECTION DIVISION.

#### TREASURY DEPARTMENT, THIRD AUDITOR'S OFFICE, Washington, D. C., April 5, 1887.

SIR: In compliance with your request to be furnished a statement of the work of this division of your office, the methods pursued in its transaction, and the amount disposed of during each fiscal year since July 1, 1883, to March 1, 1887, as desired by the Hon. F. M. Cockrell, chairman of the Senate Select Committee, in his letter of March 18, 1887, to the honorable Secretary of the Treasury, I have the honor to submit the following reply:

Claims against the United States arising under the act of July 4, 1864, are referred to this division from the War Department, as also claims of various kinds from the claims and horse-claims divisions of this office, for an examination of the property returns and money accounts of certain quartermasters and commissaries of subsistence, who, from the locality in which they disbursed, might already have paid for the property or services claimed.

The necessary examinations generally covered voluminous accounts of a large number of officers, and their accounts for months, and sometimes for years, but the number of payments found to have been made claimants fully indicated the necessity of the work.

This division furnishes from the records on file in this office the military service of soldiers of the war of 1812; of the Missouri State militia, for whose service during the late war that State was reimbursed by the United States; and of seamen, marines, and employes on vessels owned or chartered by the Government in the employ of the Quartermaster's Department, as well as the employes of the same branch of the Army in the Mexican and Indian wars.

This information is given at the request of the Commissioner of Pensions or of private citizens, to be used for claims for pensions.

The replies are promptly made, generally within three or four days from the receipt of the request, and are only delayed beyond that time when it is necessary to ask the Quartermaster-General's office for the name of the quartermaster who reported the service, which in many cases must be had to enable the examiner here to give the desired information.

In all cases of suit ordered by the honorable Second Comptroller against pension agents or officers of the Army, whose accounts are audited in this office, or failing contractors for supplies for the Army, this division prepares transcripts of the accounts of such delinquents upon which a *prima facie* case is made for the United States. They are forwarded to the honorable Second Comptroller, with a brief for the information of the United States district attorney, after being authenticated as provided in sections 882 and 886 of the Revised Statutes.

Prior to the preparation of a transcript for suit this division ascertains through correspondence whether or not the principal or sureties are financially responsible, and, if favorably informed, a demand is then made upon them for payment within a specified time. If no satisfactory reply is received the United States district attorney is directed to bring suit, and a transcript is prepared and sent him.

The payments into the Treasury from this source during the calendar year ending April 1, 1887, amounted to \$28,764.05, while judgments have been recovered within the same period in favor of the United States in the additional sum of \$49,677.02; and in every instance against parties who are, as the United States district attorney has informed this office, solvent. Most of those claims were of long standing, running back in some instances fifteen years.

At the request of the Secretary of the Treasury made upon this office, this division furnishes copies of rejected claims or so much of them as may be required for the use of the Attorney-General in cases pending in the Court of Claims.

It also gives copies of papers on file in this office to private individuals when a call has been made upon the Treasury Department by the Court of Claims, or when rule 12 of the rules and regulations of the Treasury Department has been complied with.

For some years past so much of the clerical force of this division as could be spared from its current work has been employed in copying the receipt rolls of the war of 1812 upon slips, showing name of soldier and period of service, with a view to their alphabetical arrangement by States and by paymasters' accounts, not only for convenience of examination, but also as affording the only opportunity to give the service of a soldier of that war. In the great majority of instances the certificate of discharge has been lost or the name of the captain of the company has been forgotten, if ever known, by the applicant for pension under the act of March 9, 1887.

The above-mentioned matters, together with recording in proper registers the correspondence and the status of the business of this division, has constituted the work performed by its clerical force.

I herewith append a statement by months and years as requested, so far as the nature of the work will permit its classification.

It must be stated that the tables of average work performed, as shown herewith, do not always represent the real labor performed, nor can comparison be justly made, since many cases under the same classification require far different periods of work to properly dispose of them.

A few minutes' search will sometimes enable an examiner to report a case, whereas in other instances days of honest work must be given to dispose of some case under the same classification.

I am unable to give the amount of business remaining unfinished in this division July 1, 1883, as its records afford no information on that subject prior to July 1, 1884.

Very respectfully,

JOS. R. OWENS,  
Chief Division.

Hon. JNO. S. WILLIAMS,  
Third Auditor.

The following statement shows in detail the business in the collection division of the office of the Third Auditor for the fiscal years 1884, 1885, 1886, and 1887:

Character of business.	Received during fiscal year 1884.	Transacted and disposed of during fiscal year 1884.	On hand and undischarged of July 1, 1884.	Received during fiscal year 1885.	Transacted and disposed of during fiscal year 1885.	On hand and undischarged of July 1, 1885.	Received during fiscal year 1886.	Transacted and disposed of during fiscal year 1886.	On hand and undischarged of July 1, 1886.	Received during fiscal year 1887 (to Mar. 1).	Transacted and disposed of during fiscal year 1887 (to Mar. 1).	On hand and undischarged of Mar. 1, 1887.
Cases .....	2, 250	5, 227	1, 894	5, 417	4, 912	2, 399	4, 013	6, 100	306	1, 888	1, 976	312
Letters written .....		4, 183			4, 998			7, 944			2, 451	
Cases prepared for suit .....		14			33			46			17	
Names of soldiers of war 1812 abstracted .....		103, 665			94, 174			18, 960			22, 123	
Totals .....	2, 250	113, 089	1, 894	5, 417	104, 117	2, 399	4, 013	33, 056	306	1, 888	26, 5 2	312

The following statement shows the average amount and character of business performed, transacted, and disposed of in the collection division of the office of the Third Auditor, with average number of employes during the time specified:

Month.	1884.				1885.				1886.				1887.			
	Average amount.	Average employes.	Max.	Min.	Average amount.	Average employes.	Max.	Min.	Average amount.	Average employes.	Max.	Min.	Average amount.	Average employes.	Max.	Min.
July .....	473	22	353	34	500	22	529	28	424	25	523	67	331	15	4, 000	22
August .....	497	21	500	36	412	18	1, 867	4	264	25	1, 934	40	453	17	5, 000	20
September .....	483	21	240	10	463	23	1, 679	10	193	22	255	50	83	17	600	10
October .....	400	20	500	24	307	23	1, 500	23	225	24	585	18	215	16	1, 876	13
November .....	490	23	871	26	389	25	1, 500	10	93	19	129	20	248	15	525	10
December .....	398	20	106	26	161	19	1, 400	18	64	18	85	8	25	19	128	10
January .....	451	25	536	31	511	26	513	19	80	17	101	6	39	18	290	8
February .....	437	25	530	27	335	25	1, 800	12	70	18	95	24	250	18	240	12
March .....	496	24	506	16	351	25	246	14	74	16	88	30				
April .....	402	25	500	33	376	25	500	52	76	16	96	8				
May .....	462	24	363	33	424	23	727	48	84	15	109	26				
June .....	456	25	617	36	549	23	239	37	98	15	142	26				
Total averages .....	454	23	2, 468	27	398	23	2, 042	23	145	19	678	28	205	17	2, 082	14

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the collection division of the office of the Third Auditor, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employé present for the greatest number of days and by the employé present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with half-hour at noon for lunch. Time to be devoted to business, 6½ hours daily.

Years.	Days Department open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employes.	Average number of days worked.	Hours employed daily.	Most days worked by employé.	Least days worked by employé (to Mar. 1, 1887).
1884 .....	305½	6, 672½	.....	6, 672½	26	257-	5. 98+	289½	237½
1885 .....	302½	6, 824½	.....	6, 824½	25½	268-	6. 31+	287½	232
1886 .....	305	5, 504½	.....	5, 504½	19½	279-	6. 5	297½	263½
1887 .....	201	3, 106	.....	3, 106	17½	177+	6. 25+	188	164



## MILITARY DIVISION.

TREASURY DEPARTMENT, THIRD AUDITOR'S OFFICE,  
Washington, D. C., April 7, 1887.

SIR: In order that you may be enabled to answer a "resolution of the Senate adopted March 3, 1887," I have the honor to hand you herewith a report or statement of the method of transacting the business in the military division of your office; also another exhibiting the amount of business dispatched during the fiscal years 1884, 1885, 1886, and 1887 to March 1, 1887.

Very respectfully, &c.,

HON. JNO. S. WILLIAMS,  
Third Auditor.

WM. S. KISER,  
Chief of Military Division.

TREASURY DEPARTMENT, THIRD AUDITOR'S OFFICE,  
Washington, D. C., April 6, 1887.

Character of work and amount on hand. The settlement of military accounts and property returns.

	Number of accounts.	Number of returns.
On hand—		
July 1, 1883 .....	2,806	1,162
July 1, 1884 .....	2,382	758
July 1, 1885 .....	2,008	640
July 1, 1886 .....	2,495	*1,738
March 1, 1887 .....	2,678	*1,692

\* See note at end of report.

## Accounts and returns received.

When received.	Number of accounts.	Number of returns.
During the fiscal year—		
1884 .....	6,261	4,614
1885 .....	7,123	3,914
1886 .....	5,364	*7,893
1887 (to March 1) .....	3,967	*5,577

## Accounts and returns settled.

When received.	Number of accounts.	Number of returns.
During the fiscal year—		
1884 .....	6,685	5,018
1885 .....	7,497	3,537
1886 .....	4,877	*6,735
1887 (to March 1) .....	3,784	*5,623

Period.	Letters written.	Vouchers examined.	Pages manuscript written.	Second Auditor's calls for information answered.
Fiscal year—				
1884 .....	8,869	498,900	12,599	5,334
1885 .....	8,729	535,658	13,777	3,533
1886 .....	8,101	535,206	14,131	5,168
1887 (to March 1) .....	53359	540,875	12,961	2,571

\* See note at end of report.

*Average number of clerks employed.**During the fiscal year—*

1884 .....	28½
1885 .....	29½
1886 .....	24
1887 (to March 1) .....	24

*Maximum and minimum amount of business transacted and disposed of by the clerk doing the most and the clerk doing the least during each of the fiscal years 1884, 1885, 1886, and 1887 to March 1, 1887.*

It is impossible to show in a tabular statement the average amount of labor performed by the clerks in the military division during any month or year; the labor is of such character that only the result of the labor can be shown, and that is exhibited in the above statements of settlements, &c. One clerk's work cannot be compared with another's, nor can the result of his labor in any period be compared with the result of his labor in any other period of equal duration, for the reason that the work is mainly that of investigation and skill. He may work ten days or more on a single voucher, or he may examine two hundred in a single day, and each of the two hundred involve a greater amount of money than the one he worked ten days on. There is an account now in the temporary files of the division in which the disbursements amount to \$300,000, which will be taken up for settlement at an early day; in the account is a voucher for \$250,000, which will not require but a few minutes' labor, and the remaining \$50,000 will probably require about a month of hard labor to examine it. Within the period covered by the inquiry of the Senate Committee, one of the best examiners in the division worked a full month on accounts involving only \$9,000. And the same facts exist in the miscellaneous work of the division. It at times requires one or two days' labor in obtaining facts which will be stated in a letter requiring five minutes' time in writing, or the same person may write a number of letters in one day. The chiefs of sections are selected from the best clerks, and yet no tabular statement can be made which will show the value of the service performed, their labor being that of experts, and to a considerable extent supervisory. The force employed is efficient, industrious, and faithful, each of whom may be considered expert in their particular duties.

*Average number of days the force was employed (out of a possible 243 days).**During the fiscal year—*

1884 .....	274.12+
1885 .....	268.77+
1886 .....	281.66+
1887 (to March 1) .....	176.8+

*Average number of days the force was absent.**During the fiscal year—*

1884 .....	31½
1885 .....	33½
1886 .....	23½
1887 (to March 1) .....	24½

*Greatest and least number of days any of the force was present for duty.*

Period.	Greatest.	Least.
<i>During the fiscal year—</i>		
1884 .....	304.0	†248.8+
1885 .....	291.5	228.5
1886 .....	293.0	*265.6+
1887 (to March 1) .....	201.0	158.7+

NOTE.—Prior to the last half of the fiscal year 1886, neither subsistence returns nor engineer returns had been examined or adjusted in the Treasury Department for several years; their examination and settlement largely increased the amount remaining on hand, the receipts and the settlements, as well as the labor.

WM. S. KISER,  
Chief of Military Division.

Statement of the method of adjusting accounts and returns in the military division of the Third Auditor's office.

TREASURY DEPARTMENT, THIRD AUDITOR'S OFFICE, <sup>1</sup>  
Washington, D. C., April 5, 1887.

The military division examines and adjusts all money accounts and property returns of the Quartermaster's Department, Subsistence Department, the Corps of Engineers, and the Signal Service; also those of the Military Academy, and Military Prison, and those on account of the national cemeteries, and Mackinac National Park, embracing, as they do, every possible expenditure necessary for the comfort, support, and subsistence of the Army in the field and in quarters; the construction and repair of military roads, barracks, quarters, and hospitals; the improvement of rivers and harbors; the construction and preservation of fortifications and breakwaters; surveys on lakes, coasts, and rivers; Army signaling; the construction, maintenance, and repair of military telegraphs; the observation and report of storms for the benefit of commerce; everything necessary for the support of the Military Academy, and of the military prison, and for the care and preservation of the national cemeteries in the United States and in Mexico, and the care of soldiers' graves in private cemeteries. \*It is believed the accounts settled in this division cover a wider range of disbursements than those settled in any other division in the Treasury Department.

The expenditures embraced in the above-mentioned classes of accounts and returns are all adjusted in conformity with the Revised Statutes of the United States, legislation embraced in appropriation acts, Army Regulations, General Orders of the War Department, Field Orders, Special Orders, and rulings and decisions of the accounting officers. Long experience has shown that the best results are obtained in the adjustment of the accounts by the division of labor, hence the force at present employed, viz, a chief of division, who has general direction and supervision of the business transacted and of the force employed, and twenty-five clerks. The force is subdivided into three sections.

Section 1 consists of three clerks, and has charge of the miscellaneous business of the division, such as registering all accounts and returns received from the proper military Bureaus, officers' explanations, letters, queries from other Departments and Bureaus, queries from officers and others, settlements as made and forwarded to the Second Comptroller for revision and of the findings thereon by the Comptroller, write all letters relating to accounts and returns, reports to the Second Auditor balances to be withheld from officers' claims for final pay; also all other business of a miscellaneous character necessary in the settlement of accounts. The business is dispatched under the immediate supervision of a clerk in charge, who is also the assistant of the chief.

Section 2 consists of twelve clerks, who examine and adjust the accounts and returns of all officers from A to L, inclusive, and all signal accounts by whomsoever rendered. The clerk in charge has immediate supervision of the business transacted under the general supervision of the chief.

Section 3 consists of ten clerks, who examine and adjust the accounts and returns of all officers from M to Z, inclusive, and make all transfer settlements. The clerk in charge has immediate supervision of the business transacted under the general supervision of the chief.

In order that the system of accountability of officers whose accounts are adjusted in this division may be better understood, it is deemed proper to give a synopsis of the mode in which they obtain money for disbursement.

Congress having made appropriations for the support of the Army and for other purposes, to be expended under the direction of the Secretary of War, allotments, based on reports of the chiefs of the staff departments, are made by him to the respective geographical departments.

Officers of the Quartermaster and Subsistence Departments are required to give official bonds, before their requisitions to have funds placed to their credit for disbursement will be honored by the Treasury.

Funds appropriated can only be applied to the objects for which the appropriations were respectively made (*vide* R. S., sec. 3678), and the amount expended in any fiscal year must not exceed the amount appropriated for that year, nor can an officer involve the Government in any contract for the future payment of money in excess of such appropriation. (*Vide* R. S., 3679.)

The method of obtaining funds from the Treasury for disbursement being about the same in the respective staff departments, the following outline of the mode of procedure in the Quartermaster Department will answer for all.

When an assistant quartermaster needs funds for disbursement he makes an estimate of the amount under given appropriations he will require for a given period;

\*Opinion only.

this estimate he forwards to the chief quartermaster of the division or geographical department, with request that the amount be placed to his credit in such designated depository of the United States as will be most convenient for him; the chief quartermaster generally combines a number of such requisitions in one, which he transmits to the Quartermaster-General, by whom it is revised, and if approved he transmits it to the Secretary of War, with request that he will make requisition on the Treasury for funds. The Secretary of War then makes request on the Secretary of the Treasury for a warrant in favor of the disbursing officer, or of the chief quartermaster as the case may be, the amount to be deposited in a designated depository, subject to said officer's official draft; the requisition, if approved, is countersigned by the Second Comptroller and registered by the Third Auditor as required under the provisions of section 3673 Revised Statutes. The Secretary of the Treasury then issues his warrant, which is charged on the books of his office against the appropriations out of which the funds are drawn; it is also charged against the appropriations on the books of the First Comptroller and the Register of the Treasury, as required under the provisions of section 3675, Revised Statutes.

The requisition is then returned to the Secretary of the Treasury, by whom it is placed on file; on reception of the warrant the Treasurer sends his draft to the designated depository and the amount is then placed to the disbursing officer's credit, and he is so informed.

The larger part of the actual disbursements are made by regimental quartermasters and officers of the line of the Army who have been detailed as acting assistant quartermasters; none of said officers being bonded they obtain funds by transfer from bonded officers; the transferring officer, however, does not transfer currency, nor does he place his official check in the hands of the receipting officer, but he draws his check and sends it to the depository on which it is drawn, with request to place the amount of it to the credit of the officer named, the receptor; at the same time he informs the receipting officer the funds have been placed to his credit as requested.

Officers are held to a strict accountability for all public funds which may come into their hands, whether by requisition, by transfer from proceeds of sales, or from any irregular source whatever.

Quartermaster accounts and returns reach the Third Auditor through the office of the Quartermaster-General, wherethey undergo administrative examination and are retained until other accounts connected with them through interchanges of money and property have been received and examined, and until objections noted against them by the Quartermaster-General have been answered; this generally consumes considerable time, often several months, as will more fully appear from the fact that it is found that the accounts remaining on hand February 1, 1887, the average length of time between their rendition and reception in the Third Auditor's office for settlement is ten months and nine days. Quartermaster accounts are rendered monthly and returns quarterly. During the fiscal year 1886 six hundred officers rendered accounts and returns. The average number of classes of articles borne on a quartermaster's return is about six hundred and ninety-two, and they embrace everything the officer is responsible for, from buildings and steamboats to needles.

Subsistence accounts and returns are received through the Commissary-General of Subsistence, in whose office they undergo administrative action, and are retained until other accounts connected with them through interchanges of money and property are examined and any objections raised by the Commissary-General have been satisfactorily answered. On this account several months at times intervene between their rendition and reception for settlement. The accounts are rendered monthly and the returns quarterly. During the year 1886 four hundred and fifty officers rendered accounts and returns. The average number of classes of articles borne on a provision return is four hundred and sixteen, and embraces everything the ration is composed of, and everything kept for sale to officers and enlisted men. Engineer accounts and returns are received through the Chief of Engineers where they undergo administrative action, and are retained until objections raised by him have been satisfactorily answered. Engineer officers do not make transfers of money or property except when relieved from duty, consequently their accounts are received for settlement much sooner after rendition than either quartermaster or subsistence accounts; but as they do not generally render complete property returns but once a year, they cannot be adjusted with the dispatch they otherwise would if they rendered complete returns quarterly and the returns were received with the accounts for the same period; as they are now received it is necessary to suspend all vouchers for purchases until the final return for the year shall have been examined and it is ascertained whether the property paid for has been accounted for and the Government has had the benefit thereof. During the year 1886 forty engineer officers rendered accounts and returns. The average number of classes of property borne on an engineer return is 1,117.

Signal accounts and returns are received through the office of the Chief Signal Officer, where they undergo administrative action and are retained until objections raised in that office have been satisfactorily answered. They are usually received

within a few months after rendition. The papers are quite voluminous in proportion to the total amount of the disbursements; the purchases are made over nearly all the United States and mostly in small amounts. The accounts are rendered monthly and the returns quarterly. During the year 1886 one hundred and ninety officers rendered accounts and returns. The number of classes of articles borne on the returns of the principal officer is 1,023.

The accounts for the care and preservation of national cemeteries and Mackinac National Park are received from the Quartermaster-General after administrative action in his office.

The accounts of the Military Academy and of the Military Prison are received from the Adjutant-General after administrative examination in his office.

Accounts and returns are taken up for adjustment as early as practicable after their reception. During the past year the average length of time between the reception of accounts and the time they were taken up for settlement was as follows, viz: Quartermaster accounts, two months and eighteen days; subsistence accounts, three months and fifteen days; engineer accounts, four months and seventeen days; and signal accounts, eight months and eleven days. The extra length of time signal accounts remained in the files before settlement was occasioned by certain investigations being made by the Second Comptroller relative to the mode of their rendition, and settlements could not be made while the investigation was pending; usually they are taken up for settlement soon after their reception.

When an account is received from any of the military Bureaus a note is made of its reception, the number of accounts received, and the amount of money involved therein. Such memorandum is necessary in order to make up the monthly report of business transacted. A memorandum card exhibits the name of the disbursing officer, where he made his disbursements, the number of accounts received, the fiscal year to which the funds disbursed pertain, and the amount of the disbursements as shown by the officers' accounts current, no note being taken of transfers to other officers or deposits made. Such memorandum card is attached to the papers; the account is then entered in the proper place in a book designated "Accounts received." The entry in this book is made to correspond with the memorandum card above mentioned. The account is then turned over to the chief of the section who would have charge of its settlement, and is placed by him in temporary files until it is reached for adjustment.

Similar record is made of property returns.

When an officer's accounts are reached for settlement all the unadjusted accounts he then has in the files of the division are taken up. As existing law prohibits the expenditure of funds except for expenses incurred within the year for which the appropriation was made, accounts are necessarily settled by fiscal years, so that settlements of an officer's accounts for the same months for two or more fiscal years may be made at the same time although a separate settlement is made for each fiscal year; also, a settlement for any fiscal year may and generally does include accounts received at different times from the Military Bureau—this on account of saving time and labor; thus, as hereinbefore stated, officers render their accounts monthly, but the accounts for any six months may be received from the Military Bureau in, say, three or six installments; the six accounts, however, would be included in one settlement, for the reason that it would generally require but little more time to prepare the papers for a settlement embracing six months than it would to prepare them for any one of the months. During the progress of the settlement the examiner consults with the chief of his section as to the sufficiency of any voucher upon which he has any doubt, and the chief, if unable to determine to his own satisfaction, refers the case to the chief of the division, who, if unable to determine, lays the whole case before the Auditor for decision. When the examiner has completed the settlement he turns it over to the chief of section, and after being scrutinized by him it is delivered to the registry clerk, who gives the "difference sheet," if there be one, its proper number, and then enters the settlement in a book designated "differences and correspondence," or settlement book; his entry exhibits the number of the difference sheet, the name of the officer whose account has been settled, his rank, the period embraced in the settlement, the fiscal year, the date when forwarded to the Second Comptroller, the official balance, the amount of the difference between what the officer acknowledges on the last account-current in the settlement and the official findings. The official papers are examined by the chief of division to see if they are in proper form and whether the objections raised against the accounts have been well taken or proper credits allowed; if found satisfactory the official "certificate" is initialed and presented to the Auditor for signature. After it has been signed it is placed with the settlement, and the papers are delivered to the book-keepers' division, where a memorandum is noted of the settlement having been made the papers are immediately forwarded to the Second Comptroller for revision and certification of the findings as required under the provisions of section 273, Revised Statutes. When the settlement has been revised by that officer he certifies the balance, gives the settlement a number by which it is ever afterwards



known, and he then returns the papers to the Third Auditor for file. When received back the registry clerk makes record in the settlement book of the date of the Comptroller's certificate and the official number of the settlement. The disbursing officer is then notified of the adjustment of his accounts, and at the same time he is furnished with a copy of the difference sheet. The original difference sheet is withdrawn from the settlement and placed in the difference files until the next settlement of the same officer's accounts, when it is considered in connection with the officer's replies. The settlement book is so arranged that the entire record for any one settlement appears on one line of the book. As soon as the final entry is made on the settlement book the settlement is turned over to the book-keeper's division, by whom it is journalized and posted on the ledgers.

Similar action is taken in registering the settlement of returns, except that the settlement is not revised by the Comptroller, nor posted by the book-keeper's division; the action and findings in this division being final when approved by the Auditor.

When an account is taken up for settlement the book-keeper's division is called upon for a transcript of any charges standing on the ledgers against the officer; the transcript exhibits the balances found on the last settlement, if a prior one of the officer's accounts had been made, together with such debit and credits as may have been entered in his ledger account since the last settlement of his accounts; his accounts-current are then examined in connection with said transcript and the items wherein they agree are checked, and notation made of disagreements; the accounts-current are also carefully examined with the abstract of sales filed with his property returns to ascertain whether the officer debited himself with the proceeds of sales made by him, and notation made of any discrepancies; his vouchers for purchases are then taken up and each one critically examined as to the accuracy of the computations and the amount paid, the validity of the receipt, the sufficiency of the authority to make the purchase, and whether the purchase was made in conformity with existing law, regulations, and orders governing the case; his property return is also examined to ascertain whether he charged himself with the property paid for, and whether the Government has received the benefit of the same; if the property is not accounted for he is not allowed credit for the payment made for it; so with the respective vouchers for purchases until all have been examined; then the vouchers for expenditures other than purchases are taken up and examined as to the accuracy of the computations, the validity of the receipt, the authority for the expenditure, whether existing laws, orders, and regulations governing the case have been complied with, whether expenditures prohibited except upon the special approval of the Secretary of War or other competent authority have received such approval; whether the "reports," and other checks devised for the prevention of double payments, and as an estoppel against the payment of fraudulent claims had been filed in the proper office, and evidence thereof noted on the vouchers in that office; and in case of transportation, whether the original bill of lading exhibiting the number of articles transported and their weight is filed in support of the voucher, and whether the consignee acknowledged the reception of all the property in good order and condition, and, if not, whether the proper dedication had been made when payment was made; in case the transportation service was rendered under contract, the contract is obtained from the Second Comptroller, and examined to ascertain if its terms have been complied with; if the service was rendered by steamer its tariff of rates is examined to ascertain whether an overcharge was made for the service; if the service was rendered by railroad, its tariff of rates is examined to see if any overcharge was made and whether the troops or stores were carried over any land-grant road, and, if so, whether any payment should have been made, or if only partial payment should have been made, the disbursing officer being held for all over-payments of every description; if the expenditure is found to be an improper charge against the appropriation out of which payment was made, the necessary papers are withdrawn from the account and referred to the Bureau having charge of the settlement of accounts for expenditures out of the appropriation properly chargeable therewith, and request made for the transfer of the amount allowed to the appropriation out of which payment was made with credit to the disbursing officer on the books of this office. In like manner all vouchers for expenditures are examined, and all vouchers for purchases and expenditures are further examined as to whether the payments were made out of funds appropriated for the particular fiscal year in which the purchase was made or the expense was incurred; should payment have been made with funds belonging to another fiscal year than that to which the payment was properly chargeable, the voucher is suspended against the officer who made the payment until a settlement is made charging the appropriation in the proper fiscal year with the expenditure, and that out of which payment was made is reimbursed by transferring to it the amount erroneously paid out of it; when the transfer is completed, the disbursing officer receives credit for the amount of such suspended vouchers.

In case an officer pays for property on the certificate of another officer that he, the certifying officer, has accounted for the property, such officer's property returns for

the period in which the purchase was made is examined, and if it is found the property is accounted for, the voucher is placed to the disbursing officer's credit in like manner as if he had accounted for the property himself. If, however, it is found the purchasing officer has not accounted for the property as certified by him, the disbursing officer receives credit for his voucher by making the amount of it a "personal charge" against the purchasing or certifying officer, and unless said officer satisfactorily accounts for the property in a reasonable time after notification of his neglect, he is called upon to refund the money value of the property, and if he neglects or fails to do so, the amount of the personal charge is reported for stoppage against his pay. The same course is pursued in the case of expenditures other than purchases, where payment is made on the certificate of another officer that he has made certain "reports," required as checks against double payments for the same service. If the reports have not been filed as required, the vouchers are charged to the certifying vouchers until such reports are filed, and in case he neglects or refuses to file them, the amount of the vouchers are reported for stoppage against his pay.

In case an officer makes a purchase or an expenditure upon the order of his commanding officer, and if upon examination it is found the same is not authorized by law or Army Regulations, the disbursing officer receives credit for the payment, and the commanding officer is charged therewith and is required to refund a like amount. In case credit is claimed for a transfer of funds to another officer, credit is refused until the receipt of the officer to whom the alleged transfer was made is furnished, when such receipt is furnished the account of the receipting officer is examined, and if it is found he has charged himself with the amount received it is checked if, however, he has not charged himself with the amount, notation is made and the proper charge made. In making the various examinations above mentioned, it is frequently necessary for the examiner, in order that the settlement may be expedited, to examine the records and files of the proper military Bureau, the proper Auditor's office, and the Second Comptroller's office.

All the vouchers and other papers in an account having been examined, the examiner then makes an "official statement" of the account; on the statement he brings forward the balances on the last settlement of his accounts, and he is debited with all public funds which came into his hands from any source between the date of the last transcript from the ledgers and the date of the transcript on which the new settlement is based; he is also credited with all transfers supported by good and sufficient receipts; all deposits supported by satisfactory evidence, and all vouchers which have been allowed, also all suspended items in former settlements which have been satisfactorily explained by new evidence or corrected vouchers; the respective debits and credits are entered under the proper heads of appropriation; the balance is then struck, and when the balance differs from that acknowledged by the officer a sheet of difference is prepared; the sheet exhibits in detail the vouchers suspended or disallowed and the reasons therefor, also all items he failed to debit himself with and all "personal charges" which have been raised against him for any cause whatever. A certificate is also prepared, in which the Auditor certifies to the Second Comptroller that he has audited the account and that he finds certain balances due the United States; this certificate is signed by the Auditor and is filed with the settlement when it is forwarded to the Second Comptroller for revision and certification as hereinbefore stated. When the settlement has been revised and certified by the Comptroller it is returned to the Auditor, and the officer is then notified that a settlement has been made of his accounts; at the same time he is furnished with a copy of the difference sheet and an opportunity is afforded him to file such additional evidence, explanations, and corrected vouchers as may be proper and necessary; if, after a reasonable time, varying with the circumstances of the case, the officer fails to make a satisfactory answer to the items of difference, a special notice is given him that unless satisfactory replies are filed with the Auditor, or repayment made within a given period, the amount of the differences then remaining unsatisfied will be reported for stoppage against his pay, and, after a reasonable delay beyond the time specified, the amount is reported for stoppage, under the provisions of section 1766, Revised Statutes.

Property returns are scrutinized with the same particularity as money accounts, as the property in the hands of officers largely exceeds in money value the amount of funds appropriated in any one year, or several years, for the support of the Army. Officers are held to a strict accountability for all property placed in their hands from any source whatever, from the time of its reception until worn out, consumed, sold, or otherwise disposed of; there being of necessity very extensive interchanges of property between officers, it requires the utmost vigilance on the part of the examiner to trace it and hold the proper one accountable; in case of failure to account for property, or in case of loss or destruction of it through his negligence, he is charged with the money value of such property and he is required to pay for it.

The papers in officers' provision returns for any given period are generally three to five times as voluminous as his money accounts for the same period, and the labor in examining them is even proportionately greater; yet a complete audit of an account

cannot be made unless both the money accounts and the property returns are examined, it being quite as important to know that the Government received the full benefit of all the property purchased as it is to know there was competent authority to purchase, and that the proper amount had been paid.

Except in the military service, nearly all disbursements of the public funds are by persons who obtain the funds disbursed directly from the Treasury, and then their operations have no connection with any other disbursing agent or officer; consequently there are no complications, nor are they fettered with so many rules and regulations in regard to their expenditures, and when their accounts are made up they are transmitted at once to the Treasury for settlement, so that the account can be settled as soon as received without risk of omitting proper debits and credits, so that the settlement of such accounts is a simple matter; but in the case of military accounts very different conditions exist on account of the necessary peculiarities of the service, which will be readily observed by any one on a moment's reflection and from the foregoing synopsis of the mode in which military officers obtain funds for disbursement, the varied character of the expenditures they are obliged to make, and that property purchased or an expense incurred by an officer in one section of the country may be, and often is, paid by another officer hundreds and even a thousand or more miles distant, and that the purchase, payment, and accountability must always be connected and adjusted by the examiner; and the further fact that the accounts are first transmitted to the military bureau and are not received for settlement until many months after rendition, it will be seen they are the most intricate accounts in the public service; and from the synopsis of the mode of transacting the public business in the military division, it will be observed that the mode of examination and settlement is the most expeditious, consistent with the public interest, that can be devised under existing law and regulations of the War Department; the nature of the military service renders it a matter of necessity that public funds and public property should be transferred from one officer to another with facility, but to keep trace of the same through the papers of the transferring and the receiving officers, so as to hold the proper ones responsible therefor, requires close scrutiny and patient research through the accounts and returns of the interested officers; and to properly adjust such accounts and returns requires a skill in applying law, regulations, orders, rules of evidence, as well as a familiarity with the Army methods of conducting their business, which is constantly changing, that is acquired only after special training and unremitting labor.

WM. S. KISER,  
*Chief of Military Division.*

The following statement shows in detail the business in the military division of the office of the Third Auditor for the fiscal years 1884, 1885, 1886, and 1887:

Character of business.	Pending July 1, 1883.	Received during fiscal year 1884.	Transacted and disposed of during fiscal year 1884.	On hand and undisposed of July 1, 1884.	Received during fiscal year 1885.	Transacted and disposed of during fiscal year 1885.	On hand and undisposed of July 1, 1885.	Received during fiscal year 1886.	Transacted and disposed of during fiscal year 1886.	On hand and undisposed of July 1, 1886.	Received during fiscal year 1887 (to March 1).	Transacted and disposed of during fiscal year 1887 (to March 1).	On hand and undisposed of March 1, 1887.
Work performed.*	3,968	10,875	11,708	3,140	10,542	11,034	2,648	13,197	11,612	4,233	9,544	9,407	4,370

\* See accompanying report for further particulars.

The following statement shows the average number of employes in the military division of the office of the Third Auditor during the time specified:

	Average employes 1884.	Average employes 1885.	Average employes 1886.	Average employes 1887.
Total averages .....	28½	29½	24	24

The average number of clerks employed during the four fiscal years designated is given as compiled from the annual reports of the Third Auditor, instead of for the respective months, as contemplated by this blank, for the reason that the military division was formed in the autumn of 1885 by consolidation of the quartermaster's

division and the subsistence and engineer divisions, and the data obtained from such of the subsistence and engineer division reports as were found were so incomplete as to be unreliable.

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employés of the military division of the office of the Third Auditor, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employé present for the greatest number of days and by the employé present the least number of days during said year. Department open from 9 a. m. to 4 p. m., with half hour at noon for lunch. Time to be devoted to business, 6½ hours daily.

Years.	Days Department open.	Days worked in person.	Total days worked.	Number of employés.	Average number of days worked.	Hours employed daily.*	Most days worked by employé.	Least days worked by employé.
1884.....	305½	7,713.28+	7,713.38+	28,125	274.12+	h. m. 6 23	304.5	248.8+
1885.....	302½	8,017.38+	8,017.38+	29,83+	268.77+	6 19	291.5	228.5+
1886.....	305	6,759.84+	6,759.84	24	281.66+	6 33	298	265.6+
1887.....	201	4,243.94+	4,243.94	24	176.8+	6 15	201	158.7+

\* Departmental hours.

Statement concerning the files of the Third Auditor's Office for the fiscal years 1884, 1885, and up to November 9, 1885, during which period the clerks in charge were not attached to any division, but were under direct control of the Deputy Auditor.

Beginning in March, 1817, the files consist of settled money and property accounts of quartermasters, commissaries, engineers, and signal officers of the U. S. Army; of miscellaneous claims; claims for horses lost in Government service; claims for reimbursement in cases of deceased pensioners, and vouchers showing disbursements on account of Army pensions. The aggregate bulk of papers is very large, filling more than half of the attic room of the east wing of the Treasury building. The settlements are numbered in series of, usually, ten thousand each, and are so arranged that when the class, number, and date of any one is given it can readily be found.

Upon receipt of new settlements, which come from the book-keepers in a "loose" condition, the first thing to be done is to ascertain, by comparing abstracts with vouchers, whether all the papers are present; next, to arrange them, according to their respective dates, in the most convenient forms for reference; then tie them securely, and put upon them the necessary labels; and finally place them in order upon shelves or in boxes which are properly stamped. About twelve thousand wooden boxes, each 17 by 5 by 9 inches, are in use and contain the settlements received since February 1, 1876. Before that time the vouchers were tied in small parcels with tape, then placed in larger packages and tied with cord, with boards upon the fronts properly labeled.

The work is continuous, and all new settlements, borrowed vouchers, and miscellaneous matter are disposed of soon after being received; no work of that kind has been allowed to accumulate. But most of the abstracts of pension accounts received since 1863 are yet unbound. There are now on hand enough for one thousand volumes or more. The clerk in charge of the files made frequent efforts to get permission to send the abstracts to the bindery, but was unsuccessful until the first of the fiscal year 1885, the former chief of the pension division claiming that the documents could not be spared for the time necessary for binding. Since that time one hundred volumes have been bound and other abstracts have been prepared and sent to the bindery as fast as the book-binders were ready to receive them.

The amount of labor performed by each clerk cannot now be given, because the work, being of a miscellaneous nature, has not been parceled out among the clerks; but each one has been required to learn as much as possible of the whole business and to make himself generally useful.

It is the duty of the file-keepers to furnish to clerks of the Third Auditor's and Second Comptroller's Bureaus such papers as they need, taking receipts therefor, and replace the said papers when returned; to show certain records to employés of other Bureaus or Departments, by special authority given by the Third Auditor; to assist, when necessary, clerks who come in person to consult the files; to renew the labels

upon very old accounts; to see that improper persons do not have access to the records; to prevent smoking in the rooms, and keep things in order generally.

Four clerks have been employed during all the time covered by this statement, and another one for the last forty-nine working days. The time devoted to business and the time absent by each for each month is given in the table herewith; also the number of new accounts filed each month and fiscal year.

Respectfully submitted.

ALFRED W. ROWELL,  
Clerk in Charge of Files.

Hon. J. S. WILLIAMS,  
Third Auditor.

[*Note by Committee:* To this report was attached a large sheet containing names of employes, number of working days, and number of days present and absent of each employe during each month from July 1, 1883, to November 10, 1885, with 13 columns of figures, and not of sufficient importance to print.

The following contains all that is material on said sheet:

New settlements placed on file—

During fiscal year 1884 .....	10,620
During fiscal year 1885 .....	13,712
From July 1 to November 10, 1885 .....	5,003

Total from July 1, 1883, to November 10, 1885..... 29 335]

	Most days worked by employe.	Least days worked by employe.
Fiscal year 1884.....	294	258
Fiscal year 1885.....	293	266
From July 1 to November 10, 1885.....	113	75½

[*Note by Committee:* The following table is substituted for 4 large sheets, containing statement of work by the copying section in Third Auditor's office from July 1, 1883, to November 10, 1885, attached to report of miscellaneous division of Third Auditor's office, and giving names of each employe and kind and amount of work during each month of said period.]

Character of business.	During fis- cal year 1884.	During fis- cal year 1885.	From July 1, 1885, to November 10, 1885.
Copying section:			
Miscellaneous papers registered.....	5,027	5,469	1,653
Difference sheets registered.....	974	981	320
Pages miscellaneous papers copied.....	18,172	18,824	5,370
Pages miscellaneous papers compared .....	18,676	17,405	5,470
Names indexed.....	5,357	.....	16,571
Letters recorded .....	290	.....	814
Letters compared .....	291	.....	127

#### MISCELLANEOUS DIVISION.

The following statement shows the date of formation of division, and how formed; the sections into which divided; the duties of each section; the method of transacting business in each section, from its receipt until finally disposed of, &c.

J. A. SWARTZ,  
Chief of Division.

APRIL 9, 1887.

This division was formed November 10, 1885, by consolidating the "records and files" and "copying" sections (previously unassigned to any division) of the Third Auditor's office with that of the "reimbursement section" of the pension division.

This division is now divided into three sections, viz: "Reimbursement," "records and files," and "copying sections."



## REIMBURSEMENT SECTION.

The duties of this section are to receive and adjudicate claims arising and presented under the latter clause of section 4718, Revised Statutes, viz: " \* \* \* to reimburse the person who bore the expenses of the last sickness and burial " of a deceased pensioner from the accrued pension due at death of such pensioner.

Upon receipt of a claim for reimbursement the date of receipt is stamped upon each and every paper composing the claim with division stamp; jacketed; acknowledgment of receipt of claim made to claimant, and "inquiry card" sent to United States pension agent upon whose roll the name of pensioner was inscribed, requesting rate and date at which and to which last paid and at the same time notifying the agent of the death of the pensioner. A similar "inquiry card" is sent by hand to the chief of pension division, this office. Upon return of both such inquiry cards, and they are found to agree as to rate and date of last payment, the claim is entered upon a "register of reimbursement claims." This register shows the pensioner's full name, certificate number, pension agency at which paid, date of receipt of claim, date upon which reported to Second Comptroller, date returned to Second Comptroller, settlement number, amount allowed in settlement, and name of claimant.

After entry upon register the claim is turned over to the "examining clerk." If the evidence filed is not deemed sufficient to warrant an immediate settlement, the claimant is called upon to furnish additional evidence needed to complete his claim. To establish a claim for reimbursement under section 4718, Revised Statutes, it must be shown—

First. That the deceased left no widow.

Second. That the deceased left no child under sixteen years of age at the date of his death.

Third. That the deceased did not leave sufficient assets to meet such expenses.

Fourth. That each and every item of expenditure for which reimbursement is claimed was necessary, and connected with the last sickness and burial of the person to whom, if living, the pension would be payable.

Fifth. That no part of the sum claimed has been refunded.

It is held that the last sickness contemplated by the law is the immediate attack which ends in death. If the attack is not acute it is regarded as commencing at the time the pensioner became so ill as to require the regular and daily attendance of a physician or nurse constantly until death. If the death is from some acute attack, the beginning of the attack is taken as the commencement of the last sickness.

The claimant must submit a detailed account showing the several sums of money which he claims to have expended, stating for what purposes each item was expended and to whom paid. The bill must be verified by the oath of the claimant; the character and duration of the sickness for which the expenses were paid must be shown, and if there was an attending physician, his certificate that the several items were reasonable and necessary should accompany the account.

The claim should be presented in the name of one person.

Sworn receipted bills of all the expenses of last sickness and burial should be filed in each case, also the pension certificate of the decedent, or the absence of the latter satisfactorily accounted for.

Where a portion only of the expenses of the last sickness and burial of a deceased pensioner has been paid and reimbursement is sought therefore, before the claim can be allowed the claimant must procure from the parties unpaid a waiver of all claims upon the United States. *It should be also borne in mind that it matters not what sums may have been expended in the above connection, no greater amount can be allowed or paid than that of the accrued pension remaining unpaid at the date of pensioner's death.*

Further proof will be required when deemed necessary.

(The above is embodied in a circular letter sent claimants in all cases.)

If the evidence originally filed is found to be in accordance with above, a "statement of an account" is made in favor of the claimant, which is forwarded (after signature of Auditor), together with the papers in the claim, to the chief of book-keepers' division of this office, after entry of date of allowance and amount allowed is made upon the register above mentioned. (See report of chief of book-keepers' division.)

After action by Second Comptroller and upon return of claim to this division, the date of its return is noted upon the register, together with settlement number. The claim is then sent by hand, to the Pension division, this office, in order that note of death of pensioner and that final payment in his case has been made, may be placed upon the pension-rolls. The claim is again returned to this division; the pension agent upon whose roll the pensioner's name was inscribed is again notified of the pensioner's death, and that final payment, by Treasury settlement, has been made in his case.

The claim is finally disposed of by filing, in numerical settlement order, in the "records and files section," and is so filed that it can be withdrawn, without trouble or delay, at a moment's notice.

When it is found necessary to call for additional evidence to complete a claim, it is now (and has been since July 1, 1886) the practice of this division to wait thirty days for such evidence to be filed. If not received in that period a second letter is addressed to claimant calling his attention to the requirements of first letter, repeating them, and requesting him, if he intends to complete his claim, to forward such additional evidence without further delay. If no reply is received within fifteen days from date of second letter, a third letter is addressed to claimant, reminding him of the requirements of first letter, and requesting him to advise the office as to cause of delay in furnishing the additional evidence called for. If no reply is received within fifteen days from date of third letter, a fourth letter is addressed to claimant notifying him that if the additional evidence called for is not received within sixty days from date of such fourth letter, his claim for reimbursement will be rejected on account of insufficiency of proof filed and for failure to comply with the requirements of the office.

If within such sixty days the additional evidence desired is not received, the claim is rejected, and the papers in claim, together with reasons of this office for rejection, are forwarded to the Second Comptroller for his action. If the Comptroller concurs in the rejection, and upon return of the claim to this division, proper entry of disposition of the claim is made upon the register of reimbursement claims and upon a register of "rejected" reimbursement claims, and also upon the pension rolls in pension division.

The claimant is notified of the rejection of his claim and the reason given for such action. The claim is then filed in the "records and files section" in numerical (rejected claim numbers) order. The rejection of such a claim does not finally dispose of it, as, upon the claimant applying to have the same reopened and a rehearing granted, and upon his furnishing the necessary evidence in proof of his claim, may have an allowance granted him, with the concurrence of the Second Comptroller. There are now in the files about 700 rejected claims for reimbursement, such action having been taken for various causes, the principal among which are:

1. The decedent's claim for pension had been rejected.
2. Sufficient evidence had not been filed showing that pensioner left no legal widow.
4. Sufficient evidence had not been filed showing that pensioner left no child under sixteen.
4. Sufficient evidence had not been filed showing that the assets left by pensioner were not sufficient to meet the expenses of his last sickness and burial.
5. Refusal of claimants to further prosecute.
6. On account of death of claimant.
7. On account of failure of claimant to furnish his post-office address.
8. For presenting claim with fraudulent intent.
9. On account of claimant's failure to comply with office requirements.

(For complete statement of business received, transacted, and disposed of by the employés in this section see Schedules A 1, A 2, and B.)

It is impossible to make a statement showing the maximum amount of business transacted and disposed of by the employé doing the most, or a statement showing the minimum amount of business transacted and disposed of by the employé doing the least, during each of the months from November 10, 1885, to March 1, 1887, for the reason that the business performed by each employé was entirely different in its nature. That they were well employed the annexed schedules will surely show.

#### RECORDS AND FILES SECTION.

The duties of this section are to receive and properly label and file all records, accounts, settlements, &c. No separate account is kept of the work performed by each clerk, and it is, therefore, impossible to give the maximum or minimum amount of business transacted and disposed of by the employés in this section. (See Schedule C.)

#### COPYING SECTION.

To this section is assigned the duty of making copies of all papers required by the several divisions of this office, or required from this office by the Secretary of the Treasury; also, the copying and proper indexing of the letter-press books of the various divisions of the Third Auditor's office.

Upon receipt in this section of any papers from such divisions they are registered in the different books to which papers of their class respectively belong; each paper separately (with inclosures, if any) giving the name of the person from whom received; the date and time when received; the name of the employé to whom it is given to be copied; the date and time when so given; the date and time when compared; the number of pages contained in such papers, and the date and time when returned to the person from whom received.

The same system applies to copies of "official" papers called "Statement of Differences" to be sent to officers of the Quartermaster's and Subsistence Departments, and the Engineer and Signal Corps, U. S. Army, and United States pension agents, showing the difference between the account for a certain period as rendered by the officer and the account for the same period as shown by the books of the Third Auditor's office.

Various kinds of indexing and ruling are also done in this section for the division of the office requiring such work.

Occasionally other kinds of work may be required performed, of which it is impossible to give any specific description.

It is also impossible to make a statement showing the maximum amount of business transacted and disposed of by the employé doing the most, or a statement showing the minimum amount of business of the employé doing the least, for the period from November 10, 1885, to March 1, 1887, for the reason that the business performed, transacted, and disposed of by each employé in this section was entirely different in its nature. For report of work performed in this section see Schedules D 1 and D 2.

For statement showing average number of days, and the time and attention devoted to business by each of the employés in this division from November 10, 1885, to March 1, 1887, &c., see Schedule E.

All of which is most respectfully submitted.

J. A. SWARTZ,  
Chief of Division.

Hon. JOHN S. WILLIAMS,  
Third Auditor of the Treasury.

[Note by Committee: The following table is consolidated from and substituted for some seven large sheets attached to report of miscellaneous division of Third Auditor's Office, which gave names of employés in each of the three sections indicated, with amount and character of work performed by each during the periods named below; said sheets being referred to in said report as schedules A1, A2, B, C, D1, D2, and E.]

Character of business.	From November 10, 1885, to June 30, 1886.	From July 1, 1886, to March 1, 1887.	Disposed of from Nov. 10, 1885, to June 30, 1886.	On hand pending July 1, 1886.	Received from July 1, 1886, to March 1, 1887.	Disposed of from July 1, 1886, to March 1, 1887.	On hand pending March 1, 1887.
<b>Reimbursement section:</b>							
Letters received.....	2,510	1,660					
Letters written.....	5,895	5,067					
Sets of blanks mailed to applicants.....	1,355	1,249					
Inquiry cards mailed to pension agents.....	2,275	2,266					
Reimbursement vouchers examined.....	8,262	12,407					
Claims examined and completed.....	1,379	1,660					
Claims reported to Second Comptroller.....	1,199	1,338					
Claims received November 10, 1885, from pension division, 1,167; claims received from November 10, 1885, to June 30, 1886, 1,122.....	2,289		1,599	600	1,174	1,638	226
<b>Files and record section:</b>							
New settlements added.....	9,316	8,588					
<b>Copying section:</b>							
Miscellaneous papers registered.....	4,366	3,215					
Difference sheets registered.....	649	704					
Pages miscellaneous papers copied.....	11,784	12,633					
Pages miscellaneous papers compared.....	14,188	11,915					
Names indexed.....	37,331	8,298					
Letters recorded.....	348						
Letters compared.....	154						

It is utterly impossible to give the average amount and character of business performed, transacted, and disposed of in the miscellaneous division of the office of the Third Auditor of the Treasury. The work of each employé is entirely different in its nature, and each employé's work shows the "maximum" and "minimum" attained.

It is impossible to give the average number of clerks employed, they having been changed from one division to another whenever their services were particularly re-

quired, and would be assigned for a period ranging from a day or two to months at a time, the division to which they were assigned receiving credit for work performed by them, and keeping a record of such work, time, &c.

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the miscellaneous division of the office of the Third Auditor, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employé present for the greatest number of days and by the employé present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with half hour at noon for lunch. Time to be devoted to business, 6½ hours daily.

Years.	Days Department open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employes.	Average number of days' work.	Hours employed daily.	Most days worked by employé.	Least days worked by employé.
1885 (Nov. 10) .....	194	3, 222½	43½	3, 266	21	155½	h. m.	5 28	193½
1886 (June 30) .....		3, 050½	107	3, 157½	22	143½	5 4	196½	74
1887 .....	201								

### THE FOURTH AUDITOR.

TREASURY DEPARTMENT, FOURTH AUDITOR'S OFFICE,  
May 22, 1887.

SIR: In compliance with the letter of the Hon. F. M. Cockrell, chairman of the Select Committee, &c., referred to this office, I have the honor to submit herewith tabulated statements of the amount and character of business transacted in this Bureau during the fiscal years 1884, 1885, 1886, and to March 1, 1887, together with a detailed statement of the various processes through which said business passes from the date of its receipt until its final disposition.

It is impossible to comply with that portion of the chairman's letter requiring a statement of the maximum and minimum amount of business disposed of by "the employé doing the most and the employé doing the least," for the reason that the clerk who settles ten claims in a day may do no more, or perhaps not as much, as the clerk who settles only one.

For example, in the settlement of a claim for longevity pay, where the claimant has served during two or more intervals embracing in the aggregate twenty years, it is necessary to examine the files for the whole of that period.

It is apparent how much longer it would take to adjust a claim of that character than one where the claimant's period of service was only five years, or a claim where no examination of the files was necessary.

The apparent delay in the settlement of claims in this office is due principally to the neglect or inability of claimants to present the required evidence to complete their cases; and in many instances there are questions of law involved that are before the courts for decision, and the claim is suspended until the question is adjudicated.

With these exceptions the claims are promptly disposed of after they reach this office.

I have the honor to be, very respectfully,

C. M. SHELLEY,  
Auditor.

Hon. C. S. FAIRCHILD,  
Secretary.

The following detailed statement, beginning with the receipt of business matter in this Bureau, shows the various forms and hands through which it passes until final settlement:

The mail is opened by the deputy, and, after having been examined and marked by him to the division to which it belongs, it is stamped with the date of its receipt, taken to the key-room, where a brief of its contents, the name and address of the claimant,

and name and address of the attorney, if there be one, and the date of its filing are entered in a register kept for the purpose.

If it be a claim for mileage arising under the act of March, 1835, it is sent to the general claims division and it passes through the following forms:

The chief of the division examines it and hands to the clerk employed on that class of work, who examines the papers, acknowledges their receipt, and calls for such additional evidence as may be necessary to complete the case.

The claim is then put into a jacket or envelope and an indorsement made on it, giving the name and address of the claimant and attorney, if there be one, the nature of the claim, and the date of the call for the additional information. It is then entered on a register kept for the purpose and all the information contained in the indorsement recorded, and also the initials of the clerk who has it for settlement. After the additional evidence has been received, recourse must be had to the files-room in order to obtain the naval history of the claimant. The time required in the examination of the files will vary according to the number of journeys performed by the claimant and the arrangement of the vouchers of the disbursing officers who paid the transportation.

After the claim has been settled, a report or certificate is prepared, setting forth the action of the Auditor, which is recorded in the register of claims. The case is then reviewed by the chief of the division, and, if found to be correct, he initials it and sends it to the deputy, who examines and initials it. It is then signed by the Auditor and transmitted to the Second Comptroller.

After it has been returned from the Second Comptroller, showing his action thereon, which is also recorded in the register of claims, the claimant is notified of the disposition of his claim.

The Navy pay division examines and adjusts the accounts of the disbursing officers at the Navy pay offices at Boston, Philadelphia, Baltimore, Washington, Norfolk, San Francisco, and New York.

Sixty days is allowed a Navy pay agent in which to make his returns to this office after the expiration of the quarter for which they are made.

The accounts of the Navy pay officer at New York for the quarter ending September 30, 1886, consist of an account-current, abstract of receipts and expenditures, arranged under fifty-three heads of appropriations, and 1,829 cash vouchers, supported by the necessary orders, requisitions, proposals, bills of lading, &c.

When the accounts are received they are marked by the deputy to the Navy pay division. The clerk who has this pay officer's account for settlement counts the vouchers and compares them by number with the abstract.

The date of receipt and period embraced in the accounts are noted on the record book of that division. He then writes a letter of acknowledgment to the pay officer.

The account is taken up in its order for examination and settlement. The payments on account of allotments aggregating 1,337, are charged to the accounts of the allottees on the books of this office. The advances made by order of the Secretary of the Navy to officers ordered to sea-going vessels are charged to the paymasters attached to such vessels.

The payments on account of mileage are examined to see if they are supported by proper orders, and that the distances conformed to the official table of distances.

The vouchers are all examined to see if they are supported by the necessary orders, bills, &c., and that they have the approval of the proper officers and duly receipted, that the articles or services for which payments were made had been received or rendered, that the calculations are correct, that the prices paid agree with the proposals or contracts on file in the office of the Second Comptroller, that compliance with all the requirements of the forms prescribed by that officer had been observed, that the terms of all contracts as to time and place of delivery, quantity, quality, inspection, &c., had been complied with, that the 20 per cent. reservation had been retained to secure the Government from loss, or that the contract had been completed, that an appropriation for the expenditure had been made by Congress, and that the amount expended had been properly entered against the appropriation.

The pay officer is then given thirty days in which to make explanations and supply such additional information as may be required. At the expiration of that time an account is stated between the pay officer and the United States, in which the former is debited with all moneys received by him during the quarter, and credited with such disbursements as in the judgment of this office are proper and right, under the respective head of appropriation to which they severally belong.

A certificate in which the result of the examination is given, setting forth the balances which may have been declared under the different heads of appropriation, and a "reconciling statement" in which all errors and suspensions are shown, are then prepared, signed by the Auditor, and transmitted, with all the papers on file pertaining to the account, to the Second Comptroller.

Upon the return of the account after revision by the Comptroller, the Secretary of the Navy is advised of the result of the settlement, and a copy of the statement of



differences transmitted to the pay officer, and the settlement posted into the ledgers of the office.

Settlements of subsidized railroads transportation claims are settled by this division.

The Central Pacific Railroad Company claims for transportation of navigation stores from Ogden to San Francisco the sum of \$37.96, divided into \$33.78 and \$4.18, earned on the subsidized and non-subsidized parts of the line respectively.

The account is examined to see if it is supported by a Government bill of lading, giving the number of packages, contents and weight, bearing a certificate of the assistant quartermaster at Ogden that he shipped the freight as described, and a receipt of the assistant quartermaster at San Francisco for the property in good condition and of the specified weight.

The company's account is inspected to see if it bears the agent's certificate that it is correct, and that the rate charged does not exceed that charged private individuals for similar service.

The Quartermaster-General's letter forwarding the claim to the Bureau of Navigation is examined, and shows that he has found the company's account "clerically correct."

The letter of the Bureau of Navigation referring the claim to the Fourth Auditor is examined to ascertain if the Bureau acknowledges the service and suggests the appropriation from which payment should be made.

The company's account is then compared with the published tariffs and classification lists. In this case the company classes the shipment as \$6 from Chicago to San Francisco, and charges \$2.35<sup>40</sup>/<sub>100</sub> from Ogden to San Francisco. The correct rate is \$1.55<sup>88</sup>/<sub>100</sub> (class \$3.97) per hundred, and this is allowed.

The company's division of the total claim into amounts earned on the bonded and non-bonded parts of its line is found to be on the basis of 742.61 miles bonded and 90.74 miles non-bonded. It is divided by the Second Comptroller on the basis of 851 miles bonded and 32 miles non-bonded.

The difference between the company's claim and the official statement is exhibited thus:

Claim:

1,610 pounds, at \$2.35<sup>40</sup>/<sub>100</sub>, \$37.96.

Bonded, \$33.78.

Non-bonded, \$4.18.

Allowed:

1,610 pounds, at \$1.55<sup>88</sup>/<sub>100</sub>, \$25.15.

Bonded, \$24.19.

Non-bonded, \$0.96.

The account is stated, a balance of \$25.15 found due the company, \$24.19 certified as payable to the United States Treasurer under act of May 7, 1878, and \$0.96 certified as payable to the company, unless withheld by the Secretary of the Treasury under act of March 3, 1875, to cancel any indebtedness of the company to the United States.

The account is then sent to the Second Comptroller for revision. When returned the company is notified of the balance found to be due, the disposition that will be made thereof, and is furnished with a full explanation of the difference between the claim presented and the amount allowed.

It frequently happens, by reason of delay in filing these claims, that the appropriation from which payment should be made is exhausted, in which case the amount is reported to Congress for an appropriation and the reason for the deferred payment communicated to the company as was done in the present case.

The paymaster's division is charged with the settlements of the accounts of disbursing officers of the Navy, on vessels and at navy-yards and stations.

The accounts as rendered to this office, quarterly, for settlement, consist of pay-rolls, embracing the names of officers, crew, and marines on board the ship, and the various officers, mechanics and laborers of the navy-yards, together with necessary pay-roll vouchers, cash vouchers for the purchase of authorized supplies, and account current of receipts and expenditures.

When the account, cash vouchers, and all orders pertaining to the same are received they are sent to the paymaster's division, where the receipt is noted on a book kept for that purpose.

The letter of transmittal is acknowledged and filed with the account.

The clerk to whom an account is given for settlement makes an examination, as follows:

(1) *The pay-roll.*—Upon this roll is borne the name and account of each officer, enlisted man, and marine included in the ship's complement.

The names, ratings, and balances are checked from previous roll to ascertain if they are brought forward correctly. If new names are entered for pay they are

taken up; if officers, by order of the Navy Department; if enlisted men, by transfer from other paymasters and order of the commanding officer.

All orders for increase of pay, ratings, disratings, transfers, discharges, dates of enlistments are examined and care is taken to see that each man is credited with the authorized pay of his respective grade.

The amounts of credit for pay, rations commuted, &c., also debits for hospital fund, issues of clothing, small stores, and money are calculated, errors noted, and each individual account on the roll is examined, to see that it is properly signed and witnessed.

From a general recapitulation of the roll a dissection of items of debit and credit is taken, to be used in the statement of the account.

(2) *The cash vouchers.*—These are the vouchers upon which the paymaster claims credit for all amounts expended aside from the disbursements per pay-roll. They are carefully examined to see that they conform to regulations and that the calculations are correct.

(3) *Bills of exchange.*—If a ship is in a foreign country the moneys used are obtained by negotiating bills of exchange, and the reduction of foreign moneys to the value of United States money requires careful calculation.

(4) *The account current.*—This is the condensed statement of all receipts and disbursements by the paymaster.

The aggregate amount of money expended per pay-roll and vouchers is compared with the amount claimed on his account current; also the clothing and small stores items with the report from the Bureau of Provisions and Clothing, Navy Department, for the same period.

The account is now entered, in itemized form, on the office blotter, from which a detailed office statement is made, showing all balances on hand from last account, all moneys drawn and disbursed under each head of appropriation, and the condition of the paymaster's account with the United States at the end of the quarter of the fiscal year under settlement.

Should there be a difference between the account as rendered by the paymaster and the statement as made by the Auditor, it is noted in a reconciling statement, and, finally, a report is made, showing the net balance due from or to the disbursing officer under each head of appropriation.

This report, together with the reconciling statement, is certified by the Auditor; and transmitted with the account, vouchers, and office statement to the honorable Second Comptroller for revision and approval.

From the Comptroller's office the account is returned to the Auditor.

The office statement and report go to the book-keepers' division of the Fourth Auditor's office.

The reconciling statement is returned to this division, where it is copied into a book of record. A copy is also sent to the paymaster.

The condition of the account is then reported to the Secretary of the Navy.

When a claim for prize money is received it is marked by the deputy to the

#### PRIZE AND RECORD DIVISION.

The application states that at a certain date he served on the U. S. S. San Jacinto. Upon reference to register of prize money it is found he is entitled to share in three awards. These awards having been made years ago, it takes a long time for the claimant, who frequently is the widow or heirs of the man, to prove his case to the satisfaction of the accounting officers, and for this reason long delays are unavoidable in some cases. Every six months the letters received in this office are bound, of every letter written a press copy is taken, which is registered and filed for reference, and finally all are copied into books.

In the book-keepers' division ledger accounts are kept with the pay officers of the Navy, and others having transactions with the Government pertaining to naval affairs, and journal entries made of all accounts.

A general expenditure account stated in detail, under the several appropriations, is compiled from the monthly returns of the Navy pay officers, and an adjustment made between the various appropriations and the general account of advances.

All Navy requisitions are registered in this division, and ledger accounts kept with the naval appropriations; also the Interior requisitions issued for payment of Navy pensions. Certificates of deposit are registered and listed, and the requisitions drawn for the repayments. Extracts from the ledgers are furnished as the basis of the office statement of accounts. A statement as to whether there is an open account on the ledgers is furnished for all claims taken up for settlement.

All letters or certificates of settlement issuing from this office are initialed by the clerk who prepares them, examined and initialed by the chief of the division and by the deputy, and then signed by the Auditor.

All settlements made in this office are transmitted to the Second Comptroller for revision and examination, and after he has acted upon them the papers are returned to this office with his action indorsed upon them, and are filed for reference and preservation, and the claimant notified of the final adjustment of his claim.

## GENERAL CLAIMS DIVISION.

The following statement shows in detail the business in the general claims division of the office of the Fourth Auditor for the fiscal years 1884, 1885, 1886, and 1887:

Character of business.—Work performed.....	Pending July 1, 1883.	Received during fiscal year 1884.	Transacted and disposed of during fiscal year 1884.	On hand and undisposed of July 1, 1884.	Received during fiscal year 1885.	Transacted and disposed of during fiscal year 1885.	On hand and undisposed of July 1, 1885.	Received during fiscal year 1886.	Transacted and disposed of during fiscal year 1886.	On hand and undisposed of July 1, 1886.	Received during fiscal year 1887 (to Mar. 1).	Transacted and disposed of during fiscal year 1887 (to Mar. 1)	On hand and undisposed of Mar. 1, 1887
	1,042	9,884	9,517	1,409	11,136	11,391	1,154	12,937	13,712	379	7,426	7,410	395

The following statement shows the average amount and character of business performed, transacted, and disposed of in the general claims division of the office of the Fourth Auditor, with average number of employes, during the times specified:

Months.	1884.		1885.		1886.		1887.	
	Average amount.	Average employes.	Average amount.	Average employes.	Average amount.	Average employes.	Average amount.	Average employes.
July.....	118	7	111	7	100	11	104	11
August.....	136	6	113	6	87	10	91	8
September.....	103	7	99	8	104	10	86	10
October.....	113	7	127	6	90	13	78	13
November.....	97	7	121	6	106	10	87	11
December.....	91	6	126	7	97	11	95	9
January.....	93	8	110	8	103	12	89	11
February.....	117	8	110	9	83	12	87	10
March.....	132	7	124	10	82	16	.....	.....
April.....	128	7	119	9	83	17	.....	.....
May.....	114	7	100	11	72	17	.....	.....
June.....	120	7	135	11	112	11	.....	.....
Total averages.....	1,362	84	1,395	98	1,119	150	717	83

There is no record showing the amount of work performed by each individual clerk. One may have a claim to settle that requires an examination of the files of the office for one or more days to enable him to obtain the information necessary for a correct settlement, while another may be able to settle several cases within the same time, where they are more simple, and require less investigation.

The increased number of clerks from September to May of the fiscal year of 1885-'86 is due to the temporary detail of those employed in other divisions of this office to assist in the settlement of the large amount of business accumulated in this division.

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the general claims division of the office of the Fourth Auditor, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employé present for the greatest number of days and by the employé present the least number of days

during said years. Department open from 9 a. m. to 4 p. m., with half-hour at noon for lunch. Time to be devoted to business, 6½ hours daily.

Years.	Days Depart- ment open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employees.	Average num- ber of days worked.	Hours em- ployed daily.	Most days worked by employee.	Least days worked by employee.
1884 .....	305½	1,906½	0	1,906½	7	285	h. m. s. 6 38 17	287½	274½
1885 .....	302½	2,177	0	2,177	8	272	6 24 21	286½	238½
1886 .....	305	3,476	0	3,476	12	290	6 45 23	296	271
1887 .....	201	1,137	0	1,137	7	162	5 43 22	196	149

## NAVY PENSION DIVISION.

The following statement shows in detail the business in the Navy pension division of the office of the Fourth Auditor for the fiscal years 1884, 1885, 1886, and 1887 :

Character of business.	Pending July 1, 1883.	Received during fis- cal year 1884.	Transacted and dis- posed of during fiscal year 1884.	On hand and undis- posed of July 1, 1884.	Received during fis- cal year 1885.	Transacted and dis- posed of during fiscal year 1885.	On hand and undis- posed of July 1, 1885.	Received during fis- cal year 1886.	Transacted and dis- posed of during fiscal year 1886.	On hand and undis- posed of July 1, 1886.
Disbursing agents, Navy pension .....	26	94	101	19	78	67	30	59	69	20
Arrears of pension, Navy .....		3	3		1	1				
Reimbursement, Navy pension .....		26	26		24	24				
Total .....	26	123	130	19	103	92	30	59	69	20

Navy pension accounts remaining on hand May 1, 1886, and which were transferred to the Navy pay division.

The following statement shows the average amount and character of business performed, transacted, and disposed of in the Navy pension division of the office of the Fourth Auditor, with average number of employees during the time specified :

Months.	1884.		1885.		1886.	
	Average amount.	Average employees.	Average amount.	Average employees.	Average amount.	Average employees.
July .....	100	1.56	97	1.73	101	2
August .....	87	1.70	78	2	82	1.24
September .....	95	1.36	105	1.69	103	1.80
October .....	97	1.85	181	1.51	104	1.66
November .....	92	1.87	92	1.65	113	1.95
December .....	92	1.62	86	1.44	107	1.75
January .....	99	2	83	2	102	1.96
February .....	95	2	101	2	98	2
March .....	89	2	88	2	103	1.92
April .....	87	1.96	145	1.96	100	.92
May .....	92	1.84	105	1.80		
June .....	128	1.80	123	2		
Total .....	1,153	21.56	1,234	21.78	1,013	17.20

One clerk was transferred to the "general claims division" April 1, 1886. No record is kept of each clerk separately, for the reason that the time necessary to examine and settle different accounts varies according to the class of the account.

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employés of the Navy pension division of the office of the Fourth Auditor, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employé present for the greatest number of days and by the employé present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with half hour at noon for lunch. Time to be devoted to business, 6½ hours daily.

Years.	Days Department open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employes.	Average number of days worked.	Hours employed daily.	Most days worked by employé.	Least days worked by employé.
1884 .....	305½	550	0	550	2	275	h. m. 6 23	285½	264½
1885 .....	302½	551	0	551	2	275½	6 29	277½	273½
1886 .....	305	430	0	430	2	215	*6 07	267	163
1887 .....	201								

\* Caused by the transfer of clerks and consolidations of Navy pay and allotment division.

#### NAVY PAY AND ALLOTMENT DIVISION.

The following statement shows in detail the business in the Navy pay and allotment division of the office of the Fourth Auditor for the fiscal years 1884, 1885, 1886, and 1887:

Character of business.	Pending July 1, 1883.	Received during fiscal year 1884.	Transacted and disposed of during fiscal year 1884.	On hand and undisposed of July 1, 1884.	Received during fiscal year 1885.	Transacted and disposed of during fiscal year 1885.	On hand and undisposed of Mar. 1, 1885.	Received during fiscal year 1886.	Transacted and disposed of during fiscal year 1886.	On hand and undisposed of July 1, 1886.	Received during fiscal year 1887, (to Mar. 1.)	Transacted and disposed of during fiscal year 1887, (to Mar. 1.)	On hand and undisposed of Mar. 1, 1887.
Disbursing officers accounts, Navy.....	19	43	32	30	45	67	8	92	91	9	59	64	4
Transportation accounts, Navy.....	48	161	106	103	150	84	169	186	346	9	170	166	13
Miscellaneous accounts, Navy.....	107	566	181	492	46	532	6	481	485	2	244	240	6
Disbursing agents, accounts, Pension.....	.....	.....	.....	.....	.....	.....	.....	30	17	13	55	60	8
Reimbursement accounts, pension.....	.....	.....	.....	.....	.....	.....	.....	9	6	.....	22	22	.....
Totals .....	174	770	319	625	241	783	183	795	945	33	550	552	31



The following statement shows the average amount and character of business performed, transacted, and disposed of in the Navy pay and allotment division of the office of the Fourth Auditor, with average number of employes during the time specified :

Month.	1884.		1885.		1886.		1887.	
	Average amount.	Average employes.	Average amount.	Average employes.	Average amount.	Average employes.	Average amount.	Average employes.
July .....	73	6.32	88	6.42	74	5.85	123	6.85
August .....	50	5.7	69	6.	120	6.62	109	6.62
September .....	57	6.52	58	6.08	85	5.58	83	6.89
October .....	76	5.11	94	6.44	89	5.33	105	6.34
November .....	72	6.06	74	6.	110	5.33	125	6.71
December .....	66	6.46	54	6.48	109	5.53	83	7.48
January .....	68	6.67	69	6.65	85	5.72	68	7.68
February .....	67	6.25	51	6.64	86	5.74	56	7.82
March .....	53	6.31	58	6.88	99	5.89		
April .....	65	5.92	60	6.27	104	5.73		
May .....	81	5.73	82	6.68	107	5.96		
June .....	68	6.8	80	6.77	113	7.78		
Total .....	796	74.35	837	77.31	1,190	72.01	752	56.39

No record is kept of each clerk separately, for the reason that the time necessary to examine and settle different accounts varies according to the class of the account.

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the Navy pay and allotment division of the office of the Fourth Auditor, in person and by proxy, during the years named, with the number of days during each year so devoted to business by the employe present for the greatest number of days and by the employe present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with half hour at noon for lunch. Time to be devoted to business, 6½ hours daily.

Years.	Days Department open.	Days worked in person.	Days worked by proxy.	Total days worked	Number of employes.	Average number of days worked.	Hours employed daily.	Most days worked by employe.	Least days worked by employe.
1884 .....	305½	1,896.5	.....	1,896.5	7	270.93	h. m. 6 19	283.5	49
1885 .....	302½	1,926.5	.....	1,926.5	7	275.21	6 29	285.5	265.5
1886 .....	305	1,672	.....	1,672	6.5	257.23	6	283	11
1887 .....	201	1,362	52	1,414	8	176.75	6 15	198	142

## PAYMASTERS' DIVISION.

The following statement shows in detail the business in the paymasters' division of the office of the Fourth Auditor for the fiscal years 1884, 1885, 1886, and 1887 :

Character of business.	Pending July 1, 1883.	Received during fiscal year 1884.	Transacted and disposed of during fiscal year 1884.	On hand and undisposed of July 1, 1884.	Received during fiscal year 1885.	Transacted and disposed of during fiscal year 1885.	On hand and undisposed of July 1, 1885.	Received during fiscal year 1886.	Transacted and disposed of during fiscal year 1886.	On hand and undisposed of July 1, 1886.	Received during fiscal year 1887 (to Mar. 1).	Transacted and disposed of during fiscal year 1887 (to Mar. 1).	On hand and undisposed of Mar. 1, 1887.
Auditing accounts of disbursing officers of the U. S. Navy .....	36	348	323	61	348	358	51	371	397	25	253	259	19
Letters written .....	.....	1,506	.....	.....	1,346	.....	.....	1,953	.....	.....	.....	1,149	.....
Totals .....	36	348	1,829	61	348	1,704	51	371	2,350	25	253	1,408	19

The following statement shows the average amount and character of business performed, transacted, and disposed of in the paymasters' division of the office of the Fourth Auditor, with average number of employes during the time specified:

Months.	1884.		1885.		1886.		1887.	
	Average amount.	Average employes.	Average amount.	Average employes.	Average amount.	Average employes.	Average amount.	Average employes.
July.....	14	11	12	9	14	11	25	8
August.....	19	9	17	9	22	9	23	8
September.....	18	11	11	11	20	9	21	8
October.....	17	11	14	10	24	9	22	7
November.....	15	10	13	10	15	10	25	7
December.....	14	10	14	9	27	9	21	8
January.....	13	12	9	11	18	10	19	9
February.....	12	11	14	10	29	8	24	8
March.....	12	11	15	10	33	8	.....	.....
April.....	15	10	21	10	29	6	.....	.....
May.....	16	9	16	10	38	5	.....	.....
June.....	12	10	18	10	20	9	.....	.....
Total.....	177	125	174	119	289	103	180	63

No record is kept of the work of each clerk separately, for the reason that the time necessary to examine and settle the different accounts varies according to the class of the vessel, or the business of the navy-yard from which the account is rendered. The work of a clerk who settles during the month three accounts is frequently greater than that of another who settles eight or ten.

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the paymasters' division of the office of the Fourth Auditor, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employé present for the greatest number of days and by the employé present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with half hour at noon for lunch. Time to be devoted to business, 6½ hours daily.

Fiscal years.	Days Department open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employes.	Average number of days worked.	Average hours employed daily.	Most days worked by employe.	Least days worked by employe.
1884.....	279	3,246	0	3,246	11½	276	h. m. 6 26	298½	267½
1885.....	276	3,276	0	3,276	12	273	6 24	288½	247½
1886.....	279	2,820	0	2,820	10½	268	6 15	285	245
1887.....	184	1,637	0	1,637	9	182	6 26	189	173

## PRIZE, RECORD, AND FILES DIVISION.

The following statement shows in detail the business in the prize, record, and files division of the office of the Fourth Auditor for the fiscal years 1884, 1885, 1886, and 1887:

Character of business.	Pending July 1, 1883.	Received during fiscal year 1884.	Transacted and disposed of during fiscal year 1884.	On hand and undisposed of July 1, 1884.	Received during fiscal year 1885.	Transacted and disposed of during fiscal year 1885.	On hand and undisposed of July 1, 1885.	Received during fiscal year 1886.	Transacted and disposed of during fiscal year 1886.	On hand and undisposed of July 1, 1886.	Received during fiscal year 1887 (to Mar. 1).	Transacted and disposed of during fiscal year 1887 (to Mar. 1).	On hand and undisposed of Mar. 1, 1887.
Prize-money claims..	227	215	214	228	2,254	2,224	258	368	502	124	201	245	80
Letters received by division .....		1,739			7,427			2,529			1,428		
Letters written by division .....			1,866			5,433			2,469			1,338	
Letters received, registered, and distributed.....			17,907			27,408			23,374			14,843	
Letters written and registered .....			18,609			25,637			24,753			14,793	
Letters copied in record books .....			22,688			18,117			18,221			7,843	
Letters (received and written) indexed .....			30,666			25,235			28,721			12,173	
Accounts registered, indexed, and filed in files room.....			2,262			5,189			3,520			1,597	
Totals.....	227	1,954	94,211	228	9,681	109,243	258	2,897	101,560	124	6,629	52,832	80

This division has also furnished all reports and tabular statements called for by Congress, the Secretary of the Treasury, and the courts; it is charged with the preservation and care of the files, the keeping of all appointments, resignations, removals, and absences, providing and issuing all blanks and stationery used in the office, and the payment of salaries to employes.

The following statement shows the average amount and character of business performed, transacted, and disposed of in the prize, record, and files division of the office of the Fourth Auditor, with average number of employes during the time specified:

Months.	1884.		1885.		1886.		1887.	
	Average amount.	Average employes.	Average amount.	Average employes.	Average amount.	Average employes.	Average amount.	Average employes.
July .....	1,008	8	1,138	8	1,191	7	1,118	7
August .....	1,088	8	1,315	8	1,184	7	1,141	7
September .....	967	7	1,448	7	1,298	6	880	6
October .....	1,210	7	1,347	0	1,238	8	788	9
November .....	1,059	8	781	9	993	8	756	9
December .....	924	8	961	8	1,104	8	606	10
January .....	1,129	8	880	8	1,082	9	610	10
February .....	924	9	1,032	8	1,087	7	613	10
March .....	923	8	1,156	9	1,195	7		
April .....	986	8	1,303	9	1,103	8		
May .....	927	8	1,399	8	982	8		
June.....	760	8	1,304	8	1,070	7		
Total .....	11,905	95	14,054	98	13,527	90	6,512	68

Since August, 1886, two and often three employes of this division have been constantly employed in cleansing, rearranging, and boxing the files of the office, two thousand five hundred boxes having been examined and completed; this work cannot be shown in the table. The diversity of the work is so great that no comparison has been attempted. The records of the different kinds of work do not furnish data for comparison between individuals; therefore it is impossible to state which clerk performed the maximum and which the minimum amount of work.

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the prize, record, and files division of the office of the Fourth Auditor, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employé present for the greatest number of days and by the employé present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with half hour at noon for lunch. Time to be devoted to business, 6½ hours daily.

Years.	Days Department open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employes.	Average number of days' work.	Hours employed daily.	Most days worked by employé.	Least days worked by employé.
1884	305½	2,422	.....	2,422	9	269½	h. m. 6 16	281	242
1885	302½	2,495	.....	2,495	9½	269½	6 21	298	242
1886	305	2,411	.....	2,411	10	273	6 21	292	262
1887	201	1,891	23	1,914	10½	184½	6 31	201	171

## BOOK-KEEPER'S DIVISION.

The following statement shows in detail the business in the book-keeper's division of the office of the Fourth Auditor for the fiscal years 1884, 1885, 1886, and 1887:

Character of business.	Received during fiscal year 1884.	Transacted and disposed of during fiscal year 1884.	Received during fiscal year 1885.	Transacted and disposed of during fiscal year 1885.	Received during fiscal year 1886.	Transacted and disposed of during fiscal year 1886.	Received during fiscal year 1887 (to March 1).	Transacted and disposed of during fiscal year 1887 (to March 1).
Pay requisitions	2,598	2,598	4,548	4,548	3,306	3,306	2,970	2,970
Repay requisitions	340	340	375	375	360	360	257	257
Monthly returns examined and adjusted	929	929	914	914	931	931	580	580
Accounts journalized and posted	1,080	1,080	2,254	2,254	3,118	3,118	1,010	1,010
Transfer accounts	32	32	37	37	32	32	30	30
Letters	1,975	3,936	2,018	5,991	3,034	4,094	1,876	2,476
Extracts from ledgers for settlement.	403	403	341	341	512	512	388	388
Inquiries for open accounts	1,840	1,840	2,929	2,929	2,031	2,031	917	917
Totals	9,197	11,158	13,416	17,389	13,324	14,384	8,028	8,628

The following statement shows the average amount and character of business performed, transacted, and disposed of in the book-keeper's division of the office of the Fourth Auditor, with average number of employes during the time specified:

Months.	1884.		1885.		1886.		1887.	
	Average amount.	Average employes.	Average amount.	Average employes.	Average amount.	Average employes.	Average amount.	Average employes.
July	224	4	197	5	225	5	177	5
August	184	4	203	4	302	4	298	4
September	221	3	207	5	245	4	328	4
October	172	4	266	4	344	4	171	5
November	174	5	173	5	265	5	159	5
December	190	4	188	5	204	5	167	5
January	176	5	236	5	201	5	181	5
February	163	5	277	6	161	5	186	5
March	160	5	406	5	120	5	.....	.....
April	202	5	495	5	213	5	.....	.....
May	237	4	268	6	190	5	.....	.....
June	187	5	250	5	218	5	.....	.....
Total	2,290	53	3,166	60	2,688	57	1,667	38

The diversity of the work performed by the clerks in this division is so great that no comparison has been attempted.

The records of the different kinds of work do not furnish data for comparison between individuals, therefore it is impossible to state which clerk performed the maximum and which the minimum amount of work.

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the book-keeper's division of the office of the Fourth Auditor, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employé present for the greatest number of days and by the employé present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with half-hour at noon for lunch. Time to be devoted to business, 6½ hours daily.

Years.	Days Department open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employes.	Average number of days worked.	Hours employed daily.	Most days worked by employé.	Least days worked by employé.
1884 .....	305½	1,524	0	1,524	6	269½	H. M. 6-17	281	246
1885 .....	302½	1,657	0	1,657	6	276½	6-30	283	268
1886 .....	305	1,616	0	1,616	6	269½	6-16	279	254
1887 .....	201	1,063	0	1,063	6	178½	6-17	187	167

### THE FIFTH AUDITOR.

TREASURY DEPARTMENT, FIFTH AUDITOR'S OFFICE,  
*Washington, April 26, 1887.*

SIR: Agreeably to your instructions regarding the circular letter of the Select Committee of the Senate, appointed in pursuance of the resolution of the Senate "to inquire into and examine the methods of business and work in the Executive Departments of the Government, the time and attention devoted to the operations thereof by the persons employed therein, and generally to inquire into and report to the Senate the causes of the delay in transacting the public business said to exist in some of the Departments," I have the honor to transmit herewith the reports of the various divisions of this Bureau, giving the desired information as far as practicable. The methods of business and work in the internal revenue and in the miscellaneous division are similar to those of the diplomatic and consular division, except when the nature of such business necessitates deviations therefrom.

There is no "delay in transacting the public business" in this Bureau.

I have the honor to be, your obedient servant,

ANTH. EICKHOFF,  
*Fifth Auditor.*

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

TREASURY DEPARTMENT, FIFTH AUDITOR'S OFFICE,  
*Washington, April 25, 1887.*

In connection with the statement herewith submitted, it may be proper to remark that, with two exceptions, the clerks in this division do not have any particular class of accounts assigned them for adjustment, or any particular work to perform.

The adjustment of one account, in some instances, involves the services of one clerk from ten to twelve days, while in others twenty accounts can be disposed of in one day with equal facility.

All internal revenue accounts emanate from the office of the Commissioner of Internal Revenue, and are referred to this office for adjustment. A report and statement is made upon them, and referred to the First Comptroller of the Treasury for his revision.



The disbursing clerks' accounts from the State, Treasury, Interior, and Post-Office Departments, and from the Smithsonian Institution, when examined and reported upon, are also referred to the above-named officer.

ENDICOTT KING,  
Chief of Division.

### MISCELLANEOUS DIVISION.

The following statement shows in detail the business in the miscellaneous division of the office of the Fifth Auditor for the fiscal years 1884, 1885, 1886, and 1887 :

	Pending July 1, 1883.	Received during fiscal year 1884.	Transacted and disposed of during fiscal year 1884.	On hand and undischarged of July 1, 1884.	Received during fiscal year 1885.	Transacted and disposed of during fiscal year 1885.	On hand and undischarged of July 1, 1885.	Received during fiscal year 1886.	Transacted and disposed of during fiscal year 1886.	On hand and undischarged of July 1, 1886.	Received during fiscal year 1887 to March 1, 1887.	Transacted and disposed of during fiscal year 1887 to March 1, 1887.	On hand and undischarged of March 1, 1887.
<i>Character of business.</i> —Work performed .....	843	52, 147	52, 382	608	3, 936	4, 490	54	2, 322	2, 332	44	1, 619	1, 624	39

No separate record of the different classes of accounts has been kept.

The following statement shows the average amount and character of business performed, transacted, and disposed of in the miscellaneous division of the office of the Fifth Auditor, with average number of employes during the time specified :

Months.	1884.				1885.				1886.				1887.				
	Average amount.	Average employes.	Maximum.	Minimum.	Average amount.	Average employes.	Maximum.	Minimum.	Average amount.	Average employes.	Maximum.	Minimum.	Average amount.	Average employes.	Maximum.	Minimum.	
July .....	236	6	444	1	194	6	409	20	47	5	94	13	58	3	5	81	20
August .....	247	3	344	66	53	5	86	17	48	3	56	25	68	3	5	71	63
September .....	425	5	1, 714	20	80	5	231	23	60	4	146	10	53	3	5	83	12
October .....	201	5	781	15	80	5	238	9	46	4	78	18	56	4	4	144	15
November .....	297	7	821	15	41	5	81	11	43	4	90	8	40	4	4	67	8
December .....	877	11	1, 234	128	56	5	117	3	43	4	80	19	43	4	4	58	26
January .....	736	11	1, 506	30	61	5	135	2	69	3	136	26	66	4	4	132	21
February .....	518	11	2, 289	22	41	5	92	6	45	4	136	6	42	4	4	70	13
March .....	240	5	535	1	59	5	155	11	58	4	112	12	.....	.....	.....	.....	.....
April .....	305	6	422	78	69	5	176	30	42	4	72	17	.....	.....	.....	.....	.....
May .....	350	5	577	16	54	5	143	8	64	4	135	11	.....	.....	.....	.....	.....
June .....	185	6	329	43	72	5	181	13	39	4	76	3	.....	.....	.....	.....	.....
Total averages .....	4, 417	81	.....	.....	860	61	.....	.....	609	47	.....	.....	426	30	.....	.....	.....
Average per month .....	368 <sup>1</sup> / <sub>2</sub>	6 <sup>1</sup> / <sub>2</sub>	.....	.....	71 <sup>1</sup> / <sub>2</sub>	5 <sup>1</sup> / <sub>2</sub>	.....	.....	50 <sup>1</sup> / <sub>2</sub>	3 <sup>1</sup> / <sub>2</sub>	.....	.....	53 <sup>1</sup> / <sub>2</sub>	3 <sup>1</sup> / <sub>2</sub>	.....	.....	.....

During the fiscal year 1884 this division had assistance from the other divisions, for which time is not reported herein.

During the fiscal year 1887 assistance was rendered the diplomatic division, for which work is not reported herein.

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the miscellaneous division of the office of the Fifth Auditor, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employé present for the greatest number of days and by the employé present the least number of days

during said years. Department open from 9 a. m. to 4 p. m., with half-hour at noon for lunch. Time to be devoted to business, 6½ hours daily.

Years.	Days Department open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employees.	Average number of days worked.	Hours employed daily.	Most days worked by employee.	Least days worked by employee.
1884 .....	305½	2, 152	-----	2, 152	8	269	<i>h. m. s.</i> 6 16 2	276	232
1885 .....	302½	1, 854	-----	1, 854	7	265	6 14 4	281.5	229.5
1886 .....	305	1, 664	17	1, 681	6½	272.5	6 19 6	279	268
1887 .....	201	992	35	1, 027	6	171	6 02 4	181	164

In December, 1883, January and February, 1884, extra hours' services were required and performed which do not appear in this statement, no record having been kept.

## INTERNAL-REVENUE DIVISION.

TREASURY DEPARTMENT,  
INTERNAL-REVENUE DIVISION OF THE FIFTH AUDITOR'S OFFICE,  
*Washington, April 21, 1887.*

SIR: In submitting the report—on the blank furnished for that purpose—of the work performed by the force employed in the internal-revenue division of this office, some explanation seems proper.

The principal business of this division is to audit, state, and report the accounts of the collectors of internal revenue for the eighty-five revenue districts into which the United States are divided.

The accounts are received from the Internal Revenue Bureau, and when audited and stated are forwarded with the vouchers and the report of the Fifth Auditor to the honorable First Comptroller for his approval.

For the fiscal year ending June 30, 1886, 2,302 accounts of collectors of internal revenue were stated and reports made by this division, in which the amount involved was \$346,985,203.93, the actual amount of money collected and deposited to the credit of the United States being \$116,807,500.09.

This difference is largely made up by abatement orders for duplicate charges and the return of stamps and coupons which are canceled.

The statement of an account of a collector of internal revenue involves the examination and audit of the accounts of all the deputies, clerks, gaugers, and storekeepers of his district, the accounts for rents, expenses of offices, the examination of the certificates of deposit issued by designated national banks, for daily deposits required by law, made by the collector or his deputies, the examination of abatement orders for duplicate charges, the examination of the collector's accounts with the Internal Revenue Bureau from which he receives tax-paid stamps of all kinds, and the counting and examination of stubs, coupons, and stamps returned and canceled during the period for which the account is stated.

When it is understood the vouchers which accompany one quarterly account of a collector often exceed half a ton in weight, some idea can be formed of the amount of labor performed in auditing, stating, and reporting the same.

The work of this division requires skilled clerks; it has therefore not been the custom to employ substitute labor. In case of sickness the work has usually been kept up by the extra exertion of the remaining force employed.

For extra hours worked and for some miscellaneous work done by the clerks of this division no record has been kept.

Very respectfully,

JAMES C. TRUMAN,  
*Chief of Division.*

Hon. ANTHONY EICKHOFF,  
*Fifth Auditor.*

The following statement shows in detail the business in the internal revenue division of the office of the Fifth Auditor, for the fiscal years 1884, 1885, 1886, and 1887:

Character of business.	Pending July 1, 1883.	Received during fiscal year 1884.	Transacted and disposed of during fiscal year 1884.	On hand and undisposed of July 1, 1884.	Received during fiscal year 1885.	Transacted and disposed of during fiscal year 1885.
Accounts of internal-revenue collectors .....	110	2,480	2,537	53	2,193	2,197
Vouchers examined .....	1,883	107,270	108,653	500	182,437	182,645
Letters written and items copied .....	260	4,445	4,605	100	4,763	4,858
Coupon books counted .....	835	32,703	31,018	2,520	25,815	27,777
Coupon books scheduled .....	3,135	27,270	30,305	100	28,735	27,935
Totals .....	6,223	174,168	177,118	3,273	243,943	245,412

Character of business.	On hand and undisposed of July 1, 1886.	Received during fiscal year 1886.	Transacted and disposed of during fiscal year 1886.	On hand and undisposed of July 1, 1886.	Received during fiscal year 1887, (to March 1).	Transacted and disposed of during fiscal year 1887, (to March 1).	On hand and undisposed of March 1, 1887.
Accounts of internal-revenue collectors .....	49	2,347	2,302	94	1,737	1,644	187
Vouchers examined .....	292	164,007	164,204	95	136,239	136,013	321
Letters written and items copied .....	5	4,268	4,256	17	4,239	4,245	11
Coupon books counted .....	558	33,285	32,194	1,749	20,492	19,824	2,717
Coupon books scheduled .....	900	32,747	32,827	820	20,199	18,388	2,631
Totals .....	1,804	236,754	235,783	2,775	182,906	180,114	5,567

While the business of this division is almost exclusively the auditing and stating the accounts of the internal-revenue collectors, there is during each year much work performed by the clerks of a miscellaneous character.

The following statement shows the average amount and character of business performed, transacted, and disposed of in the internal-revenue division of the office of the Fifth Auditor, with average number of employes during the time specified:

Months.	1884.				1885.				1886.				1887.			
	Average amount.	Average employes.	Maximum.	Minimum.	Average amount.	Average employes.	Maximum.	Minimum.	Average amount.	Average employes.	Maximum.	Minimum.	Average amount.	Average employes.	Maximum.	Minimum.
July .....	1,191	7	201	71	982	6	106	25	2,407	7	298	55	1,943	7	273	45
August .....	1,707	7	277	106	2,079	6	616	6	3,957	7	455	75	3,318	7	375	64
September .....	3,242	7	444	63	3,147	7	378	42	3,125	7	350	35	3,666	7	441	98
October .....	1,696	7	217	98	3,265	7	403	86	1,188	7	200	70	1,215	7	212	75
November .....	1,337	7	102	60	1,560	7	252	45	3,005	7	288	60	1,435	7	245	65
December .....	741	6	184	20	4,884	7	675	160	3,079	7	290	55	3,686	7	414	98
January .....	2,662	6	393	50	1,241	7	180	40	1,211	7	180	20	1,199	7	202	75
February .....	2,646	7	318	67	3,558	7	360	67	3,370	7	375	71	.....	.....	.....	.....
March .....	3,219	7	429	60	3,113	8	325	35	3,509	7	390	69	.....	.....	.....	.....
April .....	2,701	7	328	72	1,356	8	200	107	1,194	7	160	36	.....	.....	.....	.....
May .....	2,993	7	400	154	4,627	8	491	115	4,489	7	415	80	.....	.....	.....	.....
June .....	2,011	6	291	81	1,733	8	280	50	2,786	7	323	45	.....	.....	.....	.....
Total averages .....	2,187	63	268	75	2,712	74	355	62	2,781	7	310	65	1,371	41	177	43

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the internal-revenue division of the office of the Fifth Auditor, in person, and by proxy, during the years named, with number of days during each year so devoted to business by the employé present

for the greatest number of days and by the employé present the least number of days during the said years. Department open from 9 a. m. to 4 p. m., with half hour at noon for lunch. Time to be devoted to business,  $6\frac{1}{4}$  hours daily.

Years.	Days Department open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employes.	Average number of days' work.	Hours employed daily.	Most days worked by employé.	Least days worked by employé.
1884	305 $\frac{1}{2}$	2, 138 $\frac{1}{2}$	-----	2, 138 $\frac{1}{2}$	7	251	5. 51	299 $\frac{1}{2}$	162 $\frac{1}{2}$
1885	302 $\frac{1}{2}$	2, 117 $\frac{1}{2}$	-----	2, 117 $\frac{1}{2}$	7	248	5. 52	287 $\frac{1}{2}$	183 $\frac{1}{2}$
1886	305	2, 090	45	2, 135	7	268	6. 15	291	245
1887	201	1, 407	-----	1, 407	7	173	6. 6	184	168

One clerk was absent 114 days by reason of sickness. One clerk was absent 119 days by reason of sickness. As it has not been customary in this division to employ a substitute in case of sickness the average number of days worked is correspondingly reduced.

#### DIPLOMATIC AND CONSULAR DIVISION.

TREASURY DEPARTMENT, FIFTH AUDITOR'S OFFICE,  
DIPLOMATIC AND CONSULAR DIVISION,  
Washington, April 25, 1887.

The following is a statement of the methods of transacting business in this division, giving as an example the operations in the matter of the two principal items of business, namely:

1. The adjustment of accounts; and
2. The posting of consular certificates to invoices returned by collectors of customs under section 4213 of the Revised Statutes.

Accounts are received partly by mail directly from the officers or claimants, and partly through the Department of State. Those received from the Department of State are accompanied by a book in which they have been entered, and in which they are first checked off in this division, and receipted for. Those received by mail are delivered from the Auditor's room to the chief of the division, who examines and turns them over to a clerk, who arranges each kind separately, notes the deficiencies, and writes for any vouchers which may be wanting. These, together with those received from the Department of State, are by the same clerk briefed, stamped with date of receipt, and entered on a register of accounts received. They are then taken by the chief of the division and placed with the clerk who is to adjust them, except those relating to fees, which are previously sent to the head clerk of the posting room, who tests their correctness by a comparison with postings made from the returns of collectors of customs. The adjusting clerk enters them on his desk record as received, tabulates the fees, procures Register's certificates showing the status of the accounts on the books of the Department, examines the vouchers, makes a statement of the account, and also of the differences arising in the adjustment, makes a certificate or report setting forth the result of the settlement for the signature of the Auditor, notifies the officer of the adjustment, makes a memorandum of the data required for his monthly work report, stamps each paper with date of adjustment, and ties the vouchers and statement in a bundle together, with red tape, and hands them, with the report, to the chief of the division, who examines them, initials the report, and sends it to the Auditor for signature. After being signed it is put in the bundle with the statement and vouchers, and passed to the copying clerk, who numbers the statement and report, and copies the report into a book. The bundle of papers, then styled an account, is registered by number, name, and date of leaving the office, and is then delivered by messenger at the office of the First Comptroller of the Treasury.

After having passed the office of the Comptroller and become a matter of record in the office of the Register of the Treasury the account is returned to this division, when the Comptroller's certificate showing his action thereon is copied into the record in connection with the copy previously made of the Auditor's report. The account is then sent to the Register's files.

The returns of collectors of customs of certificates to invoices are received by mail monthly, in the form of abstracts, directly from the collectors. They are stamped by

the chief of the division with the date of their receipt and then sent to the head clerk of the posting room, who notes them on a register as received, and passes them to a clerk who compiles or posts the numbers of the invoices from the abstracts into a book to the respective consulates where the certificates were issued, for comparison with the consul's fee reports. In cases of duplications of numbers or other irregularities the certificates themselves are procured from the collectors for inspection, and when irregularities in the fee reports of consular officer are revealed, measures are at once taken to have them corrected. The abstracts, when the posting has been completed, are placed on file in this office.

The following statement shows in detail the business in the diplomatic and consular division of the office of the Fifth Auditor for the fiscal years 1884, 1885, 1886, and 1887:

Character of business.	Pending July 1, 1883.	Received during fiscal year 1884.	Transacted and disposed of during fiscal year 1884.	On hand and undisposed of July 1, 1884.	Received during fiscal year 1885.	Transacted and disposed of during fiscal year 1885.
Diplomatic, consular, and miscellaneous accounts.....	185	13,261	13,297	149	6,798	6,766
Letters written.....		3,385	3,385		4,878	4,878
Fifth Auditor's reports copied.....		2,746	2,746		5,397	4,552
Comptroller's certificates copied.....		2,069	2,069		4,820	4,025
Letters copied.....	241	1,009	166	1,084	1,387	961
Pages of consular fee returns tabulated.....		9,026	9,026		13,305	13,305
Numbers of consular certificates to invoices and debentures posted from collectors of customs returns.....		174,130	174,130		289,247	289,247
Consular fee reports proven.....		998	998		2,166	2,166
Letters and accounts briefed and entered.....		5,155	5,155		6,376	6,376
Miscellaneous.....	41,312	27,129	39,831	23,610	40,752	54,868
Totals.....	41,738	238,908	250,803	29,843	375,176	387,144

Character of business.	On hand and undisposed of July 1, 1885.	Received during fiscal year 1886.	Transacted and disposed of during fiscal year 1886.	On hand and undisposed of July 1, 1886.	Received during fiscal year 1887 (to March 1).	Transacted and disposed of during fiscal year 1887 (to March 1).	On hand and undisposed of March 1, 1887.
Diplomatic, consular, and miscellaneous accounts.....	181	6,130	6,201	110	11,722	11,537	295
Letters written.....		4,551	4,551		2,088	2,088	
Fifth Auditor's reports copied.....	845	4,565	4,990	420	11,717	3,982	8,155
Comptroller's certificates copied.....	845	5,302	5,727	420	10,596	2,861	8,155
Letters copied.....	1,510	1,407	976	1,941	613	147	2,407
Pages of consular fee returns tabulated.....		12,387	12,387		8,912	8,912	
Numbers of consular certificates to invoices and debentures posted from collectors of customs returns.....		321,876	321,876		243,576	229,176	14,400
Consular fee reports proven.....		2,148	2,148		1,388	1,388	
Letters and accounts briefed and entered.....		7,100	7,100		4,905	4,905	
Miscellaneous.....	14,494	35,738	50,232		66,494	66,494	
Totals.....	17,875	401,204	416,188	2,891	362,011	331,490	33,412

1. The large number of accounts shown to have been adjusted in 1884 includes 8,832 claims for rebate of taxes on tobacco. The force of this division was required to work principally on these claims in December, 1883, and January, 1884, during the hours of the day and for four nights weekly.

2. The large number of accounts adjusted in 1887 is accounted for by 9,176 of Alabama judgments being included. The settlement of these judgments involved much of extra labor, and was accomplished, in addition to the regular work, only by the extraordinary effort of the clerks working day and night.

3. The tenth item of business, styled "miscellaneous," comprises six different kinds of work, namely. Accounts and letters indexed, reports registered, copies compared, reports and statements numbered, ships' bills assorted, and accounts posted.

4. Much of labor has been performed in addition to that herein represented, such as preparing annual monthly and special reports, examining drafts for payment, registering attorneys, assorting and filing papers, and sending off circulars and reports.



The following statement shows the average amount and character of business performed, transacted, and disposed of in the diplomatic and consular division of the office of the Fifth Auditor, with average number of employes during the time specified:

Months.	1884.		1885.		1886.		1887.	
	Average amount.	Average employes.	Average amount.	Average employes.	Average amount.	Average employes.	Average amount.	Average employes.
July.....	4,246	7	3,165	10	3,354	9½	3,352	12½
August.....	4,542	7	4,203	9	3,614	9½	7,976	10
September.....	879	6½	2,899	12½	4,399	8½	3,635	10½
October.....	531	7½	2,946	11	3,226	11	3,452	10
November.....	711	7	2,464	12½	2,831	12½	3,102	11
December.....	1,338	6½	2,856	10½	3,052	11½	3,156	11½
January.....	1,231	8	2,295	14½	2,457	12½	3,716	10½
February.....	2,411	8½	1,938	15	2,717	12½	2,564	10½
March.....	3,301	11	2,334	14	2,868	11½	.....	.....
April.....	2,905	11½	2,768	12½	3,158	12	.....	.....
May.....	3,181	10½	2,389	12½	3,127	11½	.....	.....
June.....	3,177	10	2,875	10	2,856	12	.....	.....
Total averages.....	2,371½	8½	2,761	12	3,138½	11½	3,869½	10½

It would be impossible to furnish the maximum and minimum of all the monthly transactions performed by each clerk. It could be furnished in the first six items of business, but in the last four items a numerical account was not stated in the monthly reports of clerks.

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the diplomatic and consular division of the office of the Fifth Auditor, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employé present for the greatest number of days and by the employé present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with half hour at noon for lunch. Time to be devoted to business, 6½ hours daily.

Years.	Days Department open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employes.	Average number of days worked.	Hours employed daily.	Most days worked by employé.	Least days worked by employé.
1884.....	305½	2,583	.....	2,583	11½	229½	H. M. 5 20½	274½	192½
1885.....	302½	3,608	101	3,709	13½	266½	6 17½	292½	222½
1886.....	305	3,329	78	3,407	12½	280½	6 31½	295	269
1887.....	201	2,133	81	2,214	12½	179½	6 21½	187	169

The averages of employes given in this table are in excess of the monthly averages stated in table above, for the reason that these are based upon the time inclusive of absences, and those above, upon the time actually worked. That was necessary in order to show the correct average of work performed by those who were present.

### THE SIXTH AUDITOR.

OFFICE OF THE AUDITOR OF THE TREASURY  
FOR THE POST-OFFICE DEPARTMENT  
Washington, D. C., July 21, 1887.

SIR: I have the honor to transmit herewith detailed statements of the methods of transacting business in each of the divisions of this office for the fiscal years ending June 30, 1885, 1886, and 1887 up to March 1, 1887. I also inclose a comparative statement showing the work of this office from 1861 to 1886, inclusive.

This information is for the use of the Select Committee of the Senate, appointed in pursuance of a resolution of the Senate, adopted March 3, 1887.

Very respectfully,

D. McCONVILLE, Auditor.

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

The following statement shows the work of the Sixth Auditor's Office other than money order from July 1, 1860, to June 30, 1886:

[Number of accounts and entries affecting accounts during each fiscal year (postal).]

Year.	Quarterly ac- counts of post- masters.	Accounts of mail contractors.	Miscellaneous agents and sup- ply accounts.	Total quarterly accounts.	Collection orders issued to con- tractors and re- corded.	Certificates of de- posits made by postmasters.	Changes of post- masters during year.	No. of entries to affect changes during year.
1861.....	105,066	21,316	22,353	148,735	83,551	3,948	9,235	147,760
1862.....	77,109	14,740	20,801	112,650	61,083	2,534	7,102	113,632
1863.....	78,239	16,056	22,365	117,260	61,151	2,996	5,396	86,336
1864.....	78,400	16,890	24,534	119,824	60,146	4,064	4,713	75,408
1865.....	76,342	16,046	24,875	117,263	53,906	5,392	5,447	91,952
1866.....	80,813	17,547	27,527	125,887	58,596	9,788	10,074	161,184
1867.....	90,567	22,973	27,287	140,827	66,352	2,637	9,744	155,904
1868.....	97,169	24,646	30,281	152,096	75,546	2,607	8,665	138,640
1869.....	102,358	25,336	28,079	155,733	84,173	3,445	8,734	139,744
1870.....	105,734	24,981	26,322	157,037	87,773	4,690	8,410	134,560
1871.....	111,325	27,456	28,246	167,027	92,559	5,546	8,370	133,920
1872.....	116,817	28,364	31,099	176,280	96,177	10,993	8,260	132,160
1873.....	125,139	29,336	34,969	189,444	100,465	12,758	8,788	140,608
1874.....	131,299	31,113	38,624	201,036	102,761	10,091	9,424	150,784
1875.....	136,683	32,413	40,005	209,101	116,554	12,299	9,871	157,936
1876.....	142,887	35,601	40,970	219,458	126,748	9,832	8,762	140,192
1877.....	146,464	36,803	43,509	226,776	131,593	9,832	7,948	127,168
1878.....	152,211	39,773	44,138	236,122	129,938	12,094	9,171	146,736
1879.....	158,552	45,868	47,332	251,752	119,540	28,297	9,426	150,816
1880.....	166,428	57,702	47,469	271,599	105,328	48,116	11,391	182,256
1881.....	174,450	64,631	53,117	292,198	.....	160,367	10,753	172,408
1882.....	179,570	73,611	54,218	307,399	.....	190,799	12,343	197,485
1883.....	189,869	80,838	58,005	329,312	.....	199,564	12,502	200,032
1884.....	197,035	85,455	61,158	343,648	.....	170,959	11,953	191,248
1885.....	214,434	89,762	69,589	373,785	.....	180,838	11,203	179,248
1886.....	218,206	97,204	72,077	387,487	.....	196,384	22,747	363,952
1887.....	.....	.....	.....	.....	.....	.....	.....	.....

Year.	Total collection orders and certifi- cates of deposit.	No. of warrants and drafts coun- tersigned and registered.	No. of letters re- ceived.	No. of letters pre- pared, recorded, and mailed.	Aggregate No. of all entries dur- ing year.	No. of clerks em- ployed.	No. of entries per clerk during year.
1861.....	87,499	26,503	135,372	68,464	614,333	190	4,725
1862.....	63,617	28,584	117,317	82,875	518,675	134	3,871
1863.....	63,547	23,651	103,028	74,164	467,986	134	3,492
1864.....	64,210	23,846	103,208	78,620	465,116	135	3,445
1865.....	59,298	23,965	103,427	85,876	481,781	134	3,595
1866.....	62,384	30,895	100,444	107,791	568,585	135	4,355
1867.....	68,989	30,372	156,602	108,923	661,617	132	5,012
1868.....	78,153	28,541	145,396	110,350	653,176	128	5,102
1869.....	87,618	27,349	175,700	121,930	608,074	131	4,642
1870.....	92,463	26,900	205,761	123,644	740,365	125	5,923
1871.....	98,105	27,856	223,472	146,996	797,376	115	6,934
1872.....	107,170	28,364	254,127	154,901	753,002	115	6,721
1873.....	113,223	29,997	292,315	168,090	933,677	125	7,469
1874.....	112,852	51,011	293,652	168,694	983,029	122	8,057
1875.....	128,853	33,351	321,729	211,514	1,062,484	134	7,923
1876.....	136,580	36,216	350,977	201,800	1,085,223	143	7,595
1877.....	141,415	32,226	344,771	180,567	1,052,923	139	7,575
1878.....	142,032	31,650	338,904	186,707	1,082,151	134	8,290
1879.....	147,837	38,578	329,639	263,288	1,181,910	139	8,574
1880.....	153,447	45,611	351,562	211,596	1,216,071	139	8,748
1881.....	160,367	49,584	301,170	204,059	1,179,426	150	7,863
1882.....	190,799	56,520	227,433	177,866	1,157,502	156	7,420
1883.....	199,564	55,978	227,930	155,285	1,168,097	171	6,831
1884.....	170,959	79,853	240,806	165,602	1,192,116	182	6,551
1885.....	180,838	80,084	246,626	169,068	1,229,649	212	5,809
1886.....	196,384	78,061	306,603	227,022	*1,703,276	191	8,917
1887.....	.....	.....	.....	.....	†232,946	.....	.....

\* Includes investigation 6,000 accounts. Includes review 137,767 accounts.

† Review and investigation to March 1, 1887.

OFFICE OF THE AUDITOR OF THE TREASURY  
FOR THE POST-OFFICE DEPARTMENT,  
*Washington, D. C., July 27, 1887.*

SIR: For the use of the Select Committee of the Senate, "to inquire into and examine the methods of business and work in the Executive Departments of the Government, &c.," of which Hon. F. M. Cockrell is chairman, I have the honor to make the following statement of the different examinations, comparisons, record, and filing through which the principal accounts and papers submitted to this office are passed, in the course of auditing and settling the accounts of postmasters, mail contractors, and officers and employes of the postal service with whom accounts are kept.

The quarterly accounts-current of postmasters, to the number of about fifty-five thousand per quarter, are received by mail in the opening room, where they are stripped of their wrappings, properly folded, each tied with twine, and the date of receipt entered in books kept for the purpose. They are next passed to the stamp clerks, who examine and correct the stamp account on the face of the account-current, make the necessary record and pass them to the examiners, who complete the examination, and from whence they are taken to the registering division for the purpose of re-examination and of having the different items registered in books for permanent record and for posting to ledgers. Such of the accounts as show errors of postmasters are passed to the error clerks of the examining division, who notify postmasters of the errors, after which they are sent, with all other registered accounts, to the archives and filed alphabetically throughout the United States for future reference.

This statement of the course of the account-current through the office to its final filing omits, for the sake of brevity, the various manipulations of the large number of vouchers and papers, receipts, &c., which accompany the accounts, and which are finally filed with them.

The general postal accounts of postmasters at post-offices of the first, second, and third classes are received and opened in the mail-room and referred to the stating division, where they are carefully examined, audited, and corrected, and finally filed with the jacket of the account of the postmaster from whom received. They number about 2,290 per quarter.

Certificates of deposit for moneys deposited by postmasters with their designated depositories, to the number of about fifty thousand each quarter, are received by the book-keeping division from the finance office of the Post-Office Department. They are examined and checked with the transcripts received from the depositories, posted and passed to the stating division to be filed in the stated accounts of the postmasters to which they pertain.

Weekly transcripts of depositories, to the number of about ninety-three, are received each week by the book-keeping division, examined and checked with the certificates of deposit, posted, and filed in the division.

Daily orders of the Postmaster-General affecting mail contracts, contracts for mail service and post-office supplies, and certificates of mail service performed, with reports of fines and deductions for failures, amounting to four or five thousand papers quarterly, received from the Post-Office Department by the pay division, together with pay-rolls of letter-carriers and railway postal clerks, and vouchers for miscellaneous payments, to the number of about two thousand quarterly, are examined and audited, and such as are needed for use in the review division passed to that division, and finally filed in the archives of the pay division.

In addition to the above there originate in the pay division, pass through the review division, and are finally filed in the archives from ten to twelve thousand reports of the Auditor to the Postmaster-General, certifying balances for payment. About 22,000 warrants originating in the Post-Office Department each quarter are passed through the pay and book-keeping divisions of this office and are filed in the archives when returned paid.

About 15 postal accounts, forwarded from foreign countries, showing balances due from the United States, 40 postal accounts of the United States with foreign countries indebted to the United States for balances, 240 open and closed mail accounts, and about 1,500 statements of weights of mails are received by the foreign division, or originate upon that division, are there audited, and payments made and received by means of bills of exchange, and are finally filed in the archives.

About 8,000 weekly money-order statements, each consisting of from one to eight hundred sheets, are received each week by the inspecting division, there inspected and compared with the vouchers accompanying the same, errors indicated, and the statements passed to the recording division in which the errors are corrected and postmasters advised thereof, the totals of the different items for the week registered, and the statements pasted into "guard" or file books.

About 270,000 paid money orders and postal notes are received each week by the inspecting division as vouchers to the weekly statements, inspected in connection with said statements and passed to the checking division where they are assorted by States and into offices of issue, and checked by the statements of the issuing offices. The domestic orders and notes are then passed to the recording division for file, and

foreign orders and coupons, to the number of about 176,000 per quarter, are sent to the foreign division, where they are examined in connection with the international exchange office lists, checked, and filed.

About 628 international exchange lists of foreign issue and about 524 such lists of United States issue are received quarterly by the foreign division, and about 375 notifications of changes in said lists examined with their vouchers and files. Also 950 notifications of void and repaid orders.

About 20,000 per week of money-order certificates of deposit, notifications of transfers of money-order funds, and coupons of money-order drafts are received by the recording division, audited, and filed.

About 50,000 letters and other miscellaneous mail packages exclusive of postmasters quarterly returns are received quarterly and assigned to the several divisions for action and file in the accounts to which they pertain.

This statement comprises the principal papers and accounts received at this office, and shows the disposition made of them without entering closely into the detail of the manner of auditing, which appears in a more extended form in the several division reports herewith.

Respectfully,

H. A. HARALSON,  
*Acting Auditor.*

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

#### COLLECTING DIVISION.

OFFICE OF THE AUDITOR OF THE TREASURY  
FOR THE POST-OFFICE DEPARTMENT,  
Washington, D. C., August 3, 1887.

SIR: I have the honor to submit herewith a synopsis of the work of the collecting division:

The work of this division consists of—

I. Adjustment of general postal accounts of present postmasters at offices of the fourth class.

II. Settlement of general postal accounts of all late postmasters.

This work is carried on under the following branches:

- (1) Correspondence.
- (2) Drafts for collection from postmasters and late postmasters.
- (3) Drafts for payment to postmasters and late postmasters.
- (4) Making copies of accounts.
- (5) Records of all changes of postmasters and post-offices reported by the First Assistant Postmaster-General.
- (6) Files in which accounts of late postmasters are kept until closed and sent to archives.

#### DUTIES OF THE CHIEF OF DIVISION.

In addition to distributing the mail each morning the chief of the division reads and initials all correspondence of the division, forwards the same to the chief clerk for a further examination, by whom it is passed to the Auditor and deputy auditor for signature; he attends to correspondence arising from the filing of powers of attorney, settles the accounts of deceased postmasters with their legal representatives, and decides questions arising in the general business of the division.

Further details of the two principal classes of work mentioned above are as follows:

(I) Balances due the United States on the accounts of present postmasters are collected by this division when postmasters fail to deposit at the proper time. Balances in favor of postmasters are paid by draft when such balances cannot be retained from the proceeds of their respective offices. Statements of general postal accounts are sent whenever such action is necessary.

(II) The following is a brief statement of the several steps taken in the collection of the balance due the United States on the account of a late postmaster:

Account of W. G. Perry, late postmaster, Clinton, N. C., opened by the stating division at the time of his appointment, stated, and held on that division until about seven months after his successor was commissioned to be fully and finally stated, then handed to this division for settlement. Mr. Perry was commissioned June 8, 1883, and rendered from the 9th of July following; his successor was commissioned August 3, 1883, and rendered from the 10th of that month; Mr. Perry's account therefore ran from July 9, 1883, to August 9, 1885. His general postal account as finally stated showed a balance of \$59.96 due the United States; it was ascertained that his money-order account stood closed. A statement of his general postal account was sent June 24, 1886, in a circular requiring him to deposit the balance due the United States and informing him that a collection draft would be issued against him should he fail to do so. Mr. Perry wrote, under date of July 27, 1886, claiming that one B. F. Boykin had been in charge of the office as acting postmaster from June 4 to August 9, 1885, and should be held responsible for \$38.41 of the indebtedness; in answer thereto he

was informed that Boykin could not be recognized as acting postmaster for the reason that no such appointment had been certified to this office by the First Assistant Postmaster-General. August 23, 1886, a draft was issued against him for \$59.96 in favor of C. P. Johnson, postmaster at Clinton, N. C. September 7, 1886, the holder of the draft reported that he had demanded, but had not received payment; he was then directed to demand payment of the sureties of the late postmaster; September 22, 1886, the holder reported that \$40.00 had been collected and asked for instructions; October 7, 1886, he was directed to renew demand for the payment of \$19.96 remaining due; no further reports having been received, he was, under date of January 14, 1887, required to report what had been done in relation to the collection of the draft, and on the 22d of that month the holder reported that he had demanded payment of the sureties and that payment had been refused.

On the 27th January, 1887, he was directed to make peremptory and final demand on the late postmaster and his sureties for the payment of the balance due the United States and to inform them that if payment was not made within thirty days from date of demand suit would be brought against them in the United States courts; a similar demand was made on the sureties from this office.

February 15, 1887, the amount was paid in full and the holder forwarded the required receipt to this office, when the account of the late postmaster was closed and sent to the files.

Respectfully,

Hon. D. McCONVILLE,  
Auditor.

P. CUNNINGHAM,  
Chief Collecting Division.

The following statement shows in detail the business in the collecting division of the office of the Auditor of the Treasury for the Post-Office Department for the fiscal years 1884, 1885, 1886, and 1887:

Character of business.	Pending July 1, 1883.	Received during fiscal year 1884.	Transacted and disposed of during fiscal year 1884.	On hand and undischarged of July 1, 1884.	Received during fiscal year 1885.	Transacted and disposed of during fiscal year 1886.
1. Settlement of general postal accounts of late postmasters.....	27, 586	11, 381	9 504	29 373	10, 492	13, 528
2. Correspondence:						
Letters received.....		27, 976			30, 009	
Letters written.....			15, 633			16, 452
Circulars filled and sent.....			19, 093			22, 154
3. Collection drafts on late postmasters.....			1, 736			21, 677
4. Pay drafts.....			2, 051			466, 153
5. Accounts copied.....			13, 333			12, 489
6. Post-office changes recorded.....			13, 841			10, 368
Totals.....	27, 586	39, 357	84, 159	29, 373	40, 501	82, 821

Character of business.	On hand and undischarged of July 1, 1885.	Received during fiscal year 1886.	Transacted and disposed of during fiscal year 1886.	On hand and undischarged of July 1, 1886.	Received during fiscal year 1887 (to March 1).	Transacted and disposed of during fiscal year 1887 (to Mar. 1).	On hand and undischarged of Mar. 1, 1887.
1. Settlement of general postal accounts of late postmasters.....	26, 337	20, 503	24, 683	22, 157	24, 055	30, 000	16, 212
2. Correspondence:							
Letters received.....		33, 852			31, 198		
Letters written.....			21, 605			21, 376	
Circulars filled and sent.....			17, 357			14, 741	
3. Collection drafts on late postmasters.....			21, 292			997	
4. Pay drafts.....			4, 510			4, 463	
5. Accounts copied.....			11, 893			16, 011	
6. Post-office changes recorded.....			24, 456			10, 170	
Totals.....	26, 337	54, 355	105, 796	22, 157	55, 253	97, 758	16, 212

<sup>1</sup>Amount, \$105,374.60.

<sup>2</sup>Amount, \$121,232.31.

<sup>3</sup>Amount, \$135,841.55.

<sup>4</sup>Amount, \$125,780.02.

<sup>5</sup>Amount, \$107,941.46.

<sup>6</sup>Amount, \$145,336.07.

<sup>7</sup>Amount, \$99,002.53.

<sup>8</sup>Amount, \$126,371.40.



The work of this division includes (1) settlement of late accounts and (2) adjustment of current accounts; numbers 2, 3, 4, and 5 in this table are in part supplemental to No. 1, but the work done under the two branches cannot be separated, as it was all reported together.

The following statement shows the average amount and character of business performed, transacted, and disposed of in the collecting division of the office of the Auditor of the Treasurer for the Post-Office Department, with average number of employes during the time specified:

Month.	1884.				1885.				1886.				1887 (to March 1).			
	Average amount.	Average employes.	Max.	Min.	Average amount.	Average employes.	Max.	Min.	Average amount.	Average employes.	Max.	Min.	Average amount.	Average employes.	Max.	Min.
July.....	437.5	171 $\frac{1}{2}$	19	16	474.5	122 $\frac{1}{2}$	18	15	644.8	154 $\frac{1}{2}$	15	14	777.4	106 $\frac{1}{2}$	17	12
August.....	472.5	133 $\frac{1}{2}$	19	10	465.4	135 $\frac{1}{2}$	19	12	620.0	111 $\frac{1}{2}$	16	11	778.4	133 $\frac{1}{2}$	16	11
September.....	437.5	133 $\frac{1}{2}$	19	11	447.1	134 $\frac{1}{2}$	19	13	644.8	111 $\frac{1}{2}$	16	10	777.4	133 $\frac{1}{2}$	18	8
October.....	472.5	123 $\frac{1}{2}$	18	16	492.8	107 $\frac{1}{2}$	19	16	669.0	138 $\frac{1}{2}$	16	11	777.4	107 $\frac{1}{2}$	18	12
November.....	428.75	163 $\frac{1}{2}$	18	17	438.0	161 $\frac{1}{2}$	19	17	570.4	144 $\frac{1}{2}$	16	13	717.6	151 $\frac{1}{2}$	18	12
December.....	437.5	153 $\frac{1}{2}$	18	13	465.4	141 $\frac{1}{2}$	19	17	644.8	136 $\frac{1}{2}$	15	12	747.5	174 $\frac{1}{2}$	19	13
January.....	455.0	173 $\frac{1}{2}$	18	16	474.5	154 $\frac{1}{2}$	18	14	620.0	123 $\frac{1}{2}$	13	11	747.5	183 $\frac{1}{2}$	20	16
February.....	402.5	173 $\frac{1}{2}$	18	16	401.5	151 $\frac{1}{2}$	17	13	570.4	123 $\frac{1}{2}$	13	12	687.7	193 $\frac{1}{2}$	21	15
March.....	455.0	173 $\frac{1}{2}$	18	15	456.3	107 $\frac{1}{2}$	17	13	669.0	138 $\frac{1}{2}$	14	12	.....	.....	.....	.....
April.....	455.0	163 $\frac{1}{2}$	18	14	474.5	151 $\frac{1}{2}$	16	14	644.8	151 $\frac{1}{2}$	16	13	.....	.....	.....	.....
May.....	455.0	153 $\frac{1}{2}$	18	16	456.3	141 $\frac{1}{2}$	15	13	620.0	161 $\frac{1}{2}$	15	18	.....	.....	.....	.....
June.....	492.5	143 $\frac{1}{2}$	18	15	474.5	141 $\frac{1}{2}$	15	14	644.8	161 $\frac{1}{2}$	17	14	.....	.....	.....	.....
Total averages.....	445.5	154 $\frac{1}{2}$	18 $\frac{1}{2}$	.....	460	15	17 $\frac{7}{12}$	.....	630 $\frac{1}{2}$	14	15 $\frac{7}{12}$	.....	751.2	164 $\frac{1}{2}$	18 $\frac{1}{2}$	..

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the collecting division of the office of the Auditor of the Treasury for the Post-Office Department, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employé present for the greatest number of days and by the employé present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with half-hour at noon for lunch. Time to be devoted to business, 6 $\frac{1}{2}$  hours daily.

Years.	Days Department open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employes.	Average number of days worked.	Hours employed daily.	Most days worked by employé.	Least days worked by employé.
1884.....	305 $\frac{1}{2}$	4,827 $\frac{1}{2}$	0	4,827 $\frac{1}{2}$	18 $\frac{1}{2}$	264.5	h. m. a. 6 9 43	309 $\frac{1}{2}$	185 $\frac{1}{2}$
1885.....	302 $\frac{1}{2}$	4,532 $\frac{1}{2}$	0	4,532 $\frac{1}{2}$	17 $\frac{1}{2}$	260.0	6 7 23	302 $\frac{1}{2}$	129 $\frac{1}{2}$
1886.....	305	4,215 $\frac{1}{2}$	0	4,215 $\frac{1}{2}$	15 $\frac{1}{2}$	273.4	6 21 57	304	130
1887.....	301	3,271 $\frac{1}{2}$	0	3,271 $\frac{1}{2}$	18 $\frac{1}{2}$	178.0	6 17 17	193	175

## STATING DIVISION.

OFFICE OF THE AUDITOR OF THE TREASURY  
FOR THE POST-OFFICE DEPARTMENT,  
Washington, D. C., July 27, 1887.

SIR: I have the honor to submit the following statement, to accompany the tabular statement prepared for the use of Senator Cockrell's committee, showing the work done by the stating division.

The stating division has charge of and states the general postal accounts of all postmasters which are handed over when stated to the collecting division for final adjustment. The work performed by this division, in detail, is as follows:

Keeping a record of all post-offices established, re-established, and discontinued, and of all changes of postmasters, and of new bonds given by postmasters, the data for this record being obtained from weekly reports furnished by the First Assistant

Postmaster-General. The book in which this record is kept also shows when the general postal account of each postmaster is handed over to the collecting division and the condition of the account at that time.

The postmasters at Presidential offices render general postal accounts, which are audited and statements of differences kept. The postmasters at fourth-class offices do not render general postal accounts, but the stating clerks open and keep said accounts. All accounts are stated quarterly, and those of Presidential postmasters are balanced and the postmasters notified of the condition of their accounts each quarter and instructed as to the corrections made in their accounts, and how to account for them in the succeeding quarter. All postmasters are notified when their accounts show a balance due the United States of \$5 or more at fourth-class offices and \$25 or more at Presidential offices, and they are instructed to deposit the same. When a postmaster fails to comply with the instructions to deposit the amount due, a report of the delinquency is made to the Third Assistant Postmaster-General, and a further failure by the postmaster to deposit the balance due is reported to the Postmaster-General.

The following items are entered in the general postal account and are received by this division from the divisions named:

Balance due on account current; in Presidential accounts received on slips from examining division; in fourth-class accounts received from registering division.

Auditor's collection draft, taken from draft register made by collecting division.

Postmaster-General's transfer drafts, taken from draft register made by book-keeping division.

Deposits received at depository offices, taken from transcript register made by book-keeping division.

Money-order transfers, taken from notifications made by postmasters received from book-keeping division.

Miscellaneous items of debits and credits by day-book entry, received from book-keeping division.

Payments to mail messenger, receipt for payment received from review division.

Payments to railway post-office clerks, pay-rolls received from review division.

Payments for incidental expenses of railway mail service, vouchers received from review division.

Payment to letter carriers, pay-rolls received from review division.

Payments for incidental expenses of free delivery, vouchers received from review division.

Transfer drafts paid by draft offices, taken from transcript register made by book-keeping division.

Deposits made by postmasters, certificates of deposit received from book-keeping division.

Very respectfully,

Hon. D. McCONVILLE,  
*Auditor.*

T. STOBO FARROW,  
*Chief Stating Division.*

The following example will serve as an illustration of the method of transacting business in the stating division:

E. F. Babcock was appointed postmaster at Elmira, Chemung County, New York, April 14, 1885, notice of which was received from the First Assistant Postmaster-General through the chief clerk of this office. From this notice a record of change was made in what is known as the "change book," by the stating clerk having charge of section A of this division, and from this record the stating clerk prepared a jacket for the postmaster's account, and indorsed the jacket of the late postmaster showing the date he became "late," the cause of the change, and the name of his successor.

At the close of the quarter ended June 30, 1885, the postmaster rendered his general postal account from April 21, 1885, the date he took possession of the post-office at Elmira, N. Y., up to and including June 30, 1885. The account was received in the mail room of this office July 10, 1885, and sent to the chief of the stating division. By the chief of the division it was passed to the clerk in charge of the section to which it belonged, and the items pertaining to it were entered therein as soon as received from the other divisions of the office.

The transcript register made up by the book-keeping division was compared with the amounts entered by the postmaster in his account. This transcript register is made up by the book-keeping division from the transcripts of deposits received direct by this office by mail four times a month from depository offices.

On the 11th of July, 1885, pay-rolls for payment to letter carriers and vouchers for incidental expenses of free-delivery service were received from the pay division, by which division they are received direct from the postmaster, first going through the mail room of the office. Credit was allowed in the account for these payments. On the 31st of August, 1885, pay-rolls for the amounts paid to railway post-office clerks were received from the pay division, by which division they are received direct from the postmaster, first going through the mail room of this office. Credit was allowed in the account for these payments. A voucher for amount paid to mail messenger was also received from the postmaster through the pay division. An examination of the voucher for this payment showed a difference of \$0.75 in favor of the postmaster between the amount in the voucher and the amount in the general postal account, and investigation showed that he first paid the mail messenger less than he should by that amount, and a new voucher was sent by the postmaster for the right amount. The three vouchers above named are, under the present system, received from the review instead of the pay division. On

May 21, June 20, and July 27, 1885, certificates of deposit for amounts deposited by the postmaster with the Assistant Treasurer of the United States at New York were received through the Post-Office Department from the book-keeping division and credit was allowed for them in the account. On August 17, 1885, a slip showing the balance due the United States on the postmaster's account current from April 21 to June 30, 1885, was received from the registering division (they are now received from the examining division). The account current from which this balance is taken is received from the postmaster by mail by the examining division and passed to the registering division. An examination of the amount reported on the slip from the registering division showed a difference between that amount and the amount entered by the postmaster in his general postal account of \$0.01. To ascertain the cause of this difference the account current was obtained from the files of the examining division, which showed that the postmaster had overpaid himself for salary \$0.01. The general account exhibited a balance of \$0.74 due the postmaster, which was explained by the increased amount allowed for payment for mail messenger \$0.75 and the overpayment by the postmaster of his own salary \$0.01. These items were entered in the statement of differences filed in the account, and a similar statement made out for the postmaster on September 2, 1885, and submitted to the chief of the division, passed by him to the chief clerk of the office, and by him sent to the mail room for press copy. On the day the statement of differences was made out the jacket of the account was indorsed, showing the balance due the postmaster and the number and date of the statement sent to him.

A similar routine of business was gone through with on this account each quarter until the close of the fourth quarter, 1886.

On December 8, 1886, the postmaster gave a new bond, which fact was certified to this office by the First Assistant Postmaster-General on the weekly record of changes. A new account was prepared to begin January 1, 1887, the records made, and the routine of business being the same as that described when the account was first opened.

By reason of this new bond, the postmaster's account under his old bond ended December 31, 1886, at which time it showed when audited a balance due the United States of \$0.10, which amount was found to have been taken up by the postmaster in his account rendered for the first quarter, 1887; and on June 24, 1887, a slip was made out by the stating clerk transferring this amount from the old account to the new, and the slip sent to the chief of the division and by him forwarded to the collecting division, where it was entered on a book called the "transfer journal."

The general postal account of Mr. Babcock under his bond ending December 31, 1887, having been finally stated, the condition of it was entered in the change book by the stating clerk and the date at which Mr. Babcock commenced to render his account under the new bond indorsed on the jacket of the old account, and the date of handing the account to the collecting division (July 31, 1887) having been also indorsed on the jacket, the account was handed over to the collecting division for final adjustment, after which it will be sent to the archives, where it will remain on file.

The following statement shows in detail the business in the stating division of the office of the Auditor of the Treasury for the Post-Office Department for the fiscal years 1884, 1885, 1886, and 1887:

Character of business.	Accounts on hand July 1, 1883.	Accounts stated during fiscal year 1884.	Transacted and disposed of during fiscal year 1884.	Accounts on hand July 1, 1884.	Accounts stated during fiscal year 1885.	Transacted and disposed of during fiscal year 1885.
Accounts of postmasters, stated quarterly.....	47,602	195,643	195,643	50,036	203,773	203,773
Accounts of late postmasters, stated quarterly.....	11,848	37,565	39,735	9,678	32,658	34,573
Changes of postmasters recorded.....			13,632			11,797
Circulars of instruction sent postmasters.....			14,501			16,639
Balances of Presidential offices, compared quarterly.....			9,428			9,380
Balances of fourth-class offices, compared annually.....			47,679			48,942
Totals.....	59,450	233,208	320,618	59,714	236,431	325,102

Character of business.	Accounts on hand July 1, 1885.	Accounts stated during fiscal year 1886.	Transacted and disposed of during fiscal year 1886.	Accounts on hand July 1, 1886.	Accounts stated during fiscal year 1887 (to Mar. 1).	Transacted and disposed of during fiscal year 1887 (to Mar. 1).	Accounts on hand Mar. 1, 1887.
Accounts of postmasters, stated quarterly.....	51,287	209,854	209,854	53,594	108,096	108,096	54,503
Accounts of late postmasters, stated quarterly.....	7,763	54,667	47,760	14,670	20,888	25,250	10,299
Changes of postmasters recorded.....			35,465			11,518	
Circulars of instruction sent postmasters.....			12,086			5,790	
Balances of Presidential offices, compared quarterly.....			8,968			5,583	
Balances of fourth-class offices, compared annually.....			51,352				
Totals.....	59,050	264,521	365,485	68,264	128,984	146,246	64,802

The following statement shows the average amount and character of business performed, transacted, and disposed of in the stating division of the office of the Auditor of the Treasury for the Post-Office Department, with average number of employes, during the time specified:

Month.	1884.				1885.				
	Average amount.	Average employes.	Max.	Min.	Average amount.	Average employes.	Max.	Min.	Average amount.
July .....		( 21 )	*3,065	*2,450		( 23 )	*3,086	*2,503	
August .....	2,730	( 21 )	†636	†294	2,566	( 23 )	†539	†181	3,059
September .....		( 21 )				( 23 )			
October .....		( 21 )	*2,908	*2,227		( 23 )	*3,214	*2,592	
November .....	2,734	( 21 )	†636	†298	2,562	( 23 )	†559	†180	3,318
December .....		( 21 )				( 23 )			
January .....		( 21 )	*3,016	*2,448		( 23 )	*3,274	*1,911	
February .....	2,672	( 21 )	†525	†178	2,546	( 23 )	†552	†179	3,393
March .....		( 21 )				( 23 )			
April .....		( 21 )	*3,086	*2,503		( 23 )	*3,312	*1,957	
May .....	2,752	( 21 )	†539	†181	2,563	( 23 )	†557	†178	3,384
June .....		( 21 )				( 23 )			
Total .....	2,722	21	3,602	2,644	2,559	23	3,773	2,420	3,288

Month.	1886.			1887.			
	Average employes.	Max.	Min.	Average amount.	Average employes.	Max.	Min.
July .....	( 20 )	*3,800	*2,573		( 19 )	*4,189	*2,803
August .....	( 20 )	†786	†179	3,479	( 20 )	†683	†217
September .....	( 19 )				( 20 )		
October .....	( 20 )	*3,833	*2,573		( 20 )	*4,041	*2,826
November .....	( 20 )	†750	†197	3,339	( 20 )	†680	†217
December .....	( 20 )				( 19 )		
January .....	( 18 )	*3,926	*2,732		( 20 )	*4,047	*2,826
February .....	( 19 )	†750	†187	3,344	( 20 )	†726	†218
March .....	( 20 )						
April .....	( 20 )	*4,040	*2,753				
May .....	( 20 )	†682	†217				
June .....	( 20 )						
Total .....	19	4,641	2,852	2,540	19	3,591	2,276

\* Fourth class.

† Presidential.

The accounts of postmasters being stated quarterly, the clerks of this division are engaged three months in said work, and consequently the average maximum and minimum business cannot be shown by months.

Maximum and minimum numbers of accounts are given of fourth class and of Presidential offices, as Presidential accounts represent from ten to twenty times as much work as fourth-class accounts.

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the stating division of the office of the Auditor of the Treasury for the Post-Office Department, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employé present for the greatest number of days and by the employé present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with half-hour at noon for lunch. Time to be devoted to business, 6½ hours daily.

Years.	Days Department open.	Days worked in person.	Days worked by proxy.	Total days worked.	Average number of employes.	Average number of days worked.	Hours employed daily.	Most days worked by employé.	Least days worked by employé.
1884 .....	305½	5,742½	0	5,742½	21	273½	<i>h. m. s.</i> 6 21 38	299½	233½
1885 .....	302½	6,124½	0	6,124½	23	266½	6 11 55	290½	196½
1886 .....	305	5,523½	0	5,523½	19½	280½	6 32 30	305	261
1887 .....	201	3,449½	0	3,449½	19½	174½	6 16 19	195	130½

## EXAMINING DIVISION.

OFFICE OF THE AUDITOR OF THE TREASURY  
FOR THE POST-OFFICE DEPARTMENT,  
*Washington, D. C., August 4, 1887.*

Sir: In compliance with your request I have the honor to submit herewith a detailed statement of the manner of settling the accounts current of postmasters in the examining division.

Respectfully,

A. S. HOWELL,  
*Chief of the Examining Division.*

H. A. HARALSON,  
*Acting Auditor.*

The following will more fully explain the various stages through which the account current passes:

The account current of the Kansas City, Mo., post-office, of which the inclosed is a copy, is received in the mail room of the office, and sent unopened to the opening room of this division (in which three clerks are employed), by whom it is opened, folded, and tied up, with all its accompanying vouchers and transcripts. The date (October 13, 1886) of its receipt is entered by the recording clerk in a book of record containing the names of all post-offices in the United States alphabetically arranged.

The account is then sent to the stamp clerk (at present fourteen are employed), who compares the \$50,841.92, entered in article 3, by the postmaster with his stamp record; the \$58,377.60, in article 4, with the receipts by the postmaster for the same, and with the amount sent by the Post-Office Department. The amount claimed in article 5 as on hand is generally accepted as stated by the postmaster. The amount claimed in article 6, if for damaged stamps or envelopes returned, is allowed only upon authorization furnished by the Third Assistant Postmaster-General. If for postage-due stamps canceled on matter not delivered and returned to the Dead Letter Office, upon dead letter bills received from postmaster and approved by the Third Assistant Postmaster-General. Articles 3 and 4 are added, and from the total is deducted article 5, and from the difference \$65,719.06 is deducted article 6, leaving \$65,713.30, amount entered in article 7. These additions and subtractions are then gone over by the stamp clerk in his book, and the balance on hand, article 5, brought forward for the next quarter.

The account is then sent to the examiner (20 are employed), who examines the transcript (Form No. 1537) of the box rents; additions and subtractions of articles 3, 4, 5, 6, and 7; adds up the stamp receipts, and compares the total with the amount entered by the stamp clerk in article 4. The amount claimed by postmasters in article 8, as salary, is compared with amount authorized by the First Assistant Postmaster-General and corrected. The receipts for ship and steamboat letters, article 9, are examined and the number of letters paid for compared with the amount of receipts submitted. (In this case nothing is claimed.) The amount entered in article



1 is generally accepted by this office. Accounts wherein no difference occurs are checked in red ink, and those wherein differences occur are restated entirely, like the inclosed account current.

The account is then sent to the rooms of the chief of division, where two clerks are employed—one who examines the vouchers submitted for clerk-hire, light, fuel, rent, advertising, office furniture, stationery, miscellaneous expenses, and special-delivery messenger service, to see if they are properly made out, receipted, and all computations are correct. He then schedules them and sends them to the other clerk, who makes up (see Form No. 112) the allowances as authorized by the First Assistant Postmaster-General, transfers the total to article 10 of the account current, and balances the account. (See article 11.)

The account, with all vouchers and transcripts pertaining thereto, is then sent to the registering division, which re-examines, reregisters the accounts in books, showing the amounts received and paid under their respective headings. The account is then returned to the chief of the examining division and sent to the error clerk (three in number), by whom the account is again re-examined, a statement of differences (Form 205) is sent to postmaster, and the balance (Form 207) sent to the stating division.

All questions of doubt as to the settlement of the account are referred to the chief of division and Auditor.

[Form 207.]

*Reporting Presidential registered balance.*

OFFICE OF THE AUDITOR OF THE TREASURY  
FOR THE POST-OFFICE DEPARTMENT,  
Washington, August 4, 1887.

The quarterly account of Geo. M. Shelley, P. M., Kansas City office, Mo., for the 3d quarter, 1886, has this day been re-examined, and circular forwarded to P. M., showing a balance of \$54,737<sup>40</sup>/<sub>100</sub> due thereon to the U. S.

K. K., Clerk.

To the CHIEF OF STATING DIVISION.

[Form 1537.]

*Quarter-yearly return of all receipts for boxes and drawers by me received as postmaster of Kansas City, State of Missouri, for the quarter ending September 30, 1886.*

	No.	Rate.	Amount.
Call boxes rented for full quarter .....	398	\$0 50	\$199 00
Lock boxes rented for full quarter .....	4	2 00	8 00
Lock drawers rented for full quarter .....	12	1 00	12 00
Call boxes rented for part of a quarter .....	8	25	2 00
Lock boxes rented for part of a quarter .....	6	50	3 00
Lock drawers rented for part of a quarter .....	4	1 00	4 00
			228 00

I, Geo. M. Shelley, postmaster of Kansas City, do swear that the above and foregoing is a true and correct account of all receipts for rent of boxes and drawers for the quarter ending Sept. 30th, 1886.

GEO. M. SHELLEY,  
Postmaster.

— and subscribed before the undersigned, a — for the — of —, this — day of —, A. D. 188—.

[Indorsement.]

BOX ACCOUNT.

Postmaster at Kansas City, State of Missouri, for the quarter ending Sept 30th, 1886.

[Form No. 112.]

*Adjustment of expense account.*

OFFICE OF THE AUDITOR OF THE TREASURY  
FOR THE POST-OFFICE DEPARTMENT,  
Washington, D. C., \_\_\_\_\_, 188-.

Geo. M. Shelley, postmaster at Kansas City, State of Mo., for the quarter ended Sept. 30th, 1886.

Vouchers received.		Amounts allowed.	Amounts suspended, being in ex- cess of quar- terly allow- ance.	Remarks.
Clerk hire .....	\$9,532 61	9,532 61		
Light .....				
Fuel .....		78 00		
Rent .....	78 00			
Advertising .....				
Office furniture .....	6 00	6 00		
Stationery .....	33 79	33 79		
Miscellaneous .....	539 20	539 20		
S. D. M. ....	131 04	131 04		
	10,320 64	10,320 64		

D. McCONVILLE,  
*Auditor.*

[Form 205.]

*Correcting postmasters' accounts-current.*

OFFICE OF THE AUDITOR OF THE TREASURY  
FOR THE POST-OFFICE DEPARTMENT,  
Washington, D. C., December 28, 1886.

SIR: In auditing your account-current for the quarter ended Sept. 30th, 1886, the following corrections have been made, viz:

In art. 4 you undercharged stamp supplies \$201.20, as follows:

(1) You failed to charge receipt No. 153, sp'l req. env'l. for C. T. L. & Co., dated July 12, undercharge of .....		246 40
(2) Receipt No. 162, env'l., dated July 24 .....	\$22 40	
" " 163, " " 26 .....	22 40	

Were charged in preceding quarter's account (included in amount \$976.00, ordered to July 1).

Overcharge of .....	44 80
	201 60

(3) Ordered to Oct. 1 .....

Of this amount \$22.40 is allowed at the new rates as \$22.00, per order Third Assistant Postmaster-General under date of Oct. 1, '86.	\$58 40
Overcharge of .....	40
	201 20

Total undercharge .....

Stamps sold as audited, \$65,713.80.

In art. 10, expenses, you are allowed \$59.85 less than claimed, as follows:

Amount claimed .....	\$10,380 49
Voucher No. 9, to W. H. Bean, lamp chimneys .....	30
Allowed in settlement of 1st qr., account (see statement inclosed) .....	\$10,380 19
Voucher No. 16, to W. H. Wood, desks .....	34 65
Is not considered in this settlement (referred to carriers' account.) .....	
	10,345 54
Voucher No. 22, to Union Depot Co., rent Station A .....	\$104 00
Of this am't, rent Station A for June considered in 2d qr. (see statement) .....	26 00
Voucher No. 23, to H. J. Latshaw, jr., janitor, \$4.35, allowed as per voucher, submitted as \$5.45 (by direction of First Ass't P. M. Gen'l.) .....	
Under credit of .....	1,10
	10,320 64
Total amount allowed, as audited .....	

The balance due the United States on your account-current as audited is \$54,737.60.

Respectfully,

D. McCONVILLE,  
*Auditor.*

Geo. M. SHELLEY, P. M.,  
Kansas City, Jackson Co., Mo.

## FREE-DELIVERY OFFICE.

## CLASS 1.

*Post-office at Kansas City, county of Jackson, State of Missouri, in account-current with the United States, for the service of the Post-Office Department, from July 1st to Sept. 30th, 1886, inclusive.*

DR.

Column for Auditor.		Column for postmaster.
\$16 44	1. Amount received for waste paper, dead newspapers, printed matter, and twine sold during the quarter.....	\$16 44
228 00	2. Box rent .....	228 00
		Column for auditor.
		Column for postmaster.
	3. Amount of postage stamps, postage-due stamps, stamped envelopes, newspaper wrappers, newspaper and periodical stamps, and postal cards on hand at close of last quarter .....	\$50,841 92
	4. Amount of postage stamps, postage-due stamps, stamped envelopes, newspaper wrappers, newspaper and periodical stamps, and postal cards received from the Department this quarter....	58,578 80
		100,420 72
	5. Deduct amount of postage stamps, postage-due stamps, stamped envelopes, newspaper wrappers, newspaper and periodical stamps, and postal cards now on hand.....	43,701 66
		65,719 06
	6. Deduct damaged stamps and stamped envelopes returned, and amount of "postage-due" stamps canceled upon matter not delivered and returned to Dead Letter Office, as per dead letter bill herewith, \$5.26 .....	5 26
65,713 80	7. Leaving amount of postage stamps, postage-due stamps, stamped envelopes, newspaper wrappers, newspaper and periodical stamps, and postal cards sold during the quarter .....	65,512 66
65,958 24		65,757 04

CR.

	Column for postmaster.	Column for Auditor.
8. By salary .....	\$900 00	\$900 00
9. By ——— ship and steamboat letters paid for this quarter, as per receipts herewith, at ——— cents cash .....	10,380 49	10,320 64
10. By expenses, per vouchers herewith.....	54,476 55	54,737 60
11. By balance due the United States .....	65,757 04	65,958 24

I, Geo. M. Shelley, postmaster of Kansas City, Mo., do swear that the accounts which I have rendered to the Post-Office Department for the quarter ending Sept. 30th, 1886, exhibit truly and faithfully the entire receipts of my post-office which have been collected thereat, and the entire sum which could have been, by due diligence collected thereat, during the period above stated, and that the credits claimed in the said accounts are just and true, as I verily believe; and, furthermore, that during the said period I have not knowingly delivered, or permitted to be delivered, to any person any mail matter on which the postage had not been paid by postage-due stamps at the time of such delivery, in accordance with the provisions of section 26 of the act of Congress approved March 3, 1879, and of sections 270-274 of the Postal Laws and Regulations, edition of 1879.

GEO. M. SHELLEY,  
Postmaster.

Sworn and subscribed before the undersigned, a notary public, for the county of Jackson, this eighth day of October, A. D. 1886.

(Commission expires Sept. 24, '89.)

[Indorsement.]

FREE-DELIVERY OFFICE.

Class 1.

Post-office at Kansas City, State of Missouri.  
From July 1 to Sept. 30, 1886.

GEO. M. SHELLEY,  
Postmaster.

The following statement shows in detail the business in the examining division of the office of the Auditor of the Treasury for the Post Office Department for the fiscal years 1884, 1885, and 1887:

Character of business.	Received during fiscal year 1884.	Transacted and disposed of during fiscal year 1884.	Received during fiscal year 1885.	Transacted and disposed of during fiscal year 1885.	Received during fiscal year 1886.	Transacted and disposed of during fiscal year 1886.	Received during fiscal year 1887 (to Mar. 1).	Transacted and disposed of during fiscal year 1887 (to Mar. 1).
Quarterly returns received and opened .....	197, 035	197, 035	214, 434	214, 424	218, 206	218, 206	163, 411	163, 411
Quarterly returns passed by stamp clerks .....		192, 301		203, 024		216, 988		157, 085
Quarterly returns passed by examiners .....		192, 301		203, 024		216, 988		157, 085
Quarterly returns passed by error clerks .....		0		0		0		2, 610
Letters and circulars sent out .....		17, 481		23, 308		60, 906		40, 604
Quarterly returns filed in archives .....		192, 301		203, 024		216, 988		144, 659
Quarterly returns withdrawn and returned to archives .....		295, 550		300, 500		218, 530		212, 353
Orders received to charge illegal cancellations .....		0			88	88	158	158
Totals .....	197, 035	1, 086, 969	214, 434	1, 147, 314	218, 294	1, 248, 694	163, 569	877, 965

The following statement shows the average amount of business performed, transacted, and disposed of in the examining division of the office of the Auditor of the Treasury for the Post Office Department, with the average number of employes, during the time specified:

Months.	1884.		1885.		1886.		1887.	
	Average amount.	Average employes.	Average amount.	Average employes.	Average amount.	Average employes.	Average amount.	Average employes.
July .....	73, 749	37	77, 672	45	85, 852	46	89, 344	47
August .....	100, 105	39	105, 815	49	122, 551	58	122, 790	49
September .....	94, 833	38	100, 182	44	101, 185	50	116, 145	47
October .....	74, 312	39	78, 161	46	93, 491	54	89, 524	45
November .....	101, 146	38	106, 695	45	122, 543	42	122, 690	49
December .....	95, 979	38	100, 992	46	97, 423	54	116, 055	45
January .....	74, 554	41	78, 752	50	96, 352	51	110, 190	56
February .....	101, 589	41	107, 784	51	134, 965	55	111, 237	54
March .....	96, 182	51	101, 976	49	85, 418	54		
April .....	75, 086	41	78, 922	48	110, 128	51		
May .....	102, 563	43	108, 009	50	117, 750	52		
June .....	97, 071	41	102, 264	49	84, 036	49		
Total .....	90, 580. 75	39 $\frac{1}{2}$	95, 606. 5	47 $\frac{1}{2}$	104, 057. 83	50 $\frac{1}{2}$	73, 163. 75	49 $\frac{1}{2}$

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the examining division of the office of the Auditor of the Treasury for the Post Office Department, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employe present the greatest number of days and by the employe present the least number of days during said years. The Department open from 9 a. m. to 4 p. m., with one-half hour for lunch. Time to be devoted to business, 6  $\frac{1}{2}$  hours daily.

Years.	Days Department open.	Days worked in person.	Days worked by proxy.	Total days worked.	Maximum number of employes.	Average number of days worked.	Hours employed daily.	Most days worked by employé.	Least days worked by employé.
1884 .....	305½	11,169	0	11,169	43	259.74+	H. M. 6 3	301	211
1885 .....	302½	13,242	0	13,242	51	259.64+	6 7	302½	212
1886 .....	305	14,567	0	14,567	55	264.85+	6 10	303	242½
1887 .....	201	8,877	0	8,877	56	158.61+	5 35	201	119

## CHECKING DIVISION.

SIR: I have the honor to state that all paid money orders and postal notes are received by the Auditor from the office of the Superintendent of the Money-Order System, and first passed to the inspecting division for inspection, and next to the checking division, where they are assorted by five employes, who have round tables with divisions or compartments labeled with the names of each State and Territory in the Union. These gentlemen assort the money orders and postal notes by States and Territories and tie them in parcels containing from 2,300 to 2,500 each, which are transferred to lady sorters, by offices, who have slips for each post-office in the United States furnished them. These ladies first assort them numerically, or, as it is termed, "into letter," and secondly, into "offices," and place them in boxes of 2,300 to 2,500, designating each post-office by its appropriate slip, and the boxes are then handed over to ladies, who number them, arranging them consecutively by number, as they were issued.

The boxes are then turned over to the checkers, who have books furnished them by the recording division, containing the weekly money-order statements of each postmaster in the United States. The duty of the checker is to examine and see that the number, date, amount, signature of payee, and office of issuance and payment correspond with the postmaster's statement. Any irregularity in either of the foregoing particulars is noted in pencil by the checker on the face of the money order or postal note, and the orders and notes so marked are assorted in parcels, designating the character of the errors, and are handed to the chief or his assistant, who sends them to the recording division for such action as will eventuate in their correction. The orders and notes after being checked are stamped with the name of the checker, to fix the responsibility for any errors in checking. They are then sent to the files of the recording division.

The duties of the chief of the division are to apportion the work to each employé, and see that he faithfully attends to it during business hours; also to make any transpositions on the face of the postmasters' weekly statements, so as to make them correspond with the money orders and postal notes as issued; to examine and check the weekly reports of work done by the sorters and numberers, and apportion the work to the checkers, according to their sections; to examine the checkers' report of work done during the week, and see that it agrees with the amount of work turned in.

The following will serve as an illustration of the manner of checking a paid money order, with the weekly money-order statement of the postmaster who issued the money order:

*Statement of postmaster of New York, as rendered.*

Date of issue.	No.	Name of remitter.	Name of payee.	Where payable—post-office.	State.	Amount.
Feb. 7	6261	F. P. Freeman .....	John R. Reddick...	Salem.....	Mo ....	\$1 39

*Money order, as it appears on its face.*

Date of issue.	No.	Name of remitter.	Name of payee.	Where payable.	State.	Amount.
Feb. 7	6261	F. P. Freeman .....	J. R. Ryley .....	Salem .....	Mass ..	\$159

Error in name of payee; John R. Reddick should be J. R. Ryley; State, "Mass.," instead of "Mo.," and amount should be \$1.59 instead of \$1.39.

The checkers note on the order—"Payee," "State," and "Amount ent. \$1.39," and said money order is sent to recording division.



The following statement shows in detail the business in the checking division of the office of the Auditor of the Treasury for the Post-Office Department for the fiscal years 1884, 1885, 1886, and 1887 :

Character of business.	On hand and undisposed of July 1, 1885.*	Received during fiscal year 1886.	Transacted and disposed of during fiscal year 1886.	On hand and undisposed of July 1, 1886.†	Received during fiscal year 1887 (to March 1).	Transacted and disposed of during fiscal year 1887 (to March 1).	On hand and undisposed of March 1, 1887.‡
Domestic money orders assorted, examined, checked, and filed.....		7, 877, 313	7, 877, 313				
Postal notes assorted, examined, checked, and filed.....		5, 872, 616	5, 872, 616				
Domestic money orders repaid, assorted, examined, checked, and filed.....		58, 847	58, 847				
Postal notes repaid, assorted, examined, checked and filed .....		79, 584	79, 584				
			3, 000, 000		\$9, 828, 970	\$9, 828, 970	
Totals.....		13, 888, 360	16, 888, 360		9, 828, 970	9, 828, 970	

\* The amount of money orders and postal notes on hand, about 3,000,000, the accumulation of previous years; which figures are accepted as correct.

† On current work.

‡ On hand July 1, 1885.

§ Money orders and postal notes.

The money-order division was subdivided into three divisions July 1, 1885. This and the following two statements show the work of the checking division since such subdivision.

The following statement shows the average amount and character of business performed, transacted, and disposed of in the checking division of the office of the Auditor of the Treasury for the Post-Office Department, with average number of employes during the time specified :

Months.	1886.			1887.		
	Average employes.	Max.	Min.	Average employes.	Max.	Min.
July .....	99½	100	99	64	65	63
August .....	95½	97	94	78½	80	77
September .....	96½	100	93	82	85	79
October .....	96½	98	95	81	83	79
November .....	91	92	90	75	76	74
December .....	89	91	87	75½	77	74
January .....	86½	87	86	78	79	77
February .....	82½	83	82	66½	67	76
March .....	80½	81	80			
April .....	83	84	82			
May .....	82	83	81			
June .....	70	71	69			
Total averages .....	87½	88½	86½	75½	76½	73½

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the checking division of the office of the Auditor of the Treasury for the Post-Office Department, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employé present for the greatest number of days and by the employé present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with half hour at noon for lunch. Time to be devoted to business, 6½ hours daily.

Years.	Days Department open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employes.*	Average number of days worked.†	Hours employed daily.	Most days worked by employe.	Least days worked by employe.‡
1884.....	305½						<i>h. m.</i>		
1885.....	302½								
1886.....	305	23,690	1,116	24,806	87½	282+	6 34	283	206
1887.....	201	13,647	1,130	14,777	75½	196+	6 55	190	156

\* Monthly average.

† Compiled upon basis of monthly average of employes.

Persons temporarily employed upon division do not enter into this computation.

## INSPECTING DIVISION.

OFFICE OF THE AUDITOR OF THE TREASURY  
FOR THE POST-OFFICE DEPARTMENT,  
Washington, D. C., August 4, 1887.

SIR: The method of transacting business in this division may be briefly described as follows:

This division receives all the weekly money-order statements from the Superintendent of the money-order system of the Post-Office Department, and when so received they are distributed to the inspectors, who open the statements, and then the inspection of the statements is proceeded with.

This division inspects the weekly statements of all money-order offices, both domestic and international.

Inspecting a money-order statement consists in comparing money orders, both domestic and international, paid and repaid, and postal notes paid and repaid by the postmasters during the week, with the descriptive lists, and checking the same in the statement; detecting and correcting errors; make a complete addition of both the debit and credit sides of the statement, and in the case of international issued compare the coupons with the corresponding entries, and should they be correct check the same as in the case of an order paid, and when the inspection of a statement has been completed the statements are passed to the recording division, where they are formed into books for preservation and for the use of the recording and checking divisions.

The vouchers belonging to the statements inspected, that is, domestic money-orders paid and repaid, postal notes paid and repaid, are passed to the checking division, where they are assorted by States and offices, numbered and checked, after which they are passed to the recording division for file and preservation.

The international money orders, paid and repaid, and coupons belonging to the inspected statements are passed to the foreign mail division, where the coupons are compared with the international exchange list and filed.

It is thought that a statement properly inspected would be the best guide to the report of the inspecting division.

*Schedule A.*—Represents the descriptive lists of the money orders paid, and the checking by blue pencil shows the method of checking by the inspector and the correction made in the postmaster's entries.

*Schedule B.*—Represents the descriptive lists of the postal notes paid and the manner of checking the same.

*Schedule C.*—Represents the descriptive lists of international orders paid and the manner of checking the same by the inspector.

*Schedule D.*—Represents the descriptive list of domestic money orders issued and the method of verifying the values and fees of the same.

*Schedule E.*—Represents the descriptive list of postal notes issued and the inspection and verification of the same.

*Schedule F.*—Represents the descriptive list of international issued and the method of treating the same.

*Schedule G.*—Represents a proper recapitulation and treatment of the same by the inspector.

The chief of the division has general supervision of the details of the business, examines the correspondence, and decides all questions or refers the same to the Auditor for his consideration.

Respectfully,

G. HOUGH,  
Chief of Inspecting Division.Hon. D. McCONVILLE,  
Auditor of the Treasury for the Post-Office Department.

Statement No. 25. } *J. H. Coleman, postmaster at Decatur, State of Maryland, creditor.—By money orders and postal notes drawn upon this office*  
P. M. must fill up blanks. } *paid and repaid during the week ended July 9, 1887.*

[*Instructions for entering payments.*—First, enter in the sequence of payment all domestic money orders paid during the week, add their amounts, and place the total on the line following the last domestic money order entered. Second, leaving two or three blank lines, write the heading, "Money Orders Repaid," and under it enter and add all domestic money orders repaid during the week. Third, leaving two or three blank lines as before, write the heading, "Postal Notes," and under it enter all postal notes paid during the week, in the sequence of payment; add their amounts and write the total on the line following the last postal note entered. Fourth, leaving two or three blank lines, write the heading, "Postal Notes Repaid," and under it enter all postal notes repaid during the week; add the amounts and write the total under the last entry. Fifth, leaving three or four blank lines as before, write the heading, "International," and under it enter in the sequence of payment all international money orders paid during the week; entering the nationality in the column headed, "Where issued;" add the amounts and write the total on the line following the last international money order entered. Lastly, make a recapitulation of all international money orders paid under the heading, "Recapitulation International," giving the total number and total amount of each nationality in the order of nationality as printed in the summary. Do not add together the totals of domestic money orders, postal notes, and international money orders.]

Date of order or postal note.	No.	Where issued. In case of international orders enter the exchange office number under head of the original or inland number.		Running number.	Amount of order or postal note.	Date of payment.	Summary of the week's business.							
		Post-office.	State.				Date.	Dr.	For use by the postmaster.	For use at the Department.	Date.	Cr.	For use by the postmaster.	For use at the Department.
188 .		A.											Am't.	
		Domestic.												
July 1	29160	Anoka.....	15	*Minn.	1	\$3 05c	7-1	Balance from statement No. 24, \$189.11.....	\$189 11			By 6c domestic orders paid.....	115 25	\$105 25c
2	4692	Fairfield.....	19	Conn.	2	3 25c	7-4	To cash received since date of last statement, as follows:				By 1c postal notes paid	59c	
3	4691	"		"	3	8 95c	7-5	For 19c Domestic money orders issued No. 13088c to No. 13106c inclusive ..	216 94c			By Canadian orders paid.....		
4	2361	New Haven .....		"	4	5 00c	7-6	For fees on the same.....	1 72c			By British orders paid.....		
6	52070	Station B, New York	25	N. Y.	5	20 00	7-7	For [18] 17c postal notes issued, No. 2861c to No. 2878c.....				By Swiss orders paid.....		
9	51631	Danbury.....	10	Conn.	6	75 00c	7-9	<b>1 out.</b>				By Italian orders paid.....		
		B.				115 25		For fees on the same.....	51c			By French orders paid.....		
		Postal notes paid.				105 25c		For fees collected on duplicate postal notes paid.				By 1c Swedish orders paid.....	47 75c	
June 22	3630	Litchfield .....	1	Conn.	1	59c	7-7	For 1c Canadian money orders issued.....	10 00c					
		C.						For fees on the same.....	10c					
		International paid.						For 2c British money orders issued.....	38 96c			By domestic money orders repaid.....		
June 18	3569	Swedish.....	1		1	47 75c	7-5	For fees on the same.....	50c			By postal notes repaid.....		
								For 1c German money orders issued.....	14 61c					

					For fees on the same.....	30c	By Canadian money orders repaid.....	
					For Swiss money orders issued.....			
					For fees on the same.....			
					For Italian money orders issued.....		By cash transferred to postage account, by order of Supt.....	
					For fees on the same.....		By cash deposited at New York, as follows:	
					For French money orders issued.....		Cert. No. 55522, dated —, 188 —	15 00
					For fees on the same.....		Cert. No. 55624, dated —, 188 —	65 00
					For money orders issued.....		Cert. No. 55735, dated —, 188 —	9 00
					For fees on the same.....		Cert. No. 55890, dated —, 188 —	50 00
					To amount of draft No. —, on P. M. at New York.		Cert. No. 56257, dated —, 188 —	120 00
					To amount of premium received on the above drafts.....		Cert. No. —, dated —, 188 —	
					To cash this day transferred from postage account.....		By incidental expenses as per vouchers herewith. { on domestic account. on postal note account. }	
					To errors, as per Auditor's circular of 188 —		By total amount of my commissions, adjusted and allowed by the Auditor, as per circular dated —, 188 —	
							By errors, as per Auditor's circular of —, 188 —	
							Balance, cash on hand, carried to next statement.....	82 30
							Grand total.....	504 89
					Grand total.....	504 89		

Memorandum of deposits for which credit has not been taken.

—, 188 —, remitted to P. M. at —, \$ —, R. P. E. No. —, at — o'clock p. m. (or a. m.)  
 —, 188 —, remitted to P. M. at —, \$ —, R. P. E. No. —, at — o'clock p. m. (or a. m.)  
 —, 188 —, Will remit to P. M. at —, \$ —, at — o'clock p. m. (or a. m.)

Important.—Postmasters are strictly required to make their deposits in compliance with sections 1080 and 1081, Postal Laws and Regulations of 1879. In depositing, cents must be omitted. Remittances in money must be registered.

Amount of — advices on hand less than two weeks, as per list herewith transmitted, \$ —.

J. H. COLEMAN,  
Postmaster.

NOTE.—Italic letter (c) indicates a blue check mark in original; title figures and words, and rules inclosing figures, indicate blue pencil marks in original.

\* In case of Canadian orders, the name of the exchange office through which the advice was received must be inserted in the column headed "State."

† Enter against the name of each system the number of orders of that kind issued or paid during the week, as the case may be.

Statement No. 25. }  
 Fill up blank spaces. }

[NOTICE.—This form is to be used by international money-order offices after September 3, 1883.]

*J. H. Coleman, postmaster at Decatur, State of Maryland, debtor.—For money orders and postal notes issued, and fees received therefor, during the week ended July 9, 1887.*

[Instructions for entering issues.—First, Enter in the sequence of their numbers all domestic money orders issued, add their amounts and fees, and place their sum totals on the line following the last money order entered. Second, Leaving three or four blank lines, write the heading "Postal Notes," and enter under it, in the sequence of their numbers, all postal notes issued; add their amounts and fees and place their sum totals on the line following the last postal note entered. Third, Under the heading "International" enter in the sequence of their numbers all international money orders issued during the week, writing the nationality in the column headed "Where Payable;" add their amounts and fees and place their sum totals on the line following the last international order entered. Should no money orders or postal notes be issued, write the words "No Business" under the appropriate heading. The running numbers of each list must be written in by the postmaster, commencing each week with No. 1. Lastly, recapitulate the international money orders, giving the total number, total amount, and total fees of each nationality separately, and in the order of nationality as printed in the summary. Do not add together the totals of domestic money orders, international money orders, and postal notes. In entering postal notes in this blank, no entries will be required in the columns headed "Name of Remitter" and "Name of Payee" respectively.]

Date of order or postal note.	Number.	Name of remitter.	Running number.	Name of payee.	Where payable. In case of international orders, enter here the word "British," "German," "French," or "Canadian," &c., as the case may be.		Amount of order or postal note.	Fees received.	Date of payment or transmission by exchange office.	marks.
					Post-office.	State.*				
		<b>D.</b>								
		<i>Domestic.</i>								
July 1	13088	Miss Minnie Blair	1	Miss Mattie Shadd	Chicago	Ill	\$10 00	\$ 8		
" 9		Mr. James Cole	2	" Minnie Diets	"	"	1 50	5		
" 90		" John Dodson	3	Mr. S. C. Cole	New York	N. Y.	12 50	10		
" 2	1	" H. E. Davis	4	" B. E. Dix	"	"	5 00	5		
" 9	2	" D. E. Smith	5	" J. E. Cross	"	"	1 75	5		
" 3		" C. H. Harris	6	" H. C. Smith	Danville	Va	10 12	10		
" 4		" B. E. Moses	7	" J. W. Cole	"	"	11 52	10		
" 5		" James Pitts	8	" C. E. Moses	Dallas	Tex.	50 00	25		92
" 6		Miss Julia Purnell	9	" D. E. Smith	"	"	30 00	15		
" 7		" Jane Cole	10	" Geo. Coats	Memphis	Tenn	8 00	8		17
" 8		Mr. J. D. Cross	11	" Moses Trine	"	"	45 00	25		
" 9		" H. D. Smith	12	" James Dix	"	"	3 00	5		
" 100		" S. B. Pitts	13	" P. E. Stone	Boston	Mass	5 00	5		
" 7	1	" H. A. Lewis	14	" J. E. Davis	"	"	6 00	8		
" 2		" Peter Cross	15	" " "	Augusta	Me	2 40	5		
" 9	3	" G. D. Moses	16	" " "	"	"	2 15	5		
" 4		" M. M. Netts	17	" W. E. Miles	Raleigh	N. C.	7 00	8		
" 5		" P. D. Coleman	18	" J. D. Seats	"	"	1 00	5		
" 13106		" J. H. Landis	19	" M. M. Landis	Boston	Mass	5 00	5		
			<b>19</b>				<b>216 94c</b>	<b>1 72c</b>		

† This column is for use at the Department.



**Important.**—In adjusting the money-order accounts of each day, postmasters who have no "fixed reserve" are not allowed to retain more than the amount of their unpaid advices on hand less than two weeks; and they are required to deposit, daily, every dollar in excess of that amount. Postmasters who have a "fixed reserve" must not retain more than the amount thereof, unless their unpaid advices exceed the "Reserve." See sections 1080 and 1081, of the Postal Laws and Regulations of 1879. In depositing, cents must be omitted. Remittances in money must be registered. The advices of all orders that have remained unpaid for twelve months after the date of their issue must be forwarded, at the close of each week, inclosed in a separate envelope marked "Advices of Invalid Orders," to the Superintendent of the Money-Order System, at Washington, D. C. See section 1033, page 211, of the Postal Laws and Regulations of 1879.

The following statement shows in detail the business in the inspecting division of the office of the Auditor of the Treasury for the Post-Office Department for the fiscal years 1884, 1885, 1886, and 1887:

Character of business.	Received during fiscal year 1886.	Transacted and disposed of during fiscal year 1886.	Received during fiscal year 1887 (to March 1).	Transacted and disposed of during fiscal year 1887 (to March 1).
Money-order statements inspected and passed to the recording division.....	383, 916	383, 916	303, 650	303, 630
Domestic money orders issued.....	7, 940, 302	7, 940, 302	6, 000, 922	6, 000, 922
Postal notes issued.....	5, 999, 428	5, 999, 428	3, 956, 608	3, 956, 608
Domestic money orders paid and repaid.....	7, 936, 160	7, 936, 160	5, 924, 553	5, 924, 553
Postal notes paid and repaid.....	5, 952, 200	5, 952, 200	3, 894, 672	3, 894, 672
International money orders issued, paid, and repaid.....	704, 637	704, 637	588, 186	588, 186
Letters written to postmasters.....	7, 350	7, 350	4, 224	4, 224
Circulars sent, advices sent for and returned to postmasters.....	15, 256	15, 256	5, 531	5, 531
Postal notes distributed and returned to superintendent of money-order system.....	2, 733	2, 733	1, 190	1, 190
Coupons and postal notes returned for correction.....			504	504
Total.....	28, 558, 066	28, 558, 066	20, 376, 390	20, 376, 390

The money-order division was subdivided July 1, 1885, into three divisions.

On number of money orders and postal notes issued fees are verified and an entire readdition of values and fees, as well as a complete readdition of values of money orders and postal notes paid, is made. In cases of money orders and postal notes paid, a strict comparison is made between the voucher and the entry in the statement.

The following statement shows the average amount and character of business performed, transacted, and disposed of in the inspecting division of the office of the Auditor of the Treasury for the Post-Office Department, with average number of employes during the time specified:

Month.	1886.				1887.			
	Average amount.	Average employes.	Max.	Min.	Average amount.	Average employes.	Max.	Min.
July.....	2, 484, 458	40	41	39	2, 635, 752	42	43	41
August.....	2, 340, 825	41	42	40	2, 534, 377	41	43	39
September.....	2, 434, 458	38½	43	34	2, 635, 752	41½	44	39
October.....	2, 528, 091	45	46	44	2, 635, 752	44	45	43
November.....	2, 247, 193	44	45	43	2, 534, 377	44	45	43
December.....	2, 340, 825	40½	41	40	2, 534, 377	44	45	43
January.....	2, 340, 825	41½	42	41	2, 534, 377	40½	41	40
February.....	2, 153, 559	49	50	48	2, 331, 626	43½	44	43
March.....	2, 528, 091	45½	46	45				
April.....	2, 434, 458	37½	38	37				
May.....	2, 340, 825	42½	43	42				
June.....	2, 434, 458	45	46	44				
Monthly average per total year..	2, 379, 838	42½	43½	41½	2, 547, 049	42½	43½	41½

NOTE.—These averages are based on number of working days per month per year.

The labor of the mail clerk is not included in this statement, but his services are a necessity to the division.

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the inspecting division of the office of the Auditor of the Treasury for the Post-Office Department, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employé present for the greatest number of days and by the em-

ployé present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with one-half hour at noon for lunch. Time to be devoted to business, 6½ hours daily.

Years.	Days Depart- ment open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employees.	Average num- ber of days worked.	Hours em- ployed daily.	Most days worked by employé.	Least days worked by employé.
1884 .....	305½						<i>h. m.</i>		
1885 .....	302½								
1886 .....	305	12,340	14	12,354	43	290	6 45	304	*205
1887 .....	201	8,426		8,426	43	198	7 03	199	159

\*Seventy-five days by substitute; but substitute performed no work in this division.

#### RECORDING DIVISION.

Synopsis of the character of work performed by the recording division, office of the Auditor of the Treasury for the Post-Office Department.

The work upon which this division is engaged comprises the registering and adjustment of all money-order accounts of postmasters in the United States, and the final adjustment and settlement of all money-order accounts of late postmasters.

#### FILES OF WEEKLY MONEY-ORDER STATEMENTS.

The transactions of money-order offices are rendered by postmasters in weekly statements, exhibiting the number of domestic and international money orders and postal notes issued and the corresponding fees on each transaction and the number and value of similar transactions paid; the amounts deposited daily at first-class offices, and the amounts transferred to and from the money-order account.

These statements, numbering about 96,000 quarterly, are received by this division from the "inspecting division" and are permanently filed unfolded in skeleton books, which work requires the services of 4 men.

#### DRAFTS, DEPOSITS, AND TRANSFERS.

The drafts of postmasters on the postmaster at New York on money-order account are recorded in bound journals, and the particulars and amount of each is verified with the corresponding coupon, and checked upon the weekly statement. The daily remittances of postmasters for balances of money-order funds on hand in excess of advices are entered in deposit journals, and the particulars and amounts of the same verified and checked with the certificate of deposit in the statement of the office depositing as also the office receiving the same. The transfers of funds by postmasters to and from money-order account are also verified with the notification of such transfer transmitted to and approved by the superintendent of the money-order system, and checked on the statement. This work requires the services of 12 clerks.

#### REGISTERING AND ADJUSTMENT OF ACCOUNTS.

The registers consist of 34 accounting clerks, whose duty it is to record the number and value of the total money-order transactions of each week, both debit and credit, and audit quarterly the money-order accounts of each postmaster. It is their duty to calculate the quarterly commissions accrued to postmasters, which is based upon the number of transactions both issued and paid in each office, other than Presidential offices, the salary of which is \$2,000 and upwards, who receive an allowance for "clerk-hire" designated by the Postmaster-General. The commissions due postmasters are written in printed circulars and transmitted to each postmaster, with instructions as to the manner of claiming credit for the same. It is also the duty of the registers to re-examine and verify all errors indicated in the weekly statements of postmasters by the "inspecting division," and include these with all other errors that may occur in the postmaster's account in a circular letter transmitted to each

postmaster, with instructions as to the manner of correcting the same. It is their further duty to debit or credit all errors that may occur in the issue or payment of money orders and postal notes in entering the amounts of the same by the postmasters on their weekly statements, and notify postmasters of each error, and instruct them as to how they shall be corrected. All credits claimed by postmasters for the payment of money orders or postal notes which are invalid or defective in any particular are disallowed by the registers, and postmasters are so notified, and the defective voucher returned to them. A quarterly and annual recapitulation is made by each register, exhibiting the total number and value of the transaction in each office during each quarter and fiscal year.

#### ACCOUNTS OF LATE POSTMASTERS.

If the balances of late postmasters exhibit an indebtedness to the United States, a demand is made for its payment, and in case of failure to collect, a similar demand is made upon the sureties on his official bond. If these methods fail, the register is required to make a detailed statement of the account of such postmaster, to be submitted for suit. When the balance is in favor of the late postmaster, a circular letter is filled up by the register, instructing the present postmaster to pay the amount, claim credit for the payment in the summary of his next weekly statement, and transmit therewith a receipt for the amount. In either case, pending the final settlement of these accounts, the condition of the general postal account of said postmaster is ascertained by this division, for the purpose of transferring any portion or the entire credit balance that may exist in either account to the credit of the other.

#### FILES OF MONEY ORDERS AND POSTAL NOTES.

Fourteen clerks are employed in assorting, numbering, and filing in packages all domestic money orders and postal notes received by this office after payment, amounting to about fourteen millions annually.

#### MISCELLANEOUS.

Five clerks of this division are engaged in sending for the advices of money orders, and returning the same with the order in cases where the signature of the payee fails to agree with the name as written in the corresponding advice, and upon miscellaneous correspondence with postmasters upon subjects of this nature.

#### CONCLUSION.

The entire correspondence pertaining to the money-order accounts of present and late postmasters is performed by the registers of this division.

A quarterly report of the entire money-order and postal-note transactions of the United States is made by this division, exhibiting the number and corresponding values of each transaction and the quarterly revenue derived therefrom, the total transfers to and from money-order account, the drafts, deposits, commissions, and incidental expenses, and the balances in favor of or against the United States, and the condition of the account with the Assistant United States Treasurer at New York. An annual report is also made of the same transactions, exhibiting the total revenue from each source for the fiscal year.

*Special duties of the chief of the recording division and his assistant.*—The special duty of the chief of division and his assistant is to distribute to the section to which it pertains all correspondence received, and to revise and sign with the initial letters of his signature all outgoing mail matter, to verify and check all commission, error circulars, and other communications prepared in his division. These are then transmitted to the chief clerk of the office, where they are re-examined, and all such as require it are passed to the Auditor for his signature. The quarterly and annual reports of the entire money-order and postal-note transactions is also made up by the chief of division and his assistant, exhibiting the total number and amount of each character and the revenue accrued thereon.

Illustration of the method of registering, adjusting, and auditing quarterly the money-order account of a postmaster, exhibiting the details of one of the most important transactions of this division.

When the twelve weekly money-order statements of a postmaster, covering one quarter's transactions, are received by this division from the inspecting division, where they have been examined, their treatment by said division is indicated by a blue pencil check, verifying the statement in every particular, or indicating errors as

present therein. The statements are then passed to the clerk having charge of the section in which the transactions of drafts, transfers, or deposits made by the postmasters are included, and the particulars of these transactions are verified and checked with a red lead pencil after comparison with a journal record made up from the original certificates of deposits, coupons of drafts, and notifications of transfers to and from money-order account.

The statements are then passed to the filing clerk, where they are posted, in regular order, in a skeleton book. This book is then passed to the registering clerk, who enters on the debit folio of his register the total number, amount and fees of all issued money orders and postal notes, debit transfers and drafts; and on the credit folio the number and amount of the paid and repaid money orders and postal notes; deposits and credit transfers combined in each statement of the quarter. This completed, these entries are combined and exhibit the balance due United States, or the postmaster, at the close of said quarter. A circular, exhibiting the commissions on the total number of each transaction, as authorized by law, is then made up by the registering clerk, as also a circular indicating all errors, of whatever character, existing in the account, and the balance, as audited on the books of this office, adjusted with the final balance of the postmaster at the close of the quarter, and a record of such adjustment is spread on the face of the account. The statements are then passed to the clerk having charge of the files of the current year, for use of the checking division, engaged in verifying and checking, with a black lead pencil, the particulars of the original entry for the issue of a money order or postal note, with the order or note itself. The statements are then passed to the clerk having charge of the permanent files, in the custody and under the control of this division.

The following statement shows in detail the business in the recording division of the office of the Auditor of the Treasury for the Post-Office Department for the fiscal years 1886 and 1887:

Character of business.	On hand and undisposed of July 1, 1886.	Received during fiscal year 1886.	Transacted and disposed of during fiscal year 1886.	On hand and undisposed of July 1, 1886.	Received during fiscal year 1887 (to March 1).	Transacted and disposed of during fiscal year 1887 (to Mar. 1).	On hand and undisposed of Mar. 1, 1887.
Weekly money-order statements received, registered, and filed .....		383, 916	383, 916		303, 630	303, 630	
Money-order accounts registered and adjusted .....		31, 982	31, 982		25, 242	25, 242	
Commission and error circulars written and mailed .....			221, 557			87, 237	
Letters written and transmitted .....			14, 296			10, 376	
Certificates of deposit received, registered, compared, and checked .....		767, 890	767, 890		634, 476	634, 476	
Transfers received, registered, compared, and checked .....		10, 337	10, 337		6, 030	6, 030	
Drafts received, registered, compared, and checked .....		32, 153	32, 153		24, 315	24, 315	
Money-order advices sent for, examined, and returned .....			18, 000			13, 500	
Money orders and postal notes returned to postmasters for correction .....			65, 525			49, 143	
Money orders and postal notes received, assorted, numbered, and filed .....		13, 883, 360	19, 492, 500		9, 828, 970	14, 619, 500	
Unassorted, unchecked, unnumbered, and not filed:							
Money orders .....	10, 289, 725						
Postal notes .....	8, 269, 976						
International coupons .....	2, 117, 279						
Money orders and postal notes .....				12, 901, 561			*8, 261, 031

\* These orders and notes have been inspected and checked, and by September 1, 1887, the entire number will be filed.



The recording division was organized by a subdivision of the money-order division, July 1, 1885. The business included in the first nine items is performed by 68 clerks, who do not perform any business covered by item No. 10, nor do the 13 clerks employed on item No. 10 in any way assist the clerks engaged in the first nine items. The work is in every way distinct, although equally important to the money-order business of the office.

The following statement shows the average amount and character of business performed, transacted, and disposed of in the recording division of the office of the Auditor of the Treasury for the Post-Office Department, with average number of employes during the time specified:

Months.	1886.			1887.		
	Average employes.	Max.	Min.	Average employes.	Max.	Min.
July.....	51	52	50	78½	80	77
August.....	51	52	50	82	84	80
September.....	53	55	51	82	84	80
October.....	58½	61	56	76	78	74
November.....	62	64	60	77½	79	76
December.....	66	67	65	77½	78	77
January.....	63	64	62	71	72	70
February.....	66½	67	66	76½	78	75
March.....	70½	71	70	.....	.....	.....
April.....	67½	68	67	.....	.....	.....
May.....	76½	78	75	.....	.....	.....
June.....	80½	81	80	.....	.....	.....
Total averages.....	63½	65	62½	77½	79½	76½

The diversity in character of the work performed, the difference in classification and capacity of those employed in the various branches of the division, renders any average based upon total transactions and total number of employes valueless for comparison.

Reference on this sheet to the unassorted money orders and postal notes refers simply to that work performed by the recording division, and should not be taken as relating in any way to the work of the checking division.

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the recording division of the office of the Auditor of the Treasury for the Post-Office Department, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employé present for the greatest number of days and by the employé present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with half hour at noon for lunch. Time to be devoted to business, 6½ hours daily.

Years.	Days Department open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employes.	Average number of days worked.	Hours employed daily.	Most days worked by employé.	Least days worked by employé.
1886.....	305	19,288	0	19,288	81	296	k. m. 6 53	297	217
1887.....	201	14,752	0	14,752	84	179	6 19	194	121

## FOREIGN DIVISION.

The method of transacting the business of this division may be briefly described as follows:

## 1. FOREIGN POSTAL ACCOUNTS.

This division prepares these accounts in duplicate and after being registered in a book kept for the purpose they are transmitted by letter to the foreign country interested for examination and acceptance, coupled with the request that one copy be returned certified.

Postal accounts received from foreign countries are carefully examined and their correctness certified by this division, and one copy thereof returned by the letter to the country from which received. As all the countries forming the Universal Postal Union possess the same data with regard to their accounts, each country acts as a check upon its correspondent, and therefore these accounts are not verified by any other division of this office.

After a balance has been finally established between the United States and a foreign country, if the debtor office be the United States, the amount thereof is reported to the Postmaster-General giving name of country, amount due, and period of time covered by the account.

In due course this office is notified by letter of the purchase and transmission of a bill of exchange in payment of the balance reported. On receipt of this notice (which contains the cost of the exchange) the account is closed by the entry therein to the credit of the United States of the amount paid. Bills of exchange received from foreign countries in payment of balances due the United States are transmitted by letter to the Postmaster-General, giving name of country from which received, the amount of the balance due the United States, and the period covered by the payment. Upon being advised by the Postmaster-General of the amount of the proceeds of the bill of exchange, the account is then closed by entering therein to the credit of the foreign country the amount received for the exchange. See details attached.

## 2. REPORT OF STEAMSHIP SERVICE.

The weights of all mails dispatched to foreign countries by the various exchange post-offices are regularly received by this division weekly, and are examined and verified as received. At the close of the quarter the weekly reports of each steamship company are consolidated and the weights of mails carried to each country stated in the form of an account, which is submitted to the superintendent of foreign mails for verification. After being verified the account is returned to this division and a smooth copy thereof made for the signature of the Auditor. After signature, the account is press-copied, and transmitted to the Postmaster-General, who thereupon prepares a schedule of those accounts received up to a given date; this schedule being in the form of an order for the payment to the several steamship companies named therein the amounts previously found to be due. Upon receipt of this schedule, signed by the Postmaster-General, the amounts therein stated for payment are compared and checked and the schedule handed to the pay division of this office for payment.

## 3. INTERNATIONAL MONEY-ORDER ACCOUNTS.

These accounts are received in duplicate quarterly, through superintendent money-order system, from all those foreign countries with which international money-order business is transacted. They are examined and all necessary corrections made, and one copy duly certified and returned to the foreign country interested. As soon as a balance has been established it is reported by letter to the superintendent money-order system, giving the amount due and the quarter upon which the same accrued, as well as the name of the country with which the account was stated. If the balance be due to a foreign country, a remittance of the amount is made by the superintendent money-order system. These remittances are credited to the United States on receipt of the acknowledgments of payment from the foreign country, and the accounts thus closed. Should the balance be due the United States the superintendent money-order system notifies this office of the fact of payment and the amount received for the exchange, and upon receipt of same credit is allowed in the account of the country making payment, and the same thereby closed.

## 4. INTERNATIONAL MONEY-ORDER LISTS.

These lists are prepared at the various exchange post-offices, and show the orders issued and certified in the United States for payment in foreign countries, and the lists from foreign countries of all orders payable in the United States are received

from the superintendent money-order system, examined, amounts verified, and the lists filed for ready reference. The number and date of each list, together with the number of orders represented therein, and their value in United States currency and foreign money, are recorded.

Coupons of all international money orders issued in the United States and the money orders issued abroad and payable in the United States are received from the inspecting division of this office, assorted and numbered and compared individually with the entry corresponding thereto in the respective lists in which they were certified. After verification by the lists they are filed by offices, States, and countries in numerical order.

The superintendent money-order system reports to this office all international money orders declared void by reason of non-payment within the stipulated period, or which have been repaid. A record of all such is made in this division, and the disposition made of the same is noted on the lists wherein certified in red ink. All payments made on account, as reported by the superintendent money-order system, and all acknowledgments made by foreign countries of payments made by the United States on money-order account, together with the bankers' bills corresponding thereto, are recorded with the rates of exchange and filed. The examination, checking, and settlement of international money-order accounts, and, in fact, all the work connected with the business, are performed by this division exclusively.

Example showing one of the principal business matters transacted in the foreign division of this office.

#### FOREIGN POSTAL ACCOUNTS.

This account is received from a foreign country in duplicate originals, through the office of the Postmaster-General, reaching the desk of the chief of the division from the mail room. Both copies of the account are handed by the chief to his assistant for examination and registration. The assistant carefully examines both copies, and after registering one of them in a book briefs and files it for reference. The other after examination is handed back to the chief, who carefully re-examines it, and if found correct he writes on its face the formal acceptance of the account by this office, which acceptance is dated and signed by the Auditor. The chief then writes a letter for the signature of the Auditor, returning the accepted copy of the account to the foreign country. The chief of the division next prepares a letter for the signature of the Auditor addressed to the Postmaster-General reporting for payment the balance found to be due the foreign country, giving name of country, amount due, and period covered by the account. The Postmaster-General then directs the postmaster at New York to purchase a bill of exchange covering the amount due by the United States, which bill, together with the receipt of the banker acknowledging payment from the postmaster at New York for cost of exchange, are received by the chief of the foreign division from the hands of the chief of the finance division of the office of the Third Assistant Postmaster-General. Upon receipt of these vouchers the chief of the division states an account in favor of the postmaster at New York for the cost of the exchange thus purchased. This account, being signed by the Auditor, is turned over to the office of the Third Assistant Postmaster-General, along with the bill of exchange, which is then transmitted to the foreign country by that office. The Postmaster-General thereupon causes a warrant to be issued on the subtreasury at New York in favor of the postmaster at that place to reimburse him for the cost of exchange. This warrant being signed by the Postmaster-General, and countersigned by the Auditor, is received from the finance division, Third Assistant Postmaster-General's Office, by the pay division of this office, duly registered, and transmitted to the Treasurer of the United States for his action. When returned to this office the amount of the warrant is compared by the chief of the foreign division with the balance due on the account and, if correct, checks it in red ink, and enters the amount thereof, and the number of the warrant, upon the postmaster's account, previously stated by him. The warrant is then taken to the pay division, from whence it is returned to the Third Assistant Postmaster-General, who transmits it to the postmaster at New York.

An acknowledgment of payment in the form of a letter, is, in due course, received from the foreign country, through the mail room, by the chief of the foreign division, who thereupon closes the account by entering therein to the credit of the United States the amount paid by the bill of exchange.

The following statement shows in detail the business in the foreign division of the office of the Auditor of the Treasury for the Post-Office Department for the fiscal years 1884, 1885, 1886, and 1887 :

Character of business.	Received during fiscal year 1884.	Disposed of during fiscal year 1884.	Received during fiscal year 1885.	Disposed of during fiscal year 1885.	On hand and undisposed of July 1, 1885.
Foreign postal accounts adjusted.....	199	199	152	152	-----
Number of statements of weights of mails examined and registered and reports of steamship service made to the Postmaster-General.....	4, 817	4, 817	4, 654	4, 654	-----
International money-order accounts adjusted.....					-----
International money-order lists examined, recorded, and checked.....					-----
Notifications of changes examined and entered in lists.....					-----
Notifications of repaid and void international money-orders recorded, &c.....					-----
Number of coupons of international orders assorted, examined, checked, and filed.....					2, 117, 279
Number of paid international orders assorted, examined, checked and filed.....					-----
Number of letters written.....		481		590	-----
Number of circulars sent out.....					-----
Total.....	5, 016	5, 497	4, 806	5, 396	2, 117, 279

Character of business.	Received during fiscal year 1886.	Disposed of during fiscal year 1886.	On hand and undisposed of July 1, 1886.	Received during fiscal year 1887 (to Mar. 1).	Disposed of during fiscal year 1887 (to Mar. 1).	On hand and undisposed of Mar. 1, 1887.
Foreign postal accounts adjusted.....	168	168		38	38	-----
Number of statements of weights of mails examined and registered, and reports of steamship service made to the Postmaster-General.....	4, 740	4, 740		4, 557	4, 557	-----
International money-order accounts adjusted.....	85	85		46	46	-----
International money-order lists examined, recorded, and checked.....	4, 608	4, 608		3, 072	3, 072	-----
Notifications of changes examined and entered in lists.....	1, 495	1, 495		1, 081	1, 081	-----
Notifications of repaid and void international money-orders recorded, &c.....	3, 804	3, 804		2, 637	2, 637	-----
Number of coupons of international orders assorted, examined, checked and filed.....	493, 423	598, 766	2, 011, 926	425, 506	571, 145	1, 866, 387
Number of paid international orders assorted, examined, checked, and filed.....	211, 214	211, 214		137, 935	137, 935	-----
Number of letters written.....		1, 501			1, 018	-----
Number of circulars sent out.....		1, 214			903	-----
Total.....	719, 537	827, 595	2, 011, 926	574, 962	722, 432	1, 866, 387

No coupons of international orders issued since 1880 (including that year) were checked previous to the incoming of the present administration; and of the 1,866,387 undisposed of March 1, 1887, 1,168,934 have been assorted alphabetically into offices and numerically arranged preparatory to checking. No account taken of this work, although performed by the clerical force herein given.

The following statement shows the average amount and character of business performed, transacted, and disposed of in the foreign division of the office of the Auditor of the Treasury for the Post-Office Department, with average number of employes during the time specified :

Months.	1884.				1885.				1886.				1887.			
	Average amount.	Average employes.	Max.	Min.	Average amount.	Average employes.	Max.	Min.	Average amount.	Average employes.	Max.	Min.	Average amount.	Average employes.	Max.	Min.
July.....	151	113	270	32	259	1	259	259	7,852	6	8,166	7,538	6,229	103	8,754	3,704
August.....	292	2	202	292	249	2	254	244	5,496	7	7,752	3,141	6,060	10	8,754	3,367
September.....	141	113	271	11	244	2	244	244	4,555	7	8,166	3,042	6,060	10	8,754	3,367
October.....	292	2	292	292	159	11	269	50	5,339	8	7,480	2,100	6,565	11	8,754	4,777
November.....	265	2	265	265	194	11	229	159	4,868	9	7,224	2,513	6,734	11	8,081	5,387
December.....	233	133	238	227	254	2	254	254	7,224	9	8,166	6,282	9,397	11	8,417	4,377
January.....	271	133	281	260	259	2	259	259	7,753	9	7,852	5,653	5,892	11	8,417	3,367
February.....	200	133	249	152	219	2	219	219	6,596	9	7,224	5,967	7,244	11	7,744	6,734
March.....	281	2	281	281	249	2	249	249	7,695	9	8,480	6,010	.....	.....	.....	.....
April.....	281	2	281	281	259	2	259	259	7,695	9	8,166	7,224	.....	.....	.....	.....
May.....	233	133	281	184	249	2	249	249	5,967	9	7,852	4,083	.....	.....	.....	.....
June.....	271	1	271	259	2	259	259	259	7,638	10	8,166	6,910	.....	.....	.....	.....
Total averages..	2,911	2133	3,272	2,548	2,853	2216	3,003	2,704	78,578	10933	95,794	59,362	51,181	9033	67,675	34,680

The international money-order business was transferred to the foreign division July 1, 1885.

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the foreign division of the office of the Auditor of the Treasury for the Post-Office Department, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employé present for the greatest number of days and by the employé present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with half-hour at noon for lunch. Time to be devoted to business, 6½ hours daily.

Years.	Days Department open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employes.	Average number of days' work.	Hours employed daily.	Most days worked by employé.	Least days worked by employé.
1884.....	305½	508	0	508	12	254	5.55	277½	230½
1885.....	302½	542	0	542	12	271	6.23	272½	260½
1886.....	305	2,635	0	2,635	11	280½	6.32	286	258
1887.....	201	2,116	0	2,116	12	178½	6.15	199	150

#### REGISTERING DIVISION.

Supplemental statement of the manner of transacting the business of the registering division.

The work of the registering division pertains entirely to the re-examination and registration of postmasters' quarterly accounts, including special-delivery business, each item of receipt and expenditure being registered separately in registration books, giving the name of each office and postmaster in the United States, which books are closed quarterly and recapitulated by States and for the United States. It conducts all correspondence arising from the correction of errors of postmasters in their quarterly accounts, and keeps the auxiliary books of record of allowances for expenses authorized by the Postmaster-General for use in the auditing of accounts; the record of the compensation of postmasters at fourth-class offices, kept for the purpose of reporting to the Postmaster-General for assignment to higher classes such offices as



from time to time become legally entitled to such classification, and the record of changes of postmasters and post-offices for use in the division. These books are entitled as follows:

Clerk-hire, third-class offices.

Salaries, third-class offices.

Expenses, first and second class offices.

Expenses, authorizations of Post-Office Department.

\$250—fourth class, for assignment to higher class.

Changes, appointments, &c.

Special-delivery account; special-delivery business for United States.

The work of the division for each quarter closes (except as to correspondence) with the recapitulation of the totals of each registration book, the recapitulation by States, and the general recapitulation of the United States, after which the registration books are passed to the book-keeping division for the posting to the accounts of the postmasters of the balances shown to be due from or to them, the posting of the general results, and the use of the stating division in stating the accounts of postmasters.

The following is an example of the manner of registering the quarterly account of a postmaster:

The quarterly returns, comprising the account-current and accompanying statements and vouchers of the postmaster at Chicago, Ill., an office of the first class, for the quarter ended June 30, 1887, was received by mail July 15, 1887, passed by the opening-room, stamp clerks, examiners, and expense clerks of the examining division, and sent to the registering division for registration. The items of expenses in the account were compared with the expense records of this division, which give the amount authorized by the Post-Office Department to be expended under the several heads of expenditure. If correct as to calculations, vouchers, and amount of allowance, were passed; if incorrect, were returned to the examining division for correction. An abstract of the amount expended and allowed was then recorded in the expense registers. The items of the account are then re-examined, the statements and receipts, &c., pertaining to each item compared with it, and the account-current registered in the registration book for the State of Illinois, under the following heads:

Post-office.

Postmaster.

Period of returns.

*Debits:* Waste-paper and twine sold.

Box rents.

Stamps sold.

Balance due postmaster.

*Credits:* Compensation.

Special-delivery expenses.

Ship letters.

Incidental expenses.

Balance due the United States.

The account was then forwarded to the "error room" of the examining division for notification to the postmaster of the correction of errors detected in auditing, and the certification to the stating division of the balance found due upon the account. From the error clerks the account reaches the files, where it remains.

The work of registering is performed by clerks known as "registers," and the remainder of the work by miscellaneous clerks. The duty of the chief of the division is to have general oversight of the work of the division, to settle questions of doubt, to examine the correspondence and perform a portion of it, and to take charge of the record of fourth-class offices for higher classification. Questions arising between the registering and examining divisions as to the manner of auditing and registration of accounts, are submitted to and decided by the Auditor.

The registration of an account of a postmaster at a fourth-class post-office is similar to the instance given, except as to limiting the compensation to \$250, based upon commission upon the business done, and reporting to the Post-Office Department when it attains that amount for four consecutive quarters.

Many of the minor, though important, details of the work of the registering division are necessarily omitted from the above, as to give them would require a more lengthy statement than is deemed admissible.

The following statement shows in detail the business in the registering division of the office of the Auditor of the Treasury for the Post-Office Department, for the fiscal years 1884, 1885, 1886, and 1887:

Character of business.	Received during fiscal year 1884.	Transacted and disposed of during fiscal year 1884.	Received during fiscal year 1885.	Transacted and disposed of during fiscal year 1885.	Received during fiscal year 1886.	Transacted and disposed of during fiscal year 1886.	Received during fiscal year 1887 (to March 1).	Transacted and disposed of during fiscal year 1887 (to March 1).
Number of postmasters' quarterly returns registered .....	192, 301	192, 301	203, 024	203, 024	214, 038	214, 038	144, 761	144, 761
Totals .....	192, 301	192, 301	203, 024	203, 024	214, 038	214, 038	144, 761	144, 761

The following statement shows the average amount and character of business performed, transacted, and disposed of in the registering division of the office of the Auditor of the Treasury for the Post-Office Department, with the average number of employes during the time specified:

Months.	1884.				1885.				1886.				1887.			
	Average amount.	Average employes.	Max.	Min.	Average amount.	Average employes.	Max.	Min.	Average amount.	Average employes.	Max.	Min.	Average amount.	Average employes.	Max.	Min.
July .....	942	15	17	13	921	21	23	20	1,009	17 $\frac{1}{2}$	19	16	1,101	15 $\frac{1}{2}$	17	14
August .....	942	18	19	17	921	21 $\frac{1}{2}$	23	21	1,009	18	19	17	1,104	16	17	15
September .....	942	18 $\frac{1}{2}$	20	17	921	20 $\frac{1}{2}$	21	20	1,009	17 $\frac{1}{2}$	19	16	1,101	15 $\frac{1}{2}$	17	14
October .....	807	15 $\frac{1}{2}$	20	11	890	16	21	11	990	18	19	17	1,078	16	17	13
November .....	807	15	20	10	890	20	21	19	990	17	20	14	1,078	15 $\frac{1}{2}$	17	14
December .....	807	19 $\frac{1}{2}$	20	19	890	22	23	22	990	19	20	18	1,078	16 $\frac{1}{2}$	17	15
January .....	1,068	15	16	14	755	21	22	20	872	18 $\frac{1}{2}$	20	19	1,078	15 $\frac{1}{2}$	17	14
February .....	1,068	15	16	14	755	22	23	22	872	18 $\frac{1}{2}$	20	19	1,078	16 $\frac{1}{2}$	17	15
March .....	1,068	15 $\frac{1}{2}$	16	15	755	22	23	22	872	18 $\frac{1}{2}$	19	18	.....	.....	.....	.....
April .....	1,068	15	16	14	780	21 $\frac{1}{2}$	23	21	900	18	19	17	.....	.....	.....	.....
May .....	1,068	19 $\frac{1}{2}$	16	15	780	21	22	20	990	18 $\frac{1}{2}$	19	18	.....	.....	.....	.....
June .....	1,068	15	16	14	780	21 $\frac{1}{2}$	22	21	990	17 $\frac{1}{2}$	19	16	.....	.....	.....	.....
Total averages	971 $\frac{1}{2}$	16 $\frac{1}{2}$	17 $\frac{1}{2}$	14 $\frac{1}{2}$	811 $\frac{1}{2}$	20 $\frac{1}{2}$	21 $\frac{1}{2}$	18 $\frac{1}{2}$	990 $\frac{1}{2}$	16 $\frac{1}{2}$	18 $\frac{1}{2}$	17 $\frac{1}{2}$	1,086 $\frac{1}{2}$	15 $\frac{1}{2}$	17	14 $\frac{1}{2}$

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the registering division of the office of the Auditor of the Treasury for the Post-Office Department, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employé present for the greatest number of days and by the employé present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with half hour at noon for lunch. Time to be devoted to business, 6 $\frac{1}{2}$  hours daily.

Years.	Days Department open.	Days worked in person.	Days worked by proxy.	Total days worked.	Maximum number of employes.	Average number of days worked.	Hours employed daily.	Most days worked by employé.	Least days worked by employé.
1884 .....	305 $\frac{1}{2}$	4, 812	0	4, 812	20	240 $\frac{1}{2}$	h. m. 5 36	300 $\frac{1}{2}$	268 $\frac{1}{2}$
1885 .....	302 $\frac{1}{2}$	5, 269	0	5, 269	22	284 $\frac{1}{2}$	6 42	302 $\frac{1}{2}$	272 $\frac{1}{2}$
1886 .....	305	5, 869	0	5, 869	20	296 $\frac{1}{2}$	6 50	305	231
1887 .....	201	3, 277	0	3, 277	17	192 $\frac{1}{2}$	6 48	201	158

## PAY DIVISION.

OFFICE OF THE AUDITOR OF THE TREASURY  
FOR THE POST-OFFICE DEPARTMENT,  
Washington, D. C., August 5, 1887.

SIR: In compliance with your request of recent date, I have the honor to make the following report relative to the duties of the pay division and its methods of auditing accounts.

Very respectfully,

J. M. LEACH, JR.,  
Chief of Pay Division.

Hon. D. McCONVILLE, Auditor.

The duties of the pay division consist in auditing accounts for the transportation of the mails and for post-office supplies.

The pay of railroads for transporting the mails is fixed by law, adjusted in the office of the Second Assistant Postmaster-General, and reported to this office in the form of orders, which become the basis of payment.

Star and steamboat service are performed under contracts, executed in duplicate, one of which is forwarded to this division and is made the basis of payments of these branches of service.

Mail messengers are designated by orders from the Post-Office Department, in which the rate of pay per annum is stated, and which becomes the basis of payment.

The pay of special mail carriers employed to supply offices not located on any regular mail route is fixed by law, which provides that the amount of pay shall in no case exceed two-thirds of the postmaster's compensation at the office supplied. The postmaster's salary therefore is the basis of pay for this branch of the service, and is obtained from the quarterly returns of postmasters.

All changes in the service and pay (except special mail service) are made by orders issued by the Post-Office Department, abstracts of which are daily furnished this office.

The different kinds of service named are settled quarterly, after the receipt of certificates from the office of the Second Assistant Postmaster-General that the service has been performed, and, in case of failure, a report of fines and deductions covering such failures, except special mail service, which is certified direct to this office by postmasters.

Post-Office Department warrants, in payment, are issued in the office of the Third Assistant Postmaster-General, based upon reports from this division, certifying the balances due, numbering about twenty thousand for each quarter.

Railway postal clerks and letter carriers are appointed by the Postmaster-General, and are paid a salary fixed by law. All such appointments are reported to this division, and the offices designated at which they are to be paid. Postmasters who are authorized by law to pay such employes make payments monthly, but only at the close of each quarter are they required to forward pay-rolls and vouchers to this division, covering disbursements on account of this service. The pay-rolls and other vouchers, when received, are carefully audited by comparing the same with the records and adjusting all mistakes and differences.

The pay of the foreign mail service is reported to this division in orders from the Post-Office Department, and the balances found due are certified to the Postmaster-General for payment, and warrants are issued as in the case of railroad, star, and steamboat service, &c.

The salaries of post-office inspectors, superintendent and assistant superintendents railway mail service, employes at the postage-stamp agency, stamped-envelope agency, and postal-card agency are fixed by law, and are paid by warrants from this division when the account, accompanied by proper vouchers, has been audited.

All miscellaneous items in the office of the Postmaster-General and in the offices of the First, Second, and Third Assistant Postmasters-General are paid by warrants after the receipt, in this division, of proper vouchers approved by the Postmaster-General and after certification of the same for payment.

All supplies for the postal service, such as stationery, wrapping paper, letter balances, marking and rating stamps, mail locks and keys, mail bags, postage-stamps, stamped envelopes, official envelopes, and postal cards are furnished under contracts, and payment for the same are made by warrants, based upon reports, or certified statements of balances due, from this division, accompanied by vouchers.

The adjustment of the accounts of failing bidders and failing contractors, and the correspondence growing out of *ante-bellum* mail service claims, together with duties of a miscellaneous nature, engage the services of one clerk,

This division has charge of the archives, which contain all papers and books pertaining to the whole office except those relative to the money order divisions of this office. The services of one clerk are required in the proper filing and labeling of reports, warrants, transfer drafts, receipts for drafts, certificates of service, letters, accounts of late postmasters, &c., and the filing of pay books, ledgers, journals, day books, stamp books, examiner's books, foreign postal books, books of contracts, registers, Postmaster-General's orders, &c.

In response to that part of the call of the Secretary requesting that one or more examples of the methods employed in settling the most important accounts of this office be given, I beg leave to submit the following minute description of one class of accounts audited by this division, viz:

Those for transportation of the mails (star route services). Contracts on star routes are usually for four years, the present contract term beginning the 1st ultimo (July 1, 1887) and ending June 30, 1891. Contracts are executed in duplicate, one being filed in this office and the other in the Post-Office Department.

The pay clerk enters in the pay book, under the appropriate number, the name and residence of the contractor, the annual (divided into quarterly) pay, the dates of commencement and termination of service, and the termini of the route. In case there is a subcontractor on a route, his name, pay, and address are also entered.

All changes in the service are reported in the daily orders of the Postmaster-General, which, coming to this division after having been verified by the review division, are entered in the pay books.

A certificate of service for each route is furnished each quarter by the Post-Office Department, which, together with the contract and orders, becomes the basis of payment; and when there have been failures to perform services according to schedule, or where there have been any violations of the contract, fines and deductions are made by the Post-Office Department, and entered on the certificate, which is verified by the review division by comparing it with the "blue sheet" (a Post-Office Department term), before it is transmitted to this division.

A check, indicating that the certificate has been received, is made by the pay clerk on the pay book, who also enters the amounts of all fines and deductions on the same book.

Settlements are made quarterly, and accounts are adjusted and stated on a report to the Postmaster-General as soon as possible after the receipt of certificates of service.

On this report the contractor is credited with amount of pay accrued during the period for which the report is made, and charged with fines and deductions, amount paid for temporary service, and amount paid subcontractors.

Duties of the chief of pay division, assistant chief clerk, Deputy Auditor, and Auditor, in connection with contracts, orders, certificates of service, reports of balances due, and warrants.

The contracts (more than 4,000 in number per annum) are sent from the Post-Office Department to the Deputy Auditor, who forwards them to the chief of pay division, under whose supervision they are compared with the schedule accompanying them, and if it is found that they agree with it in number of the route, name of the contractor, and amount of pay, they (the contracts) are handed to the star pay clerks (12 in number) for entry as heretofore described.

The orders of the Postmaster-General are sent daily to the Deputy Auditor, transmitted to the review division, and after verification forwarded to the chief of the pay divisions who stamps the date of their receipt upon them with the pay division stamp, and sends them to the pay clerks for entry in the pay books.

The certificates of service are sent from the office of the Deputy Auditor and take the same course as described above for the orders of the Postmaster-General.

Reports, or Auditor's statements of balances due, are made by the pay clerks, verified by them and sent to the office of the chief of division, who examines the statements with regard to date, name, and address of contractor, name of pay clerk, and register number, and verifies subtractions and additions if any deductions or remissions are made.

Owing to the immense number of these reports which pass the chief of division each day (averaging 700 per day during the first month after the close of each quarter) his examination must needs be hurriedly made, and hence the review division was established as a check on any error made by the pay clerk and not noted by the chief of division; and to the review division the reports are forwarded after being checked by the chief of pay division.

If any error is discovered by the review division the report is returned to chief of pay division, who causes the clerk to make the necessary correction. If any question of doubt arises as to any part of the report, the question is submitted to the Auditor for his decision. The report is then marked C, meaning "corrected," by chief of pay division, and returned to the chief of review division, who forwards it to the

Deputy Auditor for his signature, after placing review check upon it. After being signed by the Deputy Auditor it is sent to the honorable Third Assistant Postmaster-General, in whose office (finance division) it is again verified in every important particular, and if balance is found correct, a warrant for that amount is drawn in favor of the contractor and signed by the honorable Third Assistant Postmaster-General.

Warrants, arranged serially, or in the order they are numbered, accompanied by a schedule giving number and sub treasury on which drawn, are sent with the Auditor's certificate, or report, to the chief of the book-keeping division.

In the last-named division the report and warrant are separated. The Third Assistant Postmaster-General having placed the name of the subtreasury on which the warrant is drawn on the certificate, the clerks of the book-keeping division put the date on which the warrant was drawn on the same certificate, thus completing the data necessary for proper registration of the warrant, on the warrant register of that division. As soon as the warrant can be registered from the data on the face of the report (this usually takes from 7 to 10 days) the reports, or certificates, are forwarded to the clerk in charge of the files of this division, and by him are filed in the archives of this office.

The clerk in charge of warrants in the book-keeping division compares the name of the payee, amount and number of Auditor's certificate, appearing on the face of the warrant, with the Auditor's certificate, and if they agree respectively, amount, name, and number are checked in red ink, initials of pay clerk who adjusted the account, and number of the route on which payee is contractor, are placed on warrants by clerk passing it, and they are then sent to the chief of pay division (usually in batches of considerable size), accompanied by above-described schedule. They are examined in the office of the chief of pay division, and if they agree in number with the schedule they are forwarded to the pay clerk, who enters them under appropriate route number and under name of contractor, giving number, amount of face of warrant, date of issue, and subtreasury on which drawn, and checking his own initial, put upon the warrant as heretofore described, as evidence that the warrant is properly drawn and has been entered in his pay book. After entry the warrants are sent to the desk of the chief of the pay division, who sees that they are all checked, arranges them serially, and transmits them, the schedule having been signed by him, to the assistant chief clerk, who enters them by number and subtreasury (as a matter of convenience in giving information to persons inquiring for warrants), and who notices that there is a payee, that warrant is dated, and that the amounts as written and put in figures on its face agree, which serves as an additional check against errors.

The warrants are then signed by the Deputy Auditor or Auditor and returned to the honorable Third Assistant Postmaster-General, who forwards them to the Assistant Treasurer of the United States, who signs the order making it payable at a subtreasury, and after proper records are made of them in the office of the Treasurer of the United States, they are returned again to the office of the Third Assistant Postmaster-General, whence they are mailed to the contractor.

About one year after a warrant is paid at the subtreasury on which it is drawn it is returned, through the office of the honorable Treasurer of the United States, to this office (book-keeping division), accompanied by the Treasurer's quarterly account, with which it is compared as to number, date, and amount, and, if found correct and the indorsement of payee is satisfactory, the warrant is sent by the chief of the book-keeping division to the files of this office.

Very respectfully,

J. M. LEACH, JR.,  
*Chief of Pay Division.*

Hon. D. McCONVILLE,  
*Auditor.*



The following statement shows in detail the business in the pay division of the office of the Auditor of the Treasury for the Post-Office Department for the fiscal years 1884, 1885, 1886, and 1887:

Accounts of—	Received during fiscal year 1884.	Transacted and disposed of during fiscal year 1884.	Received during fiscal year 1885.	Transacted and disposed of during fiscal year 1885.	Received during fiscal year 1886.	Transacted and disposed of during fiscal year 1886.	Received during fiscal year 1887 (to March 31).	Transacted and disposed of during fiscal year 1887 (to March 31).
<b>Railway companies for transporting mails</b> .....	6,730	6,730	7,132	7,132	7,305	7,305	5,970	5,970
<b>Mail contractors and subcontractors, steamboat service</b> ....	461	461	504	504	503	503	370	370
<b>Mail contractors and subcontractors, star service</b> .....	78,046	78,046	81,959	81,959	89,203	89,203	70,978	70,978
<b>Ocean mail and consular postal service</b> .....	218	218	167	167	193	193	156	156
<b>Mail messengers</b> .....	20,576	20,576	21,543	21,543	22,477	22,477	16,949	16,949
<b>Special carriers</b> .....	4,234	4,234	4,236	4,236	3,471	3,471	3,094	3,094
<b>Railway postal clerks</b> .....	17,731	17,731	18,882	18,882	19,769	19,769	15,330	15,330
<b>Free-delivery system</b> .....	15,984	15,984	22,246	22,246	23,940	23,940	20,343	20,343
<b>Superintendent and assistant superintendent and post-office inspectors</b> .....	1,213	1,213	1,230	1,230	1,110	1,110	881	881
<b>Miscellaneous payments</b> .....	1,420	1,420	1,452	1,452	1,310	1,310	1,097	1,097
<b>Totals</b> .....	146,613	146,613	159,351	159,351	169,281	169,281	135,168	135,168

From July 1, 1885, three clerks who were employed in reviewing the accounts of this division were transferred, to form what is known as the review division. This report is made to include the month of March, for the reason that the accounts are adjusted quarterly, and to render a statement for a fractional part of a quarter would be impracticable.

The following statement shows the average amount and character of business performed, transacted, and disposed of in the pay division of the office of the Auditor of the Treasury for the Post-Office Department, with average number of employes, during the time specified:

Months.	1884.		1885.		1886.		1887.	
	Average amount.	Average employes.	Average amount.	Average employes.	Average amount.	Average employes.	Average amount.	Average employes.
July.....	464	26½	527	27	597	24½	651	24
August.....	501	21½	517	22½	574	24	651	20
September.....	464	21½	596	24½	597	20	651	20½
October.....	501	26½	527	25	620	24	651	24½
November.....	454	27	486	24½	528	23	601	25
December.....	464	25	517	25	597	22	626	24½
January.....	482	28	527	27½	574	26	626	25
February.....	427	27	440	27	528	25½	576	25
March.....	482	27	507	26½	620	24½	676	24½
April.....	482	27	527	27	597	25½	.....	.....
May.....	482	27½	507	27½	574	25½	.....	.....
June.....	464	26	527	28	597	25½	.....	.....
<b>Total averages</b> .....	472½	25½	509½	26	583½	24½	634½	23½

It is not feasible to give the maximum and minimum of work performed by each clerk monthly in this table, as the character of the work is such that it cannot be determined upon the basis of the number of accounts audited.

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employés of the pay division of the office of the Auditor of the Treasury for the Post-Office Department, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employé present for the greatest number of days and by the employé present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with half hour at noon for lunch. Time to be devoted to business, 6½ hours daily.

Years.	Days Department open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employés.	Average number of days work.	Hours employed daily.	Most days worked by employé.	Least days worked by employé.
1884 .....	305½	7,582	152	7,734	28	276½	<i>h. m. s.</i> 6 26 11	304½	243½
1885 .....	302½	7,278	480	7,758	28	277½	6 30 47	301½	250½
1886 .....	305	7,129	21	7,150	25	286	6 39 47	303	270
1887 .....	228	5,343	.....	5,343	26	205½	6 29 08	220	192

This report is made up to and including March 31, 1887, the end of the first quarter of 1887.

## BOOK-KEEPING DIVISION.

OFFICE OF THE AUDITOR OF THE TREASURY  
FOR THE POST-OFFICE DEPARTMENT,  
Washington, D. C., July 27, 1887.

SIR: In compliance with your request, accompanying letter from Senate Committee of which the Hon. Francis M. Cockrell is the chairman, I have the honor to transmit herewith a brief statement of the routine work, accompanied with a tabulated statement of the volume of business, in this division.

Very respectfully,

Hon. D. McCONVILLE,  
*Auditor.*

ISAAC G. PEETREY,  
*Chief of Book-keeping Division.*

This division has charge of the revenue, appropriation, depository, and other general, special, and miscellaneous accounts of the Post-Office Department; keeps a ledger account with each postmaster and mail contractor, registers the Post-Office Department warrants and drafts; receives and audits the certificates of deposit of postal revenues; states the account against the general Treasury; prepares the quarterly and annual reports of postal receipts and expenditures.

The chief of the division keeps the general revenue, the expenditure and appropriation accounts with foreign countries, Treasurer of the United States and Executive Departments, prepares and registers all covering warrants and requisitions on the Treasury, and the quarterly report to the Secretary of the Treasury and the Postmaster-General; also the annual report, examines all warrants sent from the Treasury Department for verification of signature of payee on the warrant, and prepares and initials the reply for the Auditor's signature; reviews and initials all requests for journal entries, examines and initials all letters written by the clerks of this division relating to the business of the Department before sending them to the Auditor for his signature; also supervises the work of the division.

The items of revenue are obtained from the register of postmaster's quarterly accounts current, letter-postage, fines and penalties, dead letters, money-order business and miscellaneous.

The items of expenditure are obtained from the register of Postmaster-General's warrants, mail messenger register, disbursement register by postmasters, railway post-office clerks' register, special agents' "fare book," free delivery register, and register of postmaster's quarterly account current.

One of the "items of principal business" transacted in this division relates to the Post-Office Department warrants. The basis of the warrant is a certified copy of report of service performed by the contractor forwarded to this Bureau from the Post-Office Department and received in the pay division, stating amount due to the contractor or subcontractor and for what service. The report is then drawn by the pay clerk, specifying the name of contractor, route, amount, and what appropriation chargeable; said report is signed by the pay clerk, passed to the chief of the pay division, who checks and forwards the report to the review division, where the report is care-

fully compared; if found correct is initialed and forwarded to the Auditor for his signature on the certificate attached to the report; after signing, the Auditor forwards the report to the Third Assistant Postmaster-General's office, where the warrant is drawn by a clerk in the finance division of the Post-Office Department, and signed by the Third Assistant Postmaster-General.

The warrant, accompanied by the report, is sent to this division by the Third Assistant Postmaster-General to be passed and registered by the warrant clerk, whose duty it is to carefully examine and check amount, number of the report, payee's name, address, and date, and, if found correct, he enters on the face of the warrant the number of the route and initials of the pay clerk who made the report. The warrant is then registered in the warrant register, noting the number of the warrant, number of the report, date of the warrant, in whose favor, amount, and charging it to the proper appropriation. The report is then sent to the archives, and the warrant is sent to the pay division, where the clerk who made the report charges the amount to the contractor. The warrant is then forwarded to the Auditor for his signature; after being signed it is passed to the Third Assistant Postmaster-General and by him to the Treasury Department for the signature of the assistant treasurer of the United States; after signing the assistant treasurer returns the warrant to the office of the Third Assistant Postmaster-General, where it is mailed to the address of the payee. After payment at the sub-treasury on which drawn, the warrant is returned to the Treasury of the United States, and by the clerk in charge of the Post-Office Department account entered in the quarterly account of the Treasurer with the Post-Office Department, and returned to this division as a voucher with the Treasurer's quarterly account. The warrant is then, by a clerk of this division, checked as to the number and amount, to see if correctly accounted for in the Treasurer's account, also as to the proper indorsement of the payee, and if found correct is finally sent to the archives.

The Postmaster-General's transfer drafts are examined and registered the same as the warrants, and after payment are returned to this office, compared with the register, and if found correct are sent to the archives.

The general registers of disbursements are received from the pay division. After the items are posted to their respective account, the registers remain in this division.

Certificates of deposit on account of the post-office service are received from the Third Assistant Postmaster-General's office, after which they are assorted and then checked with the transcripts of deposits received from the post-office depositors; the certificates are then posted to the account to which they belong, and are then sent to the stating division.

The book-keepers of contract accounts keep a general ledger account with railroad, star, and steamboat, also the foreign mail service.

The book-keepers of accounts of postmasters keep a general ledger account with all postmasters.

The work of this division in the several sections is up to March 1, 1887.

The book-keeper of accounts of late postmasters is as far advanced as the settlement of accounts will admit.

The following statement shows in detail the business in the book-keeping division of the office of the Auditor of the Treasury for the Post-Office Department for the fiscal years 1884, 1885, 1886, and 1887:

Character of business.	Pending July 1, 1883.	Received during fiscal year 1884.	Transacted and disposed of during fiscal year 1884.	On hand and undischarged July 1, 1884.	Received during fiscal year 1885.	Transacted and disposed of during fiscal year 1885.
Revenue and appropriation account .....		12, 416	12, 416		12, 626	12, 626
Warrants and Postmaster-General's drafts received, passed, and registered .....		79, 858	79, 858		80, 054	80, 054
Certificates of deposit received and twice assorted .....		170, 959	170, 959		180, 838	180, 838
Mail contractors' accounts .....		23, 900	23, 900		22, 584	22, 584
Postmasters' accounts .....		200, 432	200, 432		204, 904	204, 904
Entries to dispose of postmasters' accounts .....			450, 972			452, 407
Late postmasters' accounts .....	2, 911	11, 734	11, 445	3, 200	12, 280	11, 580
Journal entries, requests .....		10, 828	10, 828		11, 789	11, 789
Stamp journal entries, requests .....		3, 417	3, 417		3, 360	3, 360
Miscellaneous, annual, and quarterly reports, claims, and deficiencies scheduled, and all special statements required .....			682, 244			733, 094
Total .....	2, 911	513, 544	1, 646, 291	3, 200	530, 435	1, 733, 236

Character of business.	On hand and undisposed of July 1, 1885.	Received during fiscal year 1886.	Transacted and disposed of during fiscal year 1886.	On hand and undisposed of July 1, 1886.	Received during fiscal year 1887 (to March 1).	Transacted and disposed of during fiscal year 1887 (to March 1).	On hand and undisposed of March 1, 1887.
Revenue and appropriation account.....	-----	12,842	12,842	-----	8,773	8,773	-----
Warrants and Postmaster-Generals' drafts received, passed, and registered.....	-----	78,061	78,061	-----	59,721	59,721	-----
Certificates of deposit received and twice assorted.....	-----	196,384	196,384	-----	140,890	149,890	-----
Mail contractors' accounts.....	-----	23,328	23,328	-----	20,954	20,954	-----
Postmasters' accounts.....	-----	214,096	214,096	-----	145,960	145,960	-----
Entries to dispose of postmaster's accounts.....	-----	-----	474,238	-----	-----	323,608	-----
Late postmasters' accounts.....	3,700	25,148	23,148	3,900	17,215	12,295	8,820
Journal entries, requests.....	-----	6,468	6,468	-----	9,893	9,893	-----
Stamp journal entries, requests.....	-----	3,728	3,728	-----	2,480	2,480	-----
Miscellaneous, annual, and quarterly reports, claims, and deficiencies scheduled, and all special statements required.....	-----	-----	860,595	-----	-----	529,557	-----
Total.....	3,700	560,055	1,692,888	3,900	414,886	1,263,131	8,820

Work on this division being current, none "pending (except late postmasters' accounts) July 1, 1883," and none "on hand and undisposed of."

The following statement shows the average amount and character of business performed, transacted, and disposed of in the book-keeping division of the office of the Auditor of the Treasury for the Post-Office Department with the average number of employes during the time specified:

Months.	1884.		1885.		1886.		1887.	
	Average amount per clerk.	Average employes.	Average amount.	Average employes.	Average amount.	Average employes.	Average amount.	Average employes.
July.....	6,821+	17 $\frac{1}{2}$	7,267+	20 $\frac{1}{2}$	7,252+	23 $\frac{1}{2}$	7,748+	23
August.....	7,366+	16 $\frac{1}{2}$	7,127+	15 $\frac{1}{2}$	6,974+	21 $\frac{1}{2}$	7,748+	20
September.....	6,821+	19 $\frac{1}{2}$	6,847+	18 $\frac{1}{2}$	7,252+	18 $\frac{1}{2}$	7,748+	19 $\frac{1}{2}$
October.....	7,366+	19 $\frac{1}{2}$	7,546+	18 $\frac{1}{2}$	7,531+	22 $\frac{1}{2}$	7,747+	20 $\frac{1}{2}$
November.....	6,783+	21 $\frac{1}{2}$	6,708+	19	6,415+	23 $\frac{1}{2}$	7,152+	21 $\frac{1}{2}$
December.....	6,821+	19 $\frac{1}{2}$	7,127+	19 $\frac{1}{2}$	7,252+	21	7,450+	19 $\frac{1}{2}$
January.....	7,094+	19 $\frac{1}{2}$	7,267+	22 $\frac{1}{2}$	6,974+	23 $\frac{1}{2}$	7,450+	22 $\frac{1}{2}$
February.....	6,275+	19 $\frac{1}{2}$	6,149+	22	6,415+	23 $\frac{1}{2}$	6,854+	22 $\frac{1}{2}$
March.....	7,094+	20 $\frac{1}{2}$	6,987+	21 $\frac{1}{2}$	7,531+	23 $\frac{1}{2}$	-----	-----
April.....	7,094+	21 $\frac{1}{2}$	7,267+	22 $\frac{1}{2}$	7,252+	23	-----	-----
May.....	7,094+	21 $\frac{1}{2}$	6,987+	22 $\frac{1}{2}$	6,974+	22 $\frac{1}{2}$	-----	-----
June.....	6,821+	21 $\frac{1}{2}$	7,267+	23	7,252+	23	-----	-----
Total averages.....	6,954+	19 $\frac{7}{10}$	7,046—	20 $\frac{1}{2}$	7,089+	22 $\frac{1}{2}$	7,462+	21 $\frac{1}{2}$

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the book-keeping division of the office of the Auditor of the Treasury for the Post-Office Department, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employe present for the greatest number of days and by the employe present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with half hour at noon for lunch. Time to be devoted to business, 6 $\frac{1}{2}$  hours daily.

Years.	Days Department open.	Days worked in person.	Total days worked.	Number of employes (greatest).	Average number of days worked.	Hours employed daily.	Most days worked by employe.	Least days worked by employe.
1884.....	305 $\frac{1}{2}$	6,033 $\frac{5}{10}$	6,033 $\frac{5}{10}$	23	274 $\frac{5}{10}$	h. m. s.	285 $\frac{1}{2}$	241 $\frac{1}{2}$
1885.....	302 $\frac{1}{2}$	6,201 $\frac{5}{10}$	6,201 $\frac{5}{10}$	23	269 $\frac{5}{10}$	6 20 57	288 $\frac{1}{2}$	201 $\frac{1}{2}$
1886.....	305	6,786	6,786	24	282 $\frac{5}{10}$	6 35 16	297 $\frac{1}{2}$	266
1887.....	201	4,237 $\frac{1}{2}$	4,237 $\frac{1}{2}$	24	176 $\frac{1}{2}$	7 14 6	188	148

## REVIEW DIVISION.

OFFICE OF THE AUDITOR OF THE TREASURY  
FOR THE POST-OFFICE DEPARTMENT,  
*August 4, 1887.*

It is the duty of this division to review the work of the pay division and the orders of the Postmaster-General relating to mail transportation and the deductions imposed for failure to perform service according to contract.

All contracts for mail service received from the Post-Office Department are examined and recorded, and all orders of the Postmaster-General affecting the same verified, recorded, and forwarded to the pay division.

All orders of the Postmaster-General, on account of transportation of the mails by railroad companies, on account of railway postal clerks, free delivery, and mail messenger service, special mail service, superintendents and assistant superintendents of the railway mail service, and on account of miscellaneous items, are verified and recorded.

Certificates of inspection are received from the Post-Office Department, examined and recorded, and forwarded to the pay division. All deductions imposed by the Postmaster-General for violations of contract are verified as to their clerical correctness.

All reports for payment of mail transportation received from the pay division (except on account of ocean mail service) are examined, verified, and recorded, and if correct forwarded to the chief clerk for the signature of the Auditor or deputy auditor. If incorrect, are returned to the pay division, corrected, and again sent to this division, recorded, and forwarded to the chief clerk.

All pay-rolls for railway postal clerks and letter carriers received from the pay division are re-examined and recorded, and if correct are forwarded to the stating division. If incorrect, they are returned to the pay division for correction.

All reports from the pay division for the payment of mail messengers, special mail carriers, superintendents and assistant superintendents of the railway mail service, post-office inspectors, and reports of miscellaneous items follow the course of reports for payment of mail transportation. In case mail messengers are paid by the postmasters where employed, which is the case at money-order offices, the receipts of the messengers, after being examined and recorded by the pay division, are re-examined and recorded by this division, and sent to the stating division for credit on postmaster's account in which they are finally filed.

The following illustration will show the method of reviewing the account of a star-route mail contractor and subcontractor. This duty is performed by clerks known in the organization of the office as "review clerks," under the supervision of the chief of the review division.

E. J. Melton is contractor for the period from July 1, 1886, to June 30, 1890. The contract was received by the deputy auditor of this office from the Post-Office Department, sent to the chief of the pay division for record and returned to this division, where the name of the contractor, number of the route, State, and annual and quarterly pay were recorded for use in verifying the reports to be made for payment for service under the same. On the route book were entered the annual pay, the number of trips per week, and the value of the half trip. The contract was then returned to the pay division for file there. In due course there was received by this division from the Post-Office Department a circular giving the distances from office to office on the route, which was recorded in the route book, which book is used in verifying the deductions imposed by the Postmaster-General for failures to perform proper service. The distance circular was then returned to the Post-Office Department.

On the 8th of May, 1886, an order was made by the Postmaster-General and forwarded in duplicate to this office, through the desk of the deputy auditor, notifying the Auditor of the filing of the subcontract of S. N. Canfield, of Utica, Ness County, Kans., at \$114 per annum for the period from July 1, 1886, to June 30, 1890. The name of the subcontractor and his rate of pay were duly recorded and the duplicate order returned to the pay division.

On the 10th of August, 1886, an order was made by the Postmaster-General as follows: "From September 1, 1886, increase service to twice a week, allow contractor \$138; subcontractor, \$114 per annum pro rata." The routine pursued by this order was the same as that of the preceding, namely, it was recorded, and increase of pay and change in trips per week with value of half-trip noted.

The following is a brief history of the settlement made for the period from July 1, 1886, to September 30, 1886:

On the 16th day of October, 1886, a certificate of inspection, stating performance of service on said route without failures or delinquencies, for the quarter ended September 30, 1886, was received, through the deputy auditor, from the Post-Office Department, noted in all the necessary record books and forwarded to the pay division. On the 25th of October, 1886, a report was made by the pay division in favor of the sub-



contractor (a copy of which is hereto attached), and was forwarded to this division, examined as to the number of the report, number of the route, State, rate of pay, and increase of service, date, period of service covered, calculations, record of certificate of service performed, fines and deductions for failures, subcontractor's pay, discontinuance of subcontract, and suspension of pay. Record was then made in the proper books of the correct amount due, and the report returned, through the chief of the division, to the chief clerk, for the signature of the Auditor or deputy auditor, by whom it was sent to the Post-Office Department.

On the 3d day of November, 1886, the report in favor of the contractor on this route was made by the pay division. The routine was the same as in the case of the subcontractor, with the addition that note was taken in reviewing the account that the amount paid the subcontractor was duly charged.

There is attached hereto a leaf from the record book of the review division, which shows the appearance of the record as to the route under consideration after reviewing the reports for payment above enumerated.

[Pay division.—Form 649.]

STAR SERVICE.

*Report for payment of subcontractors of E. J. Melton, contractor in Kansas.*

To S. N. Canfield, subcon., Utica, Ness County, Kansas:

No. 33544	{	Per quarter per contract from July 1 to September 30, 1886 .....	\$28 50
\$28.50		Per quarter more per order No. 13086 from September 1, 1886 .....	9 29
\$28.50			
No. —.		Fines and deductions .....	
			37 79

Adjusted and stated by George W. Balsley, pay clerk.

No. 46024.]

OFFICE OF THE AUDITOR OF THE TREASURY  
FOR THE POST-OFFICE DEPARTMENT,  
Washington, D. C., October 25, 1886.

To the POSTMASTER-GENERAL:

I certify that there is payable to the above-named subcontractors the amounts specified, agreeably to the provisions of the act of Congress approved May 17, 1878, and information received from the contract office.

H. A. HARALSON,  
Deputy Auditor.

[Office of the Auditor of the Treasury for the Post-Office Department, pay division.—Form 646.]

STAR SERVICE—REPORT FOR PAYMENT FOR TRANSPORTATION OF MAILS.

*The United States, Dr., to E. J. Melton.*

For carrying the mails in Kansas on route—

No. —	{	Per quarter per contract from July 1 to September 30, 188—.....	
\$ —		— per order No. — .....	
No. 33544	{	Per quarter per contract from July 1 to September 30, 1886 .....	\$34 50
\$34.50		Per quarter more per order No. 13086 from September 1, 1886 .....	11 25
\$34.50			
No. —.		Fines and deductions .....	
No. —.		Temporary service .....	
No. —.		Subcontractor's pay .....	
No. 33544.		Subcontractor's pay .....	\$37 79
			37 79
			7 96

Adjusted and stated by George W. Balsley, pay clerk.

No. 48870.]

OFFICE OF THE AUDITOR OF THE TREASURY  
FOR THE POST-OFFICE DEPARTMENT,  
November 3, 1886.

To the POSTMASTER-GENERAL:

I certify that there is payable to E. J. Melton, Marionville, Lawrence County, Kansas, the amount above specified on account, agreeably to contracts, books, and other vouchers filed in this office, reserving the right to correct all errors and omissions.

D. MCCONVILLE,

Auditor,

By H. A. HARALSON,  
Deputy Auditor.

— series, warrant No. —.

[Leaf from route book.]

No. of route.	Annual pay.	Half trip.	Distance.	Trips per week.	No. of route.	Annual pay.	Half trip.	Distance.	Trips per week.	No. of route.	Annual pay.	Half trip.	Distance.	Trips per week.
33544.....	\$138 00	132	25	1										
Sept. 1, 1886	276 00	132	25	2										

NOTE.—This page has three more blank spaces in the original.

[Leaf from record book.]

Contract term from July 1, 1886, to June 30, 1890.

No. of route.	Contractor.	Remis- sions.	Deduc- tions.	Quarterly pay.	Quarter.	Payments.	
						1886-'87.	Report passed.
					3d qr. 4th qr. 1st qr. 2d qr. 3d qr. 4th qr. 1st qr. 2d qr.		
23544	E. J. Melton .....	.....	.....	\$34 50	3d qr.	\$45 75	Nov. 9.
13086-1886	From Sept. 1, 1886, more \$34.50, sub. \$28.50 .....	.....	.....	34 50			
				69 00	4th qr. 1st qr. 2d qr. 3d qr.		
5456-1887	S. N. Canfield .....	.....	.....	28 50		37 79	Oct. 30.
				57 00	4th qr. 1st qr. 2d qr.		

NOTE.—The original has three more spaces similar to above.

## REVIEW DIVISION.

The following statement shows in detail the business in the review division of the office of the Auditor of the Treasury for the Post-Office Department for the fiscal years 1884, 1885, 1886, and 1887 :

Character of business.	Received during fiscal year 1886. (from Jan. 1).	Transacted and disposed of during fiscal year 1886 (from Jan. 1).	Received during fiscal year 1887 (to March 1).	Transacted and disposed of during fiscal year 1887 (to March 1).
Number of accounts reviewed, embracing all accounts of the pay division except such as relate to ocean mails .....	\$83,337 00	\$83,337 00	\$129,797 00	\$129,797 00
Number of orders affecting the accounts examined and entered on the records..	16,572 00	16,572 00	29,581 00	29,581 00
Number of certificates of inspection received and entered on the records.....	37,780 00	37,780 00	55,620 00	55,620 00
Number of contracts examined and entered on the records .....	46 00	46 00	3,516 00	3,516 00
Number of transportation reports examined. ....	32 00	32 00	32 00	32 00

This division was organized January 1, 1886, and the record here submitted begins with that date.

The following statement shows the average amount and character of business performed, transacted, and disposed of in the review division of the office of the Auditor of the Treasury for the Post-Office Department, with average number of employes during the time specified :

Months.	1886.		1887.	
	Average amount.	Average employes.	Average amount.	Average employes.
July .....			5,520	4
August .....			4,345	4
September .....			1,031	4
October .....			4,258	4
November .....			3,931	5
December .....			1,979	5
January .....	4,584	4	3,740	5
February .....	4,816	4	4,640	4½
March .....	814	5		
April .....	3,217	5		
May .....	4,143	5		
June .....	1,217	4		
Total averages .....	3,132	4½	3,682	4½

The monthly record here given is a record simply of accounts reviewed as per No. 1 in character of business. No monthly record has been kept of the other four items. The bulk of the accounts are reviewed during the first two months of each quarter, the last month being occupied by the entering on the books of orders affecting the service and the examination of the transportation reports. No fair maximum or minimum can be given.

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the review division of the office of the Auditor of the Treasury for the Post-Office Department, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employe present for the greatest number of days and by the employe present the least number of days during said years. Department open

from 9 a. m. to 4 p. m., with half an hour at noon for lunch. Time to be devoted to business, 6½ hours daily.

Years.	Days Department open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employes.	Average number of days worked.	Hours employed daily.	Most days worked by employe.	Least days worked by employe.
1886.....	152	656	None.	656	5	131½	5 36	152	92
1887.....	184	836	None.	836	5	167½	5 44	193	65

During January, February, and June, 1886, this division had four clerks. During March, April, and May, 1886, there were five. During July, August, September, and October, 1886, and March, 1887, there were four. During November and December, 1886, and January and February, 1887, there were five.

#### MONEY-ORDER DIVISION.

The following statement shows in detail the business in the money-order division of the office of the Auditor of the Treasury for the Post-Office Department for the fiscal years 1884 and 1885:

Character of business.	Pending July 1, 1883.*	Received during fiscal year 1884.	Transacted and disposed of during fiscal year 1885.	On hand and undischarged July 1, 1884.†	Received during fiscal year 1885.	Transacted and disposed of during fiscal year 1884.
Number of weekly money-order statements received, examined, registered, and filed.....		328, 484	328, 484		367, 380	367, 380
Number of money-order accounts adjusted.....		27, 372	27, 372		30, 612	30, 612
Number of money orders and postal notes received, examined, assorted, checked, and filed.....		11, 413, 398	7, 842, 375		12, 929, 387	7, 712, 913
Number of certificates of deposit received, registered, compared, and checked.....		645, 864	645, 864		682, 143	682, 143
Number of drafts and transfers received, registered, compared, and checked.....		37, 327	37, 327		40, 477	40, 477
Number of letters written and transmitted.....			7, 750			9, 900
Number of commission and error circulars written and transmitted.....			197, 425			211, 950
Number of money orders returned to postmasters for correction.....			36, 875			30, 130
Number of advices of money orders sent for, examined, and returned.....			15, 120			14, 012
Number of "international lists" of orders issued, received, examined, registered, and checked.....		4, 714			3, 742	
Total.....		12, 462, 159	9, 138, 592		14, 053, 741	9, 099, 517

\* Number of unchecked international coupons, 1,356,239. Many money orders, in addition, remained unassorted, unnumbered, and unchecked, but no record exists of the exact number—certainly more than 5,000,000.

† Number of unchecked international coupons, 1,834,387. Number of postal notes unassorted, unnumbered, &c., 3,398,416. Many money orders, in addition, remained unassorted and unchecked—certainly more than 12,000,000.

The money-order division was subdivided into the three divisions of "recording," "inspecting," and "checking" July 1, 1885. This sheet shows the work of this division prior to such subdivision, and the transactions recorded as disposed of, embraces the work of inspecting, checking, and recording; in short, exhibits in a consolidated form the duties of the Bureau relative to the money-order and postal-note business.

The following statement shows the average amount and character of business performed, transacted, and disposed of in the money-order division of the office of the Auditor of the Treasury for the Post-Office Department, with average number of employes during the time specified:

Months.	1884.			1885.		
	Average employes.	Maximum.	Minimum.	Average employes.	Maximum.	Minimum.
July .....	142	143	141	147	149	145
August .....	143½	144	143	158	160	156
September .....	143½	145	142	154½	166	163
October .....	143½	145	142	161	164	158
November .....	143½	145	142	160½	172	167
December .....	144	146	142	179	181	177
January .....	142½	143	142	170	177	175
February .....	143½	144	143	177½	178	177
March .....	141½	143	141	185	186	184
April .....	145	146	144	181½	182	181
May .....	143½	146	141	185	186	184
June .....	144	146	142	219	220	218
Total averages .....	143½	144½	142½	174½	176½	173½

The diversity in character of the work performed, the difference in classification and capacity of those employed in the various branches of the division, render any average based upon total transactions and to talnumber of employes utterly valueless. It may be added that the greater amount of work performed during the months of April, May, and June, 1884, would, if stated by a monthly average, based upon the entire transactions of the year, be doing an injustice to the employes of April, May, June, 1885.

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the money-order division of the office of the Auditor of the Treasury for the Post-Office Department, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employé present for the greatest number of days and by the employé present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with half hour at noon for lunch. Time to be devoted to business, 6½ hours daily.

Years.	Days Department open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employes.	Average number of days worked.	Hours employed daily.	Most days worked by employé.	Least days worked by employé.
1884 .....	305½	39,201	267	39,468	146	276	A. M. 8 25	287	192
1885 .....	302½	48,463	403	49,046	220	281	6 37	291	207



## MISSING AND UNACCOUNTED-FOR MONEY-ORDER DIVISION.

The following statement shows in detail the business in the missing and unaccounted-for money-order division of the office of the Auditor of the Treasury for the Post-Office Department for the fiscal years 1884, 1885, 1886, and 1887:

Character of business.	Pending July 1, 1883.	Received during fiscal year 1884.	On hand and undis- posed of July 1, 1884.	Received during fiscal year 1885.	On hand and undis- posed of July 1, 1885.
Orders recounted.....	75,316,203	7,835,694	83,151,897	7,725,893	90,877,790
Entries examined.....	75,316,203	7,835,694	83,151,897	7,725,893	90,877,790

Character of business.	Received during fiscal year 1886.	Transacted and dis- posed of during fis- cal year 1886.	On hand and undis- posed of July 1, 1886.	Received during fiscal year 1887 (to Mar. 1).	Transacted and dis- posed of during fis- cal year 1887 (to Mar. 1).	On hand and undis- posed of Mar. 1, 1887.
Orders recounted.....	7,940,302	2,096,080	96,722,012	6,000,922	3,823,047	98,899,887
Entries examined.....	7,940,302	831,937	97,986,155	6,000,922	2,935,396	101,051,681

No record kept of transcripts and statements examined, records examined for duplicate orders and for repaid orders, filing orders in archives, preparing statements of missing orders for examination, as it is simply the preliminary work preparatory to counting and examining.

The following statement shows the average amount and character of business performed, transacted, and disposed of in the missing and unaccounted-for money-order division of the office of the Auditor of the Treasury for the Post-Office Department, with average number of employes during the time specified:

Months.	1886.				1887.			
	Average amount.*	Average employes.	Max.	Min.	Average amount.*	Average employes.	Max.	Min.
July.....		0	0	0		4½	5	4
August.....		0	0	0		4½	6	3
September.....		0	0	0		6	7	5
October.....		0	0	0		7	7	7
November.....		3	4	3		6	7	5
December.....		4	4	4		4	4	4
January.....		3½	4	3		5	5	5
February.....		3	3	3		4½	5	4
March.....		3	3	3				
April.....		3	3	3				
May.....		3	3	3				
June.....		3	3	3				
Total averages.....	2,928,017	21½	23	20	6,758,443	41½	46	37
Monthly averages.....		2.68	2.87	2.50		5.18	7.50	4.62

\* Record of work only kept by the year.

NOTE.—This work was suspended from July 1, 1883, to October 31, 1885.

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the missing and unaccounted-for money-order division of the office of the Auditor of the Treasury for Post-Office Department, in person and by proxy, during the years named, with the number of days during each year so devoted to business by the employé present for the greatest number of days and by the employé present the least number of days during said

years. Department open from 9 a. m. to 4 p. m., with half-hour at noon for lunch. Time to be devoted to business, 6½ hours daily.

Years.	Days Department open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employes.	Average number of days worked.	Hours employed daily.	Most days worked by employes.	Least days worked by employes.
1886.....	186	518½	0	518½	5	103½	H. M. 3 37	197	25
1887.....	184	1,010	0	1,010	8	126½	4 27	199½	48

### REPORT OF THE TREASURER.

TREASURY OF THE UNITED STATES,  
Washington, July 18, 1887.

SIR: Agreeably to your request of March 26th last, referring type copies of two letters addressed to you on March 18th last by the Hon. F. M. Cockrell, chairman Senate Select Committee, appointed in pursuance of Senate resolution March 3, 1887, "to inquire into and examine the methods of business and work in the Executive Departments of the Government, the time and attention devoted to the operations thereof by the persons employed therein, and generally to inquire into and report to the Senate the causes of the delay in transacting the public business said to exist in some of the Departments," and in answer thereto, and also to the request for information in said letters growing out of said resolution, I have the honor to herewith respectfully submit statements and accompanying explanations and letters from each chief of division of this Bureau, giving a history in detail, and conforming as nearly as was found practicable to the forms submitted to this office for that purpose, for the fiscal years 1884, 1885, 1886, and 1887 to March 1, 1887.

In replying to that part of the resolution "referring to the causes of delay in transacting the public business said to exist in some of the Departments," it may be said, in justice to this office and its officers and employes, that it has been the policy and practice for years past, and still continues to be, to have each day's work completed on the day the work is received, and no work is permitted to go over to form the work of a succeeding day.

The force of this office is so organized as to efficiency and adaptability to certain lines of duties that this practice is carried out from day to day. In support of this statement the head of this Bureau is willing to submit, aside from this report, to any investigation that may be found proper by the committee having this matter in hand.

In so far as the methods of performing the business of the office are concerned and now in force, they are the result and outgrowth of years of experience and of the necessities that contact with the business public made it necessary from time to time to adopt.

The proper handling and management of large sums of money, both of currency and coin, which go to make up the public funds of the Government, and for the handling of which the head of this Bureau is held personally responsible, has a natural tendency to conservatism of treatment, and as a consequence new methods are necessarily slow of adoption until their safety, as well as expedition, can at the same time be fully secured.

The miscellaneous character of the duties devolving upon the force of some of the divisions, notably that of the cash room, division of accounts, national banks and loans, and also of the chief clerk, has made it difficult, if not almost impossible, to show the average amount and character of business performed, transacted, and disposed of by the employes in those divisions.

In the divisions of issues and redemptions the work performed, after great extra labor to that end, has been shown by the piece as well as by the aggregate amount of money handled.

As relating to the business on hand, pending, and undisposed of at the close of each fiscal year named thereon, and as will appear on the report from the chief of the division of loans, it may be explained in passing, this division being the only exception to the rule cited above, that the interest checks and coupons only reach this office after payment by the several sub-treasury offices at the close of each month, and, as a matter of course, at the close of each fiscal year; and therefore there is no time to devote to their examination within the current year when received. In the opinion of this office this kind of work should be considered as forming part of the work strictly belonging to the ensuing year.

In explanation of the small balance of money as appears on the report of the redemption division at close of each fiscal year as uncompleted work, it simply represents currency that has already been counted and completed, but not in time to form part of the work of the last day of each year before the books are closed, and for which an account must be rendered for payment by the cash division.

It will be readily seen from the above that the business of the office is promptly and energetically pushed to completion each day as far as it is possible within the limit of time fixed for its performance by the rules of the Department, which, by the way, are almost daily overstepped by many of the employes of this office remaining after office hours, that its business may be successfully dispatched.

Trusting that this will meet the approval both of yourself and the chairman of the Senate Select Committee, Mr. Cockrell, I am,

Very respectfully,

JAMES W. HYATT,  
*Treasurer U. S.*

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

*Two examples of the manner in which work is performed in the chief clerk's room, Treasurer's office.*

In compliance with letter of March 18, last, of Hon. F. M. Cockrell, chairman Senate Select Committee, requesting, in connection with detailed statement of methods of transacting business, several examples, which are hereby cited, of the character of the transactions in the division of chief clerk, who has charge, among other duties, of the daily receipt and distribution of the mail of the Treasurer's office, which being opened, is counted, each letter and inclosure receiving the official stamp of the office, giving time of receipt, whether received in the morning or afternoon mail. The letters received are divided into three classes: Letters advising remittance of coin or currency by mail or express, letters of inquiry, and letters of request. Letters of inquiry and request are placed in the hands of a clerk to be briefed, and then turned over to the registering clerk and are entered in a journal alphabetically and receive a letter and number to correspond with the brief, after which they are delivered by messenger to the proper division for action and reply. The date of reply is noted thereon, and the letters are again returned to the chief clerk, where they are, after the lapse of a year, finally bound in volumes arranged alphabetically and by number for convenient reference, and are then placed in the Treasurer's files as matter of official record.

Replies to letters are first type-written, then press-copied, and afterward transcribed in a journal kept for that purpose, in order to their more certain preservation in the event of the possible destruction of the press copy.

MODE OF ISSUE OF A DUPLICATE CHECK OR DRAFT.

Upon notification from the holder of an interest check, transfer check, or draft, that it has been lost or destroyed, or that he has failed to receive it after the lapse of a proper time, the payment of said check or draft is stopped—in case of an interest check, at all the sub-treasuries, and in the case of a draft or transfer check, at the office on which it is drawn.

Upon the receipt of returns from these offices stating that the check or draft has not been paid, a blank form of bond of indemnity is sent to the applicant for duplicate, upon the return of which, properly executed, and the approval of the same by the First Comptroller of the Treasury, a duplicate of the check or draft is immediately issued.

CASH DIVISION, TREASURER'S OFFICE.

The business of the "cash division," Treasurer's office, is principally the receipt of moneys deposited on various accounts, including all the United States notes, gold, silver, and currency certificates made and issued by the Government; also moneys transferred from assistant treasurers' offices and United States mints; the redemption and exchange of currency and coin; the collection of drafts; the transfer of currency to the various sub-treasury offices; the payment of disbursing officers' checks, Treasury and post-office drafts, coupons, and interest checks; the shipment of currency and coin to banks; the certification to the destruction of United States and national-bank notes and securities; the drawing of checks and certificates of deposit, and the keeping of the various accounts connected therewith.

Owing to the character of the work, it is impossible to show the amount performed on the special blanks furnished for the purpose. The nature or kind of work is shown in part by stating in dollars the amounts involved in the transactions.

The maximum and minimum work performed by employes cannot be stated, for the reason that a daily settlement of the business requires the completion of the work each day, as received, making it necessary to change the working force frequently, as the business may require.

A statement in detail of the methods of business is given in two items, the first being the payment of disbursing officers' checks. The paying teller receives the checks, examines them to see if properly drawn and signed and correctly indorsed, when, if the individual credits are found sufficient, payment is made. An assistant then enters the checks by amount in a blotter, cancels and hands them to a book-keeper, who charges them to the individual accounts in a journal, entering the number and amount of each check, afterward posting the total amounts to the individual accounts in a ledger. The checks are then stamped with the date of their payment, and at the close of each month a statement of the individual accounts is rendered, showing the date, number, and amount of each check and the balance to the credit of the accounts, after which the checks are marked by name and date of settlement and then filed for reference.

Second example: "A deposit into the general Treasury." The money is received and counted by the receiving teller or his assistant, and upon the depositor's letter of advice, a certificate of deposit (in duplicate or triplicate) is issued showing the name of the depositor, the amount, and the character of the deposit. The certificate of deposit is then examined by two individuals, who initial it in certification of being correct. The deposit is copied in full from the stubs of the book from which drawn into the receipt book, and afterwards posted to the general Treasury ledger, from which two transcripts are made. Lists of individual deposits showing the same as the certificate are also made out and forwarded to the office of the Secretary of the Treasury, that the amounts may be properly covered into the Treasury.

The certificates of deposit are disposed of by sending the original to the Secretary of the Treasury and the duplicate or triplicate to the depositor, prior to which they are registered by date, number, name, and amount in a delivery book, showing the final disposition of them.

The duties of the employes of the division of issues are as follows:

The counting, sealing, and separating of United States notes issued under the acts of February 25 and July 11, 1862, and March 3, 1863, of silver certificates issued under the acts of February 28, 1878, and August 4, 1886, and of currency certificates issued under the act of June 8, 1872.

The redemption of failed national-bank notes under act of June 3, 1864, and notes of national banks in liquidation previous to July 1, 1882.

The counting of standard silver dollars other than those received from United States mints. The exchange of standard silver dollars for silver certificates was authorized by act of February 28, 1878.

The counting of fractional silver, the exchange of which for lawful money was approved June 9, 1879.

The counting of all minor coins received at this office for redemption, under act of March 3, 1871.

The counting for retirement and recoinage of trade dollars, under act of February 12, 1887.

United States notes and silver certificates are received from the Bureau of Engraving and Printing in sheets of four notes each, and currency certificates in sheets of three each.

These sheets are counted and proven, then taken to the press, where the Treasury seal is printed upon each note.

They are then recounted, separated, and arranged numerically in packages of one hundred notes each.

After being examined, they are sealed in packages of four thousand notes each, ready for issue.

Notes of national banks failed and in liquidation are assorted, counted, and scheduled by banks for delivery to the Comptroller of the Currency.

Silver dollars, fractional silver, and minor coins are received, counted, and put up in convenient form for use in shipment.

Manner in which the work of the redemption division of the Treasury of the United States is transacted.

Moneys for redemption are received by express, by mail, by hand, and by reference from other offices of the Department. It is received and receipted for by the express clerk, each package case-numbered and entered in a "register of receipts" with corresponding numbers, and is then ready to be distributed to the counters.

On receiving a package the counter signs her name opposite the entry of the package in the register. The money is then carefully examined with a view to detect any counterfeits that may be found in it, counted, discounted, if necessary, assorted by

denominations and issues, and put up in packages of one hundred or fifty notes, and canceled by having four holes punched through it. The result of the count is then entered upon a statement showing the amount claimed, discrepancies of any kind, such as counterfeits, shorts, or overs, and showing the net amount after such deductions or additions are made, for which the depositor is entitled to be reimbursed. A similar statement is made in a book prepared for that purpose, in which a receipt is given the counter by the receiving teller on delivery of the money to him. From the statement, as above described, the teller makes a corresponding entry in a register kept by him, and makes a daily delivery of the money thus received to the delivery clerk, taking his receipt therefor. The delivery clerk then takes the money to the cutting room, where it is cut into halves, lettered, and numbered for purposes of identification, done up in separate packages, and the amount, by denominations and issues, entered in a receipt book and delivered, the one-half to the office of the Secretary and the other to that of the Register for recount. When recounted, and any errors that may have been found adjusted, it is taken in hand by a committee representing the offices of the Secretary, Register, and Treasurer, and one not connected with the Department specially appointed by the Secretary, and placed in a macerator, where it is changed into pulp and its final destruction as money is completed.

After the entries are made in the books of the receiving teller, as before explained, the statements are passed to the clerk in charge of the "register of receipts," together with the letters of advice accompanying the remittances. This clerk then checks them against the original entries in such register, and passes them over to another clerk in charge of the "register of result of count and mode of payment," who first examines the letter of advice, in order to ascertain what may be wanted in return, then enters under the proper heading the amount due the depositor and the manner of payment to be made. It may be by transfer check, United States notes or silver certificates of specified denominations, standard silver dollars or subsidiary silver coin by express or registered mail, by credit in 5 per cent. semi-annual duty, or general account, or credit to the service of the Post-Office Department. Accordingly requisition tickets for shipment, accompanied with schedules, are made and delivered to the shipping clerk, and requests for the requisite credits delivered to the proper divisions of the United States Treasurer's office, and the work proper of the redemption division is completed.

In response to the request addressed March 18, 1887, to the Secretary of the Treasury by Hon. F. M. Cockrell, chairman of Senate Select Committee appointed to inquire into the methods of work in the Executive departments, the following detailed statement of the methods of transacting business in the loan division of the United States Treasurer's office is submitted:

1. *Redemption of United States bonds.*—United States bonds, matured or called, are received in this division for redemption from the loan division, Secretary's office, separated according to loans and calls into lots or cases, and accompanied by the sender's letter. A memorandum attached to the bonds states loan, number of case, call, amount, and name of sender.

Upon delivery of the bonds, which are canceled in the Secretary's office, each case is counted, and, if found correct, receipted for by the receiving clerk, who records receipt. The letter, after verification of amount, is stamped with date of receipt and passed to a clerk, who prepares the "transcript," noting the essential points contained in the letter, viz: Number of case and call, amount of principal, name and address of remitter, name and address of party to whom remittance is to be made, date of letter, and designating the sub-treasury on which check is to be drawn. If, in cases of national banks, proceeds are to be applied in part to the redemption of their circulating notes, the amount as certified by the Comptroller of the Currency is noted on transcript, deducted from the remittance, and reported on "deposit ticket" to national bank redemption agency and cash division.

The bonds, each case in a separate envelope, are examined as to loan, denomination, numbers, call, assignment if registered, and, if coupon, as to proper complement of coupons, and the result noted on "statement," giving loan, number of case and call, principal, whether registered or coupon, by denominations, date to which interest is computed, number of days, and amount of interest allowed, with name of bank or party to whose order, according to the assignment on registered stock, check for proceeds is to be made payable. In case of coupon bonds the value of extra coupons attached is added to, and the nominal value of missing coupons, a full description of which is made, deducted from the case.

In like manner a duplicate "statement" is prepared directly from the bonds by another clerk, and after comparison with original, entered in book designated "record of bonds redeemed, loan of —," which registers the call, number of case, denomination, coupon or registered, principal, date to which interest is computed, number of days, amount of interest, coupons over or short, and total principal and interest.

From the original "statement" the "transcript" is completed by the insertion of the interest and other essential items, and, after examination, entered in tabular form



on book "retirement of loan of ——" which, under the following heads, records the transaction in each case, viz: Date of redemption; number of call; number of case; received—when, from, with letter dated; interest computed to; coupon; registered; principal; interest; coupons over; coupons short; deposit on account of outstanding circulation; check on New York, Boston, Philadelphia, and other sub-treasuries. "Transcript" as soon as entered is passed to check clerk, who stubs and fills out the check, placing its number on the transcript. "Letter transmitting check," containing a statement of the case, is then prepared and envelope addressed. Check and letter having been examined, the former is registered in check column on book "retirement of bonds," signed by the Treasurer, and inclosed with letter of transmittal. At the close of the day reports of checks drawn and of bonds redeemed are compared, and if found correct the letters containing the checks are sealed and mailed.

The report of bond redemptions, giving principal and interest by loans, is sent to the cash division to be entered as a charge on the books, and the reports of checks or other disposition of the proceeds of the bonds are entered as credits on cash division books. Final record is then made from "recapitulation of daily redemptions" on a book intended to show the aggregate daily and monthly transactions of each call by amounts of principal and interest only.

At the end of each month a statement of bond redemptions, after comparison with books of the cash division, is sent to the warrant division, Secretary's office, to be used in the preparation of the public debt statement.

The cases are then prepared for delivery to the First Auditor, by canceling each bond, by inclosing the duplicate statement with each case, and furnishing an abstract of cases redeemed, the aggregate footings of which must agree with the amounts for which the Treasurer was reimbursed by warrant on his monthly requisition.

Before delivery to the Auditor the cases, each in a separate envelope, marked on the outside with number, amount, and call, are compared with the abstract, and entered on the receipt book in the aggregate, and receipted for, after count, by the First Auditor. Letter, transcript, and original statement pertaining to each case are kept on file, assorted by calls, in the office of the Treasurer.

2. *Conversion into 4 per cent. consols of 1907 of refunding certificates issued under act of February 26, 1879.*—Upon receipt of the letter written by the remitter, accompanied by the report of the chief of the redemption division, that he has received and counted the refunding certificates referred to in letter, and by "transcript" giving case number, principal, whether registered or payable to bearer, and name and address of sender, interest is computed and noted on transcript, with directions as to the disposition of the proceeds.

For the aggregate of principal and interest, if equal to a multiple of \$50, certificates of deposit are issued, which, after examination and signature by the Treasurer, are delivered to the loan division, Secretary's office, and furnish the data for the issue and forwarding the United States 4 per cent. bonds.

For the balance of interest, not convertible into a \$50 bond, check is drawn and mailed, after comparison of reports, to the remitter, with a letter containing a statement of the case.

All cases are entered from the "transcript" on a book called "record of conversions of refunding certificates," and two reports are made from this record at the close of the day and sent with check report to the cash division. On the report of certificates issued on account of 4 per cent. bonds, credit is made in general account, and for checks drawn credit entries are made in transfer accounts on the books of that division. The report of principal and interest allowed on refunding certificates is recorded as a charge in agency.

At the end of the month the refunding certificates are canceled and delivered, with schedules giving principal and interest of each lot, to the First Auditor for credit of the Treasurer in his account of moneys advanced to him by the Secretary's warrant for payment of refunding certificates.

The letter of remitter and the transcript are kept in the Treasurer's files.

3. *Interest checks.*—The interest on registered United States bonds, including bonds issued to the Pacific Railroad Companies, and on 3.65 bonds of the District of Columbia, is paid by checks drawn in the loan division from schedules furnished by the Register of the Treasury during the months preceding the dividend dates, giving the number of the check, name and address of payee, principal of bonds owned, and amount of interest for which the check is to be drawn.

The schedules, divided into sheets covering 250 checks, are distributed with numbered check books to the writers, who fill out the payee's name and the amount. The examiner then compares checks with schedule, and, if correct, passes them to the clerk in charge of the "numerical register" for entry of amounts opposite their respective numbers. A comparison of the aggregate footings of this register, with the amount of interest, payable on the total principal of registered bonds outstanding, furnishes the test for the correctness of the checks drawn. After a second examination, checks bearing the printed signature of the Treasurer United States, viz, checks for inter-

est on United States and Pacific Railroad bonds, are countersigned by the persons designated and authorized by the Treasurer; and checks for interest on 3.65 bonds of the District of Columbia are handed to the Treasurer United States or his assistant for signature. So far checks have remained in the form of sheets of five checks each. They are now separated, arranged carefully in numerical order, and placed in bundles of 500 each, to be inclosed in addressed envelopes similarly arranged. Until mailing day, the checks, in sealed envelopes, are kept in a case so subdivided that access may be had to any check without delay. On the day next preceding the dividend date, or sooner, upon the Secretary's order, the letters containing the checks are delivered under the charge of an employé of the office to the postmaster at Washington.

The envelopes are addressed from the Register's schedules for the preceding dividend, and examined and re-examined with the schedules covering the checks intended to be mailed. The force employed in counting coupons, when not so engaged or wanted for other current work, attends to the writing of envelopes.

Checks for interest on United States bonds and bonds issued to Pacific Railroads, are payable by the Treasurer United States at Washington and any sub-treasurer; checks for interest on District of Columbia 3.65 bonds are payable only at the offices in Washington and New York.

When paid, checks are stamped with name of office and date of payment, and returned canceled in this division, monthly shipment by registered mail being made in time to reach this office on the day preceding the last working day of the month.

Abstracts, one for each loan, giving date, number, and amount of each check, accompany the remittances, and are entered, under a serial number, which is also noted on a ticket placed with each package of checks in a book, recording date of receipt, name of office, and total amount of checks. The receipt of the remittance is acknowledged and the amount reported to the cashier for credit on the books of the office, subject to count and verification. The checks are then compared with the abstract, and, if found to agree, entered as paid on numerical register, by placing the serial number of the remittance and a letter designating the office ("Y" for New York, "B," Boston, "P," Philadelphia, &c.,) opposite the amount and number of the check. The footings of abstracts and the aggregate amount of the remittance having been verified, note of payment is made from the checks on the printed schedules furnished by the Register. The indorsements are then examined, and if found legally and technically perfect, an account will be stated and sent with the checks to the First Auditor for settlement in favor of the Treasurer United States. At the close of each month a warrant is issued by the Secretary, on the requisition of the Treasurer, reimbursing him for the amounts of interest checks paid and credited. Until the vouchers have been examined and reported on by the accounting officers, the warrant appears as a charge against the Treasurer on the books of the Register.

Checks paid on imperfect indorsements, and to parties for whom no authority to indorse has been lodged with the First Auditor or Register, are returned for perfection of indorsements or for reclamation of the amounts to the sub-treasuries where they were paid. Registers conveniently indexed, containing the names of corporations, societies, institutions, lodge, banks, &c., with the names of the officers authorized to indorse according to the evidence filed with the First Auditor, are kept and referred to in the examination of interest checks. In like manner, powers of attorney given by individuals for collection of interest are recorded.

Periodically checks which, according to the record on "numerical register" and on "register's schedule," have not been presented for payment within two years from date of issue are carried to the "register of outstanding checks," which furnishes a convenient and ready means of ascertaining the amount and character of such suspended items.

Indices containing the names of holders of registered bonds, and supplying the key to the checks issued for interest, are completed quarterly from the schedules prepared by the Register.

4. *Coupons.*—Coupons from United States bonds and 3.65 bonds of the District of Columbia are received by express in the division of loans from the sub-treasurer, by whom paid, being already canceled. Each box is marked upon the outside with the amount, character of contents, and name of the shipping office. The receiving clerk notes condition of box, receipts to the express company for amount marked thereon, numbers the remittance, enters in coupon book date of receipt, date of shipment, name of office, and amount, and if, upon receipt of the letter of advice and schedule forwarded by mail, containing a detailed statement by loans, dates, and denominations, the amounts are found to agree, a letter acknowledging receipt is mailed to the sub-treasurer, and the cashier is notified to credit him, subject to count, with the amount claimed. The box is given to counter, who examines and arranges the coupons by loans and denominations, fills up the "inventory" from the amounts marked on straps, and proves the aggregate. The packages are then unstrapped and verified, each coupon being examined as to loan, denomination, and date, and again placed in wrapper, with number of coupons, denomination, and initials of counter

noted thereon. The result of the count and examination is recorded in detail on a schedule, which is handed to clerk in charge of coupon registers.

A recount is made by another clerk and reported on a schedule prepared in like manner, to be compared with schedule of counter. If both agree in detail and aggregate, the remittance is considered correct, entered on coupon registers, and ready, after recancellation, for delivery to the First Auditor.

A record is kept showing when boxes are given out for count and recount, and when returned, with the names of the counters. At the close of the month a statement by loans of all coupons received during the month is sent to the warrant division, Secretary's office, with requisition of Treasurer asking for reimbursement of moneys paid out on account of coupon interest.

As soon as the count of monthly remittances has been completed, an account is stated and transmitted with the coupons and counters' schedules to the First Auditor for credit of the Treasurer United States. The recount schedule remains on file in this office.

5. *Miscellaneous redemptions.*—Gold certificates, act of March 3, 1863, and currency certificates of deposit, act June 8, 1872, redeemed by Treasury officers, and United States Treasury notes on which interest has ceased, viz, compound interest notes, one and two year notes of 1863, seven-thirties of 1861, 1864, and 1865, paid in the cash division of the Treasurer's Office, are received for record and examination in the loan division, and delivered monthly to the First Auditor for credit of the Treasurer's account.

#### DIVISION OF NATIONAL BANKS.

Method of transacting the business of the division, as required to be set forth in the letter of the chairman of the Senate Select Committee, of March 18, 1887.

(1) Bonds that are held as security for the circulation of national banks are first received from the Comptroller of the Currency, issued in the name of the Treasurer United States in trust for the bank making the deposit. The bonds are received by the chief of the division and entered upon a book kept by him, and handed to the book-keeper, who enters them upon the journal and register and makes a receipt in the prescribed form, which is initialed by the book-keeper and examined and initialed by the chief of the division. The bonds are then sent in a locked box to the Treasurer United States, who counts them, signs the receipt, and returns them to the division. The bonds are delivered to the vault clerk, who counts them, enters them upon his books, a journal and a register, and files them in a printed envelope in the vault, and the receipts are delivered to the Comptroller of the Currency.

(2) Bonds are withdrawn upon a letter from the Comptroller of the Currency requesting such withdrawal, setting forth the circulation of the bank outstanding, the amount of bonds required to secure the same, and the amount in excess, which letter is accompanied by the receipts for the bonds to be withdrawn and a resolution of the board of directors of the bank covering the transaction.

(3) Bonds held for the security of public moneys are received on authority from and by direction of the Secretary of the Treasury, and go through a similar process, but without reference from or to the office of the Comptroller of the Currency.

(4) Bonds held for the sinking funds of the Pacific Railroad Companies and other trusts are received on authority and by direction of the Secretary of the Treasury, with the exception of the Indian trust fund, which was transferred to the custody of the Treasurer United States from the Interior Department under the act of June 10, 1876.

All bonds are received and entered substantially as stated in the foregoing items, and a daily statement of such receipts and withdrawals is made to the Treasurer United States, giving total amount held at the close of each day.

(5) Collections of interest are made by the Treasurer United States on bonds of the miscellaneous trusts, as required by the acts and regulations under which the deposits are made.

(6) The bonds held for the national banks are examined for each bank once or oftener in each year. The examination is based upon a statement from the bank, verified in the office of the Comptroller of the Currency, and is made by an officer or agent of the bank, a joint certificate is issued in duplicate, one of which is retained in the office, and one forwarded to the bank. These examinations are made without previous notice, and now average about ten per day.

(7) *Semi-annual duty.*—Under section 5214, Revised Statutes, national banks pay a duty of one-half of 1 per cent. each six months on the average amount of notes in circulation for that period. Blank returns, for the purpose of making this collection, with instructions attached, are forwarded to the banks in the month preceding that in which the return is to be made. When the returns are received they are examined in detail, to verify correctness of average circulation and duty thereon. When payment is made by draft on New York, the drafts are forwarded to New York for collec-

tion, and when collected, certificates of deposit are issued in triplicate, the original of which is filed in the division of public moneys in the office of the Secretary of the Treasury, the duplicate is filed in this division, and the triplicate is forwarded to the bank making the payment. Payment is made by a large number of banks through national-bank depositories, which issue certificates as previously named. When payment is made by deposit of money in the Treasury, certificates are forwarded to the banks, as when payment is made by draft. On the examination of the returns those found incorrect are returned for correction, and all are placed upon the books, which are a memorandum book and a register, in which a full record is made of receipt of return, payment, manner of payment, average amount of circulation, and duty thereon. The clerk in charge of the work pertaining to the report and payment of semi-annual duty, with an assistant, examines all returns, checks, certificates, and other papers, and makes up the records. The writing of letters concerning the payment of duty, and matters pertaining, is done by the chief of the division, who also attends to all other correspondence of the division.

Detailed statement of the methods of transacting business in the division of accounts, United States Treasurer's office.

*Pay warrants.*—Under the provisions of section 305, Revised Statutes of the United States, the "Treasurer of the United States is required to receive and keep the moneys of the United States, and disburse the same upon warrants drawn by the Secretary of the Treasury, countersigned by either Comptroller, and recorded by the Register, and not otherwise."

The pay warrants of the Secretary of the Treasury are drawn on the Treasurer of the United States, directing him to pay to the party named therein the warrants, specifying the appropriation to which the expenditure shall be charged. These warrants are of twelve classes, viz: War, Navy, Interior Indians, Interior pensions, Interior civil, customs, Treasury, diplomatic, public debt, internal revenue, quarterly salaries, and judiciary, and a separate account is kept with each class.

When pay warrants reach this division, the requisitions accompanying and attached thereto are detached, kept separately by classes, and disposed of as follows, viz: The Interior civil, customs, Treasury, diplomatic, public debt, internal revenue, quarterly salaries, and judiciary are returned to the office of the Secretary of the Treasury, and the War, Navy, Interior Indians, and Interior pensions to the Register of the Treasury.

The place of payment of the draft to be issued upon the warrant—either the Treasurer United States, or assistant treasurer United States, or a national bank designated as a depository of public moneys of the United States—is entered on the warrant, the warrants entered in the warrant journal by classes, number, and amount, and from which the number and amount of each class of warrants entered therein each day is reported; they are then passed to the numerical register of warrants by classes, when the number, name of payee, number of draft, amount, and place of payment is entered, and from which a daily report of the number and amount of each class of warrants paid each day is made, for a comparison with and a check upon the correctness of the warrant journal; the warrants then pass to the draft clerk, who draws a Treasury draft upon the Treasury office or national bank depository designated to pay the warrant, there being a distinct draft for each class of warrants, and the number of the draft is entered upon the warrant, and the number of the warrant upon the draft, the warrants are then passed to the "notice desk," where a notice of the number, class, payee, and amount of each draft issued is made and forwarded to the office or bank on which it is drawn, and a report of the number of drafts and the amount drawn on each Treasury office and bank each day is made for a comparison with and check upon the draft register; the warrants are then passed to the draft register, in which an account is kept of the draft drawn on each Treasury office and bank, and from which a report is made each day of the number and amount of drafts drawn on such office and bank for comparison with and a check upon the notice desk.

In these draft registers the full description of the date, number, and class of each draft drawn, and the class, number, payee, and amount of the warrant is entered from the warrant.

Notices of the issue of drafts in satisfaction of the requisition on the Secretary of the Treasury are also made and forwarded to the Secretaries of War, Navy, and Interior.

The warrants and drafts are then passed to two examiners, who, following one the other, compare the draft with the warrant as to number, class, date, name of payee, place of payment, and amount, after which the drafts are signed by the Treasurer and then mailed to the address given in the warrant, and the date of mailing entered on the warrant with the initials of the mailing clerk.



When these drafts are paid by the office or bank on which they are drawn, they are returned to this office in their transcript of the Treasurer's general account, the date of their payment entered in the draft register, and are then filed until the quarter in which they were issued is closed, when they are attached to the warrant as the Treasurer's voucher upon which he receives credit on the books of the Register.

*Covering or receipt warrants.*—The revenues of the Government are covered into the Treasury of the United States by covering or receipt warrants issued by the Secretary of the Treasury and receipted by the Treasurer of the United States.

Unexpended balances of moneys advanced to United States disbursing officers for current expenditures of the United States are deposited in the Treasury and covered back to the credit of the appropriations from which they were drawn by repay warrants issued by the Secretary of the Treasury, and receipted for by the Treasurer of the United States.

Receipt warrants are divided into four classes, viz: Miscellaneous, customs, internal revenue, and lands.

Repay warrants are divided into four classes, viz: Miscellaneous, Navy, War, and Interior.

When the covering (or receipt) and repay warrants reach this division they are first entered in the warrant journal—of which they form the debit side as charged to the Treasurer of the United States—by class, number, and amount; each class and kind separately are then passed to the journals of receipts by the Treasurer United States and assistant treasurers United States, and by national banks designated as depositories of the United States, when the lists of deposits accompanying each warrant—the sum of which makes the amount covered by the warrant, one warrant frequently covering the receipts of a customs or internal revenue officer for an entire month or quarter—are compared with the entries in the journal, checked, and the number of the warrant entered opposite the several entries covered, the amount so covered being entered in a column for its class.

The lists of deposits are then detached from the warrants and placed in the files of the office as an evidence of the deposits covered by the warrant to which they were attached, and the warrants passed to and entered in the Treasurer's quarterly account for the quarter for which they were issued, and then passed to the register of covering and repay warrants, and entered therein by classes, number, name of depositor, when deposited, whether a receipt of the past or present quarter, then dated and signed by the Treasurer, and distributed to the accounting officers for use in the settlement of accounts, or to the Register's files.

*The Treasurer's quarterly account.*—Section 305, Revised Statutes of the United States, requires the Treasurer to render his "account of receipts and expenditures" quarterly, and section 311 (*ibid.*) requires the Treasurer on the "third day of every session of Congress to lay before the Senate and House of Representatives fair and accurate copies of all accounts by him from time to time rendered to and settled with the First Comptroller."

In the Treasurer's quarterly account that officer charges himself with moneys covered into the Treasury by covering and repay warrants, and credits himself with moneys paid on the pay warrants of the Secretary of the Treasury.

All pay warrants drawn on the Treasurer are included in this account, but those not paid are entered as outstanding and are accounted for as outstanding drafts, which must agree with the general Treasury draft account.

The paid drafts are attached to the warrants on which they were issued and are the vouchers of the Treasurer for the payments with which he credits himself. The payee's indorsement of each draft is compared with his signature to the original papers in the case filed in the Department, and when not satisfactory or not genuine, are returned for an explanation or a new indorsement.

Four copies of this account are made, two of which are for transmittal to Congress, one for the accounting officers, and one retained by the Treasurer.

In this quarterly account the treasurer debits himself with the covering and repay warrants by classes and credits himself with the warrants paid by classes and as past or current quarter warrants. The unpaid pay warrants are also stated and the amount to the credit of the Treasurer with the Treasury offices and banks subject to draft, so that the outstanding drafts as shown by the draft register, must be the difference between the transcript balances in the various offices and banks, and the balance subject to draft as shown by the general ledger account.

#### TRANSCRIPTS OF THE TREASURER'S GENERAL ACCOUNT.

Transcripts of the Treasurer's general account are received daily from ten sub-treasury offices, weekly from ten mints and assay offices and all national banks designated as depositories of the United States.

The receipts are entered in the transcripts in detail, giving the name and title of depositor, account on which the deposit is made, and the amount thereof.



Disbursements are likewise entered, the number of draft, kind and number of warrant upon which issued, name of payee, and amount being given in each instance, and the paid drafts are inclosed therein as vouchers for the debits.

Transfers of funds made upon authority from the Treasurer United States to and from the offices are entered in detail, giving the number of the transfer order or letter, the kind of money it covers, and the office from which or to which forwarded, and amount.

The transcripts pass the following named desks in this office, at each of which such items are taken off as enter into the accounts and records kept thereon:

**Chief book-keeper:** Takes off issues, redemptions and destruction of United States notes, silver and gold certificates, and certificates of deposit, act of June 8, 1872; deposits for exchange and shipments of standard silver dollars and fractional silver; receipts, disbursements, and balances on hand in national bank depositaries.

**Quarterly account:** Checks drafts paid, with transcript in which they are charged, and retains drafts to attach to warrants for entry in the quarterly account.

**Draft registers:** Enter in the registers the date of payment of each draft, and make such other entries as may be necessary to the keeping of a correct account of the drafts outstanding with each office.

**Daily cash:** Verifies the transcript and proves the correctness of same by tabulating receipts, transfers, and adding same to balance of previous transcripts and then deducts drafts and transfers paid to prove balance as reported.

**Daily statement of liabilities and assets:** Takes off transfers of funds between sub-treasury offices, and transfers from and to national bank depositaries, and such other items as affect the keeping of a correct daily transit account, or that enter into the preparation of the daily statement of liabilities and assets.

**General Treasury transfer account:** Enters in detail by offices every item of transfer credited or debited in the transcripts, that a correct statement may be made at the end of each period (four periods per month), of the amount and kind of funds in transit between the various offices and depositaries.

**General Treasury journal and ledger of receipts and disbursements:** Enters all receipts and disbursements by sub-treasury offices and national bank depositaries, and any item that affects the Treasurer's general account or his account with any sub-treasury office or national bank depositary.

**Journal of receipts:** Enters in detail and by office the date of deposit, name of depositor, account on which deposited, and amount deposited, preparatory to covering the same into the Treasury upon receipt of the Secretary's covering warrant.

The transcripts are then placed in the files of this office. Sometimes it becomes necessary to return transcripts for correction, but generally they are correct.

*Statements of liabilities and assets.*—Daily statements of liabilities and assets are received from the sub-treasury offices and mints in which they are reported as a liability, the balance to the Treasurer's general and transfer account, to the post-office account, to United States disbursing officers, to the Secretary's special deposit accounts, and to redemption accounts of the various moneys of the United States, and as assets report the amount of the various kinds of moneys on hand, paid interest checks and coupons, and any other items carried as cash. From these statements the Treasurer obtains the amount of the various kinds of moneys in the Treasury offices and mints, the payments on account of interest, called bonds, and balances of disbursing officers, for the purpose of making up a general statement of the liabilities and assets of the United States, which is made daily and published monthly.

*Daily reports of classified receipts and disbursements.*—Reports of classified receipts and disbursements are received daily from the ten sub-treasury offices, showing the classification of every dollar received and paid out, and the account upon which such receipts and payments are made. These reports are consolidated by offices for each month, and a statement, showing the entire movement in and out of the various sub-treasury offices and of the various kinds of money, except minor coin, is made each six months, or oftener if required.

*Daily reports of the shipments of silver coin.*—Reports are received daily from the sub-treasury offices and mints, showing the shipments of both standard silver dollars and fractional silver coin from these offices, giving the number of the certificate of deposit and the office issuing the same, the amount shipped, and to whom.

*Bills of express companies for transportation of funds.*—The bills rendered by express companies for the transportation of funds from the various sub-treasury offices, are referred to this office for comparison with the transcripts of the Treasurer's general account from those offices for which the bills are rendered (the shipments being entered therein in detail), and when such comparison has been made said bills are returned to the office of the Secretary of the Treasury.

*Certificates of deposit for sales of exchange.*—Deposits are made at New York for exchange on the various sub-treasury offices, principally Cincinnati, Chicago, Saint Louis, New Orleans, and San Francisco, and the certificates therefor are forwarded to this office, where, after comparison with the transcript of the Treasurer's general account

from the office where the deposit was made, the payment of the exchange is ordered by telegram from this office.

*Certificates of deposit on account of transfer of funds from national-bank depositaries to sub-treasury offices.*—National-bank depositaries transfer all funds received, in excess of the amount they are allowed to hold, to the Treasurer or an assistant treasurer United States, who issues certificates therefor, and credits the amount in the Treasurer's general account, reporting the same to this office in the transcript of said account; the certificates, when received, are compared with the transcript to see that they agree, and are then placed in the files of this office.

*Reports of the redemption of United States notes in gold coin, and of the clearing-house transactions at New York.*—These reports are made by the assistant treasurer United States, New York, and forwarded to this office where they are tabulated for use in the preparation of the Treasurer's annual report.

*Certificates of deposits of standard silver dollars and fractional silver coin.*—Certificates for deposits received by national-bank depositaries for standard silver dollars and fractional silver coin, are forwarded to this office, and shipment of the coin is ordered from the sub-treasury or mint nearest to the destination of the coin.

*Daily reports of national-bank receipts.*—National-bank depositaries report daily, by postal or form letter, the receipts to credit of the Treasurer's general account and balances to credit of disbursing officers; these reports are used by the book-keeper in charge of bank accounts, and he is enabled thereby to draw transfer letters upon the banks whenever the balances on hand exceed the amount they are allowed to hold.

*Daily movement of standard silver dollars.*—Sub-treasury officers render daily to this office a statement showing the movement into and out of the Treasury of standard silver dollars. These reports are tabulated and aggregated.

*Drafts received for verification of indorsements.*—Treasury drafts payable by the Treasurer United States, when presented for payment, are referred to this division to have the indorsement of the payee thereon verified, by comparison with his signature to the original papers in the case. The drafts are then returned to the parties presenting them, and, if satisfactorily indorsed, paid. The indorsement of Treasury drafts, paid at another office or by national-bank depositaries, are also compared with signatures on original papers.

*Transfer orders.*—Transfer orders, directing the transfer of funds from one office to another, as may be needed for use, are issued from this division.

*Notices of transfer orders.*—Notices are sent from this office to the offices upon which transfer orders are drawn, giving the number of the order, to whom shipment is to be made, and the amount and kind of moneys covered. They are also sent to the offices to which the funds are to be transferred, giving same particulars.

*Miscellaneous statements issued.*—In transacting the business of this division, it has been found necessary to prepare the following-named statements daily, weekly, or monthly, as indicated:

Daily statement of the cash in the Treasury; redemptions to date; classified receipts; classified receipts at port of New York; excess of assets over demand liabilities; total classified cash in Treasury, including the amount held for redemption of gold, silver, and currency certificates outstanding; standard dollars and silver certificates and circulation of the same; warrants journalized; warrants registered; drafts issued; drafts registered.

Weekly statement of movement of standard dollars, and also of movement of fractional silver coin.

Monthly statement of liabilities and assets of the Treasury.

*United States disbursing officers' accounts.*—The sub-treasury officers and national-bank depositaries at the end of each week and at the end of the month, when it does not end on Saturday, report the balances standing to the credit of each United States disbursing officer having accounts on their books. Each Executive Department furnishes this office with an abstract of the officers under its control who have moneys advanced to them for disbursement, upon which is entered the amount reported as being to their credit with the sub-treasury or bank with which the officers have accounts; these abstracts are then returned to their respective Departments, where the balance claimed by the disbursing officer in his report to his Department is compared with the amount stated in the abstract as standing to his credit with the sub-treasury or bank.

Detailed statement of the methods of transacting business in the national-bank redemption agency, office of the Treasurer of the United States.

The business of the national-bank redemption agency consists in carrying into effect the provisions of the acts of Congress approved June 20, 1874 (18 Statutes, 123), and July 12, 1882 (22 Statutes, 162), relating to the redemption of national-bank notes at the Treasury of the United States.

The notes are received for redemption mostly through the Adams Express Company, under the Government contract for the transportation of public moneys and securities. Small sums are received through the Baltimore and Ohio Railroad Company, and also by mail, and from other divisions of the Treasurer's office.

The notes forwarded through the express companies are received and receipted for by the superintendent of the agency, in sealed packages. These packages, with all sums coming from other sources, are delivered to the express clerk, and are by him entered upon a register, the entry consisting of the name and address of the sender, the amount marked on the wrapper of the package, the date of the sender's advice, and the serial number of the remittance. The footing of this register for each day shows the amount received for redemption.

The packages are delivered by the express clerk singly to the counters, who receipt for them on the register. It is the duty of the counters to open the package, count the contents, rejecting all notes not the genuine issue of a national bank, put up the notes, each denomination separately, in straps marked with the remittance number, the amount in the strap, the counter's signature, and the date of the count, and to prepare a report of the result of the count by filling in a blank form. The notes, with the counter's report, are then delivered to the first assortment clerk, who verifies the amount by inventorying the sums marked on the straps, and gives his receipt on a book supplied to the counter. When the count of one package is completed, and the money delivered, the counter receives another package, and so on until all the remittances on hand have been disposed of.

The first assortment clerk, from the counters' reports, makes entry of the result of the count of each remittance upon a register, setting out the number of the remittance, the amount claimed by the sender, the amount of the proceeds, and by items the additions and deductions reconciling the count with the amount marked on the package. The footings of this register show the result of the whole count for each day. The counted notes remain in the custody of the first assortment clerk, being placed in a safe, which is locked up by the superintendent until the morning of the next business day, when they are apportioned among the first assorters, who give their receipts on a book.

The first assorters severally verify the amounts receipted for by making an inventory of the parcels and counting the notes in each strap. Their next duty is to assort the notes into groups of banks, according to an alphabetical arrangement of all the banks that have circulation outstanding. The number of groups at this time is fifty-five, averaging about sixty-seven banks each. The assortment being finished, the notes in each group are counted and put up in straps, each strap being marked with the number of the group, the amount, the assorter's signature, and the date. Finally an inventory of the straps is made to reconcile the total with the amount receipted for, and the notes are delivered to the second assortment clerk, who also makes an inventory by strap, and gives his receipt on a book in the assorter's hands.

The grouped notes are locked up in the custody of the second assortment clerk in the manner already described, and on the next business day this clerk assorts the notes by groups in the assorters' straps, makes into bundles the amounts in the groups, severally, and prepares a schedule of these amounts. The notes are then transferred by the teller to the vault of the agency, where the bundles are checked off by the superintendent and placed in compartments assigned to the groups severally.

Each day the notes that have accumulated in a number of groups—usually six—are taken out of the vault by the superintendent and the teller and delivered to the second assortment clerk, who opens the bundles, verifies the contents of each by inventory, and assorts the notes of each group in the assorters' straps by denominations. He enters the several sums by denominations and groups in a book, and the money is locked up in his custody in a safe by the superintendent. The following day the accumulations in the next consecutive groups are taken out of the vault in the same way, and so on. The intervals between successive handling of moneys in the same group depend upon the number of groups handled each day.

Next morning the second assortment clerk delivers the notes in his hands, arranged by denominations as described, to the second assorters, taking receipts on his book. The second assorters first verify by count the correctness of the sums receipted for, then assort the notes by banks of issue, and finally count out the amounts found for each bank. In the final count the notes that under the various provisions of law are required to be destroyed are separated from those fit for circulation that are to be returned to the banks of issue, and those of the series of 1882 from the old series. The notes in the various lots are put up in different straps, which are marked with the number of the bank in the group, the amount, the assorter's signature, and the date. The correctness of the count is then verified by an inventory and the notes are delivered to a maker-up, who receipts for them after satisfying himself that the inventory is correct. The amounts delivered to the several makers-up are placed under lock in a safe until the next business day.

It is the duty of a maker-up to assort the notes of the group in his charge according to the marks on the straps, to make a schedule for each class of the notes of each

bank, showing the amount of each denomination and the total, and to fill in a printed list of the banks in the group with the totals shown by the schedules. The footings of the resulting columns of figures enable him to test the correctness of his work. The notes thus prepared in packages, with the schedules accompanying, are then transferred to the delivery clerk and receipted for. A book in which the amounts of the packages have been entered also goes with the money.

The delivery clerk places the packages in the hands of the provers, one or more at a time to the same person, taking receipts, for verification of the work of the assorter and maker-up. This completed, the prover signs and dates the schedule, securely ties the notes that are to be returned to the bank of issue, and carries the parcel to the desk of the sealer, who wraps and seals it under the prover's eye, first canceling the notes that are to be destroyed by cutting off the lower corners. The package is then returned by the prover to the delivery clerk, who gives his receipt. On the day following the making up of a group the notes are delivered from the agency to the Adams Express Company, the Comptroller of the Currency, or the cashier of the Treasury, according to the classification of the parcels, the delivery clerk taking receipts in favor of the Treasurer of the United States as redemption agent on blank forms previously prepared. The exceptions to this course are in the case of banks whose redemption account is overdrawn, and of amounts less than the minimum sum put into a package. In the former case the delivery is suspended until the account is made good, and in the latter the notes are returned to the vault until the group is again reached.

The counters, assorters, and provers are severally responsible for the correctness of their work. Any discrepancy, of whatever nature, must be reported immediately to the teller, who at once investigates the case and ascertains the fact. The express clerk, the assortment clerks, the maker-up in charge, the delivery clerk, and the vault clerk, at the close of business for the day, each render to the teller a balanced statement of receipts, deliveries, and moneys on hand, from which the teller makes in the general cash book the entries, showing in detail the aggregate transactions and the total amount of notes remaining in the custody of the agency.

The moneys that go into the redemption fund are received at the several offices of the Treasury. The certificates or other evidences of deposit are transmitted to the agency, and upon them are based the credits given to the banks. An acknowledgment of deposit in favor of the bank whose account is credited is issued for every sum received. Each day the total deposits are lodged with the cashier of the Treasury for credit of the Treasurer of the United States as redemption agent, subject to his check in that official capacity, a certificate of deposit in agency account being issued for the amount. Deposits under section 3 of the act of June 20, 1874, are credited in 5 per cent. redemption account; those under section 4 of the same act in reducing redemption account; and those under section 5222 of the Revised Statutes and section 6 of the act of July 12, 1882, in liquidating redemption account.

When a remittance of notes for redemption has been received and counted, as already described, the counter's report, with the sender's letter of advice attached, goes to the settlement clerk, who prepares an advice of returns setting forth the result of the count and the disposition made of the proceeds. For return remittances by the Treasurer's check on an assistant treasurer, the settlement clerk prepares the checks for signature, and for return shipments of currency or coin writes an order on the cashier of the Treasury. This clerk also keeps a register showing the items and amounts of the returns made for every remittance received. The footings of this book show the total redemptions for the day, agreeing with the register kept by the first assortment clerk.

The checks issued in payment for redemptions are chargeable against the Treasurer's transfer account, and the moneys sent out are taken from the cash in the Treasury. The total amount is made good after each day's business by the check of the Treasurer as redemption agent, payable to the cashier of the Treasury out of the redemption fund.

The lists of the assorted notes delivered from the agency are passed to the book-keepers, who charge the several amounts to the respective redemption accounts of the banks, and also for each redemption on 5 per cent. account prepare an advice notifying the bank of the amount redeemed and of the state of the account, with directions for making deposit of the sum due. The books are kept on the double-entry system. The general accounts are balanced daily and individual bank accounts monthly.

The expenses of the agency, including the charges for transporting the notes to Washington in sums or multiples of \$1,000, and for the return of the notes fit for circulation to the banks of issue, are passed upon by the accounting officers of the Treasury, and paid in the first instance out of regular appropriations. After the close of each fiscal year the amount so expended is reimbursed to the Treasury, as provided in section 3 of the act of March 3, 1875 (18 Statutes, 399), by deposit as a miscellaneous receipt, and assessed upon the several banks in proportion to the circulation

redeemed. The assessments are computed in the agency and charged on its books to the 5 per cent. account of the banks. An advice is sent to each bank assessed, showing the amount of its notes redeemed and the rate and amount of the assessment.

Besides the books of record, the agency preserves in its files all letters received by the Treasurer relating to the redemption of national-bank notes and press copies of all communications sent out.

The foregoing statement is in response to the request made in a letter addressed, March 18, 1887, to the Secretary of the Treasury, by Hon. F. M. Cockrell, chairman of the Select Committee of the Senate appointed in pursuance of the resolution of March 3, 1887, "to inquire into and examine the methods of business and work in the Executive Departments of the Government."

## CHIEF CLERK'S DIVISION.

The following statement shows in detail the business in the chief clerk's division of the office of the Treasurer of the United States for the fiscal years 1884, 1885, 1886, and 1887:

Character of business.	Received during fiscal year 1884.		Transacted and disposed of during fiscal year 1884.		Received during fiscal year 1885.		Transacted and disposed of during fiscal year 1885.		Received during fiscal year 1886.		Transacted and disposed of during fiscal year 1886.		Received during fiscal year 1887 (to Mar. 1).		Transacted and disposed of during fiscal year 1887 (to Mar. 1).	
	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.
Letters and telegrams received and distributed .....		121, 523		118, 489		128, 390		90, 892								
Letters and telegrams briefed and registered .....		29, 453		22, 394		28, 983		24, 462								
Letters referred to other offices for attention .....		3, 701		3, 486		4, 173		2, 972								
Letters mailed .....		269, 310		227, 620		251, 838		188, 044								
Letters and telegrams type-written, press-copied, and copied in manuscript .....		5, 374		5, 746		6, 053		5, 283								
Letters, printed forms, filled in and mailed .....		4, 643		4, 551		3, 987		3, 026								
Bonds of indemnity partially filled in, duplicate checks and drafts issued, and checks and drafts returned, briefed, and entered .....		1, 090		1, 083		820		800								
Money disbursed for salaries of office .....	\$344, 296 11		\$344, 759 88		\$380, 876 06		\$225, 021 41									
United States bonds received for proper disposition .....	4, 566, 000 00	324	5, 122, 500 00	252	6, 426, 100 00	197	10, 376, 400 00	285								
Mutilated currency cases for redemption .....		2, 886		2, 897		4, 010		2, 616								
<b>Total .....</b>	<b>4, 910, 296 11</b>	<b>438, 304</b>	<b>5, 467, 259 88</b>	<b>386, 518</b>	<b>6, 758, 976 06</b>	<b>427, 946</b>	<b>10, 601, 421 41</b>	<b>318, 360</b>								

The principal duty of the chief clerk is the receipt and distribution of the mail.

The figures on this statement but feebly represent the labor performed in the daily routine of duties devolving upon the force in this division. The transactions are shown as well as it is possible for figures without explanation.



The following statement shows the average amount and character of business performed, transacted, and disposed of in the chief clerk's division of the office of the Treasurer of the United States, with average number of employes during the time specified:

Month.	1884.	1885.	1886.	1887.
	Average employes.	Average employes.	Average employes.	Average employes.
July .....	8.32	5.76	5.84	5.34
August .....	6.60	5.92	4.61	4.30
September .....	7.48	5.16	4.88	4.92
October .....	6.48	3.95	5.44	6.42
November .....	7.02	4.70	5.62	6.75
December .....	7.66	4.65	5.92	6.65
January .....	6.92	5.73	5.28	6.92
February .....	6.16	6.32	5.90	6.60
March .....	6.65	6.72	5.96	.....
April .....	6.80	6.38	5.88	.....
May .....	6.76	5.32	5.92	.....
June .....	6.32	6	5.88	.....
Total averages .....	7	5.55	5.59	5.98

No account has been kept of the service each clerk has performed. The character of the work makes such a course quite impracticable. The work is current work and must be completed each day, be it much or little.

The messenger service, it is needless to state, cannot be represented by figures.

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the chief clerk's division of the office of the Treasurer of the United States, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employe present for the greatest number of days and by the employe present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with half hour at noon for lunch. Time to be devoted to business, 6½ hours daily.

Years.	Days Department open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employes.	Average number of days worked.	Hours employed daily.	Most days worked by employe.	Least days worked by employe.
1884 .....	305½	2,145	0	2,145	7.75	276½	H. M. 6 26	305½	258
1885 .....	302½	1,676	0	1,676	6	278	6 33	286	181
1886 .....	305	1,713	0	1,713	6	286	6 40	301	287
1887 .....	201	1,206	0	1,206	6.38	189½	6 40	201	179

## FILES ROOM.

The following statement shows in detail the business in the files room, under the supervision of the chief clerk of the office of the Treasurer of the United States, for the fiscal years 1884, 1885, 1886, and 1887 :

Character of business.	Received during fiscal year 1884.	Transacted and disposed of during fiscal year 1884.	Received during fiscal year 1885.	Transacted and disposed of during fiscal year 1885.	Received during fiscal year 1886.	Transacted and disposed of during fiscal year 1886.	Received during fiscal year 1887 (to Mar. 1).	Transacted and disposed of during fiscal year 1887 (to Mar. 1).
Journals, ledgers, records, press-copy books, &c.	334	334	312	312	276	276	178	178
Stubs of checks, certificates of deposit, &c.	150	150	140	140	119	119	75	75
Transcripts from assistant treasurers and national banks	10,562	10,562	10,658	10,658	11,762	11,762	1,998	1,998
Letters from every source	68,862	68,862	70,745	70,745	65,762	65,762	45,827	45,827
Statements of liabilities and assets.	4,815	4,815	4,815	4,815	4,540	4,540	790	790
Reports of balances due disbursing officers	6,900	6,900	8,040	8,040	8,400	8,400	1,432	1,432
Certificates of deposit from assistant treasurers	37,655	37,655	41,388	41,388	85,287	85,287	16,510	16,510
Paid transfer checks and disbursing officers' checks	113,581	113,581	110,491	110,491	108,108	108,108	73,236	73,236
Redemption statements of called bonds	6,508	6,508	3,228	3,228	1,684	1,684	2,880	2,880
Semi-annual returns from national banks	4,947	4,947	5,302	5,302	5,460	5,460	3,739	3,739
Daily reports of movement of standard silver dollars	3,050	3,050	3,050	3,050	3,050	3,050	486	486
Lists of deposits on account of warrants	19,085	19,085	20,316	20,316	18,672	18,672	3,219	3,216
Receipts for minor and fractional silver coin redeemed	2,407	2,407	2,479	2,479	2,454	2,454	932	932
Receipts for United States and national-bank notes for redemption.	1,631	1,631	1,591	1,591	2,464	2,464	1,046	1,046
Totals	271,487	271,487	282,555	282,555	318,038	318,038	152,348	152,348

## REMARKS.

Synopsis of the various duties to be performed in the files room of the Treasurer of the United States:

To receive, classify, register, and number journals, ledgers, registers, press-copy books, stubs of transfer checks, certificates of deposit, &c.; to arrange in numerical order checks, semi-annual returns from national banks, daily reports of the movement of standard silver dollars, receipts for minor and fractional silver coins redeemed, United States and national-bank notes redeemed, and to arrange in proper order by dates the transcripts from assistant treasurers and national banks; letters, statements of liabilities and assets, reports of balances, redemption statements of bonds, and other books, papers, &c., are sent to this room to be cared for and so arranged that they may be readily referred to.

The following statement shows the average amount and character of business performed, transacted, and disposed of in the files room of the office of the Treasurer of the United States, with average number of employes during the time specified:

Month.	1884.		1885.		1886.		1887.	
	Average amount.	Average employes.	Average amount.	Average employes.	Average amount.	Average employes.	Average amount.	Average employes.
July	22,623½	2	23,546½	2	26,507½	2	19,043½	2
August	22,623½	2	23,546½	2	26,507½	2	19,043½	2
September	22,623½	2	23,546½	2	26,507½	2	19,043½	2
October	22,623½	2	23,546½	2	26,507½	2	19,043½	2
November	22,623½	2	23,546½	2	26,507½	2	19,043½	2
December	22,623½	2	23,546½	2	26,507½	2	19,043½	2
January	22,623½	2	23,546½	2	26,507½	2	19,043½	2
February	22,623½	2	23,546½	2	26,507½	2	19,043½	2
March	22,623½	2	23,546½	2	26,507½	2	19,043½	2
April	22,623½	2	23,546½	2	26,507½	2	19,043½	2
May	22,623½	2	23,546½	2	26,507½	2	19,043½	2
June	22,623½	2	23,546½	2	26,507½	2	19,043½	2
Total averages	22,623½	2	23,546½	2	26,507½	2	19,043½	2

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employés of the files room of the office of the Treasurer of the United States, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employé present for the greatest number of days and by the employé present the least number of days during the said years. Department open from 9 a. m. to 4 p. m., with half hour at noon for lunch. Time to be devoted to business, 6½ hours daily.

Years.	Days Department open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employes.	Average number of days worked.	Hours employed daily.	Most days worked by employé.	Least days worked by employé.
1884 .....	305½	537	0	537	2	268½	H. M. 6 15	269½	267½
1885 .....	302½	550	0	550	2	279½	6 35	285½	273½
1886 .....	305	514	0	514	2	257	5 59	258	256
1887 .....	201	372	0	372	2	186	6 35	189	183

There are 2 messengers in this room, performing such work as messengers usually perform.

## CASH DIVISION.

The following statement shows in detail the business in the cash division of the office of the Treasurer of the United States for the fiscal years 1884, 1885, 1886, and 1887:

Character of business.	1884.		1885.	
	No. of pieces during the fiscal year.	Amount involved.	No. of pieces during the fiscal year.	Amount involved.
U. S. notes, silver and gold certificates, and gold, silver and minor coin received .....		\$178,497,863 67		\$169,098,232 52
Redemption and exchanges of currency, and coin .....		23,421,805 97		22,465,517 49
U. S. notes, silver and gold certificates, and gold, silver and minor coin paid out .....		177,922,253 87		166,932,964 63
Shipments of U. S. notes, silver and gold certificates, and silver and minor coin packages .....	23,888	119,341,868 72	23,789	96,863,051 62
Treasury drafts, post-office warrants, disbursing officers' checks, Speaker's certificates, redemption receipts, coupons, interest checks, and interest-bearing notes paid .....	126,830	37,782,095 75	133,109	41,797,008 88
Certificates of deposit issued for credits into the general Treasury, post-office, and disbursing officers' accounts .....	35,217		38,117	
Transfer orders, drafts, and post-office warrants registered, scheduled, and forwarded for collection .....	6,143		6,956	
Transfer checks drawn and receipts issued for currency and coin received for redemption .....	23,167		14,646	
Certificates of destruction of U. S. securities examined and signed by a representative of the Treasurer U. S. ....	89,545		85,392	
Miscellaneous items, including ledger and journal entries, &c. ....	524,086		544,099	
<b>Totals .....</b>	<b>828,876</b>	<b>536,965,887 98</b>	<b>846,108</b>	<b>497,156,775 14</b>

Character of business.	1886.		1887. July 1, 1886, to March 1, 1887.	
	No. of pieces during the fiscal year.	Amount involved.	No. of pieces during the fiscal year.	Amount involved.
U. S. notes, silver and gold certificates, and gold, silver, and minor coin received .....		\$199, 623, 992 32		\$111, 528, 108 84
Redemption and exchanges of currency and coin .....		26, 949, 695 84		18, 147, 453 66
U. S. notes, silver and gold certificates, and gold, silver and minor coin paid out .....		130, 214, 331 36		110, 497, 275 79
Shipments of U. S. notes, silver and gold certificates, and silver and minor coin, packages .....	15, 147	52, 934, 105 38	19, 616	69, 865, 215 03
Treasury drafts, post-office warrants, disbursing officers' checks, Speaker's certificates, redemption receipts, coupons, interest checks, and interest-bearing notes paid .....	129, 429	36, 869, 880 43	86, 080	28, 149, 362 51
Certificates of deposit issued for credits into the general Treasury, post-office and disbursing officers' accounts .....	39, 251	.....	34, 206	.....
Transfer orders, drafts, and post-office warrants registered, scheduled, and forwarded for collection .....	5, 315	.....	4, 352	.....
Transfer checks drawn and receipts issued for currency and coin received for redemption .....	15, 197	.....	8, 993	.....
Certificates of destruction of U. S. securities examined and signed by a representative of the Treasurer U. S. ....	205, 542	.....	151, 086	.....
Miscellaneous items, including ledger and journal entries, &c .....	525, 363	.....	368, 854	.....
Totals .....	934, 944	446, 592, 005 33	673, 187	338, 187, 415 83

The following statement shows the average amount and character of business performed, transacted, and disposed of in the cash division of the office of the Treasurer of the United States, with average number of employes during the time specified :

Month.	Average employes, 1884.	Average employes, 1885.	Average employes, 1886.	Average employes, 1887.
July .....	29.24	29.30	25.00	25.73
August .....	29.51	27.73	23.20	22.73
September .....	27.88	30.84	23.65	24.11
October .....	31.48	28.51	24.70	24.19
November .....	31.63	26.80	22.87	25.57
December .....	29.58	27.16	25.84	26.28
January .....	32.50	31.34	24.40	27.60
February .....	32.50	29.81	24.26	26.86
March .....	33.88	30.44	24.66	.....
April .....	29.88	29.53	24.92	.....
May .....	28.88	29.84	23.84	.....
June .....	30.32	27.00	25.84	.....
Total averages .....	30.06	29.02	24.39	25.40

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the cash division of the office of the Treasurer of the United States, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employé present for the greatest number of days and by the employé present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with half-hour at noon for lunch. Time to be devoted to business, 6½ hours daily.

Years.	Days department open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employes.	Average of number of days worked.	Hours employed daily.	Most days worked by employé.	Least days worked by employé.
1884 .....	305½	9, 415	0	9, 415	34.20	275.	<i>h. m.</i> 6 24	292.5	241.5
1885 .....	302½	8, 779	0	8, 779	32.33	271.51	6 23	283.5	235.5
1886 .....	305	7, 445	0	7, 445	26.50	280.94	6 32	299.	201.
1887 .....	201	5, 100	0	5, 100	28.63	178.13	6 17	185.	108.

## ISSUE DIVISION.

The following statement shows in detail the business in the issue division of the office of the Treasurer of the United States, for the fiscal years 1884, 1885, 1886, and 1887:

Character of business.	Received during fiscal year 1884.	Transacted and disposed of during fiscal year 1884.	Received during fiscal year 1886.	Transacted and disposed of during fiscal year 1886.
		<i>Number.</i>		<i>Number.</i>
U. S. notes counted, sealed, and separated.....	\$87,916,000	19,804,000	\$66,880,000	19,440,000
National-bank notes counted.....	3,543,935	403,083	2,576,089	290,233
Currency certificates counted.....			89,046,000	8,004
Silver certificates counted.....	64,500,000	4,400,000	35,580,000	1,258,000
Gold certificates counted.....	39,680,000		60,320,000	24,000
Standard silver dollars counted.....	2,743,755	2,743,755	5,282,297	5,282,297
Fractional silver coin counted.....	3,901,686	14,113,218	3,232,981	11,781,453
Minor coin counted.....	95,680	3,695,040	94,840	3,543,591
<b>Totals.....</b>	<b>202,281,056</b>	<b>45,159,096</b>	<b>251,986,216</b>	<b>41,605,678</b>

Character of business.	Received during fiscal year 1886.	Transacted and disposed of during fiscal year 1886.	Received during fiscal year 1887 to March 1.	Transacted and disposed of during fiscal year 1887 to March 1.
		<i>Number.</i>		<i>Number.</i>
U. S. notes counted, sealed, and separated.....	\$83,100,000	9,793,500	\$29,860,000	3,498,500
National-bank notes counted.....	1,818,774	195,842	708,595	77,647
Currency certificates counted.....	30,000,000	3,000	30,015,000	4,002
Silver certificates counted.....	4,600,000	420,000	20,632,000	12,800,000
Gold certificates counted.....	640,000	32,000		
Standard silver dollars counted.....	14,030,030	14,039,030	953,758	953,758
Fractional silver coin counted.....	2,082,975	6,403,439	1,721,642	5,595,061
Minor coin counted.....	96,540	3,600,754	59,380	2,110,051
<b>Totals.....</b>	<b>136,377,319</b>	<b>35,487,565</b>	<b>83,950,375</b>	<b>25,027,019</b>

The following statement shows the average amount and character of business performed, transacted, and disposed of in the issue division of the office of the Treasurer of the United States, with average number of employes during the time specified:

Month.	1884.		1885.		1886.		1887.	
	Average amount.	Average employes.	Average amount.	Average employes.	Average amount.	Average employes.	Average amount.	Average employes.
July.....	204,394	19.68	171,709	19.80	61,021	22.65	98,937	23.19
August.....	231,384	16.51	208,511	17.11	58,367	21.12	127,832	24.19
September.....	336,259	16.60	252,085	14.32	80,204	23.92	77,016	27.46
October.....	241,742	17.43	252,463	16.81	88,374	25.00	97,445	35.57
November.....	156,421	19.12	208,540	19.44	126,558	25.75	98,279	35.20
December.....	163,795	18.91	252,574	16.51	193,464	24.84	97,236	35.04
January.....	181,749	21.15	208,554	18.53	117,582	25.72	121,946	32.08
February.....	159,678	19.45	189,391	18.99	142,469	26.52	106,633	30.82
March.....	169,195	18.76	227,343	19.40	136,117	27.70		
April.....	196,022	19.30	230,566	18.00	61,635	27.53		
May.....	214,511	17.88	74,285	19.24	126,812	26.12		
June.....	192,852	19.08	93,469	14.88	140,295	28.20		
<b>Total averages...</b>	<b>2,420,101</b>	<b>18.66</b>	<b>2,343,976</b>	<b>17.75</b>	<b>1,356,709</b>	<b>25.42</b>	<b>822,175</b>	<b>30.44</b>
<b>Monthly average</b>	<b>201,675+</b>		<b>195,331+</b>		<b>113,059+</b>		<b>102,771+</b>	



The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the issue division of the office of the Treasurer of the United States, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employé present for the greatest number of days and by the employé present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with half hour at noon for lunch. Time to be devoted to business, 6½ hours daily.

Years.	Days Department open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employes.	Average number of days worked.	Hours employed daily.	Most days worked by employé.	Least days worked by employé.
1884 .....	305½	5,700.5	.....	5,700.5	21.58	264.11	<i>h. m.</i> 6 9	279.5	246.5
1885 .....	302½	5,362.5	.....	5,362.5	20.13	266.39	6 16	281.5	247.5
1886 .....	305	7,542	213	7,755	27.03	286.90	6 41	305	266
1887 .....	201	5,984	128	6,112	32.51	188	6 38	201	171

## REDEMPTION DIVISION.

The following statement shows in detail the business in the redemption division of the office of the Treasurer of the United States, for the fiscal years 1884, 1885, 1886, and 1887:

Source.	Fiscal year 1884.		Fiscal year 1885.		Fiscal year 1886.		To March 1, 1887.	
	Pack-ages.	Contents.	Pack-ages.	Contents.	Pack-ages.	Contents.	Pack-ages.	Contents.
By express .....	13,141	\$118,410,075 20	14,409	\$118,506,573 76	12,240	\$78,388,508 54	10,589	\$68,191,270 17
From cashier .....	2,268	17,098,855 28	2,522	13,966,407 96	2,170	39,585,044 76	1,903	20,512,507 85
National bank redemption agency .....	312	429,739 05	237	314,279 43	183	270,853 13	163	254,106 70
By mail .....	6,860	615,950 73	6,450	545,173 68	7,745	518,521 46	5,303	419,817 15
By hand .....	66	10,128 30	96	119,151 90	90	31,597 81	17	8,970 55
	22,647	136,564,748 56	23,723	133,421,586 73	22,428	118,794,525 70	17,975	89,386,672 42

Character of business.	Pending July 1, 1883.	Received during fiscal year 1884.	Transacted and disposed of during fiscal year 1884.	On hand and undisposed of July 1, 1884.	Received during fiscal year 1885.	Transacted and disposed of during fiscal year 1885.
Work .....	\$31,335 40	\$135,564,748 56	No. 21,887,383	\$69,416 74	\$133,421,586 73	No. 24,754,162

Character of business.	On hand and undisposed of July 1, 1885.	Received during fiscal year 1886.	Transacted and disposed of during fiscal year 1886.	On hand and undisposed of July 1, 1886.	Received during fiscal year 1887 (to Mar. 1).	Transacted and disposed of during fiscal year 1887 (to Mar. 1).	On hand and undisposed of Mar. 1, 1887.
Work .....	\$2,424 03	\$118,794,525 70	No. 15,576,066	\$163,335 26	\$89,386,672 42	No. 13,262,302	\$21,955 18

The following state ment shows the average amount and character of business performed, transacted, and disposed of in the redemption division of the office of the Treasurer United States, with average number of employé's, during the time specified :

Months.	1884.		1885.		1886.		1887.	
	Average amount.	Average employés.	Average amount.	Average employés.	Average amount.	Average employés.	Average amount.	Average employés.
July .....	No.		No.		No.		No.	
August .....	1,593,652	44.24	2,013,054	45.15	894,958	43.27	1,313,123	42.26
September .....	1,478,850	44.44	1,662,646	39.23	1,158,409	38.92	1,156,511	36.65
October .....	1,549,367	43.72	1,792,414	42.88	1,279,699	37.80	2,079,785	37.23
November .....	1,737,268	48.55	2,782,124	44.29	1,140,443	40.44	1,361,078	43.96
December .....	1,934,987	50.22	2,285,682	44.42	1,099,626	42.50	987,158	48.83
January .....	1,905,113	45.33	2,090,959	44.52	1,208,102	42.64	2,534,572	54.44
February .....	2,617,578	52.65	2,153,406	50.34	1,568,365	44.12	2,210,678	56.52
March .....	2,271,152	51.08	1,783,609	51.72	1,310,967	44.78	1,619,447	59.00
April .....	1,744,728	51.84	1,716,974	48.48	1,372,030	45.88	.....	.....
May .....	1,568,626	52.46	2,402,009	50.96	1,352,822	43.11	.....	.....
June .....	1,836,072	49.84	2,381,180	51.36	1,541,307	42.96	.....	.....
	1,650,490	52.64	1,690,105	46.19	1,649,338	43.65	.....	.....
Total averages.	21,887,383	48.91	24,754,162	46.62	15,576,066	42.50	13,262,302	47.36
Monthly averages .....	1,823,948	.....	2,062,847	.....	1,298,005	.....	1,657,787	.....

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employé's of the redemption division of the office of the Treasurer United States, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employé present for the greatest number of days and by the employé present the least number of days during said year. Department open from 9 a. m. to 4 p. m., with half hour at noon for lunch. Time to be devoted to business, 6½ hours daily.

Years.	Days Department open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employés.	Average No. of days worked.	Hours employed daily.	Most days worked by employé.	Least days worked by employé.
1884 .....	305½	14,947	.....	14,947	55.75	268.10	h. m.	296½	201
1885 .....	302½	14,088	.....	14,088	52.41	268.80	6 19	299½	214½
1886 .....	305	12,799	164	12,963	46.41	279.31	6 20	303	268
1887 .....	201	9,466	.....	9,466	53.30	177.60	6 16	195	141

## ACCOUNTS DIVISION.

The following statement shows in detail the business in the accounts division of the office of the Treasurer of the United States for the calendar years 1884, 1885, 1886, and 1887:

Character of business.	Received, transacted, and disposed of during the year 1884.	Received, transacted, and disposed of during the year 1885.	Received, transacted, and disposed of during the year 1886.	Received, transacted, and disposed of during the year 1887 (to March 1).
Pay and receipt warrants of the Secretary of the Treasury and Postmaster-General .....	141, 221	136, 397	152, 123	29, 858
Drafts issued, delivered, or mailed on pay warrants of the Secretary of the Treasury and Postmaster-General, returned to the division in transcripts of the Treasurer's accounts, and indorsements thereon verified .....	169, 039	117, 253	137, 447	27, 114
Transcripts of the Treasurer's general and post-office accounts, of liabilities and assets, and of classified receipts and disbursements from Treasury offices, mints, and national-bank depositories .....	15, 377	16, 740	19, 352	3, 243
Daily reports of receipts by national-bank depositories of shipments of silver coin and of the movement of standard silver dollars .....	43, 250	45, 506	54, 041	9, 182
Reports of disbursing officers' accounts and lists of balances to credit of the same .....	69, 602	74, 113	76, 639	13, 269
Certificates of deposit for sales of exchange, transfer of funds, gold and silver coin .....	25, 268	27, 300	68, 318	13, 701
Transfer orders, transfer letters, and notices in relation to the same issued .....	5, 501	5, 131	6, 065	611
Quarterly accounts, general and post-office, of the Treasurer United States rendered to the accounting officers .....	20	20	20	.....
Notices to Treasury offices and national-bank depositories of drafts drawn upon them, and to the Secretaries of War, Navy, and Interior of drafts issued upon warrants in satisfaction of their requisitions .....	18, 075	14, 965	15, 010	2, 875
Miscellaneous items, including manuscript letters written and telegrams sent in relation to public business .....	13, 713	15, 473	12, 269	1, 837
Totals .....	501, 066	452, 898	541, 284	101, 690

The following statement shows the average amount and character of business performed, transacted and disposed of in the accounts division of the office of the Treasurer United States, with average number of employés during the time specified:

Month.	1884.		1885.		1886.		1887.	
	Average amount.	Average employes.	Average amount.	Average employes.	Average amount.	Average employes.	Average amount.	Average employes.
January .....	1, 040. 8	41	903. 8	43	1, 119. 1	37	1, 261	42
February .....	1, 037. 1	38	782. 9	42	1, 074. 2	35	1, 133. 2	43
March .....	1, 124	38	912. 4	41	1, 197. 9	40	.....	.....
April .....	1, 124	38	947. 9	41	1, 214. 2	38	.....	.....
May .....	1, 067. 8	40	934. 2	40	1, 193. 1	37	.....	.....
June .....	1, 110	37	972. 6	40	1, 214. 2	38	.....	.....
July .....	1, 017	42	1, 070. 5	36	1, 167. 5	38	.....	.....
August .....	1, 124	38	1, 067. 6	35	1, 231. 7	36	.....	.....
September .....	1, 065. 6	37	1, 144. 4	32	1, 313. 3	35	.....	.....
October .....	1, 236. 1	32	1, 187. 6	34	1, 357. 1	34	.....	.....
November .....	1, 068. 3	37	996. 5	36	1, 064. 8	40	.....	.....
December .....	1, 124	38	1, 009. 9	37	1, 073	43	.....	.....
Total averages .....	1, 093. 9	38	992. 4	38	1, 196. 7	37. 8	1, 197. 1	42. 5

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the accounts division of the office of the Treasurer United States, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employé present for the greatest number of days and by the employé present the least number of days during said years. Department open from 9 a. m. to 4 p. m. with half hour at noon for lunch. Time to be devoted to business, 6½ hours daily.

Years.	Days Department open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employes.	Average No. of days worked.	Average No. of hours employed daily.	Most days worked by employé on roll full year.	Least days worked by employé on roll full year.
1884 .....	305	11,598	.....	11,598	43.5	266.6	<i>h. m.</i> 6 12	284	236
1885 .....	303	11,409	115	11,524	42.3	272.4	6 25	297	41
1886 .....	305	11,177	357	11,534	41.6	277.2	6 27	294	247
1887 .....	48	2,000	48	2,048	45.5	45	6 6	48	11

## LOAN DIVISION.

The following statement shows in detail the business in the loan division of the Office of the Treasurer of the United States for the fiscal years 1884, 1885, 1886, and 1887:

Character of business.	Pending July 1, 1883.	Received during fiscal year 1884.	Transacted and disposed of during fiscal year 1884.	On hand and undispensed of July 1, 1884.	Received during fiscal year 1885.	Transacted and disposed of during fiscal year 1886.
Paid interest checks recorded, proved as to amounts, and examined as to indorsements .....	28,544	271,634	277,173	23,005	246,425	255,897
Paid coupons counted, recounted, and scheduled...	103,444	1,666,316	1,689,446	80,314	1,516,277	1,562,718
United States bonds received for redemption, examined as to "call," assignment, and interest allowance .....	.....	27,987	27,987	.....	12,142	12,142
Miscellaneous United States securities redeemed .....	129	10,515	10,399	245	9,713	9,684
Interest checks issued, examined, entered, addressed, and mailed .....	.....	.....	269,544	.....	.....	244,249
Checks and deposit certificates issued in payment of United States bonds redeemed or exchanged .....	.....	.....	7,225	.....	.....	3,644
Manuscript letters written .....	.....	.....	667	.....	.....	577
Printed forms filled in and mailed .....	.....	.....	7,717	.....	.....	4,080
Totals .....	132,117	1,976,452	2,290,158	103,564	1,784,557	2,092,936

Character of business.	On hand and undischarged of July 1, 1885.	Received during fiscal year 1886.	Transacted and disposed of during fiscal year 1886.	On hand and undischarged of July 1, 1886.	Received during fiscal year 1887 (to March 1).	Transacted and disposed of during fiscal year 1887 (to Mar. 1.)	On hand and undischarged of Mar. 1, 1887.
Paid interest checks recorded, proved as to amounts, and examined as to indorsements.....	13,533	236,909	226,679	23,763	157,220	174,751	6,232
Paid coupons counted, recounted, and scheduled.....	33,878	1,406,415	1,386,785	58,508	928,475	962,029	19,954
United States bonds received for redemption, examined as to "call," assignment, and interest allowance.....		8,579	8,579		17,372	17,372	
Miscellaneous United States securities redeemed.....	324	10,008	9,998	334	5,712	5,855	191
Interest checks issued, examined, entered, addressed, and mailed.....			235,230			125,041	
Checks and deposit certificates issued in payment of United States bonds redeemed or exchanged.....			1,996			2,948	
Manuscript letters written.....			692			533	
Printed forms filled in and mailed.....			2,356			3,177	
Totals.....	47,735	1,661,911	1,872,315	77,605	1,108,779	1,291,706	26,377

In column "pending," items practically completed, but held for the return of suspended vouchers, are not reported.

The following statement shows the average amount and character of business performed, transacted, and disposed of in the loan division of the office of the Treasurer United States, with average number of employes during the time specified:

Months.	1884.		1885.		1886.		1887.	
	Average amount.	Average employes.	Average amount.	Average employes.	Average amount.	Average employes.	Average amount.	Average employes.
July.....	6,874	21.3	8,261	23.4	11,564	18.8	10,600	20.3
August.....	8,134	20.3	9,113	22.9	8,212	17.6	9,661	17.1
September.....	8,145	24.8	4,673	24.2	6,369	19.2	6,882	19.6
October.....	11,413	21.3	7,905	22.8	10,449	16.8	7,837	17.2
November.....	8,449	23.2	8,530	22.2	7,965	19.6	8,701	19.5
December.....	5,587	24.8	4,200	22.9	4,752	20.8	6,798	19.6
January.....	8,796	26.2	14,899	24.6	11,445	20.6	10,238	19.9
February.....	9,680	25.1	5,953	24.6	6,620	21.9	7,270	18.7
March.....	7,296	26.2	6,145	23.7	6,610	21.8		
April.....	9,178	24.1	8,548	23.3	8,813	22.0		
May.....	8,403	23.7	5,668	21.4	6,726	21.0		
June.....	4,622	26.8	6,475	20.2	4,692	20.8		
Total averages.....	95,423	24.0	90,997	23.0	93,616	20.0	67,984	19.0
Monthly averages.....	8,041		7,539		7,851		8,492	

No record has been kept of the amount of work performed by each clerk, for the reason that clerks were assigned to various duties as would best expedite the current business of the division.

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the loan division of the office of the Treasurer United States, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employé present for the greatest number of days and by the employé present the least number of



days during said years. Department open from 9 a. m. to 4 p. m., with half hour at noon for lunch. Time to be devoted to business, 6½ hours daily.

Years.	Days Department open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employes.	Average number of days' work.	Hours employed daily.	Most days worked by employé.	Least days worked by employé.
1884 .....	305½	7, 175	.....	7, 175	26.5	271	<i>h. m.</i> 6 18	300½	227½
1885 .....	302½	6, 959	.....	6, 959	26	268	6 18	293½	177
1886 .....	305	5, 955½	163	6, 118½	22	277	6 27	303½	254
1887 .....	201	3, 781½	33	3, 814½	21	181	6 23	200	166

## NATIONAL-BANK DIVISION.

The following statement shows in detail the business in the national-bank division of the office of the Treasurer of the United States for the fiscal years 1884, 1885, 1886, and 1887:

Character of business.	Received during fiscal year 1884.	Transacted and disposed of during fiscal year 1884.	Received during fiscal year 1885.	Transacted and disposed of during fiscal year 1885.	Received during fiscal year 1886.	Transacted and disposed of during fiscal year 1886.	Received during fiscal year 1887 (to March 1).	Transacted and disposed of during fiscal year 1887 (to Mar. 1).
	No.		No.		No.		No.	
Cases of U. S. bonds deposited and withdrawn .....	2, 199	\$116, 897, 850	1, 898	\$92, 065, 950	1, 400	\$87, 967, 300	2, 487	\$131, 141, 550
Semi-annual duty assessed and collected .....	4, 947	3, 109, 572	5, 302	2, 910, 300	5, 542	2, 695, 415	3, 739	1, 680, 411
Examinations of securities of national banks .....	2, 132	.....	2, 664	.....	2, 350	.....	1, 796	.....
Letters and forms written (not included in above) ..	480	.....	526	.....	512	.....	87	.....
Totals .....	9, 758	120, 007, 422	10, 390	94, 976, 250	9, 704	90, 662, 715	8, 109	132, 821, 961
Average per day ..	33	392, 823	36	313, 961	31	297, 255	40	655, 830

The following statement shows the average amount and character of business performed, transacted, and disposed of in the national-bank division of the office of the Treasurer of the United States, with average number of employes during the time specified:

Years.	Average employes.	Maximum.	Minimum.
1884 .....	8	8	8
1885 .....	7	7	7
1886 .....	6	6	6
1887 .....	6	6	6

From the fact that semi-annual duty is paid in January and July of each year, and the preparation for the returns and disposal of the returns after they are received constitute the greater part of the work during each six months, averages by months cannot be expressed.

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the national-bank division of the office of the Treasurer of the United States, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employé present for the greatest number of days and by the employé present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with half hour at noon for lunch. Time to be devoted to business, 6½ hours daily.

Years.	Days Department open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employes.	Average number of days worked.	Hours employed daily.	Most days worked by employé.	Least days worked by employé.
1884 .....	305½	2, 134	0	2, 134	8	266½	H. M. 6 13	296½	190½
1885 .....	302½	1, 709½	0	1, 709½	7	241½	5 41	280½	25
1886 .....	305	1, 655	0	1, 655	6	276	6 25	294	213
1887 .....	201	1, 055	0	1, 055	6	176	6 12	181	171

The following statement shows the United States bonds deposited and withdrawn by national banks during the fiscal years from July 1, 1883, to March 1, 1887:

Date.	Cases of bonds deposited.		Cases of bonds withdrawn.		Total No. cases.	Average per day.	Average of pieces or bonds handled per day.	Average amount per day.
	No.	Amount.	No.	Amount.				
July 1, 1883, to June 30, 1884 .....	1, 176	\$47, 196, 600	1, 023	\$63, 701, 250	2, 199	7+	49	\$382, 644 35
July 1, 1884, to June 30, 1885 .....	952	35, 255, 150	946	56, 810, 800	1, 898	6+	43+	304, 350 25
July 1, 1885, to June 30, 1886 .....	641	26, 924, 900	759	61, 042, 400	1, 400	4½	32+	288, 417 38
July 1, 1886, to March 1, 1887 .....	1, 074	36, 066, 450	1, 413	95, 075, 100	2, 487	12+	56+	652, 444 43

In "cases" of deposit of bonds to secure circulation, the bonds are examined and counted at three desks, and receipts made in duplicate and delivered to the Comptroller of the Currency. One receipt is given for each case of bonds for security of public moneys, copied, and forwarded to the bank. Withdrawals of bonds to secure circulation are made upon a letter from the Comptroller of the Currency, accompanied by receipts and authorization of the bank. An assignment is printed on each bond; the receipts are canceled or indorsed. A letter to the Comptroller is written in each case and copied, and the bonds are delivered to the Comptroller.

Bonds to secure public money are withdrawn in a similar manner, without reference from or to the Comptroller.

The following statement shows the semi-annual duty assessed upon and collected from national banks during the fiscal years from July 1, 1883, to March 1, 1887:

Date.	No. of banks.	Amount paid.	Date.	No. of banks.	Amount paid.
July 1 to December 31, 1883.	2, 426	\$1, 564, 521 59	January 1 to June 30, 1884.	2, 521	\$1, 545, 050 63
July 1 to December 31, 1884.	2, 618	1, 479, 617 61	January 1 to June 30, 1885.	2, 684	1, 430, 682 73
July 1 to December 31, 1885.	2, 721	1, 363, 702 27	January 1 to June 30, 1886.	2, 731.	1, 331, 712 84
July 1 to December 31, 1886.	2, 804	1, 260, 308 49	January 1 to March 1, 1887.	955	420, 102 83

Date.	Total No.	Total amount paid.	Average number per day.	Average amount per day.
July 1 to December 31, 1883 .....	4, 947	\$3, 109, 572 22	16+	\$10, 178 63
July 1 to December 31, 1884 .....	5, 302	2, 910, 300 34	17+	9, 260 83
July 1 to December 31, 1885 .....	5, 452	2, 695, 415 11	18+	8, 837 43
July 1 to December 31, 1886 .....	3, 739	1, 080, 411 32	18+	8, 360 25

From 5,000 to 6,000 semi-annual return blanks are printed each six months, numbered, folded, and forwarded to the banks. When returns are received, they are assorted alphabetically and numerically, and entered upon the books, with entries of payments by lawful money, cashier's checks, certificates of deposit, each requiring different entries and courses of transmittal. Each return is examined and verified as to averages, percentages, signatures, and correctness of form, and all are entered upon a register showing average of circulating notes, duty thereon, and amount assessed and collected, &c.

The following shows the examinations of securities of national banks during the fiscal years from July 1, 1883, to March 1, 1887 :

Date.	Number.
July 1, 1883, to June 30, 1884.....	2, 132
July 1, 1884, to June 30, 1885.....	2, 664
July 1, 1885, to June 30, 1886.....	2, 350
July 1, 1886, to March 1, 1887.....	1, 796

Average per day, 8+.

The examinations are made without previous notice on statements from the banks, verified in the office of the Comptroller of the Currency.

Much work is done in the division that cannot be measured or estimated by "average amounts," nor described in the table under the head of "received, transacted, and disposed of," as, for instance, making occasional reports of trust funds, book-keeping, letter copying, filing returns, writing checks, countersigning certificates, and work done for other divisions needing temporary assistance.

One clerk on the roll of this division, employed as a printer, did work for all the divisions in the office and also for the Comptroller of the Currency.

#### NATIONAL-BANK REDEMPTION AGENCY.

The following statement shows in detail the business in the national-bank redemption agency of the office of the Treasurer of the United States for the fiscal years 1884, 1885, 1886, and 1887 :

Character of business.	Pending July 1, 1883.	Received during fiscal year 1884.	Disposed of during fiscal year 1884.	Undisposed of July 1, 1884.
Redemption and assortment of national-bank notes.....	\$6, 679, 963 85	\$126, 158, 638 64	\$125, 928, 150 46	\$6, 910, 452 03

Character of business.	Received during fiscal year 1885.	Disposed of during fiscal year 1885.	Undisposed of July 1, 1885.	Received during fiscal year 1886.
Redemption and assortment of national-bank notes.....	\$150, 226, 189 08	\$150, 345, 553 18	\$6, 791, 087 93	\$130, 322, 135 79

Character of business.	Disposed of during fiscal year 1886.	Undisposed of July 1, 1886.	Received during fiscal year 1887 (to Mar. 1).	Disposed of during fiscal year 1887 (to Mar. 1.)	Undisposed of Mar. 1, 1887.
Redemption and assortment of national-bank notes.....	\$133, 272, 821 67	\$3, 840, 402 05	\$60, 101, 183 74	\$61, 086, 946 51	\$2, 854, 639 28

The following statement shows the average amount and character of business performed, transacted, and disposed of in the national-bank redemption agency of the Treasurer of the United States, with average number of employes, during the time specified:

Months.	1884.		1885.		1886.		1887.	
	Average amount.	Average employes.	Average amount.	Average employes.	Average amount.	Average employes.	Average amount.	Average employes.
July.....	\$191,669 31	46.52	\$214,340 19	51.46	\$235,641 09	57.77	\$177,766 18	53.88
August.....	246,893 30	43.93	227,036 17	46.77	234,183 29	44.28	172,522 12	41.54
September.....	164,374 70	42.	207,399 77	47.12	214,069 40	41.50	156,355 74	39.50
October.....	197,342 47	48.56	218,759 28	52.04	182,336 68	52.85	93,790 00	51.65
November.....	146,889 99	52.57	210,362 28	55.17	141,729 66	58.67	124,917 27	52.83
December.....	175,850 57	49.17	226,881 80	53.20	192,717 30	56.68	135,569 01	54.92
January.....	233,366 26	53.15	241,069 38	60.19	215,268 82	58.08	181,727 29	55.04
February.....	264,937 96	53.54	247,607 04	60.32	256,492 21	57.17	171,871 70	53.96
March.....	232,507 46	53.81	212,280 48	59.52	246,807 50	56.67	.....	.....
April.....	174,580 67	54.81	195,975 57	60.	137,656 72	58.54	.....	.....
May.....	256,753 15	54.35	213,109 90	60.24	183,218 44	56.76	.....	.....
June.....	206,168 07	51.96	286,649 23	59.96	205,939 36	57.88	.....	.....
Total averages.	2,501,206 03	50.35	2,712,200 25	55.43	2,436,504 86	54.70	1,214,608 39	50.29
Monthly averages	208,433.83+	-----	226,016.68+	-----	203,042.07+	-----	151,826.04+	-----

No account, other than as shown incidentally by the daily records, has been kept of the business disposed of by each employé, for the reason that there has been no practical need of one. The different classes of work done do not admit of the comparison that would be necessary to fix upon the employé doing the most and the employé doing the least.

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the national-bank redemption agency of the office of the Treasurer United States, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employé present for the greatest number of days and by the employé present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with half-hour at noon for lunch. Time to be devoted to business, 6½ hours daily.

Years.	Days Department open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employes.	Average number of days worked.	Hours employed daily.	Most days worked by employé.	Least days worked by employé.
1884.....	305½	15,381	0	15,381	56.84	270.58	H. M. 6 15	305½	199
1885.....	302½	16,768½	0	16,768½	61.62	272.13	6 24	302½	238
1886.....	305	16,683	0	16,683	60.30	276.65	6 28	305	231
1887.....	201	10,109	0	10,109	57.23	176.62	6 15	194½	147

No account has been kept of the number of hours employed daily.

## COMPTROLLER OF THE CURRENCY.

TREASURY DEPARTMENT,  
OFFICE OF COMPTROLLER OF THE CURRENCY,  
Washington, D. C., May 27, 1887.

SIR: Herewith I have the honor to transmit the information as to the business of this office, called for in the letter addressed to you by Hon. F. M. Cockrell under date of 18th March last and by you referred to me.

The public business transacted in the office of the Comptroller of the Currency relates to the organization, supervision, and liquidation of the national banking asso-

ciations; to the preparation, custody, and issue to such associations of circulating notes, upon the security of interest-bearing registered bonds of the United States deposited with the Treasurer of the United States; to the destruction of such national-bank notes as are withdrawn from circulation under existing laws, and the issue of new notes in place of those that are worn or mutilated.

The office of the Comptroller of the Currency occupies rooms in the Treasury building, as follows:

**Room No. 43:**

Comptroller of the Currency .....	\$5,000
One stenographer .....	1,600
One messenger .....	720

**Room No. 45:**

Deputy Comptroller of the Currency .....	2,800
Chief Clerk .....	1,800
One laborer .....	660

**Bond section:**

One clerk of class 3 (\$200 per annum additional as bond clerk) .....	1,800
One clerk of class 3 .....	1,600
One clerk of class 1 .....	1,200
One assistant messenger .....	720

**Room No. 30, organization division:**

Chief of division .....	2,200
One clerk of class 4 .....	1,800
One clerk of class 3 .....	1,600
One clerk of class 2 .....	1,400
One clerk .....	1,000
Three clerks, one employed as type-writer, each .....	900

**Room No. 49, division of reports:**

Chief of division .....	2,200
Two clerks of class 4, each .....	1,800
Four clerks of class 3, each .....	1,600
One clerk of class 2 .....	1,400
Seven clerks, one employed as stenographer (two vacancies, including that of stenographer) .....	900
One laborer .....	660

**Bank examiners' section:**

One chief of national bank-examiners (teller) .....	2,000
One clerk to chief of bank examiners .....	1,800
One stenographer to bank examiners .....	1,400

**Room No. 41, section of insolvent and liquidating banks:**

Chief of section (assistant book-keeper) .....	2,000
One clerk of class 4 .....	1,800
One clerk employed as stenographer .....	900

**Room No. 118, division of issues:**

Chief of division .....	2,200
One clerk of class 4 .....	1,800
Three clerks of class 3 (two employed as vault clerks), each .....	1,600
Two clerks of class 2, each .....	1,400
One clerk of class 1 .....	1,200
One clerk .....	1,000
Ten clerks, one employed as type-writer, each .....	900
One watchman, acting as messenger .....	720

**Room No. 36, division of redemption:**

Chief of division .....	2,200
One superintendent .....	2,000
One clerk of class 4 .....	1,800
One clerk of class 3 .....	1,600
Five clerks of class 1 (one vacancy), each .....	1,200
Twelve clerks of class \$900, each .....	900
Two assistant messengers, each .....	720
One laborer .....	660
One engineer .....	1,000
One fireman .....	720

**Room No. 32, accounting section:**

One chief book-keeper .....	2,000
Three clerks of class 2 .....	1,400
One clerk of class 1 .....	1,200
One clerk of class \$900 .....	900
One messenger (on detail in office of Commissioner of Customs) .....	840



The detailed information called for is given by divisions and sections of the Bureau, and is presented for each calendar year instead of each fiscal year. This mode of presentation is rendered necessary because nearly all the data obtainable from the records of the office are arranged according to calendar years, and their transposition into terms corresponding with the fiscal year would not only greatly increase the labor of compilation but would also, probably, lead to errors.

Very respectfully,

W. L. TRENHOLM,  
Comptroller.

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

#### DIVISION OF REPORTS.

In this division the reports of the condition of the national banks (made at least five times each year at dates fixed by the Comptroller of the Currency), reports of earnings and dividends (made semi-annually or more frequently if dividends are declared more than twice each year) are received, examined, abstracted, and filed; publishers' certificates of reports of condition received, examined, and filed; reports of bank examiners received, examined, and filed, and all correspondence relating to these subjects conducted. A register is also kept of bonds deposited and transferred. Much of the statistical material appearing in the annual reports of the Comptroller of the Currency to Congress is here prepared. The work of the division is all current, none being carried beyond the time fixed for its completion. Each employé being more or less familiar with the entire scheme, and having a portion of all to transact, it is impossible to make a statement of the maximum or minimum amount of individual labor.

The specified items in the tabulated statement represent the important features, and those scheduled as miscellaneous the "odds and ends"—an essential part, but difficult of classification in the space allowed.

A history of the action had on a report of condition of a national bank is substantially that of all reports disposed of by this division except reports of bank examiners (which are not abstracted), being as follows: Coming from the mail room the report is checked as "received;" delivered to the clerk designated to dispose of the reports of banks from the same State, city, or Territory, by whom it is again checked, thoroughly examined by him as to irregularities, violations of the national-bank laws, &c., the same being noted on the face of the report; abstracted as a whole and for specie, and then consigned to the correspondence clerks. After the necessary corrections have been made, as called for by the examination, the report is briefed and filed for future reference.

Appended hereto is the tabular information called for.

The following statement shows in detail the business in the reports division of the office of the Comptroller of the Currency for the calendar years 1884, 1885, 1886, and 1887:

Character of business.	During 1884.	Disposed of in 1884.	During 1885.	Disposed of in 1885.	During 1886.	Disposed of in 1886.	During 1887 (to Mar. 1).	Disposed of in 1887 (to Mar. 1).
Reports of condition.....	13, 105	13, 105	13, 484	13, 484	14, 153	14, 153	2, 909	2, 909
Reports of earnings and dividends.....	5, 242	5, 242	5, 394	5, 394	5, 662	5, 662	2, 875	2, 875
Reports of bank examiners.....	2, 626	2, 626	2, 795	2, 795	2, 790	2, 790	510	510
Publishers' certificates.....	13, 105	13, 105	13, 484	13, 484	14, 153	14, 153	2, 909	2, 909
Circular letters, &c., mailed.....	92, 114	92, 114	102, 783	102, 783	103, 205	103, 205	17, 454	17, 454
Hectograph letters mailed.....	546	546	476	476	776	776	109	109
Letters written.....	8, 026	8, 026	8, 645	8, 645	9, 340	9, 340	2, 460	2, 460
Letters received.....	7, 224	7, 224	7, 781	7, 781	8, 406	8, 406	2, 214	2, 214
Annual reports prepared and delivered.....	10, 400	10, 400	10, 400	10, 400	10, 500	10, 500	0	0
Miscellaneous.....	76, 194	76, 194	82, 621	82, 621	50, 328	50, 328	7, 860	7, 860
Totals.....	51, 702	228, 582	53, 338	247, 863	55, 664	225, 313	11, 417	39, 300

The work pending January 1, 1884, and disposed of during the years 1885, 1886, and 1887, and undisposed of March 1, 1887, is current.

Prior to and including the "call" made October 1, 1885, all reports of condition and bank examiners' reports were copied in full in books, though the work was not completed until about June 1, 1886. That work was then discontinued.

The following statement shows the average amount and character of business performed, transacted, and disposed of in the reports division of the office of the Comptroller of the Currency, with average number of employes during the time specified:

Month.	1884.		1885.		1886.		1887.	
	Average amount per em- ployé.	Average employés.	Average amount per em- ployé.	Average employés.	Average amount per em- ployé.	Average employés.	Average amount per em- ployé.	Average employés.
January .....	1,370.94	14.19	1,241.61	17.13	1,217.42	15.17	1,181.79	17.32
February .....	1,197.15	15.00	966.00	18.63	1,166.95	14.56	1,107.72	17.00
March .....	1,307.37	14.88	1,197.35	17.08	1,455.89	13.70	.....	.....
April .....	1,317.11	14.77	1,223.75	17.33	1,407.10	13.65	.....	.....
May .....	1,317.11	14.77	1,253.11	16.32	1,168.87	15.80	.....	.....
June .....	1,315.44	14.22	1,461.77	14.55	1,207.98	15.90	.....	.....
July .....	1,415.84	13.74	1,472.90	14.44	1,341.26	14.32	.....	.....
August .....	1,877.77	10.36	1,916.65	10.67	1,770.23	10.85	.....	.....
September .....	1,863.09	10.04	2,144.03	9.92	1,081.47	17.76	.....	.....
October .....	1,383.69	14.60	1,851.37	11.93	1,125.84	17.06	.....	.....
November .....	1,098.95	16.00	1,539.82	12.75	994.36	17.83	.....	.....
December .....	1,097.74	17.04	1,436.14	14.24	932.74	19.80	.....	.....
Monthly averages ...	1,380.18	14.13	1,475.37	14.59	1,239.18	15.53	1,144.75	17.16

No record is kept of amount of individual work.

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the reports division of the office of the Comptroller of the Currency, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employé present for the greatest number of days and by the employé present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with half hour at noon for lunch. Time to be devoted to business, 6½ hours daily.

Years.	Days Department open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employés.	Average number of days worked.	Hours employed daily.	Most days worked by employé.	Least days worked by employé.
1884 .....	305½	4,313.16	.....	4,313.16	15.375	280.53	5.97	286	256
1885 .....	303	4,197.83	207	4,404.83	17.01	258.95	5.55	289	247
1886 .....	305	4,480.83	300	4,780.83	16.90	279.93	5.96	304	278
1887 .....	48	824.	.....	824.	18.	45.77	6.19	48	39

#### REDEMPTION DIVISION.

In this division is received for redemption national-bank currency, either direct from the bank of issue, the United States Treasurer, or the national-bank redemption agency. There are daily receipts of packages of currency, which come sealed, subject to count. Packages as received are entered on the register kept for that purpose, arranged alphabetically and numerically, and entered in counters' receipt-books for their verification by the clerk in charge. A schedule is made of each package and series of currency contained therein, which gives charter number and name of bank and number and value of notes. After verification the currency is returned to the clerk in charge, who gives his receipt therefor to the counters. The schedules are examined and name of agent marked on face of package and face of schedule. The packages are then checked by the register and the schedules delivered to another clerk, whose duty it is to make the certificate of destruction, which contains the aforementioned information. After checking, the packages are arranged according to agents, counted and verified by number of certificate for each agent, and placed in boxes in the vault preparatory to destruction the next day. The schedules made by the counters are used by the book-keepers of the division to make their entries, and after being verified are filed. The certificates are used by the clerks in making up each day's de-

struction, and are finally forwarded to the banks of issue. The manner of destruction is as follows: The currency is delivered to the clerk representing the office of the Secretary of the Treasury, detailed in this office for the purpose of verifying the count made by the Comptroller's office, canceled with the Secretary's cancellation stamp, under the supervision of this clerk, and delivered to the agents or their counters for verification. At 2 p. m., daily, representatives of the Secretary of the Treasury, the Treasurer, the Comptroller of the Currency, and the banking associations interested are present to witness the checking by certificates of destruction; in their presence, also, the currency is placed in locked boxes and carried to the macerator in the basement of the Treasury building, transferred from the boxes to the macerator, and at 4. m. the work of destruction, which requires about an hour and a half, begins. After the currency has been deposited in the macerator the certificates of destruction and also the originals (kept in book form as the office record) are signed by each of the representatives named.

The work of this division is practically current, as the receipts of each day are counted and verified (except when unusually large) before going to the vault. An interesting feature is the identification of charred and otherwise badly mutilated currency, a work devolving upon the clerk who has charge of the counters. A successful issue requires an intimate knowledge of all national-bank notes as to individual characteristics placed thereon by the engraver, to which must be added patience and experience.

The appended table gives the number and value of packages of currency received and redeemed, and the miscellaneous work of the division for the time indicated.

The following statement shows in detail the business in the redemption division of the office of the Comptroller of the Currency for the calendar years 1884, 1885, 1886, and 1887:

Character of business.	On hand at beginning of year.	Received during year.	Transacted and disposed of during year.	
	Amount.	No.	No.	Amount.
1884.				
Packages (and value) mutilated currency received for destruction.....	\$903, 739	42, 322	42, 322	\$102, 294, 494 50
Certificates (and value) of destruction of insolvent, reissuable, and liquidating currency.....	.....	.....	44, 527	101, 884, 439 50
Certificates (and value) of destruction of non-issued vault currency.....	.....	.....	128	2, 737, 710 00
Packages (and value) Stat. national-bank currency destroyed.....	.....	.....	* 493	8, 235, 190 00
Letters received (estimated).....	.....	600	600	.....
Certificates of destruction mailed.....	.....	.....	44, 527	101, 884, 439 50
Power of attorney (number) received, &c. (estimated).....	.....	.....	(II)	.....
Totals.....	903, 739	42, 922	132, 597	317, 036, 273 50
Character of business.	On hand and undisposed of during year.	Received during year.	Transacted and disposed of during year.	
	Amount.	No.	No.	Amount.
1885.				
Packages (and value) mutilated currency received for destruction.....	\$851, 350	63, 316	63, 316	\$95, 722, 300 00
Certificates (and value) of destruction of insolvent, reissuable, and liquidating currency.....	.....	.....	68, 927	95, 546, 325 00
Certificates (and value) of destruction of non-issued vault currency.....	.....	.....	762	16, 490, 120 00
Packages (and value) Stat. national-bank currency destroyed.....	.....	660	† 562	8, 544, 400 00
Letters received (estimated).....	.....	.....	690	.....
Certificates of destruction mailed.....	.....	.....	68, 927	95, 546, 325 00
Power of attorney (number) received, &c. (estimated).....	.....	.....	(II)	.....
Totals.....	851, 350	63, 976	203, 154	311, 858, 470 00

Character of business.	On hand and undisposed of at beginning of year.	Received during year.	Transacted and disposed of during year.	
	Amount.	No.	No.	Amount.
1886.				
Packages (and value) mutilated currency received for destruction.....	\$928,397	89,756	89,756	\$73,673,173 50
Certificates (and value) of destruction of insolvent, reissuable, and liquidating currency.....			107,899	75,458,400 00
Certificates (and value) of destruction of non-issued vault currency.....			52	960,800 00
Packages (and value) Stat. national-bank currency destroyed.....			1,503	4,702,410 00
Letters received (estimated).....		700	700	
Certificates of destruction mailed.....			107,899	75,458,400 00
Power of attorney (number) received, &c. (estimated).....			(11)	
Totals.....	928,397	90,456	306,809	239,253,183 50

Character of business.	On hand and undisposed of at beginning of year.	Received during year.	Transacted and disposed of during year.	
	Amount.	No.	No.	Amount.
1887 (to March 1).				
Packages (and value) mutilated currency received for destruction.....	\$638,667	16,151	16,151	\$14,487,402 50
Certificates (and value) of destruction of insolvent, reissuable, and liquidating currency.....			18,688	14,566,985 00
Certificates (and value) of destruction of non-issued vault currency.....			30	368,080 00
Packages (and value) Stat. national-bank currency destroyed.....			5 82	499,270 00
Letters received (estimated).....		125	125	
Certificates of destruction mailed.....			18,688	14,566,985 00
Power of attorney (number) received, &c. (estimated).....			11 2,875	
Totals.....	638,667	16,276	56,639	44,488,722 50

\* Represents 28 macerations and 56 trips to the Bureau of Engraving and Printing.

† Represents 27 macerations and 54 trips to the Bureau of Engraving and Printing.

‡ Represents 35 macerations and 70 trips to the Bureau of Engraving and Printing.

§ Represents 4 macerations and 8 trips to the Bureau of Engraving and Printing.

|| No record kept prior to 1887.

There were on hand and undisposed of March 1, 1887, packages and mutilated currency valued at \$577,948.50.

Practically the above work is current, as the receipts of each day are given immediate attention. Occasionally it is necessary, owing to unusually large receipts, to delay the maceration of a small amount until the next day.

The following statement shows the average amount and character of business performed, transacted, and disposed of in the redemption division of the office of the Comptroller of the Currency, with average number of employes, during the time specified :

Months.	1884.		1885.		1886.		1887.	
	Average amount.	Average employes.	Average amount.	Average employes.	Average amount.	Average employes.	Average amount.	Average employes.
January .....	431.04	26.18	614.25	28.38	949.70	26.48	1,208.99	24.60
February .....	409.14	25.46	490.21	30.09	868.15	26.65	1,120.54	24.22
March .....	452.11	24.96	633.72	26.45	1,024.13	26.52		
April .....	440.47	25.62	627.74	27.77	997.11	26.23		
May .....	415.64	27.15	600.36	27.92	954.03	26.36		
June .....	430.58	25.20	681.49	25.58	1,000.16	26.15		
July .....	528.56	21.35	681.49	25.58	1,101.69	23.74		
August .....	521.23	21.65	726.26	23.08	1,121.53	23.32		
September .....	505.62	21.46	807.81	21.58	1,275.81	20.50		
October .....	481.66	24.33	760.31	23.81	1,082.54	24.16		
November .....	400.14	25.49	732.76	21.96	883.36	27.33		
December .....	431.27	25.16	675.89	24.80	895.59	28.08		
Monthly averages ...	453.95	24.50	669.34	25.58	1,012.72	25.46	1,164.76	24.41

No record is kept of amount of individual work.

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the redemption division of the office of the Comptroller of the Currency, in person, and by proxy, during the years named, with number of days during each year so devoted to business by the employe present the greatest number of days and by the employe present the least number of days during said years. The Department open from 9 a. m. to 4 p. m., with half hour at noon for lunch. Time to be devoted to business, 6½ hours daily.

Years.	Days Department open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employes.	Average number of days worked.	Hours employed daily.	Most days worked by employe.	Least days worked by employe.
1884 .....	305½	7,482.06	-----	7,482.06	27.99	267.31	5.60	305	194
1885 .....	303	7,432.38	308	7,740.33	27.96	276.83	5.94	293	267
1886 .....	305	7,734.78	20	7,754.78	27.66	280.36	5.97	289	222
1887 .....	48	1,167.	-----	1,167.	25.	46.68	6.32	48	16

#### DIVISION OF ISSUE.

The duties of this division are as follows :

To make requests on the Bureau of Engraving and Printing, in compliance with orders from the banks, for the preparation of engraved plates for the national banks and the printing of their circulating notes therefrom to supply not only the first issue to them but also to replace the destructions of their notes as they occur.

To examine, test, and count this "incomplete currency" when received from the Bureau of Engraving and Printing, making a record of the same on the books, and to store the reserve supply in the vaults in sealed packages.

To issue the required amounts to the banks, after counting and recording the same in the proper books, putting them up in packages, sealed and addressed for shipment, making out receipts for the same, which are forwarded to the banks, signed and returned by them, and filed away.

To keep such books of account and record as show the capital stock, bonds to secure circulation, and circulation of each bank, and the receipts and issues of "incomplete currency" for each, and such other books of record and statistics as are necessary.



The following statement shows in detail the business in the issue division of the office of the Comptroller of the Currency for the calendar years 1884, 1885, 1886, and 1887:

Character of business.	Disposed of during 1884.	Disposed of during 1885.	Disposed of during 1886.	Disposed of during 1887 (to Mar. 1).
Packages national-bank currency received, examined, and counted	3,552	3,960	2,250	217
Packages national-bank currency counted for issue, strapped, and marked	31,914	42,127	53,005	6,805
Packages currency withdrawn from vaults, opened, resealed, and replaced in vaults	33,066	43,332	53,506	6,809
Packages of currency made up for shipment, sealed, and addressed	27,419	36,408	43,009	5,499
Letters written and addressed	36,465	43,065	40,164	1,061
Blanks filled out, briefed, and filed away	30,498	39,730	45,013	5,827
Entries made on journals, ledgers, and other books of record	520,886	654,092	755,021	89,885
Total	683,800	862,714	991,968	116,103

The work performed in this division is transacted and disposed of each day as it is received.

The following statement shows the average amount and character of business performed, transacted, and disposed of in the issue division of the office of the Comptroller of the Currency, with average number of employes during the time specified:

Month.	1884.		1885.		1886.		1887.	
	Average amount.	Average employes.	Average amount.	Average employes.	Average amount.	Average employes.	Average amount.	Average employes.
January	1,951	25.35	2,222	24.87	4,695	20.12	2,451	23.
February	2,406	24.25	2,339	25.68	4,458	20.62	2,667	22.39
March	2,711	24.40	2,656	25.65	4,724	21.48		
April	2,748	24.04	2,845	24.81	3,646	22.27		
May	2,523	24.92	2,675	24.72	4,109	21.56		
June	2,784	24.04	2,081	24.35	4,438	21.50		
July	2,761	21.81	3,209	24.12	4,498	19.50		
August	2,867	17.29	3,317	21.72	3,984	17.77		
September	2,158	20.28	3,202	22.08	4,210	16.68		
October	2,314	23.52	3,682	23.85	3,454	18.50		
November	2,177	23.15	2,603	26.71	3,609	22.08		
December	2,407	23.04	3,501	25.68	2,920	22.76		
Monthly averages	2,484	23.	2,944	24.52	4,062	20.40	2,550	22.69

The nature of the work performed in this division makes it impossible to keep a separate record of the amount performed by each employé. The distribution is as nearly equal as possible.

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the issue division of the office of the Comptroller of the Currency, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employé present for the greatest number of days, and by the employé present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with half hour at noon for lunch. Time to be devoted to business, 6½ hours daily.

Years.	Days Department open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employes.	Average number of days worked.	Hours employed daily.	Most days worked by employé.	Least days worked by employé.
1884	305½	6,845	183	7,028	26.	270.31	5,751	300½	240½
1885	303	7,392	28	7,420	26.944	275.38	5,907	291	256
1886	305	6,164	53	6,217	22.423	277.25	5,908	289½	270
1887	48	1,090	.....	1,090	23.25	46.88	6,351	48	40

## ORGANIZATION DIVISION.

The information called for by those interested in establishing a national bank and the official papers incident thereto are furnished by this division. Here, also, the miscellaneous correspondence of the Bureau, not personally answered by the Comptroller or Deputy Comptroller, is disposed of.

The organization of national banks is the main work of the division, and the method is as follows: When any person advises the office that he contemplates organizing a bank, he is written to and requested to file here a formal notice setting forth the name of the place in which it is proposed to locate the bank, the title by which the bank is to be known, and the names of five or more of the persons who propose to take stock therein. The object of this notice is to enable the Comptroller to reserve for the persons the title selected so as to prevent the confusion and difficulties that would arise from the selection of a title which could not be approved. When this notice is filed, the persons, if they desire, are furnished with blank forms to be used in effecting an organization, and the title which they have selected, if it is approved, is reserved for them for a reasonable period. The forms sent include articles of association, organization certificate, certificate upon which officers and directors are to set forth the facts of which it is necessary for the Comptroller to inform himself before authorizing the bank to begin business; oaths of directors, and order for circulating notes. When these papers are returned to this office executed, they are carefully examined to see that they are in due form, and if any errors are found therein these errors are pointed out and the papers sent back to the corporators for correction or completion, as the case may be. If all the papers are found duly correct, this fact is certified to the bond clerk, who then sends to the Register of the Treasury, for transfer upon the books of the Department, the bonds which have been forwarded to this office for the account of the bank. When this transfer has been made, and the bonds have been deposited with the Treasurer, the certificate of the Comptroller, authorizing the bank to begin business, is issued.

The information in detail of the work of this division accompanies this statement.

The following statement shows in detail the business in the organization division of the office of the Comptroller of the Currency for the calendar years 1884, 1885, 1886, and 1887:

Character of business.	During 1884.	Disposed of in 1884.	During 1885.	Disposed of in 1885.	During 1886.	Disposed of in 1886.	During 1887 (to Mar. 1).	Disposed of in 1887 (to Mar. 1).	Undisposed of Mar. 1, 1887.
Letters written.....	-----	7, 575	-----	10, 534	-----	7, 572	-----	1, 995	-----
Application and organization papers.....	1, 895	1, 895	1, 543	1, 543	1, 963	1, 963	655	655	11
Increase and reduction (capital stock) cases....	405	405	475	475	770	770	215	215	-----
Voluntary liquidation cases.....	120	120	96	96	96	96	21	21	-----
Extension (corporate existence) papers.....	1, 510	1, 510	3, 990	3, 990	208	208	30	30	-----
Oaths (directors') examined and filed.....	5, 550	5, 550	6, 198	6, 198	6, 520	6, 520	6, 392	6, 392	35
Lists (stockholders) examined and filed.....	2, 650	2, 650	2, 874	2, 874	2, 935	2, 935	3, 096	3, 086	-----
Circulars, "Instructions," &c., mailed.....	-----	17, 028	-----	23, 997	-----	21, 209	-----	10, 482	-----
Letters copied in books.....	-----	4, 050	-----	2, 950	-----	1, 342	-----	-----	-----
Certified copies of official documents (installments on capital stock, &c.,) mailed.....	-----	1, 348	-----	1, 875	-----	2, 125	-----	3, 472	-----
Totals.....	12, 130	42, 181	15, 176	54, 532	12, 492	44, 740	10, 409	26, 358	46

Upon receipt of all necessary documents, from the organizers of a bank, the case is immediately disposed of, any delay being due entirely to failure to comply promptly with the requirements of the law. Practically the work is current.

The following statement shows the average amount and character of business performed, transacted, and disposed of in the organization division of the office of the Comptroller of the Currency, with average number of employes, during the time specified:

Months.	1884.		1885.		1886.		1887.	
	Average amount.	Average employes.	Average amount.	Average employes.	Average amount.	Average employes.	Average amount.	Average employes.
January .....	437.81	8.19	584.90	8.00	526.90	6.96	1,769.07	7.76
February .....	420.56	7.87	494.92	8.00	485.45	6.95	1,596.68	7.91
March .....	427.88	8.38	570.97	7.88	569.05	6.96	.....	.....
April .....	398.41	9.00	584.90	8.00	547.98	6.96	.....	.....
May .....	459.70	7.80	520.74	8.64	529.95	6.92	.....	.....
June .....	407.53	8.46	550.49	8.50	644.85	7.00	.....	.....
July .....	432.01	8.30	533.54	8.77	635.66	6.00	.....	.....
August .....	405.16	8.85	653.96	6.88	566.70	6.73	.....	.....
September .....	408.50	8.44	660.90	7.08	573.52	6.65	.....	.....
October .....	447.01	8.33	869.26	5.59	688.44	5.54	.....	.....
November .....	405.11	8.00	791.08	5.46	456.62	7.71	.....	.....
December .....	408.50	8.44	760.01	5.92	485.08	7.56	.....	.....
Monthly averages .....	421.51	8.34	631.31	7.39	550.85	6.83	1,682.87	7.83

No record is kept of amount of individual work.

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the organization division of the office of the Comptroller of the Currency, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employes present for the greatest number of days and by the employes present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with half-hour at noon for lunch. Time to be devoted to business, 6½ hours daily.

Years.	Days Department open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employes.	Average number of days worked.	Hours employed daily.	Most days worked by employe.	Least days worked by employe.
1884 .....	305½	2,519.50	30	2,549.50	9,2919	274.38	5.84	289	249
1885 .....	303	2,177.00	63	2,240.00	7,916	282.97	6.05	282	251
1886 .....	305	2,080.00	.....	2,080.00	7.25	286.89	6.11	288	276
1887 .....	48	375.00	.....	375.00	8.00	46.87	6.34	48	38

#### BOND SECTION.

The work of this section is the disposition of United States bonds held, or to be held, in trust for national banks to secure their circulation and keeping the books to show such transactions; the assessment and collection of amounts from banks necessary to pay examiners' fees and the payment and keeping of those accounts; the account with each bank showing capital stock, bonds deposited, transferred, and withdrawn, circulation and lawful money deposited for the reduction of circulation and redemption of circulating notes, and the receipt, stamping, and delivering of the mail addressed to the Bureau.

The principal feature is the manipulation of bonds. The bonds are received either by express or mail (registered), packages opened, bonds counted, and a record made of the number of the package; they are again counted and the accompanying papers granting authority from boards of directors to deposit, withdraw, sell, or assign, are examined, as also the assignments on the back of each bond. If found correct, the bonds, with instructions, are sent to the Register for transfer. (If not correct the bonds and accompanying papers are returned to this division, which conducts the correspondence with banks with reference to the proper authority for such transfer.) When so transferred, they are returned to the bond section by the Register, a memo-

random is made on the back of each bond stating the object of its deposit with the Treasurer, and the signature of the Comptroller or Deputy Comptroller attached. If bonds are to be substituted for others already on deposit, the request is made by letter from the Comptroller, his action being based upon the authority granted by boards of directors. The release of bonds consists in their reassignment by the Treasurer of the United States to the bank owning them (if called bonds to the Secretary of the Treasury for redemption), and when countersigned by the Comptroller they are forwarded as requested.

Accompanying this is the detailed information called for.

The following statement shows in detail the business in the bond section of the office of the Comptroller of the Currency for the calendar years 1884, 1885, 1886, and 1887:

Character of business.	During 1884.	Disposed of in 1884.		During 1885.	Disposed of in 1885.	
	No.	No.	Value.	No.	No.	Value.
United States bonds, cases.....	1,345	1,345		451	451	
Value of loan of July 12, 1882, 3 per cent*.....			\$71,724,600			\$22,270,450
Value of consols of 1907, 4 per cent*.....			24,984,800			16,924,350
Value of funded loan 1891, 4½ per cent*.....			17,852,850			8,090,900
Value of Pacific Railroad, 6 per cent*.....			149,000			26,000
Letters received.....	11,363	11,363		11,253	11,253	
Letters (hektograph, &c.) written.....		22,698			17,943	
Authorities (boards directors') copied, &c.....	1,166	1,166		446	446	
Accounts kept.....		2,993			3,136	
Letters opened, stamped, and delivered, and miscellaneous work.....		98,626			98,791	
Total.....	13,874	138,191	114,711,250	12,150	127,020	47,311,700

Character of business.	During 1886.	Disposed of in 1886.		During 1887 (to Mar. 1).	Disposed of in 1887 (to Mar. 1).	
	No.	No.	Value.	No.	No.	Value.
United States bonds, cases.....	1,189	1,189		224	224	
Value of loan of July 12, 1882, 3 per cent*.....			\$94,322,100			\$15,474,150
Value of consols of 1907, 4 per cent*.....			26,280,850			4,944,750
Value of funded loan, 1891, 4½ per cent*.....			24,968,050			4,274,200
Value of Pacific Railroad, 6 per cent*.....			165,000			521,000
Letters received.....	15,188	15,188		2,262	2,262	
Letters (hektograph, &c.) written.....		17,678			3,102	
Authorities (boards directors') copied, &c.....	1,676	1,676		326	326	
Accounts kept.....		3,298			3,087	
Letters opened, stamped, and delivered, and miscellaneous work.....		101,282			25,455	
Total.....	18,053	140,311	145,736,000	2,812	34,456	25,214,100

\* These bonds vary in denomination from \$50 to \$50,000, the majority, the smaller, being more convenient for commercial purposes.

The work is current. The deposit and withdrawal of bonds require immediate action; delay occurs only when there is an improper execution of "authorities," required of all national banks.

The following statement shows the average amount and character of business performed, transacted, and disposed of in the bond section of the office of the Comptroller of the Currency, with average number of employes during the time specified :

Month.	1884.		1885.		1886.		1887.	
	Average amount.	Average employes.	Average amount.	Average employes.	Average amount.	Average employes.	Average amount.	Average employes.
January .....	1,960.14	6	1,816.58	6	2,300.20	5	2,702.67	6.64
February .....	1,809.86	6	1,537.10	6	2,116.18	5	2,417.29	6.83
March .....	1,960.14	6	1,746.71	6	2,481.21	5		
April .....	1,960.14	6	1,816.58	6	2,392.21	5		
May .....	2,410.	4.88	2,104.47	4.98	2,889.69	3.98		
June .....	2,298.47	4.92	2,179.89	5	1,993.51	6		
July .....	2,445.08	4.81	2,711.31	4.02	1,993.51	6		
August .....	2,248.72	5.23	5,234.65	3.24	2,030.74	5.89		
September .....	1,884.75	6	2,304.33	4.73	1,993.51	6		
October .....	2,102.09	5.81	2,549.25	4.44	1,993.51	6		
November .....	2,290.95	4.64	2,028.43	4.96	1,604.79	6.88		
December .....	1,990.93	5.68	2,495.29	4.20	2,145.71	5.36		
Monthly averages .....	2,113.39	5.49	2,210.38	4.96	2,161.48	5.51	2,559.98	6.73

No record kept of amount of individual work.

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the bond section of the office of the Comptroller of the Currency, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employé present for the greatest number of days and by the employé present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with half hour at noon for lunch. Time to be devoted to business, 6½ hours daily.

Years.	Days Department open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employes.	Average number of days' work.	Hours employed daily.	Most days worked by employé.	Least days worked by employé.
1884 .....	305½	1,671	0	1,681	6	280.16	5.96	304	273
1885 .....	303	1,501	0	1,501	5.42	276.93	5.94	285	252
1886 .....	305	1,680.50	0	1,680.50	6	280.08	5.97	302	275
1887 .....	48	323	0	323	7	46.14	6.24	48	39

#### INSOLVENT AND LIQUIDATING SECTION.

The official duties of the three clerks employed in this section consist of keeping the accounts of the Comptroller with the Treasurer of the United States and assistant treasurer at New York; accounts with insolvent national banks; examining and adjusting the quarterly reports of receivers; consolidating reports of book-keepers, showing daily balances of bonds, circulation, &c., recording, by States, the deposits of lawful money, and preparation of tabular statements for and the compilation of the Comptroller's annual reports. They also conduct all correspondence incident to this work—a very important feature—amounting to an average of about 4,000 letters annually. This work is entirely current.

The number of failures of national banks in the years indicated, ending on January 1, was: 1884, two; 1885, fourteen; 1886, two; 1887, nine.

The length of time and amount of work required to terminate the affairs of one failed bank sustain no comparative relation to similar requirements of another; one may be closed within twelve months, while others will demand the attention of the Government authorities twelve or more years by reason of litigation and other causes. At present the affairs of twenty-six insolvent banks are in process of settlement.

No detailed statement can be furnished as to the work of this section,



## INTERNAL REVENUE BUREAU.

TREASURY DEPARTMENT, OFFICE OF INTERNAL REVENUE,  
*Washington, July 18, 1887.*

SIR: In reply to the reference to this office, under date of March, 1887, by the honorable Secretary of the Treasury, of the letter of Hon. F. M. Cockrell, chairman Senate Select Committee, of the same date, requesting that a detailed statement of the method of transacting business, &c., in each of the divisions of this Bureau be given, I have the honor to report that, as an item of business in this division in the appointment of a gauger, the following details are observed:

The collector of internal revenue forwards by mail his recommendation for the appointment of a gauger, naming him. The letter is received, taken to the mail room, where a force of clerks detailed to open all official correspondence open it, then it is sent to the room of the general register, where two clerks are occupied registering all letters, it is numbered and registered, sent to the division where it belongs; it is again registered on the register of the chief clerk, and given to the clerk who has charge of the appointment of gaugers. This letter, containing the application of the person to be appointed and such testimonials of fitness as he may furnish, is examined by the clerk after consulting the records to see if the collector is entitled under the law (circular 279) to an additional gauger, and also to note if the applicant states his age, occupation, legal residence, whether he has relatives in Government employ, service in Army, or Navy (circular 84). If the appointment is to be made, the collector's recommendation is then referred to the honorable Secretary of the Treasury by indorsement, initialed by the chief clerk, signed by the Commissioner, with the request that the person recommended be appointed United States gauger. It is then registered on the register of letters sent to the honorable Secretary of the Treasury, and forwarded to the mail room of the Treasury.

The commission is issued by the Secretary and sent to the Commissioner of Internal Revenue. When received at this office the name of the person appointed is entered upon the record of gaugers, with the date of his commission; notification of his appointment initialed by the chief clerk, signed by the Commissioner, together with a blank bond, is mailed to the care of the collector of the district. When the bond is executed and returned here it is examined, and if found satisfactory by the chief clerk, it is initialed by him and approved by the Commissioner of Internal Revenue. If the bond is not satisfactory, it is returned to the collector, with a letter requiring the necessary corrections to be made. Upon the approval of the bond by the Commissioner, the commission is mailed in a letter of transmittal to the collector. The date of bond is entered upon the record of gaugers; the honorable Secretary of the Treasury is notified of the approval of the bond, as a complete record of gaugers is kept in his office, and the date of commission, date of bond, and residence are entered upon a note book, which is sent to the division of accounts, in order that the bills of gaugers may be approved.

As another item of business, the following is a detailed statement of the appointment of a collector of internal revenue. When the commission is received from the Secretary of the Treasury, signed by the President and the Secretary, it is entered upon the record of collectors of internal revenue, noting date of commission, date of notification of appointment, amount of bond required, and post-office address.

A letter is written notifying the person appointed that the President has appointed him collector of internal revenue for such a district, if it is during the recess of Congress, or if he has been confirmed by the Senate, that the President has appointed him by and with the consent of the Senate. A blank bond is inclosed, having inserted in the bond the date of the commission and the penalty of the bond, for him to execute; also a disbursing bond to execute as disbursing agent. When the bond is executed and received here, if in the judgment of the chief clerk it is correct, a reference is indorsed thereon, initialed by the chief clerk, signed by the Commissioner, referred to the honorable Solicitor of the Treasury for his action. If the bond is found to be correct and satisfactory, a date is fixed for the transfer of the collector's office from the outgoing to the incoming collector, and he is notified by letter or telegram that his bond will be approved on such a date, and he is directed to take charge of the collector's office on the day fixed for the transfer. He is also advised what revenue agent will superintend the transfer and his commission, together with a blank oath of office for him to execute. A letter is inclosed in the newly appointed collector's letter addressed to the retiring officer, directing him to deliver all books, Government property, &c., to the new collector. A separate communication is also sent to the outgoing collector to have all stamps called in from his deputies, and to be ready to transfer the office in good order. On the day of the transfer a note is addressed to the Solicitor of the Treasury by the chief clerk, asking the approval of the bond. When the bond is returned here approved by Solicitor it is entered upon the register of collector bonds, noting name of district attorney by whom approved, entering on book the names of the several sureties, amounts for which they justify, occupation, and address,

The bond is then indorsed, initialed, and signed by the chief clerk, and transmitted to the honorable First Comptroller for file.

On the day that the new collector enters upon duty the chief clerk notifies, by letter, the heads of divisions and sections of this Bureau, and also heads of other Bureaus in the Treasury Department of the change in the collectorship. He also addresses a letter to the publishers of the Internal Revenue Record, New York City, to the same effect.

Respectfully,

Hon. JOSEPH S. MILLER,  
Commissioner Internal Revenue.

JOHN D. BIDDIS,  
Chief Clerk and Head of Appointment Division.

#### APPOINTMENT DIVISION.

TREASURY DEPARTMENT, OFFICE OF INTERNAL REVENUE,  
Washington, July 15, 1887.

SIR: In response to reference to this office by the honorable Secretary of the Treasury, under date of March 18, 1887, of letter of same date from Hon. F. M. Cockrell, chairman Senate Select Committee, requesting a detailed statement showing amount and character of business pending in each division of your Bureau on January 1, 1884, &c., I have the honor to hand to you, on a form prepared for that purpose, a report in accordance therewith.

Respectfully,

Hon. JOSEPH S. MILLER,  
Commissioner Internal Revenue.

JOHN D. BIDDIS,  
Chief Clerk and Head of Appointment Division.

The following statement shows in detail the business in the appointment division of the office of the Commissioner of Internal Revenue for the fiscal years 1884, 1885, 1886, and 1887:

Character of business.	Received during fiscal year 1884.	Transacted and disposed of during fiscal year 1884.	Received during fiscal year 1885.	Transacted and disposed of during fiscal year 1885.	Received during fiscal year 1886.	Transacted and disposed of during fiscal year 1886.	Received during fiscal year 1887 (to March 1).	Transacted and disposed of during fiscal year 1887 (to March 1).
Appointments of internal revenue officers recorded.	1,761	1,761	1,445	1,445	3,235	3,235	1,989	1,989
Notices of appointment and blank bonds prepared.	.....	568	.....	269	.....	2,058	.....	585
Official bonds examined and recorded.	658	658	349	349	2,214	2,214	637	637
Letters written, registered, and mailed.	.....	9,748	.....	8,311	.....	14,788	.....	7,147
Letters received forentire Bureau registered.	54,378	54,378	40,688	40,688	43,231	43,231	26,341	26,341
Letters briefed and filed.	32,755	32,755	23,133	23,133	19,579	19,579	12,997	12,997
Press-copy letters registered and arranged for reference.	59,646	59,646	45,204	45,204	44,007	44,007	25,408	25,408
Pages of press-copy letters copied in records.	.....	17,964	.....	19,063	.....	9,629	.....	5,623
Requisitions for printing prepared and collector's orders filled.	.....	20,593	.....	15,887	.....	19,057	.....	12,035
Miscellaneous.	.....	121,529	.....	163,145	.....	114,172	.....	51,170
Total	149,198	319,600	110,819	317,494	112,266	271,970	67,372	143,933

NOTE.—The work of this division is current and kept up to date.

The following statement shows the average amount and character of business performed, transacted, and disposed of in the appointment division of the office of the Commissioner of Internal Revenue, with average number of employes, during the time specified :

Month.	1884.		1885.		1886.		1887.	
	Average amount.	Average employes.	Average amount.	Average employes.	Average amount.	Average employes.	Average amount.	Average employes.
July .....	969	27	1,186	23	1,104	21	980	19
August .....	1,284	22	1,605	17	1,173	19	1,095	17
September .....	1,245	21	1,199	21	1,546	15	1,095	17
October .....	1,228	23	1,232	23	1,416	17	980	19
November .....	1,025	25	1,028	24	1,126	19	818	21
December .....	966	26	1,097	24	1,189	18	895	20
January .....	971	28	1,137	24	1,054	22	895	20
February .....	897	28	962	24	977	21	823	20
March .....	1,007	27	1,364	20	1,146	21	.....	.....
April .....	1,007	27	1,300	21	1,104	21	.....	.....
May .....	1,046	26	1,193	22	1,114	20	.....	.....
June .....	1,006	26	1,240	22	1,154	20	.....	.....
Total averages .....	1,054½	25½	1,211½	22½	1,175½	19½	947½	19½

NOTE.—There are no reports made in this division giving the maximum and minimum amount of work done.

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the appointment division of the office of the Commissioner of Internal Revenue, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employé present for the greatest number of days and by the employé present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with half hour at noon for lunch. Time to be devoted to business, 6½ hours daily.

Years.	Days Department open.	Days worked in person.	Days worked by proxy.*	Total days worked.	Number of employes.	Average number of days worked.	Hours employed daily.	Most days worked by employe.	Least days worked by employe.
1884 .....	305½	7,755½	.....	7,755½	283	269.76+	h. m. 6 16	287½	216
1885 .....	302½	6,704½	.....	6,704½	253	259.51+	6 6	292½	237½
1886 .....	305	5,749½	190	5,939½	216	272.02+	6 20	294	256½
1887 .....	201	3,637½	196	3,833½	21½	174.84+	6 11	191½	158½

\*Prior to March, 1885, by order of Commissioner Evans, the attendance of substitutes was recorded, in name of principal.

#### TOBACCO DIVISION.

#### TREASURY DEPARTMENT, OFFICE OF INTERNAL REVENUE, Washington, July 15, 1887.

SIR: I have received from J. D. Biddis, esq., chief clerk of the Bureau, a copy of the letter dated March 18, 1887, from Hon. F. M. Cockrell, chairman Senate Select Committee, addressed to Hon. C. S. Fairchild, Acting Secretary of the Treasury, with the verbal request that I furnish you with a detailed statement of the method of transacting one item of the principal business matters transacted in the tobacco division in your office, and in reply thereto have to say that, amongst other business matters, the accounts of tobacco manufacturers are examined annually by this division in the following manner:

Abstracts thereof, made on Form No. 146, by the collectors are received and recorded. They show the stock on hand at the beginning of the calendar year, the materials

purchased and sold, the tobacco and snuff manufactured, sold, and exported, and the stamps purchased and used during each month of the year, and the quantity of stock on hand at the end of the year.

These abstracts are referred to the clerk designated to examine them. He first compares the commencing inventory with the closing inventory for the previous year to see whether the stock and stamps then on hand have been taken up and brought forward to the next year. Then he adds up each column and checks off the total footings. Then he prepares a balance sheet showing:

(1) How much leaf tobacco, scraps, stems, licorice, sugar, other materials, and tobacco in process of manufacture were reported used during the year, and how much tobacco and snuff were reported made therefrom. The difference between the materials and the products reported is the subject of action in estimating the quantity of tobacco or snuff that could be made from such materials. The character of the materials used and of the product reported are important elements in making estimates of production.

(2) Whether all the manufactured tobacco on hand at the beginning of the year, together with that reported made during the year, have been accounted for either as sold, exported, or on hand at the end of the year. The difference or deficiency found is made the basis of an estimate for deficiency of tax due the Government.

(3) Whether the tax has been paid by stamps on all the tobacco reported sold during the year. Deficiencies therein are noted for action.

Abstracts in which deficiencies are thus found are made the subject of a statement, and of two notices to be served by the collector or his deputy on the manufacturer to show cause why he should not be assessed for the deficiency found therein. A copy of one of these blank statements is herewith appended. It is filled out with an imaginary account showing deficiencies in each of these accounts. These statements and notices are forwarded to the collector in an office letter for his action. (See section 3371 Revised Statutes, as amended by section 14, act of March 1, 1879, and regulations based thereon.)

Abstracts in which no deficiencies have been found requiring explanation are marked satisfactory, and the balance sheets made by the clerk who examined the abstracts are pinned to the abstracts.

The abstracts, balance sheets, statements, and notices and letters of transmittal are carefully examined and reviewed by the chief of the division, who notes his action on the back of the abstracts and initials the letters.

The collectors return the notices marked "b," duly filled, showing service thereof on the manufacturer, and transmits the explanations made by the manufacturers, duly verified under oath and certified by his deputy, and in many cases accompanied with affidavits from other persons knowing to the facts stated by the manufacturer.

These explanations are carefully considered, and such of them as are deemed to be satisfactory are accepted. In cases where no satisfactory explanation is made the amount of tax found due is certified to the chief of the assessment division of this office for his action.

The balance sheets that are made from these abstracts are transcribed into an office record book, which shows States alphabetically and collection districts and factories in numerical order. The districts and States are each footed separately, and the footings of the States are transcribed into a tabular statement, which is published in the annual report of the Commissioner of Internal Revenue.

The annual accounts of cigar manufacturers are also acted upon in the division in a somewhat similar manner.

About one thousand accounts of tobacco manufacturers and sixteen thousand accounts of cigar manufacturers are thus acted upon annually, in addition to the other work of the division, by one head of division and two clerks.

I would add to the foregoing detailed statement of the method of transacting the principal business of the tobacco division that there is no inconsiderable number of letters received at the office from correspondents relating to the tobacco industry of the country and the collection of the tobacco tax.

Very properly these letters are referred to the tobacco division to prepare answers thereto, and it is the practice of the division to prepare answers to all such letters, when practicable, on the same day they are received.

Yours, very respectfully,

ISRAEL KIMBALL,  
*Head of the Tobacco Division.*

Hon. JOS. S. MILLER,  
*Commissioner.*

*John Jones Factory, No. 1, 1 Ohio, 1886.*

	<i>Pounds.</i>
Leaf tobacco used .....	100,000
Deduct for stems 25 per cent. ....	25,000
Stemmed leaf used .....	75,000
Scraps used .....	10,000
Stems used .....	5,000
Licorice used .....	5,000
Sugar used .....	3,000
Other materials used .....	7,000
In process .....	105,000
Total materials used .....	<i>Pounds.</i>
Credit tobacco made .....	80,000
Wastage, 5 per cent .....	5,250
In process on hand .....	4,750
	90,000
Apparent deficiency .....	15,000

Production account.		Stamp account.	
	<i>Pounds. Pounds.</i>		
Tobacco on hand at beginning of year.....	10,000	On hand at beginning of year and purchased since .....	\$640 00
Tobacco manufactured since beginning of year.....	80,000	On hand per inventory of January 1, 1887.....	
	90,000	Balance used during the year.....	640 00
Tobacco sold.....	82,000	Tax on tobacco sold, 82,000 pounds.....	656 00
Tobacco removed in bond.....			
Tobacco on hand, inventory January 1, 1887.....	3,000	Balance .....	16 00
	85,000		
Balance .....	5,000		

## REMARKS.

Apparent deficiency material account, 15,000 pounds, tax .....	\$120 00
Apparent deficiency production account, 5,000 pounds, tax .....	40 00
Apparent deficiency stamp account, 2,000 pounds, tax .....	16 00
Total deficiency to be accounted for, 22,000 pounds, tax .....	176 00

TREASURY DEPARTMENT, OFFICE OF INTERNAL REVENUE,  
Washington, July 15, 1887.

SIR: In response to reference to this office by the honorable Secretary of the Treasury, under date of March 18, 1887, of letter of same date from Hon. F. M. Cockrell, chairman Senate Select Committee, requesting a detailed statement showing amount and character of business pending in each division of your Bureau on January 1, 1884, &c., I have the honor to hand to you, on a form, prepared for that purpose, a report in accordance therewith.

Respectfully,

ISRAEL KIMBALL,  
Head of Tobacco Division.

Hon. JOS. S. MILLER,  
Commissioner Internal Revenue.



The following statement shows in detail the business in the tobacco division of the office of the Commissioner of Internal Revenue for the fiscal years 1884, 1885, 1886, and 1887:

Character of business.	Received during fiscal year 1884.	Transacted and disposed of during fiscal year 1884.	On hand and undisposed of July 1, 1884.	Received during fiscal year 1886.	Transacted and disposed of during fiscal year 1885.	Received during fiscal year 1886.	Transacted and disposed of during fiscal year 1886.	Received during fiscal year 1887, (to Mar. 1).	Transacted and disposed of during fiscal year 1887 (to Mar. 1).
Official correspondence.....	-----	786	-----	-----	880	-----	1, 113	-----	580
Reports of cigar manufacturers' accounts.....	14, 918	7, 522	7, 396	14, 917	22, 313	14, 002	14, 002	10, 271	10, 271
Reports of tobacco manufacturers' accounts.....	849	849	-----	1, 079	1, 079	1, 049	1, 049	615	615
Statements of deficiencies in such accounts.....	-----	786	-----	-----	2, 144	-----	1, 328	-----	702
Notices and returns of such deficiencies.....	-----	1, 572	-----	-----	4, 288	-----	2, 656	-----	1, 404
Explanations of such deficiencies.....	300	300	-----	1, 648	1, 648	2, 035	2, 035	1, 277	1, 277
Abatement and refunding claims.....	45	45	-----	60	60	61	61	76	76
Claims for rebate of taxes.....	5, 750	5, 750	-----	-----	-----	-----	-----	-----	-----
Abstract of accounts of tobacco manufacturers.....	-----	774	-----	-----	926	-----	966	-----	936
Miscellaneous.....	-----	5	-----	-----	2	-----	2	-----	2
Total.....	21, 862	18, 389	-----	17, 704	33, 340	17, 147	23, 212	12, 239	15, 863

The following statement shows the average amount and character of business performed, transacted, and disposed of in the tobacco division of the office of the Commissioner of Internal Revenue, with average number of employes during the time specified:

Month.	1884.				1885.			
	Average amount.	Average employes.	Max.	Min.	Average amount.	Average employes.	Max.	Min.
July.....	522	1	522	522	5, 421	2	2, 711	2, 710
August.....	607	1	607	607	1, 236	2	618	618
September.....	1, 469	2	734	734	384	1	384	384
October.....	4, 203	2	2, 102	2, 101	454	1	454	454
November.....	63	1	63	63	715	2	358	357
December.....	76	1	76	76	84	2	42	42
January.....	116	1	116	116	293	2	147	146
February.....	159	1	159	159	3, 645	2	1, 823	1, 822
March.....	360	1	360	360	6, 064	2	3, 032	3, 032
April.....	2, 848	1½	1, 918	930	3, 533	2	1, 767	1, 766
May.....	3, 894	2	1, 947	1, 947	6, 602	2	3, 301	3, 301
June.....	4, 072	1½	2, 315	1, 357	4, 737	2	2, 369	2, 368
Total averages.....	1, 532½	1½	910	747½	2, 764	1½	1, 417½	1, 416½

Month.	1886.				1887.			
	Average amount.	Average employes.	Max.	Min.	Average amount.	Average employes.	Max.	Min.
July .....	141	2	141	141	1,444	1	1,444	1,444
August .....	664	2	664	664	3,056	1	3,056	3,056
September .....	529	2	529	200	609	1	609	609
October .....	667	2	367	300	2,897	1	2,897	2,897
November .....	110	2	100	10	262	1½	175	82
December .....	319	2	160	159	123	2	63	60
January .....	599	2	300	229	2,111	2	1,056	1,056
February .....	2,986	2	1,493	1,493	5,361	2	2,681	2,680
March .....	7,999	2	3,973	3,974	.....	.....	.....	.....
April .....	6,162	2	3,081	3,081	.....	.....	.....	.....
May .....	396	1	396	396	.....	.....	.....	.....
June .....	2,690	1	2,690	2,690	.....	.....	.....	.....
Total averages .....	1,934½	1½	1,141½	1,111½	1,982½	1½	1,497½	1,486

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the tobacco division of the office of the Commissioner of Internal Revenue, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employé present for the greatest number of days and by the employé present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with half hour at noon for lunch. Time to be devoted to business, 6½ hours daily.

Years.	Days Department open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employes.	Average number of days worked.	Hours employed daily.	Most days worked by employé.	Least days worked by employé.
1884 .....	305½	374½	.....	374½	1½	280.78	a. m. 6 31	304½	70½
1885 .....	302½	520½	.....	520½	2	260.46	6 7	269½	251½
1886 .....	305	407½	102	509½	1½	265.98	6 18	272½	237½
1887 .....	201	264½	.....	264½	1½	183.75	6 30	178½	86

## LAW DIVISION.

TREASURY DEPARTMENT, OFFICE OF INTERNAL REVENUE,  
Washington, July 15, 1887.

SIR: In reply to the reference to this office, under date of March 18, 1887, by the honorable Secretary of the Treasury of the letter of the Hon. F. M. Cockrell, chairman Senate Select Committee, of the same date, requesting that a detailed statement of the method of transacting business, &c., in each of the divisions of this Bureau be given, I have the honor to report that as an item of business in this division in the matter of the consideration of an offer in compromise the details observed are as set forth in the statement hereto annexed.

Very respectfully,

O. F. DANA,

Head of Law Division, in charge of Section 1, Division 1.

HON. JOS. S. MILLER,  
Commissioner of Internal Revenue.

## FIRST SECTION, FIRST DIVISION, OFFICE OF INTERNAL REVENUE.

One of the various items of business transacted in this section is the consideration of offers made in compromise of offenses against the laws relating to internal revenue.

Such offers are usually preceded by correspondence of this Bureau with its local officers, and reports from them touching the magnitude and character of the offense charged, and by seizure of property for forfeiture, or criminal arrests and prosecutions, or both.

The proponent addresses the Commissioner, giving his account of the transaction, supported by such statements and allegations as he may think it advisable to make, and concludes by making his offer to pay a sum of money in compromise.

Under the rules of this Department such offers do not receive consideration until the money tendered has been deposited to the credit of the honorable Secretary of the Treasury, or in the registry of the court where the cause is pending. As soon as evidence of such deposit is received, correspondence is had with the collector of internal revenue of the proper district, and also with the district attorney of the United States having charge of the case, touching the advisability of the acceptance of the offer.

Very frequently it happens that the views of the revenue agent who has special knowledge of the facts are also requested.

As soon as an offer is received it is placed in the hands of Mr. Farrar, a clerk in this section, who has charge of the compromise dockets. He gives the case a number, enters it upon his docket, calls for and collects from the general files all previous correspondence, and makes an entry of each paper upon his docket with an abstract of its contents, and thereafter enters in like manner every subsequent paper as received in the case.

When the facts are all developed, as far as practicable, and the correspondence finished, all the papers in the case are delivered to Miss Mary Van Vranken, a clerk in this section. She carefully reads and examines them, and prepares an abstract and statement thereof in the nature of a brief.

This brief, together with all the papers in the case, is then presented to the Solicitor of Internal Revenue, whose written opinion must be prepared and placed on file whenever any compromise is made, as required in section 3229, Revised Statutes.

This opinion is prepared under his instructions by Mrs. M. A. Hockaday, a clerk in this office, subscribed by him, and filed with the papers.

The head of division in charge of this section, Mr. O. F. Dana, who supervises all the correspondence and the work of the clerks under his charge, then has a letter prepared for the signature of the Commissioner, addressed to the honorable Secretary of the Treasury, giving a history of the case from its inception, stating what terms he proposes to accept in compromise, and asking for approval thereof. (Section 3229, R. S.)

This letter, when signed, is forwarded to the honorable Secretary with all the papers in the case.

If the case is in suit, "the recommendation of the Attorney-General" is also required. (Section 3229, R. S.)

After the Secretary and, when required, the Attorney-General have approved the terms of the compromise, as proposed by the Commissioner, the Secretary so notifies this office in writing, returning the papers in the case.

The papers are then placed in the hands of Mr. G. F. Rollins, a clerk in this office, who prepares notices of the terms accepted addressed to the collector of the proper district, to the district attorney, if in suit, and frequently also to the attorneys who have appeared for the proponent.

The collector is thereafter required to report, both to this office and the Secretary of the Treasury, on forms specially prepared therefor, whether or not, and how, all the terms of the compromise have been complied with; and when they have, the money belonging to the United States and on deposit to the special credit of the Secretary, is covered into the Treasury and the case is ended.

---

TREASURY DEPARTMENT, OFFICE OF INTERNAL REVENUE,  
Washington, July 15, 1886.

SIR: In response to reference to this office by the Hon. Secretary of the Treasury, under date of March 18, 1887, of letter of same date from Hon. F. M. Cockrell, chairman Senate Select Committee, requesting a detailed statement showing amount and character of business pending in each division of your Bureau on January 1, 1884, &c. I have the honor to hand to you, on a form prepared for that purpose, a report in accordance therewith.

Respectfully,

O. F. DANA,

*Head of Division, in charge Section 1, Division 1, Law Division.*

Hon. JOS. S. MILLER,  
*Commissioner Internal Revenue.*

The following statement shows in detail the business in the law division of the office of the Commissioner of Internal Revenue for the fiscal years 1884, 1885, 1886, and 1887:

Character of business.	Pending July 1, 1883.	Received during fiscal year 1884.	Transacted and disposed of during fiscal year 1884.	On hand and undisposed of July 1, 1884.	Received during fiscal year 1885.	Transacted and disposed of during fiscal year 1885.
Relative to compromise cases.....	.....	4,115	4,427	.....	4,245	4,321
Relative to seizures.....	.....	2,631	2,824	.....	1,737	2,054
Relative to suits and prosecutions.....	.....	1,632	17,955	.....	13,540	15,994
Relative to violations not prosecuted.....	.....	2,020	2,314	.....	2,238	2,401
Relative to real estate.....	.....	1,117	1,300	.....	1,140	1,202
Relative to direct-tax claims.....	.....	1,162	1,924	.....	1,546	2,032
Abatement claims.....	.....	1,931	2,288	.....	5,677	5,674
Refunding claims.....	633	217	180	273	439	75
Rebate claims.....	442	.....	.....	479	.....	107
Miscellaneous.....	13,155	31,753	44,893	15	94	.....
	41	49,820	58,651	32	5,289	20,874
Total.....	14,271	109,398	136,763	804	35,845	55,394

Character of business.	On hand and undisposed of July 1, 1886.	Received during fiscal year 1886.	Transacted and disposed of during fiscal year 1886.	On hand and undisposed of July 1, 1886.	Received during fiscal year 1887 (to Mar. 1).	Transacted and disposed of during fiscal year 1887 (to Mar. 1).	On hand and undisposed of Mar. 1, 1887.
Relative to compromise cases.....	4,312	4,742	.....	3,422	3,810	.....	.....
Relative to seizures.....	3,087	3,258	.....	2,553	2,736	.....	.....
Relative to suits and prosecutions.....	.....	16,244	18,658	.....	11,920	13,540	.....
Relative to violations not prosecuted.....	2,122	2,217	.....	1,614	1,724	.....	.....
Relative to real estate.....	1,208	1,318	.....	706	908	.....	.....
Relative to direct-tax claims.....	976	1,420	.....	86	120	.....	.....
Abatement claims.....	181	3,070	3,025	2,633	2,693	166	.....
Refunding claims.....	183	382	354	325	309	227	.....
Rebate claims.....	2	8	10	0	0	0	.....
Miscellaneous.....	39	4,355	13,909	51	2,390	11,433	35
Total.....	405	35,764	48,941	488	25,739	37,273	428

At least one-half of the business hours was devoted to the preparation of elaborate briefs, opinions, and letters. An average of 9,000 letters and 1,000 briefs and opinions were written annually, and are included among the "items" transacted.

The following statement shows average amount and character of business performed, transacted, and disposed of in the law division of the office of the Commissioner of Internal Revenue, with average number of employés during the time specified:

Month.	1884.				1885.			
	Average amount.	Average employés.	Max.	Min.	Average amount.	Average employés.	Max.	Min.
July.....	432	21	618	80	277	18	332	55
August.....	445	20	582	97	282	18	342	60
September.....	567	18	632	14	288	16	346	48
October.....	976	22	1,100	73	294	16	362	40
November.....	401	20	485	72	282	17	370	25
December.....	400	20	482	50	288	16	342	32
January.....	434	20	485	61	277	18	346	37
February.....	355	20	444	52	275	16	330	44
March.....	445	20	580	60	288	16	338	54
April.....	599	20	650	68	275	16	336	80
May.....	1,249	20	1,420	91	280	15½	344	60
June.....	517	19	615	75	286	14½	332	80
Total averages.....	6,811	240	8,093	793	3,392	197	4,120	615
Monthly averages.....	567½	20	674½	66½	282½	16½	343½	51½

Month.	1886.				1887.			
	Average amount.	Average employes.	Max.	Min.	Average amount.	Average employes.	Max.	Min.
July.....	393	14	344	83	336	14	390	62
August.....	286	14	352	43	328	14	396	84
September.....	323	13	368	64	348	13	394	36
October.....	339	13	410	52	352	13	482	63
November.....	267	15	356	48	338	14	444	68
December.....	254	15	340	49	343	14	410	74
January.....	260	15	348	56	347	15	412	52
February.....	254	15	338	50	320	15	402	51
March.....	273	15	346	62				
April.....	280	15	340	77				
May.....	293	15	402	67				
June.....	267	15	328	78				
Total averages.....	3,389	174	4,272	729	2,712	112	3,330	490
Monthly averages.....	282 $\frac{5}{12}$	14 $\frac{5}{12}$	356	60 $\frac{1}{12}$	339	14	416 $\frac{1}{12}$	61 $\frac{1}{12}$

During the fiscal year 1884 no little assistance was rendered to this division by other divisions of this office in the examination of rebate claims, of which work no separate records were kept. Consequently the figures for that year do not furnish, in some respects, an accurate criterion.

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the law division of the office of the Commissioner of Internal Revenue, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employé present for the greatest number of days and by the employé present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with half-hour at noon for lunch. Time to be devoted to business, 6 $\frac{1}{2}$  hours daily.

Years.	Days Department open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employes.	Average number of days worked.	Hours employed daily.	Most days worked by employé.	Least days worked by employé.
1884.....	305 $\frac{1}{2}$	5,582	0	5,582	20	279 $\frac{1}{2}$	h. m. s. 6 29 26	285	242
1885.....	302 $\frac{1}{2}$	4,546	0	4,546	16 $\frac{1}{2}$	275 $\frac{1}{2}$	6 28 35	288	261
1886.....	305	4,136	0	4,136	15	275 $\frac{1}{2}$	6 25 26	283	269 $\frac{1}{2}$
1887.....	201	2,691	0	2,691	15	179 $\frac{1}{2}$	6 21 0	194	168

## STAMP DIVISION.

TREASURY DEPARTMENT, OFFICE OF INTERNAL REVENUE,  
July 22, 1887.

SIR: In response to a request, under date of the 18th instant, of Hon. F. M. Cockrell, chairman Senate Select Committee, for certain information, addressed to the honorable Secretary of the Treasury, copy of which you have furnished to this division, I have the honor to state that the stamp division has under its charge the procuring of internal revenue paper, the receipt, custody, and issue of internal-revenue stamps to collectors, the accounts of stamps with the Commissioner of Internal Revenue and collectors, the examination of claims for redemption of stamps, and of claims of collectors for release of duplicate charges on account of assessments for taxes which have been collected and stamps issued therefor.

The following is a statement in detail of the methods of transacting the above business:

## INTERNAL-REVENUE PAPER.

Yearly, or as often as necessary, in order to keep on hand and insure a supply of the paper required to print internal-revenue stamps, circulars are issued to the leading manufacturers in the United States inviting proposals for furnishing the paper, to be delivered at the Treasury Department, stating the amount required (usually



about a year's supply), kind of paper, material of which to be manufactured, sizing to be used, &c., the paper to be furnished in quantities and of the sizes ordered by this office, through the honorable Secretary of the Treasury, from time to time as required.

Upon the acceptance of a proposal a contract is executed, secured by bonds for its proper performance.

The manufacture of the paper is carried on under the superintendence of an officer appointed by the honorable Secretary, and who is under the direction of the Commissioner of Internal Revenue, and is stationed at the mill during the time occupied in the manufacture of the paper. The duties of the superintendent are to protect the interests of the Government in the matter of the material used in the manufacture of the internal-revenue paper and of the amount manufactured. He has also charge of all paper manufactured. Upon the shipment of each lot of paper he makes a report thereof upon a form prescribed for that purpose, which shows, in regard to each size of paper, the amount manufactured, shipped, and on hand to date.

In addition to the superintendent six watchmen are appointed, who have, under the superintendent, charge of the paper, a portion of them being on duty day and night.

The paper, when delivered to the Department at Washington, is weighed, examined, and counted in the Secretary's office, and is issued from that office to the Bureau of Engraving and Printing upon requisitions of the Bureau as required for printing stamps.

The bills for the manufacture and delivery of paper are forwarded to this division and compared with the reports of shipments forwarded by the superintendent at the mill, and verified both as to the receipt of the paper and the weight of it. If the bills are found to be correct they are approved and forwarded to the accounting officers for payment.

#### INTERNAL-REVENUE STAMPS

are furnished to this division by the Bureau of Engraving and Printing upon requisitions made to the honorable Secretary of the Treasury. They are delivered as follows:

The sheets of stamps in packages of 1,000 sheets each, and the stamps known as registered stamps each, numbered serially, bound in books, also numbered, containing 200, 300, and 400 stamps each. Upon delivery at the vault-room the packages and number of books of each kind of stamp are receipted for, subject to count by the clerk in charge of the vault, and stored in the vault and counted on the day following. The sheet stamps are double counted and the sheets in books once counted, after which a final receipt is given for them.

The manner of the count is as follows:

First, as to sheet stamps: The first counter counts at one end of the package and examines each sheet as far as the center of it, and places her initial on the end of the first sheet of each 100 sheets, a strip of paper being placed between each 100. The second counter counts at the other end of the package and examines and initials the top sheet of each 100 sheets as above. If any imperfect sheets are found they are exchanged for perfect ones from the stock in vault, the imperfect ones being subsequently returned to the Bureau for exchange. On completion of the count of each package it is strapped with a band of paper to prevent the loss of any of the sheets and taken to the packing room, where, after examination to ascertain that the correct number of slips are between the sheets to indicate that it contains 1,000 sheets, it is packed, tied, sealed with an internal-revenue seal, and stamped with a stamp showing the number and kind of stamps contained in the package and the date it was packed.

The books containing stamps are initialed by the counter on the inside of the front cover, with the date, counted, and are then numerically arranged, each book being numbered, and placed in the vault, ten in a package, where they are kept in numerical order ready for issue.

#### ISSUE OF STAMPS.

Stamps are issued to collectors upon requisitions signed by the chief of stamp division.

Upon receipt of a requisition, usually containing orders from various collectors the vault-keeper ascertains by examination how many packages are required for each collector, 1,000 sheets of stamps or 10 books usually forming a package. The addresses for such packages are then written. They are prepared on a printed form, in blank as to names and addresses, being serially numbered and having a stub bearing the same number, upon which a record is made of the address and contents of the package, so that in case of its being lost or destroyed in transitu the contents may be known.

To fill a requisition, the entire number of books, whole packages of sheets of stamps, and odd sheets necessary are withdrawn from the vault, and each collector's order filled, the addresses written on the printed form above mentioned being pasted on the packages. They are then checked off on the mail book, in which each package has

been entered, with its serial number, from the record on the stubs of the addresses, and are stored in vault to be sent to the post-office. On the day before the delivery of the packages to the post-office the postmaster is notified by the chief of division of the number and destination of the packages, in order that keys of the pouches to be used may be sent on to consignees. On their delivery at the post-office the packages are receipted for on the mail book.

Upon withdrawal from vault of odd sheets of stamps to fill a requisition, all balances of such odd sheets in vault are counted and verified. In addition, the entire stock in vault is verified at the close of business each day by comparison with balances on hand shown by daily reports of book-keepers.

#### ACCOUNTS AND REPORTS IN VAULT.

When stamps are received from the Bureau, or for reissue, having been returned by collectors, they are entered in a daily record of stamps received and posted in ledgers, on the debit side of which appears the stamps received and on the credit side the stamps issued. From this record there is made up a daily report of each kind of stamps received, issued, and on hand at close of business.

A monthly report is made showing transactions in stamps during the month and amount on hand at the close of the month.

Of stamps returned by collectors and received for reissue a separate record is kept, and reports made when stamps are received and when reissued.

All of these reports are furnished to the book-keepers of the stamp division. There is also a report made daily to the Secretary of all stamps received, issued, and on hand at close of business each day.

#### STAMPS AND COUPONS RETURNED BY COLLECTORS.

Tax-paid spirit and tobacco stamps issued in books have each nine coupons attached, representing on spirit stamps one gallon each and on tobacco stamps one pound each. In issuing these stamps the necessary coupons are detached with the stamps. Special-tax stamps have twelve coupons attached, one for each month of the special-tax year, the unused coupons remaining attached to the stub of the stamp.

Large numbers of books from which the stamps and a portion of the coupons have been issued are being constantly received, about three thousand per month. They are returned by registered mail, accompanied by a schedule showing the kind of stamp, number of each book, denomination of stamp, and value of coupons. The books are checked off on the schedule, and, if found correct, the serial numbers are entered in a book showing name of collector, district, and denomination of stamp, and when received. A printed form, say 2½ by 3 inches, is then pasted on each book, with spaces in it for the record to be made by the counters and book-keepers, spaces being provided for the insertion of the name of collector, district and State; number and value of coupons; by whom first counted; by whom second counted; by whom credited in account; date when so credited.

The books of stamps have each bound in them after the last sheet of stamps a sheet headed "Summary of stamps and coupons returned to Commissioner." This summary is intended to show on lines numbered, and in columns ruled for that purpose, the coupons and stamps on each sheet of the book when returned to the Commissioner, and the number and value of stamps and coupons in the book.

The coupons are double counted and the number and value compared with the summary and stated on the form pasted on the outside of the book. When the lot comprised on one schedule have been counted an acknowledgment is prepared, stating in detail the kind of books returned, number of book, kind of stamp, denomination, number of coupons, number of stamps, value of each book, and total value. This acknowledgment, with the book, is sent to the book-keeper, who, after making the proper entry of credit to the collector, initials the acknowledgment, when it is forwarded to the collector, with authority to take credit for the value.

When full books or sheets of stamps are returned they are double counted, credited to the collectors and acknowledged as above, and the books entered in a record of books returned. If the full books or sheets of stamps are in condition to be reissued they are sent to the vault for reissue. If not fit for reissue, the stamps are canceled and sent to the Secretary of the Treasury for destruction, with a schedule of the same.

In addition to the two counts of the coupons and stamps returned of other than full books an examination is made of the records on the stubs of the stamps. If any omissions or errors appear, the collector is required to furnish information or explanation.

The stubs of special-tax stamps are examined, in order to ascertain as to delinquent tax-payers liable to assessment for "failure to make return" as required by law. Two lists of such are made out, one of those apparently liable, which is kept in the division for future reference, and one of those actually liable, as shown by the record on the stub of the stamp issued. The latter list is referred to the assessment division for the assessment of the persons named thereon.

## BOOK-KEEPERS.

Accounts are kept in double entry, on account of stamps, with Commissioner of Internal Revenue, collectors, cancellation, destruction, and reissue. Upon receipt of the vault reports daily the Commissioner is charged with the value of the stamps received, separate accounts being kept with tobacco, spirit, beer, special tax, and oleomargarine stamps. Upon receipt of collectors' orders for stamps they are examined, calculations verified, and requisition made upon the vault-keeper for shipment of the stamps. A schedule (B) is made of each requisition on vault, showing date, name of collector, number of district, State, and value of stamps, which are then charged to collectors. The books of stamps and unused coupons returned by collectors, after being credited in their accounts, are entered in a "record of books sent to the Fifth Auditor," which shows in regard to each book name of collector, district, State, denomination, serial letter, number of stamps, number of coupons, and value. At the end of each quarter of the fiscal year, or at the expiration of a collector's official term, the books received are sent to the Fifth Auditor, and a receipt taken therefor, after being checked off on the book by that office. At the end of each month each collector is required to send to this office a sworn monthly statement in regard to each kind of stamp, viz: spirit, beer, tobacco, special tax, and oleomargarine, showing—

DR.

Amount on hand on the 1st of the month.....  
 Amount received during the month, &c.....

Total accountability .....

CR.

Returned to Commissioner in transitu.....  
 Returned to Commissioner as per receipt.....  
 Sold during the month .....

Balance on hand and in hands of deputies .....

All of the items are carefully compared with the entries on the books of this division and the calculations and values verified. The value of the stamps sold and of those returned is then credited in the collector's account with stamps, as also the value of any stamps which may have been issued without charge by authority of this office.

A monthly trial balance is taken of each of the accounts.

Monthly statements are made to the division of accounts, showing, in regard to each collector, the value of stamps shipped to him and all credits on account of stamps other than sales.

A Commissioner's statement of account in regard to each kind of stamp, as above, is made monthly and forwarded to the accounting officers, showing:

DR.

To amount on hand as per last statement.....  
 To amount received from Bureau of Engraving and Printing, as per Schedule

A.....

To amount received from John J. Crooke, as per Schedule E.....

To amount exchanged, as per Schedule L.....

To amount redeemed, as per Schedule M.....

CR.

By amount delivered to collectors, as per Schedule B.....

By amount forwarded for destruction, as per certificates of destruction Nos.

— to —.....

By balance of stamps on hand.....

*Explanation of schedules marked A, B, &c.*

A.—A statement in detail of the number and value of each kind of stamp received from the Bureau during the month.

E.—A statement of the stamped foil wrappers received from John J. Crooke during the month, showing in detail the amount, denomination, and value.

L.—Names and addresses of parties for whom exchanged and amounts.

M.—Names and addresses of parties for whom redeemed and amounts.

B.—A schedule of collectors to whom stamps have been issued from this office, with their receipts for the same; also names of manufacturers to whom tin-foil stamps have

been issued, with number, denomination, and value, accompanied by collector's orders upon the stamp agent for the same, certified on back by stamp agent as to delivery of the stamps, with date, denomination, and value.

Notifications of the verifications of all Commissioner's monthly statements have been received from the First Comptroller up to and including March last.

The reports of revenue agents on the examination of collectors' offices are sent to this division for verification in regard to value of stamps on hand, &c.

An account is kept with collectors of other than tax-paid spirits stamps having no money value.

The collectors are charged with all stamps sent to them and credited with those issued and otherwise disposed of. A sworn monthly statement is required from each collector of all transactions in the stamps mentioned, accompanied with a sworn report from each storekeeper or gauger having stamps in his possession, showing his transactions during the month and amount on hand at the close of the month, with serial numbers of the same.

There are also kept numerical records of each book of stamps issued, showing number of book, date issued, to what district, State, and when returned. If reissued, columns are provided on the same line for that record.

#### REDEMPTION OF STAMPS UNDER SECTION 3426, REVISED STATUTES.

Claims are prepared on Form 38, prescribed for that purpose, properly sworn to, and forwarded to the collector of the district. Upon receipt of a claim the collector is required to have the statements made investigated by a deputy collector, who certifies under oath on page 2 of the claim that he has investigated the statements, and that he finds them to be true, or not true; as the case may be. The collector then certifies that the statements have been investigated under his direction; that he believes them to be true, or not true, and that he recommends the allowance or disallowance of the claim. He also certifies as to the date of the purchase of the stamps as shown by the records of his office. The claim is then forwarded to the Commissioner, accompanied by a letter of transmittal from the collector. Upon the receipt of the letter at this office it is, with the subject-matter, recorded in a book containing a record of all letters from collectors to Commissioner, and then referred to the stamp division. It is then entered in a book of "letters received in stamp division," and referred to the clerk having in charge the examination of such claims. The claim is then recorded in a book entitled "A record of claims for allowance on account of stamps," the number of book and folio being indorsed on the claim. It is then examined, and if the evidence is not satisfactory, or the claim is incomplete in any respect, it is returned to the collector, with a statement of the reasons for such return and a request for the additional evidence required. When the evidence is satisfactory, the claim is marked correct by the examining clerk and submitted to the chief of division for his examination and certificate on the back thereof as to its allowance or disallowance. If allowed, the fact is recorded, with date, on the line on which the claim is entered in the record of claims for allowance on account of stamps, and the claim is entered in a "record of allowed claims," showing date, name, address, kind of stamp, and amount allowed. A Commissioner's certificate of allowance is then prepared for his signature, setting forth name of claimant, address, amount of allowance, kind of stamp, and date when stamps were received for redemption. The claim, evidence, and Commissioner's certificate of allowance are then inclosed in a wrapper and referred to the Fifth Auditor for adjustment, &c. Special-tax stamps are canceled and forwarded with the claims to the accounting officers, not entering into the Commissioner's account. Other stamps—beer, spirit, tobacco, cigar, cigarette, snuff, and oleomargarine—are canceled and forwarded by the book-keepers to the Secretary for destruction, after being charged to the Commissioner, the Commissioner getting credit for them in the manner shown in the Commissioner's statement.

Upon the disallowance of a claim the fact is recorded, with the date, in the record of claims for allowance, the claim filed in the stamp division, and the stamps returned to the claimant, except where the facts justify the retention of the stamps in this office.

In all cases of allowance or disallowance of claims the claimants and collectors are notified, and in cases of disallowance the claimant is informed as to the reason.

Applications under Section 3315, Revised Statutes, for restamping packages of articles which have been properly stamped but from which the stamps have been destroyed by unavoidable accident.

They are forwarded by the applicants to collectors of internal revenue, setting forth all the facts with evidence as to original stamping, the loss or mutilation of the stamps, and all the facts in the case. Upon receipt of the same the collector orders an immediate inspection of the packages, the inspecting officer being required to make a written report to the collector of the condition and contents of the packages and the condition of stamps or fragments thereon, if any. In case of spirits they are

required to be regauged. The collector then forwards all the papers to this office with his certificate and recommendation in the case. Upon receipt of the applications they are recorded, and the same course pursued as described in regard to claims for redemption of stamps until allowed or disallowed. If allowed, the collector is authorized to restamp the packages without charge, and to take special credit on his monthly report for the stamps so issued. He is also instructed to attach a copy of the letter authorizing the issue of the stamps to the monthly report upon which credit is taken. The papers and evidence in the case go forward to the accounting officers with the monthly report of the collector upon which credit is taken. In all cases of special credits for stamps issued without charge a commissioner's certificate to that effect is sent to the accounts division.

#### STAMPS ISSUED IN EXCHANGE.

Manufacturers having stamps for which they have no use, for which they desire other stamps, are required to send them to this office. After being double counted they are sent to destruction, and the collector authorized to issue other stamps of the same value, and to take credit for them as "stamps issued in exchange." The stamps returned to this office are charged to the Commissioner and credit obtained for them as described in the Commissioner's statement.

Claims of collectors for release of duplicate charges on account of assessments of internal-revenue taxes—spirits and special tax—which have been paid and stamps issued therefor.

The claims are received from the abatement section, where they have been certified to in regard to any abatements which may have been made. Upon their receipt in the stamp division, they are examined and, if found correct, recorded in a book kept for that purpose, which shows date received, name of collector, kind of assessment, amount of claim, amount allowed, date of allowance and of reference to Fifth Auditor. The claims, after allowance, are copied into books showing each item allowed. The examination of the claims involves an examination of each item to ascertain in regard to the issue of the stamp, and if amount of tax claimed to have been assessed and for which a stamp has been issued corresponds in regard to spirit stamps with the gallons stated, and in regard to special-tax stamps in regard to the time for which issued. The additions are also verified. Each item has also to be compared with the stub of the stamp issued; in regard to spirit stamps, as to name of party assessed, serial number of stamp, number of package, gallons for which stamp was issued, and as to whether the number of coupons remaining on stub are correct; in regard to special tax stamps, as to name of party assessed, kind of business, period for which issued, amount of tax paid, and coupons remaining. If the item is correct, the stub is initialed by the examiner to guard against a duplicate allowance of the same item. If a claim contains incorrect items which can be corrected by correspondence with the collector, the correction is made when authorized by the collector, and the items allowed. If the erroneous items cannot be corrected as above, they are disallowed and deducted from amount claimed and the claim allowed for the items found correct. The collector is then notified as to amount allowed, and in detail in regard to each item disallowed and reasons therefor. The claim is then numbered consecutively with preceding ones, dated, and certificate thereon initialed by chief of division and signed by Commissioner. It is then referred by the deputy commissioner to the Fifth Auditor for adjustment. Claims disallowed in full are filed in this division.

Very respectfully,

Hon. JOSEPH MILLER,  
*Commissioner Internal Revenue.*

JNO. IRWIN,  
*Acting Chief Stamp Division.*

TREASURY DEPARTMENT, OFFICE OF INTERNAL REVENUE,  
*Washington, July 15, 1887.*

SIR: In response to reference to this office by the honorable Secretary of the Treasury, under date of March 18, 1887, of letter of same date from Hon. F. M. Cockrell, chairman Senate Select Committee, requesting a detailed statement showing amount and character of business pending in each division of your Bureau on January 1, 1884, &c., I have the honor to hand to you on a form prepared for that purpose, a report in accordance therewith.

Respectfully,

Hon. JOS. S. MILLER,  
*Commissioner Internal Revenue.*

HOLLY G. ARMSTRONG,  
*Chief Stamp Division.*



The following statement shows in detail the business in the stamp division of the office of the Commissioner of Internal Revenue for the fiscal years 1884, 1885, 1886, and 1887:

Character of business.	Pending July 1, 1883.	During fiscal year 1884.	Disposed of during fiscal year 1884.	Undisposed of July 1, 1884.	During fiscal year 1885.	Disposed of during fiscal year 1885.
Sheets of stamps received from Bureau of Engraving and Printing examined and double counted .....		28,315,800	28,315,800		25,693,600	25,693,600
Packages of stamps forwarded to collectors by registered mail .....			28,570			29,671
Orders for stamps from collectors examined and requisitions made on superintendent of vault .....		5,452	5,452		3,450	3,450
Accounts kept with collectors of stamps, and coupons received and returned, and statements of accounts rendered .....			6,679			6,025
Reports of collectors, stamp agent, and superintendent of vault of the receipt and issue of stamps, and of revenue agents, received and examined .....		29,110	29,110		29,112	29,112
Stamps and coupons returned by collectors examined, counted, and acknowledged .....		51,650,599	51,650,599		47,474,745	47,474,745
Books of stamps and coupons forwarded to Fifth Auditor for adjustment of collectors' accounts .....			31,119			28,617
Names of persons copied appearing liable to assessment and of those reported for assessment .....			13,777			47,241
Claims for redemption of stamps, re-issue, and restamping, and release of collectors for duplicate charges .....	536	9,554	7,229	2,861	3,245	5,094
Stubs examined, letters received and written, packages received, miscellaneous packages forwarded, bills and accounts received, examined, and approved, books received and entered, and acknowledgments prepared and forwarded .....			11,942,510			13,081,023
Total .....	536	80,010,515	92,030,845	2,861	73,204,152	86,398,578

Character of business.	Undisposed of July 1, 1885.	During fiscal year 1886.	Disposed of during fiscal year 1886.	Undisposed of July 1, 1886.	During fiscal year 1887 (to Mar. 1).	Disposed of during fiscal year 1887 (to Mar. 1).	Undisposed of Mar. 1, 1887.
Sheets of stamps received from Bureau of Engraving and Printing examined and double counted .....		26,738,050	26,738,050		20,533,300	20,533,300	
Packages of stamps forwarded to collectors by registered mail .....			31,644			23,428	
Orders for stamps from collectors examined and requisitions made on superintendent of vault .....		3,726	3,726		2,993	2,993	
Accounts kept with collectors of stamps, and coupons received and returned, and statements of accounts rendered .....			6,334			4,576	
Reports of collectors, stamp agent, and superintendent of vault of the receipt and issue of stamps, and of revenue agents, received and examined .....		29,012	29,012		18,987	18,987	
Stamps and coupons returned by collectors examined, counted, and acknowledged .....		52,834,429	52,834,429		34,809,547	34,809,547	
Books of stamps and coupons forwarded to Fifth Auditor for adjustment of collectors' accounts .....			32,040			21,580	

Character of business.	Undisposed of July 1, 1885.	During fiscal year 1886.	Disposed of during fiscal year 1886.	Undisposed of July 1, 1886.	During fiscal year 1887 (to Mar. 1).	Disposed of during fiscal year 1887 (to Mar. 1).	Undisposed of Mar. 1, 1887.
Names of persons copied appearing liable to assessment and of those reported for assessment .....			39, 104			37, 402	
Claims for redemption of stamps, re-issue, and restamping, and release of collectors for duplicate charges ..	1, 012	2, 385	3, 274	123	2, 236	2, 239	120
Stubs examined, letters received and written, packages received, miscellaneous packages forwarded, bills and accounts received, examined, and approved, books received and entered, and acknowledgments prepared and forwarded .....			12, 675, 769			10, 008, 082	
Total .....	1, 012	79, 607, 602	92, 393, 382	123	55, 367, 063	65, 462, 134	120

This division is charged with and has the supervision of a large amount of business and work that does not appear in this statement. The reason for its not being shown is owing to the classification of the blank, and the limited space given thereon.

The following statement shows the average amount and character of business performed, transacted, and disposed of in the stamp division of the office of the Commissioner of Internal Revenue, with average number of employes during the time specified :

Month.	1884.		1885.		1886.		1887.	
	Average amount.	Average employes.	Average amount.	Average employes.	Average amount.	Average employes.	Average amount.	Average employes.
July .....	160, 238	52	154, 708	54	201, 953	43	280, 562	37
August .....	189, 155	47	195, 421	42	236, 663	36	254, 372	33
September .....	179, 314	46	195, 850	39	246, 130	36	225, 720	35
October .....	176, 819	51	171, 869	49	247, 851	36	268, 903	34
November .....	153, 761	53	149, 155	50	213, 832	38	272, 829	36
December .....	161, 317	49	185, 650	44	236, 663	35	253, 409	39
January .....	137, 411	63	158, 000	52	204, 682	41	249, 729	38
February .....	131, 453	61	139, 634	50	193, 538	40	169, 990	40
March .....	155, 045	60	155, 226	51	227, 197	36	.....	.....
April .....	150, 623	58	168, 773	49	225, 033	39	.....	.....
May .....	145, 045	59	166, 055	48	222, 742	37	.....	.....
June .....	139, 466	59	172, 698	48	262, 538	33	.....	.....
Total averages .....	1, 882, 647	658	2, 012, 539	576	2, 718, 822	450	1, 975, 514	292
Monthly averages .....	156, 887, $\frac{1}{2}$	54 $\frac{1}{2}$	167, 711, $\frac{1}{2}$	48	226, 568, $\frac{1}{2}$	37 $\frac{1}{2}$	246, 939, $\frac{1}{2}$	36 $\frac{1}{2}$

Under a special appropriation by an act of Congress, approved February 14, 1884 (see Commissioner's report for 1884, page 22), an extra force, averaging 36 persons, was employed for 15 months on the cancellation of check stamps. Number of stamps canceled and returned, 10,698,440. Number of packages returned, 3,088. Number of messengers employed in this division for which no statement of work is shown averaged 10 for 1884, 9 for 1885, and 8 for 1886 and 1887.

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the stamp division of the office of the Commissioner of Internal Revenue, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employé present for the greatest number of days and by the employé present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with half hour at noon for lunch. Time to be devoted to business, 6½ hours daily.

Years.	Days Department open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employes.	Average number of days worked.	Hours employed daily.	Most days worked by employé.	Least days worked by employé.
1884 .....	305½	15, 166	34	15, 200	57½	264	h. m. 6 8	298½	188½
1885 .....	302½	13, 016	152	13, 168	50½	262	6 10	294	208
1886 .....	305	10, 225	177	10, 402	33½	270	6 26	298	247
1887 .....	201	6, 294	385	6, 679	36½	183	6 28	198	155

## DIVISION OF ASSESSMENT.

TREASURY DEPARTMENT, OFFICE OF INTERNAL REVENUE,  
Washington, July 15, 1887.

SIR: In response to reference to this office by the honorable Secretary of the Treasury, under date of March, 18, 1887, of letter of same date from Hon. F. M. Cockrell, chairman Senate Select Committee, requesting a detailed statement showing amount and character of business pending in each division of your Bureau on January 1, 1884, &c., I have the honor to hand to you, on a form prepared for that purpose, a report in accordance therewith.

Respectfully,

I. THORNTON,  
Acting Head of Division of Assessments.

Hon. Jos. S. MILLER,  
Commissioner Internal Revenue.

The following statement shows in detail the business in the assessment division of the office of the Commissioner of Internal Revenue for the fiscal years 1884, 1885, 1886, and 1887:

Character of business.	Pending July 1, 1883.	Received during fiscal year 1884.	Transacted and disposed of during fiscal year 1884.	On hand and undischarged July 1, 1884.	Received during fiscal year 1885.	Transacted and disposed of during fiscal year 1885.
Reports relative to assessments .....	139	16, 252	16, 273	118	14, 324	14, 358
Reports relative to bonded accounts ..	86, 222	462, 508	498, 366	364	306, 528	306, 875
Reports relative to exportations .....	421	109, 177	109, 118	480	349, 862	349, 872
Claims for drawback of internal-revenue taxes .....	126	1, 028	1, 090	64	666	706
Reports relative to oleomargarine .....	.....	.....	.....	.....	.....	.....
Letters received .....	.....	4, 389	4, 389	.....	4, 009	4, 009
Letters written .....	.....	.....	6, 249	.....	.....	5, 238
Total .....	86, 908	593, 354	635, 485	1, 026	675, 389	681, 058

Character of business.	On hand and un- disposed of July 1, 1885.	Received during fiscal year 1886.	Transacted and disposed of dur- ing fiscal year 1886.	On hand and un- disposed of July 1, 1886.	Received during fiscal year 1887 (to Mar. 1).	Transacted and disposed of dur- ing fiscal year 1887 (to Mar. 1).	On hand and un- disposed of Mar. 1, 1887.
Reports relative to assess- ments .....	84	15,720	15,654	150	12,232	12,269	113
Reports relative to bonded accounts .....	17	323,143	323,156	4	213,861	213,185	680
Reports relative to exporta- tions .....	470	272,492	272,954	8	23,377	21,498	1,887
Claims for drawback of in- ternal-revenue taxes .....	24	823	819	28	588	569	47
Reports relative to oleo- margarine .....					827	755	72
Letters received .....		3,612	3,612		2,843	2,843	
Letters written .....			4,846			3,104	
Total .....	595	615,790	621,041	190	253,728	254,223	2,799

The following statement shows the average amount and character of business per-  
formed, transacted, and disposed of in the assessment division of office of the Commis-  
sioner of Internal Revenue, with average number of employes during the times specified.

Month.	1884.				1885.			
	Average amount.	Average employes.	Maximum.	Minimum.	Average amount.	Average employes.	Maximum.	Minimum.
July .....	1,835	23	42,124	53	4,495	19	61,477	42
August .....	3,414	20	66,414	35	4,672	22	100,102	14
September .....	3,028	20	60,246	42	2,353	21	48,776	40
October .....	2,210	21	46,778	44	3,503	20	70,317	12
November .....	2,271	22	48,462	30	2,027	25	50,369	20
December .....	2,231	19	42,266	40	2,578	24	60,787	30
January .....	3,000	23	65,189	48	2,311	26	58,491	30
February .....	3,716	22	74,731	21	2,611	22	57,209	40
March .....	3,858	21	83,641	22	2,500	21	51,448	54
April .....	3,518	20	69,160	50	2,009	21	42,199	174
May .....	2,155	21	43,432	32	2,228	20	43,064	169
June .....	2,125	19	40,505	35	3,019	20	61,128	120
Total averages .....	33,361	250	682,948	452	34,306	261	705,397	745
Monthly averages .....	2,780	21	56,912	38	2,850	22	58,738	62

Month.	1886.				1887.			
	Average amount.	Average employes.	Maximum.	Minimum.	Average amount.	Average employes.	Maximum.	Minimum.
July .....	1,721	20	34,116	182	1,384	21	28,096	170
August .....	2,532	18	44,990	146	1,455	20	28,012	119
September .....	3,456	16	53,562	59	1,298	20	24,871	77
October .....	3,800	17	62,108	140	1,656	19	30,503	131
November .....	2,972	21	63,311	204	1,470	21	29,506	84
December .....	3,506	21	72,706	111	1,576	21	33,285	150
January .....	2,873	23	65,876	205	1,620	22	35,079	150
February .....	3,021	23	69,137	178	1,785	22	38,399	56
March .....	2,783	22	61,136	204				
April .....	2,473	23	54,929	401				
May .....	1,604	22	34,617	497				
June .....	1,661	22	35,456	288				
Total averages .....	32,402	248	651,944	2,615	12,244	166	247,751	937
Monthly averages .....	2,700	21	54,329	218	1,530	21	30,969	117

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the assessment division of the office of the Commissioner of Internal Revenue, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employe present for the greatest number of days and by the employe present the least number of days during said years. Department open from 9 a. m. to 4 p. m. with half hour at noon for lunch. Time to be devoted to business, 6½ hours daily.

Years.	Days Department open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employes.	Average number of days worked.	Hours employed daily.	Most days worked by employe.	Least days worked by employe.
1884 .....	305½	6,313½	(*)	6,313½	24½	263	6½	283	240
1885 .....	302½	6,255½	246	6,501½	25½	280	6½	280	254
1886 .....	305	5,538½	449	5,987½	22½	269	6½	296	242
1887 .....	201	3,657½	280	3,937½	22½	175	6½	193	170

\* No record of proxies in this office during this year.

#### DIVISION OF DISTILLED SPIRITS.

TREASURY DEPARTMENT, OFFICE INTERNAL REVENUE,  
Washington, July 16, 1887.

SIR: In response to reference to this office by the honorable Secretary of the Treasury, under date of March 13, 1887, of letter of same date from Hon. F. M. Cockrell, chairman of Senate Select Committee, requesting a detailed statement of the method of transacting business in each division of each Bureau of the Department, I have the honor to furnish as a sample of the work performed in this division, and of the method of its performance, the following report of the process of establishing a bonded distillery warehouse, and assigning thereto a storekeeper, preliminary to the approval of a distiller's bond by the collector and to the commencement of operations at the distillery.

The papers necessary for this purpose are a registry of the stills to be used, a notice of intention to engage in the business of a distiller, a plan and description of the distillery and apparatus, a survey of the distillery, determining its spirit-producing capacity, an application by the distiller for the approval of a distillery warehouse, together with the collector's certificate showing examination of building and its suitability for the purpose.

These papers are transmitted by the collector with a letter in which he recommends the assignment of a storekeeper to the warehouse when approved; and when received through the mails are opened in the division of appointments, records, and files, and stamped with the date of receipt. The letter, with the application, after having been registered and numbered in the same division, is placed upon the desk of the head of this division and is then turned over to the clerk in charge of the registry of letters who enters it, giving the registry number, date, date of receipt, name and title of writer, clerk to whom referred, and brief of contents.

The letter, with application, is then delivered to the clerk in charge of approval of warehouses and assignment of storekeepers, to whom it had been referred, who makes a critical examination of the application and certificate to see that they are in proper form, and that the building, as described, meets all the requirements as to location, construction, &c., for a bonded warehouse.

If the application and certificate are found to be correct, they are then entered on the registry of applications and given an official number by which that case is thereafter designated on the records and files, and a ticket is then prepared on which is entered the name of the applicant, the number of the warehouse and the number of the cases as registered. This ticket is then delivered to a clerk to whom the registry, notice, survey, and plan had previously been sent after being stamped, who passes the registry to the proper clerk for record, and examines the notice, which describes in detail the distillery and distilling apparatus, the warehouse and all other buildings, describes the lot or tract of land on which the distillery and other buildings are situated, by metes and bounds, and also contains a statement of the condition of the title to the premises; he also examines the plan, which



is an accurate drawing by scale of the distillery and distilling apparatus, showing the location and arrangement of all the vessels, pipes, &c. After comparing the notice and survey and noting the capacity of the distillery, the report of survey is delivered to a clerk who reviews critically all the estimates and computations and it is then delivered to the proper clerk for record. If the notice and plan are approved by the examining clerk, the former is turned over to a clerk for record and the latter is bound in portfolio and filed. Having approved the notice, plan, and survey he indorses on the ticket in his possession the capacity of the distillery, and his approval, and returns it to the clerk in charge of warehouses and storekeepers, from whom it was received. The latter then prepares a letter to the collector approving the warehouse, and another letter to a storekeeper assigning him to duty at the same, or if more than one storekeeper is assigned, a letter is addressed to each. These letters of assignment designate the service to be performed by each and the per diem compensation. Another letter is also addressed to the collector advising him of these assignments. These letters are then placed upon the desk of the chief of section, and if, after examination, they are approved, are initialed and forwarded to the head of division, who, if he approves, initials and passes to the registry clerk who, after registering, sends to the chief clerk, who reviews the same, and, if he approves, initials, and lays before the Commissioner, or the deputy, as the case may require, for signature.

After the Commissioner has signed the letters approving warehouse and assigning storekeepers, and the deputy has signed the letter of advice, and the same have been press copied, they are returned to the room of the head of division and delivered to the registry clerk, who enters on the registry the date each was mailed. They are then delivered to the clerk who prepared them, and are by him mailed to the collector. He then enters upon the record of warehouses the capacity of the distillery to which the warehouse is attached, the number, the name of the proprietor, the location of warehouse, and a description of same, the date of approval, number of case, and name of storekeeper or storekeepers assigned.

On the storekeeper's record is also entered, opposite the names of the storekeepers assigned, the name of the proprietor of the warehouse, the date of assignment, the kind of duty to which assigned and the per diem compensation.

If any of the papers are found to be erroneous, or the title to the distillery premises defective, or any reason is disclosed why the warehouse should not be approved, a correspondence with the collector follows and final action approving the warehouse is suspended until correct papers are received and all objections removed.

Respectfully,

T. A. CUSHING,  
*Head of Division.*

Hon. Jos. S. MILLER,  
*Commissioner of Internal Revenue.*

TREASURY DEPARTMENT, OFFICE OF INTERNAL REVENUE,  
*Washington, July 15, 1887.*

SIR: In response to reference to this office by the honorable Secretary of the Treasury, under date of March 18, 1887, of letter of same date from Hon. F. M. Cockrell, chairman Senate Select Committee, requesting a detailed statement showing amount and character of business pending in each division of your Bureau on January 1, 1884, &c., I have the honor to hand you, on a form prepared for that purpose, a report in accordance therewith.

Respectfully,

T. A. CUSHING,  
*Head of Division Distilled Spirits.*

Hon. Jos. S. MILLER,  
*Commissioner Internal Revenue.*

The following statement shows in detail the business in the distilled-spirits division of the office of the Commissioner of Internal Revenue for the fiscal years 1884, 1885, 1886, and 1887 :

Character of business.	Pending July 1, 1883.	Received during fiscal year 1884.	Transacted and disposed of during fiscal year 1884.	On hand and undisposed of July 1, 1884.	Received during fiscal year 1885.	Transacted and disposed of during fiscal year 1885.
Returns and reports relating to distilled spirits	19, 126	256, 998	267, 747	8, 377	235, 167	237, 555
Returns and reports relating to fermented liquors	1, 377	29, 261	29, 066	1, 572	27, 801	27, 349
Computations of distillers' monthly liabilities	0	16, 340	16, 340	0	16, 206	16, 206
Locks examined and issued	548	3, 070	2, 454	1, 164	1, 000	1, 571
Hydrometer sets, stems, &c., tested and issued	374	2, 551	2, 645	280	2, 196	1, 714
Gauging and wantage rods examined and issued	186	128	269	45	78	58
Letters written	0	0	20, 608	0	0	17, 816
Letters received	0	10, 043	10, 043	0	8, 862	8, 862
Total	21, 611	318, 391	349, 172	11, 438	291, 310	311, 131

Character of business.	On hand and undisposed of July 1, 1885.	Received during fiscal year 1886.	Transacted and disposed of during fiscal year 1886.	On hand and undisposed of July 1, 1886.	Received during fiscal year 1887 (to Mar. 1).	Transacted and disposed of during fiscal year 1887 (to Mar. 1).	On hand and undisposed of Mar. 1, 1887.
Returns and reports relating to distilled spirits	5, 989	261, 823	253, 190	14, 622	158, 994	151, 513	22, 103
Returns and reports relating to fermented liquors	2, 024	27, 583	28, 005	1, 602	16, 662	18, 253	11
Computations of distillers' monthly liabilities	0	16, 419	16, 419	0	11, 262	11, 262	0
Locks examined and issued	593	2, 400	2, 075	918	1, 100	1, 371	647
Hydrometer sets, stems, &c., tested and issued	762	2, 593	2, 767	588	1, 744	1, 738	594
Gauging and wantage rods examined and issued	65	357	310	112	197	159	150
Letters written	0	0	18, 691	0	0	10, 994	0
Letters received	0	10, 550	10, 550	0	6, 342	6, 342	0
Total	9, 433	321, 725	332, 007	17, 842	196, 301	201, 632	23, 505

The following statement shows the average amount and character of business performed, transacted, and disposed of in the distilled-spirits division of the office of the Commissioner of Internal Revenue, with the average number of employes during the time specified :

Month.	1884.				1885.				1886.				1887.			
	Average amount.	Average employes.	Maximum.	Minimum.	Average amount.	Average employes.	Maximum.	Minimum.	Average amount.	Average employes.	Maximum.	Minimum.	Average amount.	Average employes.	Maximum.	Minimum.
July ...	705	27	3, 082	141	859	29	4, 918	79	665	28	2, 283	29	972	28	3, 850	94
August	645	25	3, 590	79	880	23	3, 154	25	940	23	2, 236	60	985	22	2, 205	5
Sept ...	1, 028	22	3, 753	76	872	23	3, 143	43	1, 099	23	2, 373	99	895	22	2, 631	70
October	899	28	2, 711	161	919	29	3, 721	114	1, 152	28	3, 688	53	1, 062	25	3, 175	41
Nov ...	785	31	2, 286	29	861	32	3, 301	39	1, 076	29	4, 193	128	843	26	2, 613	28
Dec ...	953	29	2, 565	25	988	28	3, 317	27	988	30	5, 367	34	1, 011	27	3, 916	49
Jan ...	1, 236	33	4, 422	67	1, 109	32	6, 340	46	1, 256	29	9, 211	58	1, 092	27	7, 197	38
Feb ...	1, 166	32	4, 814	65	975	33	3, 968	44	701	30	3, 465	45	958	29	4, 317	41
March	1, 322	32	5, 483	84	952	30	3, 055	40	1, 075	29	3, 085	43	.....	.....	.....	.....
April	979	32	4, 428	63	824	29	3, 801	44	1, 070	28	3, 764	94	.....	.....	.....	.....
May ...	972	33	3, 698	85	800	29	2, 368	60	1, 039	28	3, 736	49	.....	.....	.....	.....
June ...	980	31	5, 021	47	834	28	2, 402	53	991	28	3, 051	63	.....	.....	.....	.....
Total aver's	972.50	29.58	.....	.....	889.41	29.16	.....	.....	1, 004.33	27.58	.....	.....	977.25	25.75	.....	.....

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the distilled-spirits division of the office of the Commissioner of Internal Revenue, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employe present for the greatest number of days and by the employe present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with half hour at noon for lunch. Time to be devoted to business, 6½ hours daily.

Years.	Days Depart- ment open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employes.	Average number of days work.	Hours em- ployed daily.	Most days worked by employe.	Least days worked by employe.
1884 .....	305½	9,045.15	0	9,045.15	35.25	256.60	h. m. 5 58	297	169.38
1885 .....	302½	8,839.76	0	8,839.76	33.66	262.61	6 10	292.46	194.50
1886 .....	305	8,376.53	0	8,376.53	30.75	272.40	6 20	293.92	236
1887 .....	201	5,162.38	0	5,162.38	29.25	176.49	6 14	198.77	165

## REVENUE AGENTS' DIVISION.

TREASURY DEPARTMENT, OFFICE OF INTERNAL REVENUE,  
Washington, ———, 188—.

In reply to the reference to this office under date of March 18, 1887, by the honorable Secretary of the Treasury of the letter of Hon. F. M. Cockrell, chairman Senate Select Committee, requesting that a detailed statement of the method of transacting business, &c., in each of the divisions of this Bureau be given, I have the honor to report that as an item of business in the division of revenue agents in the matter of the examination of a revenue agent's monthly account, the following details are observed:

Revenue agents are required to render tri-monthly reports showing how and where they were occupied or employed during each day of the period covered by the report. These reports are recorded in this division and registered in the general register of letters in the Bureau. They are then returned to this division and filed for future reference.

The agent renders his account on the prescribed Form 132, which he signs and makes oath to. The account is itemized and all expenses exceeding \$1, except charges for transportation and hotel bills, must be supported by a voucher. When this account is received it is sent to this division, where it is carefully examined by the chief of the division in connection with the tri-monthly report of the agent. If it is correct in form, properly signed and sworn to, and the charges found to be correct, a certificate to that effect is signed by the chief of division, the account registered in a record kept for this purpose in this division, giving the date when received, the month for which the account is rendered, and the amount claimed, together with the amount recommended for approval. It is sent from this division to the division of accounts, where it is re-examined and recorded in the book kept for the appropriation to which it is chargeable. The amount allowed and the appropriation to which it is chargeable are entered thereon.

It is then sent to the Commissioner for his approval and reference to the Fifth Auditor.

It is then sent to the Fifth Auditor's Office, where it is examined and audited, and by that officer referred to the First Comptroller, in whose office it is again examined, and, if found correct in all respects, referred to the warrant division. The warrant having been issued and properly recorded, it is sent to the Treasurer, where the draft is issued, and then to the Register's Office, where it is properly recorded and the draft returned to the division of accounts of this office, where it is recorded and forwarded by mail to the agent.

F. D. SEWALL,  
Chief Division Revenue Agents.

TREASURY DEPARTMENT, OFFICE OF INTERNAL REVENUE,  
Washington, July 15, 1887.

SIR: In response to reference to this office by the honorable Secretary of the Treasury, under date of March 18, 1887, of letter of same date from Hon. F. M. Cockrell, chairman Senate Select Committee, requesting a detailed statement showing amount

and character of business pending in each division of your Bureau on January 1, 1884, &c., I have the honor to hand to you, on a form prepared for that purpose, a report in accordance therewith.

Respectfully,

F. D. SEWALL,  
Chief Division Revenue Agents.

Hon. JOSEPH S. MILLER,  
Commissioner Internal Revenue.

The following statement shows in detail the business in the revenue agents' division of the office of the Commissioner of Internal Revenue for the fiscal years 1884, 1885, 1886, and 1887:

Character of business.	Received during fiscal year 1884.	Disposed of during fiscal year 1884.	Received during fiscal year 1885.	Disposed of during fiscal year 1885.	Received during fiscal year 1886.	Disposed of during fiscal year 1886.	Received during fiscal year 1887 (to Mar. 1).	Disposed of during fiscal year 1887 (to Mar. 1).
Reports of revenue agents.....	2, 135	2, 135	1, 359	1, 359	1, 957	1, 957	1, 452	1, 452
Reports of collectors relative to illicit spirits .....	128	128	84	84	121	121	66	66
Accounts of revenue agents and collectors .....	1, 088	1, 088	657	657	669	669	397	397
Transcripts of leaf-tobacco dealers' books .....	3, 305	3, 305	3, 787	3, 787	4, 268	4, 268	2, 846	2, 846
Reports of examining officers on Form 188 .....	176	176	203	203	202	202	190	190
Reports of collectors and revenue agents of seizures, &c .....	529	529	1, 094	1, 094	1, 115	1, 115	747	747
Letters written .....	.....	1, 685	.....	1, 108	.....	1, 199	.....	833
Miscellaneous .....	.....	16, 472	.....	2, 945	.....	3, 780	.....	12, 569
Totals .....	7, 361	25, 518	7, 184	11, 237	8, 332	13, 311	5, 698	19, 100

The above work is current and always up to date.

The following statement shows the average amount and character of business performed, transacted, and disposed of in the revenue agents' division of the office of the Commissioner of Internal Revenue, with average number of employes during the time specified:

Months.	1884.		1885.		1886.		1887.	
	Average amount.	Average employes.	Average amount.	Average employes.	Average amount.	Average employes.	Average amount.	Average employes.
July .....	1, 044. 13	2	193. 18	5	226. 93	5	494. 10	5
August .....	751. 77	3	241. 48	4	218. 20	5	823. 51	3
September .....	696. 08	3	222. 90	4	283. 66	4	617. 63	4
October .....	563. 83	4	250. 76	4	392. 76	3	617. 63	4
November .....	696. 08	3	222. 90	4	281. 84	4	570. 12	4
December .....	654. 32	3	189. 46	5	261. 84	4	593. 88	4
January .....	542. 95	4	160. 98	6	218. 20	5	475. 10	5
February .....	400. 94	5	136. 21	6	250. 93	4	437. 09	5
March .....	434. 36	5	154. 79	6	235. 66	5	.....	.....
April .....	542. 95	4	160. 98	6	226. 93	5	.....	.....
May .....	434. 36	5	185. 75	5	218. 20	5	.....	.....
June .....	417. 65	5	193. 18	5	226. 93	5	.....	.....
Total .....	598. 29	4	192. 72	5	251. 84	5	578. 63	4

The work of this division cannot be conveniently tabulated, and no monthly reports are required from the employes individually.

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the revenue agents' division of the office of the Commissioner of Internal Revenue, in person and by proxy, during the years named, with the number of days during each year so devoted to business by the employé present for the greatest number of days and by the employé present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with one-half hour at noon for lunch. Time to be devoted to business, 6½ hours daily.

Years.	Days Department open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employes.	Average number of days worked.	Hours employed daily.	Most days worked by employé.	Least days worked by employé.
1884 .....	305½	1,183	0	1,183	4½	273	a. m. 6 21	276½	268½
1885 .....	302½	1,450	0	1,450	5½	259.7	6 6	276½	249½
1886 .....	305	1,364	0	1,364	5½	272.9	6 21	274½	269½
1887 .....	201	876	0	876	5	275.17	6 11	177½	172

## ACCOUNTS DIVISION.

TREASURY DEPARTMENT,  
OFFICE OF INTERNAL REVENUE,  
Washington, July 16, 1887.

SIR: In response to the request of the Select Committee of the Senate for a detailed statement of the methods of transacting the business of this office, I have the honor to submit the following statement as a sample of the work in the division of accounts:

Among the various items of business transacted in this division I have selected the quarterly revenue accounts of collectors and monthly accounts of gaugers.

The quarterly revenue account of a collector embraces all the items with which he is chargeable upon his official bond as collector.

When received from the mailing room it is at once entered in a record kept for the purpose on the page assigned to that office the entry showing the period embraced in the date it was filed.

The account then passes to the clerk who is assigned to the examination of such accounts. He carefully examines and verifies each item of debit and credit from the books and records kept in the division, which show in a separate account kept with each collector all stamps furnished him from the office and all returned by him to the office; assessment lists receipted for by him, and abatement orders allowed by the office; taxes transferred to him from other districts, and by him to other districts; credits allowed by Fifth Auditor for duplicate charges, and cash deposited as per certificates of deposit received in the office daily.

If any discrepancies appear between the books of the division and the collector's account a letter is written to the collector for explanation, or the account returned to him for correction.

When correct, the account is inclosed in a jacket, accompanied by the duplicate certificates of deposit received in the office during the quarter; the monthly reports filed by the collector upon different blanks, showing his transactions in the various kinds of stamps intrusted to him, which have been previously examined and verified in the stamp division with the books and records in that division, of stamps sent to the collector and returned from him; the orders of abatement issued by the Commissioner to his credit from the abatement division during the quarter, and receipts from other collectors of taxes transferred to him, and again passed over to the entry clerk, who enters it in the record in columns provided for the purpose; date of reference; number of certificate of deposits and orders of abatement; amount of cash deposited; amounts and kind of stamps returned, and the balance due the United States, as shown in the account.

The account is then laid on the desk of the chief of the division for his examination, who, if satisfied that it is correct, signs the jacket for the Deputy Commissioner and sends the account forward to the Fifth Auditor for readjustment.

The monthly account of fees and expenses of an internal revenue gauger, of which over six hundred are received and paid each month in this division, involves even more detail of a very different character.



When first received from the mail room, it is stamped with dating stamp and passed to a clerk, who, in a record of such accounts, on a separate page for each, enters the month covered by the account, and fees and expenses claimed.

It then passes to the clerk in charge of these accounts, who examines it carefully to see if properly made up, if the quantity claimed to have been gauged agrees with the report made by the collector, previously filed, if the fees are properly computed, and the expenses incurred were reasonable and necessary and in accordance with the regulations of the office and supported by proper vouchers.

These expenses vary so much in different cases and circumstances as to involve correspondence, and frequently the return of accounts for correction or explanation.

The account, when correct, then passes to another clerk for verification, who carefully goes over all the calculations, additions, &c., to detect errors or discrepancies that may have escaped the notice of the first examiner. It then passes to a third clerk, who enters it in a check book and on a schedule, for approval of the Commissioner.

When forty have been scheduled, the accounts with schedule are sent to the Commissioner, by the chief of the division, for approval, and then to the Secretary of the Treasury for examination and approval.

When these accounts are returned to the office from the Secretary, checks upon the Assistant Treasurer are then filled out, for the amount allowed, letters of transmittal written, and the number of check and amount allowed entered in the record.

The forty accounts and checks then go to the disbursing clerk of the Department, who carefully compares each account with the check, and if found correct signs the checks, which are then returned to this division and inclosed with the letters of transmittal to the collectors of the districts in which the gaugers are employed.

Respectfully,

Hon. JOS. S. MILLER,  
Commissioner of Internal Revenue.

S. H. GOODMAN,  
In charge of Division of Accounts.

TREASURY DEPARTMENT,  
OFFICE OF INTERNAL REVENUE,  
Washington, July 15, 1887.

SIR: In response to reference to this office by the honorable Secretary of the Treasury, under date of March 18, 1887, of letter of same date from Hon. F. M. Cockrell, chairman Senate Select Committee, requesting a detailed statement showing amount and character of business pending in each division of your Bureau on January 1, 1884, &c., I have the honor to hand to you, on a form prepared for that purpose, a report in accordance therewith.

Respectfully,

S. H. GOODMAN,  
In charge of Division of Accounts.

Hon. JOS. S. MILLER,  
Commissioner Internal Revenue.

The following statement shows in detail the business in the accounting division of the office of the Commissioner of Internal Revenue for the fiscal years 1884, 1885, 1886, and 1887:

Character of business.	Pending July 1, 1883.	During fiscal year 1884.	Disposed of during fiscal year 1884.	Undisposed of July 1, 1884.	During fiscal year 1885.	Disposed of during fiscal year 1885.
Accounts received, examined, and passed .....	307	59, 556	66, 139	377	51, 872	58, 397
Accounts entered in records .....			31, 797			50, 453
Ledger and journal entries, tax and cash .....			114, 260			109, 727
Checks and payments, pay-roll .....			10, 870			10, 728
Checks and drafts registered and mailed .....			9, 416			9, 566
Letters received and registered .....			3, 480			3, 053
Letters written .....			9, 448			8, 435
Monthly reports considered and entered .....			1, 593			943
Allowances made up collectors .....			177			258
Totals .....	307	59, 556	247, 180	377	51, 872	231, 560

Character of business.	Undisposed of July 1, 1885.	During fiscal year 1886.	Disposed of during fiscal year 1886.	Undisposed of July 1, 1886.	During fiscal year 1887 (to Mar. 1).	Disposed of during fiscal year 1887 (to Mar. 1).	Undisposed of Mar. 1, 1887.
Accounts received, examined, and passed.....	83	48,091	54,420	19	32,075	36,782	13
Accounts entered in records.....			29,840			19,881	
Ledger and journal entries, tax and cash.....			110,094			76,131	
Checks and payments, pay-roll.....			9,413			6,199	
Checks and drafts registered and mailed.....			8,548			5,579	
Letters received and registered.....			3,657			2,273	
Letters written.....			3,379			5,376	
Monthly reports considered and entered.....			1,014			475	
Allowances made up collectors.....			130			173	
Totals.....	83	48,091	225,495	19	32,075	152,874	13

The following statement shows the average amount and character of business performed, transacted, and disposed of in the accounting division of the office of the Commissioner of Internal Revenue, with average number of employes, during the time specified:

Months.	1884.				1885.			
	Average amount.	Average employes.	Maximum.	Minimum.	Average amount.	Average employes.	Maximum.	Minimum.
July.....	1,094	19.1	4,395	29	912	18.	3,975	231
August.....	1,468	14.2	4,200	71	1,283	14.95	3,891	195
September.....	1,138	15.75	3,885	44	979	18.3	3,936	100
October.....	957	19.85	4,125	33	1,038	17.7	4,023	89
November.....	938	19.2	4,044	95	1,127	14.4	3,579	41
December.....	1,069	17.43	4,029	161	1,143	16.6	3,870	82
January.....	1,000	20.9	3,796	153	1,020	17.9	3,765	137
February.....	947	20.6	3,963	107	861	18.	3,401	96
March.....	948	21.2	4,020	187	1,083	18.1	3,051	138
April.....	781	21.7	3,906	99	1,148	18.03	3,936	345
May.....	1,177	18.8	4,476	127	1,107	17.53	4,221	98
June.....	909	18.8	4,284	99	1,133	17.7	4,005	453
Total.....	1,035	18.96	.....	.....	1,069	17.26	.....	.....

Months.	1886.				1887.			
	Average amount.	Average employes.	Maximum.	Minimum.	Average amount.	Average employes.	Maximum.	Minimum.
July.....	977	17.4	3,915	448	1,062	17.1	5,292	98
August.....	1,215	13.95	3,795	66	1,206	13.9	5,310	41
September.....	1,194	13.1	3,897	156	1,354	13.2	5,190	209
October.....	1,362	13.03	4,068	208	1,199	14.63	5,158	21
November.....	1,097	15.7	5,034	378	1,219	15.4	4,908	123
December.....	1,141	15.1	5,530	131	1,123	16.	5,092	325
January.....	1,084	17.4	4,830	379	1,151	16.4	5,020	381
February.....	962	17.65	4,658	268	1,073	16.	4,514	24
March.....	1,052	17.23	5,322	166	.....	.....	.....	.....
April.....	1,138	17.4	5,214	190	.....	.....	.....	.....
May.....	1,009	17.1	5,790	197	.....	.....	.....	.....
June.....	1,073	17.	5,476	193	.....	.....	.....	.....
Total.....	1,108	16.	.....	.....	1,173	15.32	.....	.....

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the accounting division of the office of the Commissioner of Internal Revenue, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employé present for the greatest number of days and by the employé present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with half hour at noon for lunch. Time to be devoted to business, 6½ hours daily:

Years.	Days Department open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employes.	Average number of days worked.	Hours employed daily.	Most days worked by employé.	Least days worked by employé.
1884.....	305½	5,745	.....	5,745	22½	257.24	h. m. 5 57	283½	146½
1885.....	302½	5,178	53	5,231	19½	270.1	6 21	287	247
1886.....	305	4,978	54	5,032	18	276.5	6 26	298	267
1887.....	201	3,006½	.....	3,006½	17½	178.4	6 8	188	162

## ASSESSMENT DIVISION.

Statements illustrative of work performed in the assessment division in the office of the Commissioner of Internal Revenue.

*Memorandum concerning claims for abatement of tax on spirits destroyed white stored in distillery warehouses.*

The claims in the above-named cases are submitted under the provisions of sections 3221, 3222, and 3223 of the Revised Statutes of the United States, as amended by section 3, act of March 1, 1879.

The evidence required in support of these claims (Department Regulations, Series 7, No. 7, pp. 114-116) consists of affidavits from the claimants, and of such other persons as witnessed the destruction of the spirits or have knowledge of the facts connected therewith; and also from the storekeeper and ganger on duty at the distillery at the time the alleged loss occurred, showing:

- (1) The date, origin, and cause of the fire, or other casualty;
- (2) The quantity of spirits in the warehouse at the time the casualty occurred;
- (3) The quantity of spirits actually destroyed by the casualty;
- (4) That the destruction was accidental, and without any fraud, collusion, or negligence of the distiller or owner of the spirits;
- (5) The market value of the spirits at the time of destruction, and the value of the distillery buildings and other property on the distillery premises;
- (6) The amount of insurance held on the spirits and such other property; the date on which the insurance was effected, by whom effected, and to whom payable;
- (7) That no portion of the tax asked to be remitted is covered by the insurance so held; and
- (8) The amount of insurance recovered, and if not recovered in full the reason therefor.

The collector of the district is also required to investigate and report upon the foregoing matters, as to the general character of the claimant, as to the reliability of the several witnesses in the case, and as to the propriety of allowing the claim.

Upon receipt of such claim in this division, the same is stamped, recorded, examined, and compared with the office records of the distillery and warehouse where the alleged loss occurred.

If, upon examination, the evidence submitted is found to be incomplete, or defective, the collector of the district is so notified by letter, with instructions to procure such further evidence as may be needed; and, when completed, the evidence is briefed, and a report on the claim made by the examiner, and the papers in the case submitted to the chief of the division, who, in turn, refers the case to the chief clerk of the Bureau, with such recommendation as seems appropriate.

In cases where a controversy arises upon questions of law, or upon the evidence filed, as often occurs, the case is submitted to the Solicitor of Internal Revenue for his opinion and advice; and the claim is then submitted to the Commissioner of Internal Revenue, who indorses thereon his opinion as to its validity.

The claim and accompanying papers are then returned to this division, and thereupon transmitted to the Secretary of the Treasury and are received and reviewed in the internal revenue division of the Secretary's office.

Upon the allowance or disallowance of the claim, as the case may be, the papers are returned to this office, with notice of the action taken thereon by the Secretary, and the claim, after being again recorded, is placed on the files of this office.

In case of allowance, the collector of the district is so notified and instructed to credit the spirits on his monthly bonded account, as lost by casualty, and allowed under sec. 3221, Revised Statutes.

In case of disallowance, the collector is so notified, with instructions to collect the tax due on the spirits.

The duties connected with the examination of these claims, including examination of records, correspondence, and preparation of reports, are performed by one clerk, and as the treatment of these claims varies somewhat, according to the circumstances of the case, a more detailed statement than above given seems impracticable. It may, however, be stated that in cases where the spirits are alleged to have been destroyed by fire, and the amount of tax involved is large, or where the circumstances attending the alleged loss indicate fraud, the case is specially investigated by one or more revenue agents, under instructions prepared in this division, and usually before the submission of the claim to the Secretary.

In such cases the origin of the fire, the value of the property destroyed, the insurance held on such destroyed property, and the financial condition of the claimant at the time the fire occurred, and other collateral matters, are carefully investigated; and the investigation had in such cases, including the examination of witnesses, often extends over a period of months and involves much labor and correspondence, as will appear from the following statement compiled from papers filed with a claim now on the files of this division:

Quantity of spirits covered by claim, 167,890 gallons.

Date of alleged destruction, September 21, 1881.

Date of presentation of claim, December 8, 1881.

Date of final action on claim, February 18, 1885.

Number of revenue agents employed, 3.

Number of witnesses examined, 70.

	Pages.
Testimony:	
Written .....	802
Printed .....	264
Exhibits (written and printed) .....	490
Reports of officers, correspondence, &c .....	334
Briefs and arguments of counsel (printed) .....	166
Briefs and arguments prepared in office .....	147
Total .....	2,203

The greater portion of the testimony in the case here referred to was taken before United States commissioners, pursuant to section 184, Revised Statutes, and many of the interrogatories and cross-interrogatories were prepared in this division.

*Memorandum concerning the exportation of a lot of distilled spirits without payment of tax under section 3330, Revised Statutes, Regulations, Series 7, No. 4, revised.*

(1) Notice is given in triplicate by distiller or owner of intention to export (Form 206).

(2) Collector's order to gauger, in triplicate (Form 296).

(3) Aggregated report, in triplicate, of gauger (Form 206).

(4) Detailed report of gauger (Form 59).

(5) Entry for withdrawal (Form 206), payment of tax on deficiency, if any, as provided in section 17, act of May 28, 1880, and 10 cents each for export stamps, to be affixed to the packages.

(6) Filing of exportation bond (Form B), to be approved by collector, conditioned for the delivery of goods at port of export, clearance from same and landing abroad, as shown by a proper certificate, or loss at sea, established by satisfactory proofs; all within certain limitations therein specified.

(7) Collector's permit for delivery of spirits for exportation, addressed to store-keeper (Form 206).

(8) Export stamps to be affixed and canceled, and packages stamped and branded.

(9) Bill of lading in triplicate (Form C). One complete set of above forms and reports to be forwarded to this office.

(10) The Commissioner and internal-revenue collector each receives one copy of the customs gauger's certificate (Form IV), accompanied by his detailed report of regauge and inspector's certificate (Form V).

(11) Any deficiency occurring while in transit for export, as shown by the customs regauge, may be allowed by the Commissioner, on the filing of a proper claim, under the act of December 20, 1879.

(12) After the export vessel has cleared, the customs collector issues in duplicate a clearance certificate (Form FF), one copy to be sent to Commissioner with gauger's report, to which pieces of export stamps cut from the packages are attached, and one copy to the internal-revenue collector from whose district the spirits were withdrawn.

(13) On arrival of the spirits at a foreign port, a landing certificate, executed in proper form, is to be furnished the collector of customs within the time specified in the bond, on the reception of which he issues his certificate of landing (Form G G), in duplicate, to be distributed as a clearance certificate, which completes the formula of exportation under a through exportation bond, being followed by the cancellation of said bond and the proper credits on the bonded account.

The duplicates of the export papers, received in the order of issuance, each of which is subjected to a critical examination, enables this office to exercise a general supervision over the matter of distilled spirits exportations and exact a strict compliance with law and regulations in this behalf, or, failing in this, to hold the principal and sureties to an accountability by directing that said bond be placed in the hands of the United States district attorney for suit whenever a breach of bonded obligation is apparent.

The conduct of this branch of the office business is exclusively in the hands of a single clerk, and it necessarily involves a strict attention to duty so as to correct any irregularity at the time it occurs, resulting in a considerable correspondence with the collectors of internal revenue, the customs collectors, and the customs and internal-revenue branch of the Secretary's office; also with United States district attorneys through the law division of this office.

It might be noted in this connection that when spirits are exported under the act of June 9, 1874, the formula of exportation is pretty much as when under section 3330, Revised Statutes, the principal exceptions being that a transportation bond (Form BB) is given for withdrawal from distillery warehouse, conditioned for delivery of goods at a domestic port and clearance therefrom; also the filing of a satisfactory bond (Form EE) with the customs collector, conditioned for the delivery of the spirits at a foreign port, which latter bond remains in the custody of the customs authorities and is canceled by them upon the reception of competent proofs of landing abroad.

The supervision of exportation under both laws is in the same hands, being often inseparably connected and intermingled with each other.

All exportations by the way of the port of New York are under the general surveillance of the collector of the second district of New York, as a representative of the internal-revenue branch of the service, to whom bills of lading are forwarded direct from the office, which are subsequently returned with his report thereon as to the deficiencies found by his regauge.

This class of work (as well as all other work in this division) is carefully reviewed in its principal features by the head of the division and initiated by him before going to the chief clerk for initial and the Commissioner for signature, and in many cases is personally reviewed by the Commissioner.

---

TREASURY DEPARTMENT, OFFICE OF INTERNAL REVENUE,  
*Washington, July 15, 1887.*

SIR: I have the honor to transmit herewith two statements illustrative of the methods of transacting business in the assessment division, as requested in a communication addressed to Hon. C. S. Fairchild, Acting Secretary of the Treasury, dated March 18, 1887, by Hon. F. M. Cockrell, chairman Senate Select Committee.

In selecting these subjects care has been exercised to present a fair and impartial statement of the mode of performing work in this division, and at the same time to show in as intelligible a manner as possible the system adopted in dispatching the official business assigned to it.

Respectfully,

I. THORNTON,  
*Acting Head of Assessment Division.*

Hon. JOSEPH S. MILLER,  
*Commissioner Internal Revenue.*



## THE DIRECTOR OF THE MINT.

TREASURY DEPARTMENT, BUREAU OF THE MINT,  
Washington, D. C., April 23, 1887.

SIR: Referring to your reference under date of the 26th ultimo of copies of communications from the Hon. F. M. Cockrell, chairman Senate Select Committee, requesting statements covering the business of the Treasury Department for the fiscal years 1884, 1885, 1886, and 1887 to March 1, I have the honor to transmit herewith the information called for in so far as it relates to the Bureau of the Mint.

Very respectfully,

JAMES P. KIMBALL,  
Director of the Mint.

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

The following statement shows in detail the business in the Bureau of the Mint for the fiscal years 1884, 1885, 1886, and 1887:

Years.	Force employed.								Letters written.	Letters received.	Bonds of mint officers examined and approved.	Assay laboratory, chemical analyses.			
	Chiefs of divisions.	Clerks, class three.	Clerks, class two.	Translators.	Clerks, class one.	Clerks, class \$1,000.	Copyists.	Helpers and messengers.				Coins and bullion.	Mineral specimens.	Supposed counterfeit coin.	Total.
1884.....	4	2	2	1	2	2	2	3	18	8,783	11,933	14	1,508	630	2,138
1885.....	4	2	2	1	2	2	2	3	18	9,498	13,252	24	1,425	197	2,193
1886.....	4	1	2	2	2	2	2	3	18	10,065	12,919	42	1,803	195	1,998
1887.....	4	1	2	2	2	1	2	3	17	8,564	9,010	37	1,428	3	1,431

Years.	Bullion and coin accounts examined and adjusted.			Ordinary expense accounts examined and adjusted.			Original accounts examined, approved, and referred for payment.		Requisitions for funds passed and entered in ledger.	
	Number.	Vouchers examined.	Amount involved.	Number.	Vouchers examined.	Disbursements.	Number.	Amount.	Number.	Amount.
1884...	40	64,109	\$136,825,000	201	3,912	\$1,515,057 55	245	\$23,885 46	187	\$1,550,402 09
1885...	40	64,118	131,851,000	190	3,735	1,417,903 26	220	29,756 65	182	1,465,015 82
1886...	41	66,906	128,664,000	208	3,777	1,313,927 65	253	21,649 59	186	1,355,643 27
1887...	30	52,193	162,062,000	151	2,091	928,806 24	177	8,749 29	126	894,935 25

The Bureau of the Mint of the Treasury Department is the general executive division of the Mint establishment of the United States. Of the five mints now in existence four are equipped for coinage and three are in active operation. The Bureau has, therefore, under its control four coinage mints and six assay offices. The present organization of the Bureau comprises, besides the Director, an examiner of mints, a computer of bullion, an assayer, and an adjuster of accounts, and a clerical force of six clerks, two translators, two copyists, and three messengers and helpers. The business of the Bureau being largely administrative, it is practically impossible to exhibit in reasonable limits or in the form of a tabulated statement the work performed. The

annual reports of the Director, two in number, afford a complete annual exhibit of the quantity and quality of the work performed by the Bureau. These reports also furnish proof that all its accounts are balanced and closed at the end of each fiscal year and many at shorter intervals, namely, quarterly, and, in the case of some, monthly. In addition to the administrative duties required of the Director by the coinage act of 1873 it was made his duty, by the act of March 3, 1873, to estimate annually, for proclamation by the Secretary of the Treasury, the value of all foreign coins expressed in the money of account of the United States. He is also required to superintend the purchase and delivery of silver—not less than \$2,000,000 worth nor more than \$4,000,000 worth per month—required by the act of February 28, 1878, to be purchased monthly and coined into standard silver dollars. In the year 1879 and every subsequent year Congress added to the legitimate duties of the Director the subsidiary duty of collecting the statistics of the production of gold and silver in the United States.

An assay laboratory was established in 1881 in connection with the Bureau for the purpose of testing, under the immediate control and supervision of the Director, the coins of the United States, to see that they were kept within the legal requirements as to weight and purity. The tabulated statement above exhibits the work of the Bureau only so far as relates to the quarterly bullion and coin accounts and the monthly expense accounts of the mints and assay offices rendered to the Director, as required by law, for the purpose of adjustment. It is not possible to tabulate the work required at the hands of the Bureau in many important particulars, notably the estimation of the value of foreign coins, the purchases of silver bullion, the collection and compilation of the statistics of the production of the precious metals in the United States, and the large amount of monetary statistics required at the hands of this Bureau by the Secretary of the Treasury, by Congress, and by the public. No record is kept in this Bureau of the amount of work performed by individuals, nor are there any constituted divisions of the Bureau. The work, other than the administrative duties required of the Director, is under the immediate charge of the officers filling the functional clerkships, and the clerical force is distributed as necessity requires. The work of the Bureau is never behindhand. As a rule all business is attended to promptly as soon as received or required. In explanation of the schedule of time devoted to the transaction of business by the employes, it may be said that the low average is occasioned by prolonged illness on the part of certain individuals. With few exceptions the time and attention devoted to public business by the employes of this Bureau have been most commendable. Several have not taken the annual leaves of absence allowed in the Department.

In justice to the force employed, I have appended a table showing the attendance of each employé in the Bureau during the period embraced in the report.

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the Bureau of the Mint, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employé present for the greatest number of days and by the employé present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with half hour at noon for lunch. Time to be devoted to business, 6½ hours daily.

Years.	Days Department open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employes.	Average number of days worked.	Hours employed daily.	Most days worked by employé.	Least days worked by employé.
1884 .....	305½	4,099½	574½	4,674	18	259.7	<i>h. m.</i> 6 3	304½	197½
1885 .....	302½	4,223½	719½	4,943	18	274.7	6 28	302½	243½
1886 .....	305	4,621	380	5,001	18	277.8	6 27	305	262
1887 .....	201	2,829	259	3,088	17	181.6	6 23	198	161

[A statement showing the number of days' time and attention devoted to the transaction of business by each employé of the Bureau of the Mint, in person and by proxy, during the years named, is omitted.]

## COMMISSIONER OF NAVIGATION.

TREASURY DEPARTMENT, BUREAU OF NAVIGATION,  
Washington, D. C., May 3, 1887.

SIR: I have the honor to acknowledge the receipt of your indorsement of the 26th ultimo, requesting a report, in the form of a statement, containing information desired by the chairman of the Senate Select Committee in regard to the business of the several bureaus of the Treasury Department, and, in reply, to submit herewith answers to the interrogatories of the committee, showing the work of this office so far as practicable.

As regards the request of the committee for a statement of the maximum and the minimum amount of business transacted and disposed of by the employé doing the most and the employé doing the least in each of such bureaus during each month of the years mentioned, and that if no account has been kept of the business disposed of by each employé during said years, or any part thereof, a statement of the reason why such account has not been kept, I have to state that no two of the employé of the Bureau are engaged on business of precisely the same character. A large portion of the work is more or less of a technical nature, and it would be difficult to make a written account of it in such a manner as to render any comparison valuable.

While one question may occupy a clerk's mind for a considerable period in finding a correct solution, another may be settled almost mechanically, and necessitate only the manual labor of writing the decision and sufficient care to make it correct as to English and in accordance, perhaps, with some established precedent.

The few employé who copy mainly are expected to perform, and do perform, any miscellaneous work, such as compiling statistics, preparing blanks, sending off circulars and books, and any other similar duties required of them, within their capacity.

The circumstances being so different from those in other offices having a mass of one kind of work for all the employé, and in which, therefore, a record of the business done by the individuals would be of some value for comparison, it was not thought necessary to keep a record of the work performed by the individual employé further than as the official records show it, nor was it considered practicable to keep such a record that would be of value for comparison. In fact, an attempt was made to keep one, but it was abandoned as useless.

It is found generally that the employé are ready and even anxious to perform promptly and faithfully all the work assigned to them.

The work of the Bureau is concisely shown by the following order and law, which took effect in 1884:

## TO OFFICERS OF THE TREASURY DEPARTMENT:

Whereas Congress, by an act approved July 5, 1884, authorized the establishment of a Bureau of Navigation in the Treasury Department, and charged a Commissioner with its control and management, subject to the direction of the Secretary of the Treasury, it is hereby ordered that said Commissioner shall have power to give instructions, over his own signature as Commissioner of Navigation, to collectors of customs in all matters essential to the fulfillment of the duties with which he is charged in the second, third, fourth, and fifth sections of said act, and address over his own signature all persons with whom in his judgment it may be necessary to communicate in furtherance of the objects for which said Bureau was established, and he will so organize his office that the duties prescribed in the act may be most promptly and efficiently performed.

The duties relating to navigation hitherto assigned to the Register of the Treasury having been devolved upon him, he will sign, as Commissioner of Navigation, the certificates of registry of vessels as authorized and required by section 4158 of the Revised Statutes, and he will cause to be transmitted the requisite supply of forms of such instruments to collectors of customs; but he will treat as valid and still in force all such outstanding instruments as bear the signature of the Register of the Treasury, and will allow the issue of such instruments with the Register's signature till new ones with his own official signature can be supplied to collectors.

The Commissioner of Navigation shall supervise the action of shipping commissioners as devolved upon the Secretary of the Treasury by the tenth section of the shipping act approved June 28, 1884, and, with the approval of the Secretary of the Treasury, shall regulate the mode of conducting business in their offices, and perform such other duties pertaining to the care of seamen as would devolve upon the Secretary of the Treasury by virtue of the provisions of the said act or Title LIII of the Revised Statutes.

He will also give instructions to collectors of customs in regard to the documenting of vessels and their clearance, entry, and movements, and the collection of tonnage duties therefrom so far as they may be required by the provisions of said shipping act and Titles XXXIV and XLVIII of the Revised Statutes.

He shall also issue to collectors of customs such instructions in regard to the entry of vessels into ports subject to quarantine as may be required by the public health and permitted by Title LVIII of the Revised Statutes.

In all cases in which it is necessary for the head of the Bureau of Navigation to communicate with the head of a Department, he will make such communication through the Secretary of the Treasury.

For the guidance of the Commissioner of Navigation in respects not necessary to be here enumerated, he is referred to the act itself, herewith published.

CHAS. J. FOLGER, *Secretary.*

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That there shall be in the Department of the Treasury of the United States a Bureau of Navigation, under the immediate charge of a Commissioner of Navigation.*

SEC. 2. That the Commissioner of Navigation, under the direction of the Secretary of the Treasury, shall have general superintendence of the commercial marine and merchant seamen of the United States, so far as vessels and seamen are not, under existing laws, subject to the supervision of any other officer of the Government. He shall be specially charged with the decision of all questions relating to the issue of registers, enrollments, and licenses of vessels, and to the filing and preservation of those documents; and whenever in title forty-eight or fifty of the Revised Statutes any of the above-named documents are required to be surrendered or returned to the Register of the Treasury, such requirement is hereby repealed, and such documents shall be surrendered and returned to the Commissioner of Navigation. Said Commissioner shall have charge of all similar documents now in the keeping of the Register of the Treasury, and shall perform all the duties hitherto devolved upon said Register relating to navigation.

SEC. 3. That the Commissioner of Navigation shall be charged with the supervision of the laws relating to the admeasurement of vessels, and the assignment of signal letters thereto, and of designating their official number; and on all questions of interpretation growing out of the execution of the laws relating to these subjects, and relating to the collection of tonnage tax, and to the refund of such tax when collected erroneously or illegally, his decision shall be final.

SEC. 4. That the Commissioner of Navigation shall annually prepare and publish a *list of vessels of the United States belonging to the commercial marine*, specifying the official number, signal letters, names, rig, tonnage, home port, and place and date of building of every vessel, distinguishing in such list sailing-vessels from such as may be propelled by steam or other motive power. He shall also report annually to the Secretary of the Treasury the increase of vessels of the United States, by building or otherwise, specifying their number, rig, and motive power. He shall also investigate the operations of the laws relative to navigation, and annually report to the Secretary of the Treasury such particulars as may, in his judgment, admit of improvement or may require amendment.

SEC. 5. That the Commissioner of Navigation shall, under the direction of the Secretary of the Treasury, be empowered to change the names of vessels of the United States, under such restrictions as may have been or shall be prescribed by act of Congress.

SEC. 6. That the Commissioner of Navigation shall be appointed by the President of the United States, by and with the advice and consent of the Senate, and shall receive a salary of four thousand dollars per annum. And the Secretary of the Treasury shall have power to transfer from existing Bureaus or divisions of the Treasury one clerk, to be designated as deputy commissioner of navigation, to act with the full powers of said Commissioner during his temporary absence from his official duty for any cause, and such additional clerks as he may consider necessary to the successful operation of the Bureau of Navigation, without impairing the efficiency of the Bureaus or divisions whence such clerks may be transferred.

SEC. 7. That this act shall be in force and take effect on and after July first, eighteen hundred and eighty-four.

The following statement shows the method of transacting business in the various branches of this office, which is arranged by desks rather than by divisions, owing to the peculiar nature of the work done and the numerous subdivisions thereof necessary:

The case of the vessel *Hernan Cortes* shows the action taken on appeals from decisions of collectors of customs imposing tonnage tax on vessels. The appeal, forwarded through the mail, is stamped in this office by the messenger with the date of its receipt; entered in the docket by the docket clerk, by whom it is numbered, briefed, if necessary, indexed, and forwarded to the employé who considers the case. Complaint having been made by the Spanish minister, through the Department of State, that the tax on the *Hernan Cortes* was assessed in contravention of the *modus vivendi* existing between the United States and Spain, a report is obtained from the collector of customs at New Orleans showing the precise facts, and a reply for the information of the minister is framed by the clerk in charge of the case under such instructions as may have been given him; copied by a copyist; checked by the deputy commissioner, then by the head of the Bureau, and forwarded to the Secretary of the Treasury for signature. A letter affirming or reversing the collector's decision is next drafted, copied, checked by the deputy commissioner, and signed by the Commissioner, and the appellant is notified of the action taken. The letters written in the case are press-copied, recorded, indexed, and finally bound.

In other cases, not arising under appeals, but involving questions for the decision of the Bureau under the laws relating to navigation and commerce, the shipment of seamen, &c., the mode of procedure is similar so far as the facts make it necessary.

In the case of refunds of moneys unlawfully collected, the application is recorded, as alluded to above, then considered by a clerk, who prepares instructions to the collector or other proper officer to forward a certified statement showing the precise amount collected, the amount which should have been collected, and the amount to be refunded. The statement, when received, is stamped, briefed, if necessary, numbered, indexed, and indorsed with the proper instructions to the accounting officers. It is then checked by the deputy commissioner, and signed by the Commissioner, and referred by the Assistant Secretary of the Treasury. A press-copy is taken of the indorsements. The certified statement is transmitted to the accounting office, where the figures are compared, and it is then forwarded to the controlling office, where the account is finally adjusted, and measures are taken for the payment of the amount due.

In the case of a refund of exactions by consuls, &c., the accounts are forwarded to the Fifth Auditor of the Treasury, with the proper indorsements, the proceedings being substantially similar to those last above mentioned.

Accounts of United States shipping commissioners are received by mail, stamped, briefed, entered on the docket, numbered, and indexed. The items are examined and compared with the vouchers, and the amounts due are computed and indorsed

upon the accounts, together with instructions for their payment by the accounting officers, to whom the accounts are forwarded for action, as mentioned above.

Applications for official numbers of vessels and signal letters, made out in proper form, and accompanied by a report thereon by the proper customs officer, are received through the mail, stamped, recorded, and briefed, as aforesaid, when necessary. If favorable action is taken, an official number is assigned and letters are awarded and recorded in a permanent manner in this office. A telegram is then usually transmitted to the proper collector, at the expense of the applicant, and a blank containing the authority more in detail is filled out, checked, signed, and forwarded by mail to the collector, after being press-copied. A report upon a blank is subsequently made by the collector of customs or proper officer, showing in detail whether the law has been complied with in each case. This report is compared with the authority given, and if there is any discrepancy between the action taken and such authority the collector is immediately notified to enforce the law. The report received is stamped and also filed in the usual manner.

The accounts showing the tonnage of shipping forwarded by collectors of customs are stamped and the papers connected therewith examined by the proper clerks, whose duty it is to note any inaccuracy, discrepancy, or mistake, and by correspondence to have the matter satisfactorily adjusted. The marine papers forwarded with the accounts are recorded and placed on file for preservation, in accordance with the requirements of the statute applicable. An example is afforded by the following case:

Accounts of tonnage for the district of Belfast, Maine, for the quarter ending September 30, 1886.

- (1) Accounts received by mail October 16, 1886.
- (2) Accounts stamped by messenger with date of receipt.
- (3) Accounts of tonnage examined and settled.
- (4) Collector of customs notified by letter, November 17, 1886, as to the correct balances of tonnage to be brought forward at the beginning of the next quarter.
- (5) Record made of the duplicate registers and enrollments issued which accompanied the accounts.
- (6) Record made of the surrendered marine documents received with the account.
- (7) Duplicates and surrendered marine documents filed.
- (8) Index made of marine documents issued.
- (9) Notices to credit certain marine documents mailed August 16 and September 21.
- (10) Record made of names, tonnage, material, and rig of vessels built.

The appended blank shows in detail the business done.

Respectfully, yours,

C. B. MORTON,  
*Commissioner.*

The SECRETARY OF THE TREASURY.

The following statement shows in detail the business in the Bureau of Navigation of the Treasury Department for the years 1884, 1885, 1886, and 1887:

Character of business.	Received during Sept., Oct., Nov., and Dec., of 1885.	Transacted and disposed of during Sept., Oct., Nov., and Dec., of 1885.	Received during 1886.	Transacted and disposed of during 1886.	Received during 1887 (to Mar. 1).	Transacted and disposed of during 1887 (to Mar. 1).
Cases consisting of appeals, requests for instructions, decisions, orders, regulations, &c.	3, 136	3, 136	10, 399	10, 399	6, 903	6, 903
Marine documents, original and duplicate	14, 286	14, 286	38, 699	38, 699	3, 507	3, 507
Accounts of tonnage	2, 103	2, 103	5, 619	5, 619	628	628
Abstracts of tonnage tax	532	532	1, 539	1, 539	246	246
Annual lists of vessels	247	247	137	137		
Statements of vessels built	132	132	373	373	46	46
Accounts of vessels lost and abandoned	161	161	343	343	55	55
Applications for signal letters	28	28	95	95	7	7
Requests for official numbers	284	284	856	856	59	59
Shipping commissioners' accounts	76	76	243	243	38	38
Total	20, 985	20, 985	56, 303	56, 303	11, 487	11, 487

Work being mostly current is kept up, practically, to date. Bureau not established until after the commencement of the fiscal year 1885.



The following statement shows the average amount and character of business performed, transacted, and disposed of in the Bureau of Navigation, with average number of employes during the time specified:

Months.	1886.		1887.	
	Average amount.	Average employés.	Average amount.	Average employés.
July .....		21	462	21
August .....		22	218	21
September .....		22	166	21
October .....		22	409	20
November .....		22	103	20
December .....		20	129	20
January .....	422	20	426	19
February .....	76	20	122	19
March .....	119	21		
April .....	361	21		
May .....	112	21		
June .....	155	21		
Total averages .....	207½	20½	254½	20½

The work of each employé differs from that of the others, and the institution of a comparison is virtually impracticable. The Bureau was not established until after the commencement of the fiscal year of 1885.

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the Bureau of Navigation, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employé present for the greatest number of days and by the employé present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with one-half hour for lunch. Time to be devoted to business, 6½ hours daily.

Years.	Days Depart- ment open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employés.	Average num- ber of days worked.	Hours em- ployed daily.	Most days worked by employé.	Least days worked by employé.
1886 .....	305	5,706	103	5,809	21	276½	h. m. 6 26.54	293	263
1887 (to March 1) .....	201	3,540	36	3,576	20	178½	6 19.54	190	165

Bureau not established until after commencement of fiscal year 1885.

### THE LIGHT-HOUSE BOARD.

TREASURY DEPARTMENT, OFFICE OF THE LIGHT-HOUSE BOARD,  
*Washington, July 7, 1887.*

SIR: The board has the honor to acknowledge the receipt of two letters, each of March 18, 1887, from the Hon. F. M. Cockrell, United States Senator, chairman of the Senate Select Committee, addressed to the Department and referred to this office by indorsement, requesting a detailed statement of the business of this office on hand, disposed of, and unadjusted at certain periods, from January 1, 1884, to March 1, 1887, by fiscal years; also a detailed statement of the methods of transacting business in this office.

In reply, the Board begs leave to make answer to each question separately, stating it and replying to it as far as may be in detail and by a showing of the assembled facts in tabular form.

Question No. 1. A detailed statement showing the amount and character of business pending in each division of your office on January 1, 1884.

In reply to this question, the Board has to say that its answer must depend upon the construction given to the word "pending." The Board, however, understands it to apply to business received and not taken up, but which is laid by until it can be reached in due course. There is no such business before this office. Everything that is received is at once taken up and work is continued consecutively upon it until it is finished. A detailed statement of the quantity and character of the business done in the office is made under appropriate headings, but the categorical reply of the Board is, None.

Question No. 2. The amount and character of the business received and also transacted and disposed of in each division of your office during the said calendar year 1884.

This question is answered in the tabular statement.

Question No. 3. And on hand pending and undisposed of on January 1, 1885.

Answer. None.

Question No. 4. And the amount and character of business received and also transacted and disposed of in each division of your office during the year 1885.

This question is answered in the tabular statement.

Question No. 5. And also on hand pending and undisposed of on January 1, 1886.

Answer. None.

Question No. 6. And the amount and character of business received, and also transacted and disposed of, in each division of your office during the year 1886.

This question is answered in the tabular statement.

Question No. 7. And also on hand pending and undisposed of on January 1, 1887.

Answer. None.

Question No. 8. And received, and also transacted and disposed of, in each division of your office during the year 1887, up to March 1' 1887.

This question is answered in the tabular statement.

Question No. 9. And on hand, pending, and undisposed of, in each division of your office on March 1, 1887.

Answer. None.

Question No. 10. And also a detailed statement showing the average amount and character of business performed, transacted, and disposed of by the employes in each division of your office.

This question is answered in the tabular statement.

Question No. 11. And the average number of employes in each of such divisions during each month in said years 1884, 1885, 1886, and 1887, up to March 1, 1887.

This question is answered in the accompanying tabular statement.

Question No. 12. And also the maximum and minimum amount of business transacted and disposed of by the employe doing the most and the employe doing the least in each of such divisions during each of said months of said years.

The Board finds itself unable to answer this question. The business of this office is kept up to date by employing the clerical force upon various kinds of work, transferring them from one kind to another, as necessity may require, and keeping all constantly busy. Under these circumstances, comparison would not only be invidious, but misleading. Suffice it to say, that while some have done excellently, most have done well. Where a falling off of the quantity or quality of the work has been noticed, such changes in the clerical force have been effected by transfer, or otherwise, as to keep all remaining up to the Board's standard.

Question No. 13. And if no account has been kept of the business performed and disposed of by each employe in any of such divisions during said years, or any part or parts thereof, then the reasons why such account has not been kept.

No account has been kept of the work done by each employe, because the clerical force employed upon the various branches of the Board's work are interchangeable, and because the people were changed about from time work to piece work and back again, as became needful, and hence no satisfactory statement of what each person did could be obtained in a shape in which the work of each could be compared with the work of the others for competitive purposes.

Question No. 14. And also a statement showing the average number of days and the time and attention devoted to the consideration and transaction of business by the employes in each of the said divisions, and whether any person, or by proxy, during each of the years 1884, 1885, 1886, and 1887, up to March 1, 1887, or during such parts of said years, or either of them, as such employes, or any of them, have been receiving pay from the United States.

A statement is herewith submitted, showing the time each employe of the office has been employed during the time mentioned. In a few cases where substitutes have been employed, such action has been authorized by the Treasury Department for cause, which in every instance has been illness on the part of the clerk who was thus represented by proxy, and in each case the substitute has been employed by the Department, not by the clerk, and the substitute has been paid by the Department, not by the clerk. This has been the case where the substitute has been a relative of the clerk, as well as when there has been no relation between them.

Question No. 15. And also the maximum and minimum number of the days during each of said years, and up to March 1, 1887, so devoted to business by the employes in each of such divisions present for the greatest number of days and also for the least number of days.

This question is answered in the accompanying tabular statement. The employé who was present 303 out of 305½ days in the fiscal year ending June 31, 1884, had his leave for the year in the month preceding the beginning of the fiscal year. The employé who was present but 162 days was absent on leave and on doctors' certificates, and was afterwards removed on request of this office. The employé who was present but 232 days in 1885, was present 301 days in 1886, owing in the first case to the leave being taken, in the one case in the preceding year, and in the second case in the subsequent year, as the leaves were calculated for the calendar rather than the fiscal years. No account was kept of the night work and the work done on holidays in this office, and no such work has been counted in the accompanying tabular statement. But in justice to the office force it should be stated that much of such work has been done voluntarily and cheerfully, that the current work might be kept up at whatever cost of convenience, and yet under the rules of the Department it was necessary to charge to each one of the force such fractions of working days as they were absent from the office, however great the necessity for such absence.

Question No. 16. Also a detailed statement of the methods of transacting business in each of the divisions of your office, including one or more items of the principal matters transacted in each of such divisions, beginning with the receipt of the business matter of the Department, and then showing in consecutive order the various steps taken by each of such business matters through the various divisions of your office and employes through whose hands the same passes, and by whom it is considered and acted upon, and the action thereon had and taken by each until the same is finally disposed of and the notice thereof duly given to the proper party.

Two detailed statements are herewith submitted of the Board's methods of transacting business, from their inception to their close, showing in consecutive order the various steps taken.

Very respectfully,

HENRY F. PICKING,  
Commander, U. S. N., Naval Secretary.

The SECRETARY OF THE TREASURY.

The following statement shows in detail the business in the office of the United States Light-House Board for the fiscal years 1884, 1885, 1886, and 1887:

Character of business.	Received during fiscal year 1884.	Transacted and disposed of during fiscal year 1884.	Received during fiscal year 1885.	Transacted and disposed of during fiscal year 1885.	Received during fiscal year 1886.	Transacted and disposed of during fiscal year 1886.	Received during fiscal year 1887 (to Mar. 1).	Transacted and disposed of during fiscal year 1887 (to Mar. 1).
Letters received, registered, and filed .....	18,617	18,617	17,345	17,345	22,139	22,139	17,335	17,335
Letters written, press-copied, and mailed .....		12,422		12,396		14,697		10,942
Reports and returns examined .....	5,778	5,778	6,897	6,897	6,737	6,737	4,208	4,208
Advertisements issued, proposals examined, and contracts made .....	721	721	753	753	1,540	1,540	1,008	1,088
Lines written in record books and in indexing and card indexes made .....		170,474		181,343		224,270		164,039
Nominations examined and appointments recorded .....	1,144	1,144	930	930	1,226	1,126	808	808
Vouchers examined and settled .....	15,698	15,698	15,430	15,430	16,942	16,942	12,791	12,791
Books, specifications, and blanks printed and distributed .....		362,564		264,843		187,072		215,547
Drawings, charts, and cyanotypes made .....		340		512		608		497
Miscellaneous* .....		1,140		1,313		1,998		4,677
Totals .....	41,958	588,898	41,355	501,762	48,484	477,129	36,230	431,932

\* Including remittance of funds, 1,815: title papers to sites examined, 138; annotations on minutes of the Board meetings, 2,955; and magazines arranged for binding, for light-keepers' reading, 4,220.

The nature of the business of this office is almost entirely current, a large proportion of it originating here; therefore the columns headed "on hand and undisposed of" are not applicable to a statement of this kind.

The following statement shows the average amount and character of business performed, transacted, and disposed of in the office of the United States Light-House Board, with average number of employes during the time specified:

Month.	1884.		1885.		1886.		1887.	
	Average amount.	Average employes.	Average amount.	Average employes.	Average amount.	Average employes.	Average amount.	Average employes.
July .....	1,783.61	26.85	1,584.83	27.35	1,506.43	25.50	2,009.89	26.90
August .....	1,926.67	24.82	1,603.28	25.61	1,507.74	24.80	2,223.62	24.13
September .....	2,340.64	20.85	1,851.30	23	1,771.68	22.60	2,700.44	20.33
October .....	1,697.32	23.75	1,493.23	27.93	1,580.66	25.64	2,448.49	22.13
November .....	1,587.76	30.73	1,309.47	31.79	1,420.24	23.31	2,069.12	26.39
December .....	1,707.18	28.68	1,437.10	29.19	1,619.67	24.40	2,240.20	24.23
January .....	1,511.60	33	1,273.11	32.61	1,386.06	29.12	2,010.29	26.81
February .....	1,507.09	32.43	1,362.13	30.05	1,357.73	29.10	1,967.70	26.60
March .....	1,556.12	31.43	1,347.52	30.64	1,396.55	29	.....	.....
April .....	1,627.96	30.28	1,366.98	30.19	1,446.11	28.15	.....	.....
May .....	1,718	29.05	1,393.43	30	1,490.87	26.83	.....	.....
June .....	1,751.32	29.33	1,573.96	27.11	1,485.41	27.55	.....	.....
Total averages .....	1,725.44	28.85	1,466.36	28.77	1,489.27	26.75	2,208.72	24.69

No individual reports of work performed monthly have been kept in this office; therefore the "maximum" and "minimum" amount of work cannot be stated.

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the office of the United States Light-House Board, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employé present for the greatest number of days and by the employé present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with half hour at noon for lunch. Time to be devoted to business, 6½ hours daily.

Years.	Days Department open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employes.	Average number of days worked.	Hours employed daily.	Most days worked by employé.	Least days worked by employé.
1884 .....	305½	8,829	.....	8,829	33.75	261.69	h. m. s. 6 5 4	303	162
1885 .....	302½	8,631	89	8,720	33.08	263.60	6 11 48	236	232
1886 .....	305	8,026½	134	8,160½	29.75	274.28	6 23 24	301½	251
1887 .....	201	4,947	15	4,962	27.33	181.55	6 24 48	191	152½

A large amount of work, overtime, has not been included in this statement.

Detailed statement of the method of transacting business by the Light-House Board, showing the facts required to enable the Board to recommend the establishment of a new light-house, and each step taken, from the inception of the idea to the finishing of the structure, the appointment of the keeper, and the exhibition of the light, taking, as an instance, the facts in the case of the light-house on Killick Shoal, Virginia.

March 27, 1884. The Hon. G. T. Garrison, member of Congress, forwarded a petition to the Light-House Board for a light-house and fog-signal on Killick Shoal, Virginia.

March 27, 1884. The Board wrote to the inspector and engineer of the fourth light house district for their views and recommendation thereon.

- April 9, 1884. The engineer of the fourth light-house district reported favorably, and estimated the cost of the proposed structure at \$10,000.
- April 8, 1884. The inspector of the fourth light-house district reported favorably.
- April 11, 1884. The Hon. G. T. Garrison, member of Congress, forwarded additional papers to the Board on the subject.
- April 12, 1884. The Board referred all the papers to its committee on location.
- April 15, 1884. The committee on location reported favorably, and recommended the establishment of a light-house and fog-signal.
- April 15, 1884. The Board, in formal session, adopted the report of its committee on location.
- April 18, 1884. The Board wrote to the inspector and engineer of the fourth light-house district informing them of its action.
- April 19, 1884. The Board wrote the Hon. G. T. Garrison, member of Congress, informing him of its action.
- May 1, 1884. The Board wrote the Treasury Department, stating all the facts, and urging that Congress be asked to make an appropriation of \$10,000 for the erection of the light-house and fog-signal.
- July 17, 1884. Congress appropriated \$10,000 for the purpose.
- October 14, 1884. The Board wrote to the engineer of the fourth light-house district directing him to take the proper steps to obtain title to the site for the structures.
- January 2, 1885. The engineer of the fourth light-house district forwarded the deed of the site to the Board.
- January 3, 1885. The Board sent the deed to the Attorney-General of the United States, through the Treasury Department, for his examination.
- January 26, 1885. The Attorney-General approved the title, and so informed the Board through the Treasury Department.
- January 30, 1885. The Board informed the engineer of the fourth light-house district, sending the deed back to him for record in the proper county.
- May, 1885. Plans for the structure were finished in the office of the Board.
- June 1, 1885. The Board, in formal session, approved the plans.
- September 3, 1885. The Board asked the Treasury Department for authority to advertise for proposals to furnish the metal-work for the foundation of the light-house structures.
- September 3, 1885. The Treasury Department granted authority to advertise for proposals.
- September 3, 1885. The Board advertised in the Post, Boston; Journal of Commerce, New York; Times, Philadelphia; News, Baltimore; Post, Pittsburgh; Dispatch, Richmond.
- September 17, 1885. Proposals for furnishing metal-work were received and opened.
- September 18, 1885. Proposals for the metal-work for the foundation of the light-house and fog-signal were sent to the Treasury Department.
- September 21, 1885. The Treasury Department authorized the Board to contract for the metal-work in question with the lowest bidder.
- September 22, 1885. The Board informed the engineer of the fourth light-house district that he was authorized to contract with the lowest bidder. Price \$2,090.
- October 2, 1885. The Board, in formal session, approved the contract with The Colwell Iron Works, New York City.
- October 5, 1885. The engineer of the fourth light-house district forwarded the contract to the Board for its approval.
- October 6, 1885. The contract was formally approved by the chairman of the Board, and sent to the Treasury Department for the approval of the Secretary of the Treasury.
- October 10, 1885. The Department returned the contract to the Board duly approved.
- October 12, 1885. The Board sent two copies of the contract to the engineer of the fourth light-house district, one copy for his files and one for delivery to the Colwell Iron Works, the contractor.
- October 12, 1885. The Board sent a copy of the contract to the Commissioner of Customs, as required by law.
- October 26, 1885. The contractors asked that the time for completing the contract be extended.
- October 28, 1885. The engineer of the fourth light-house district recommended that the time be extended.
- October 29, 1885. The Board recommended to the Treasury Department that the time be extended.
- October 30, 1885. The Secretary of the Treasury authorized an extension of the time by agreement to be signed by the parties to the contract and the sureties in the bond accompanying the same.
- October 31, 1885. The engineer of the fourth light-house district authorized by Board to have extension agreement made in quadruplicate.
- November 19, 1885. The engineer of the fourth light-house district forwarded extension agreement for approval.
- November 20, 1885. Board sent agreement to the Treasury Department for approval.
- November 23, 1885. Treasury Department returned agreement to Board duly approved.
- November 30, 1885. Board sent two copies of agreement to the engineer of the fourth light-house district, one for his files and the other for delivery to the contractors.
- November 30, 1885. Board sent one copy of the agreement to the Commissioner of Customs, as required by law.
- November 3, 1885. The Treasury Department granted authority to advertise for proposals for the erection of the iron pile foundation and the construction of the superstructure for Killik Shoal light-house. The Board advertised in the Globe, Boston; World, New York; Times, Philadelphia; Record, Philadelphia; Times, Wilmington, Del.
- November 12, 1885. Proposals for this work received and opened.
- November 19, 1885. Proposals sent to the Department.
- November 20, 1885. The Treasury Department authorized the Board to contract for this work with the lowest bidder.
- November 21, 1885. The Board informed the engineer of the fourth light-house district that he was authorized to contract with the lowest bidder.
- November 24, 1885. The Board, in formal session, approved the contract, which had been sent in by the engineer of the fourth light-house district.
- December 4, 1885. The engineer of the fourth light-house district sent in the contract for approval.
- December 5, 1885. The contract was formally approved by the chairman of the Board and sent to the Treasury Department for the approval of the Secretary of the Treasury.
- December 10, 1885. The Treasury Department returned the contract duly approved.
- December 11, 1885. The Board sent two copies of the contract to the engineer of the fourth light-house district, one for his files and one for delivery to the contractor.



December 11, 1885. The Board sent a copy of the contract, which had been made in quadruplicate, to the Commissioner of Customs for his files.

The contractors for the erection of the iron pile foundation and for building the light-house thereon were Messrs. Shaw & Hughes, of Cape May City, N. J., and \$3,946 was the price stated in the contract.

August 20, 1884. The inspector and engineer of the fourth light-house district, to whom had been referred the question of the characteristics of the light to be shown from the Killick Shoal light-house, reported, with recommendations.

December 7, 1885. The Board referred all papers bearing on the subject to its committee on lighting.

December 7, 1885. The committee on lighting reported, recommending that the light on Killick Shoal should have the following characteristics: "A fixed white light from N.  $\frac{1}{2}$  W. through westward to S. E.  $\frac{1}{2}$  E. and fixed red throughout the remaining arc, about 158 degrees."

December 22, 1885. The Board, in formal session, adopted the report of the committee on lighting.

December 28, 1885. The Board informed the engineer and inspector of the fourth light-house district of the above action.

December 22, 1885. The inspector of the fourth light-house district recommended that Killick Shoal light-house should be assigned one keeper.

December 23, 1885. The Board informed the Treasury Department that the Killick Shoal light-house would soon be completed, and asked that it be assigned to the superintendency of the collector of customs at Wilmington, Del., and stated that one keeper would be needed to take charge of the light, at a salary of \$500 per year.

December 29, 1885. The Treasury Department authorized the placing of Killick Shoal light-house in the superintendency of the collector of customs at Wilmington, Del.

December 29, 1885. The Treasury Department authorized the placing of one light-keeper at Killick Shoal light-house, with a salary of \$500 a year.

December 31, 1885. The Board requested the inspector of the fourth light-house district to recommend, if practicable, an experienced keeper for transfer and promotion from some other light-house in his district to take charge of Killick Shoal; otherwise to notify the superintendent of the light (the collector of customs at Wilmington, Del.) to nominate a proper person for appointment from private life.

January 12, 1886. The inspector of the fourth light-house district recommended the transfer and promotion of S. B. Quillen, first assistant keeper of Assateague, Virginia, light-house, to be keeper of Killick Shoal, Virginia, light-house.

January 13, 1886. The Board nominated said Quillen for transfer and promotion, as recommended.

January 20, 1886. The Treasury Department appointed Quillen to the keepership of Killick Shoal light.

January 21, 1886. The Board transmitted the appointment papers to the inspector of the fourth light-house district, and ordered the transfer of Quillen from Assateague to Killick Shoal, and directed that the proper steps be taken to fill the vacancy occasioned by Quillen's promotion.

February 11, 1886. The engineer of the fourth light-house district reported that the Killick Shoal light-house and fog signal were about completed.

February 20, 1886. The Board issued a notice to mariners, announcing the date upon which the light would be first exhibited on Killick Shoal.

March 10, 1886. The light was duly exhibited for the first time on the Killick Shoals.

Detailed statement of the method of transacting business by the Light-House Board, as regards contracts for supplies, works of construction, and for other objects pertaining to the Light-House Establishment:

(1) The local officer is directed by the Board to advertise for proposals, but first to forward a form of advertisement applicable to the case.

(2) Upon the receipt of the form of advertisement, the Board asks the usual authority from the Department to advertise in certain newspapers.

(3) The authority to advertise having been received, it is forwarded by the Board to the local officer with the appropriate instructions.

(4) The proposals having been received by the local officer, they are forwarded by him to the Board.

(5) The proposals, together with a schedule thereof, are then submitted to the Board at its next session, when they are considered, and the appropriate action taken as to acceptance, rejection, &c.

(6) The proposals are then transmitted to the Department, with a letter setting them forth in detail, and with recommendation as to which should be accepted, or as to rejection, as the case may be.

(7) The proposals having been returned to the Board by the Department, with its letter stating which had been accepted by the Secretary of the Treasury, and granting authority to contract, they are then returned by the Board to the local officer who forwarded them, with instructions to enter into contract in accordance with the authority granted by the Department, all contracts thus authorized being made in quadruplicate. But in case all the bids have been rejected, they are returned to the local officer, who is then directed by the Board to readvertise for proposals, or to purchase in open market, if the public exigency makes this course necessary.

(8) When the contract, in quadruplicate, has been executed, together with the bond accompanying the same, it is forwarded to the Board for approval by the local officer.

(9) The contract, when received, is critically examined by the Board, and if found to be correct in matter, in form, and in execution, each copy is then formally approved by the chairman of the Board, by his indorsement thereon.

(10) Should the contract or bond be found erroneous in any particular (which not unfrequently happens), it is returned to the local officer for amendment.

(11) The contract having been approved by the chairman of the Board, is then, with a letter of transmittal, forwarded by the Board to the Department for the approval of the Secretary of the Treasury.

(12) The contract is then referred by the Department to its Solicitor for examination, and if found to be correct in form and execution it is returned by him to the Secretary of the Treasury with indorsement thereon to that effect, when it is transmitted to the Board with the approval of the Secretary of the Treasury indorsed on each copy thereof.

(13) If the contract or bond is found by the Solicitor of the Treasury not to be correct in form or execution, it is returned to the Board by the Department, with instructions as to the needed amendments.

(14) The contract thus returned without the approval of the Department is transmitted by the Board to the local officer making the same for amendment or correction; and when received back is again submitted to the Department for approval.

(15) When the contract in quadruplicate has been received by the Board duly approved by the Secretary of the Treasury, two copies thereof are sent by the Board to the local officer who is the party thereto in behalf of the United States, one copy being for his files, and the other for delivery to the contractor.

(16) One copy of the approved contract is then sent to the Commissioner of Customs, as required by section No. 3743, United States Revised Statutes, as amended by the act approved 27 February, 1877.

(17) The remaining copy is then numbered and placed in its proper file in the office of the Light-House Board, an abstract thereof having first been entered in the permanent record of contracts.

(18) All contracts made by the Board have a penalty clause for delay in completing the work at the specified time, to be enforced in the discretion of the Secretary of the Treasury. In the majority of cases the contract is not completed on time, and application is made by the contractor that the penalty be not enforced, in which he states why his application should be favorably considered. In case the contractor has shown due diligence in the prosecution of his contract, and the delay has been unavoidable on his part, and no loss has resulted to the Government in consequence thereof, the Board writes to the Department setting forth the facts in the case recommending that the penalty be not enforced, and that authority be granted to pay the contractor the full amount of the contract price; and in case loss to the Government has resulted from the delay, that like authority be granted, the amount of the loss to be deducted.

(19) The Department having granted the desired authority, the Board sends a copy of the letter of the Secretary of the Treasury, granting the authority, to the local officer who made the contract for his information and for his guidance, and for file with his accounts.

(20) In case a contractor willfully and persistently neglects to comply with the terms of his contract, the Board reports the facts in the case to the Department, and recommends that the defaulting contractor be placed on the list of delinquent contractors, and that thereafter no bid of his be considered.

(21) The Department having informed the Board that the defaulting contractor has been placed on the list of delinquents, the local officer is informed by the Board of the action of the Department and directed to notify the contractor.

(22) Contracts are made subject to a rigid inspection of the work done or supplies furnished, by an agent of the United States, and payment is made on the certificate of this agent that the work done and supplies furnished are in accordance with the contract.

(23) When the certificate of the inspection agent is produced, payment is authorized by the Board from the proper appropriation.

## COAST AND GEODETIC SURVEY.

UNITED STATES COAST AND GEODETIC SURVEY OFFICE,  
*Washington, June 24, 1887.*

SIR: In response to your letter of the 18th March last to the honorable Secretary of the Treasury, a copy of which was duly forwarded to me, I have the honor to transmit herewith a detailed statement of the work of the United States Coast and Geodetic Survey, showing the amount and character of the business of said Survey and of each division thereof, in the detailed form requested by your letter, so far as such business is susceptible of reduction to statistical presentation upon the tabular forms prepared for the purpose by the Treasury Department, together with memoranda accompanying the schedule of each division of this office succinctly explaining the methods of work therein.

Except as to the merely clerical work, which forms but a very small portion of the business of the Survey either in the field or at this office, it is impossible in tabular or statistical form to adequately or intelligibly describe the amount and character of the business of this Bureau, either absolutely or comparatively. The work and the articles enumerated in the schedule of any division are so incongruous and diverse as to preclude either the averaging or the aggregating of them, and at the same time objects or subjects of the same denomination or verbal description have no common unit of measure whereby the mention of their names can convey even approximately an idea of their significance or of the relative amount of work, time, &c., involved in their preparation, manipulation, or completion, or in the operations of which they are the subject. Thus chart engraving, chart printing, photographic reductions, and electrotyping of chart copper-plates, which are the principal operations of the engraving division of the bureau, cannot be aggregated. When it is understood that one chart may represent as many months of work as another one of days of work, and that such variation is the rule as to the special work of substantially every division—so that in one of the computing divisions, as a literal fact, of two reductions of precisely the same class, one represented only an hour's work while the other represented seven hundred days' work—the futility of tabulation as an index of the work is rendered quite apparent.

This insufficiency of statistics was brought to your personal attention quite recently, and in response to your verbal suggestion that the principal purpose of your inquiry is to elicit an exhibition of the condition of the current business of the Departments, the schedules are forwarded with the statement that there are substantially no arrears of current work, and that, except as to time necessarily consumed in the preparation of information in response to inquiries, the desks are daily cleared of correspondence. In this connection I may add that, with a slight increase in the number of skilled draftsmen, engravers, and computers, the publication of highly useful charts of the surveys, and especially of the resurveys, of important localities would be greatly expedited, and the utility and value of the charts to the public, and especially to navigators, very greatly augmented.

Very respectfully,

F. M. THORN,  
Superintendent.

Hon. F. M. COCKRELL,  
U. S. Senate, Chairman Select Committee of Inquiry, &c.

#### OFFICE OF SUPERINTENDENT.

*Statement of work performed in the office of the Superintendent, Coast and Geodetic Survey, from January 1, 1884, to March 1, 1887, prepared in reply to inquiries contained in Senator Cockrell's letter of March 18, 1887, addressed to the honorable Secretary of the Treasury.*

#### I.—Amount and character of business pending January 1, 1884.

The only business pending on January 1, 1884, was such as related to the compilation of the Superintendent's annual report, which work has been separately reported on by Assistant Edward Goodfellow.

The clerical work of the Superintendent's office is necessarily kept up from day to day, so that there is never any considerable accumulation of work.

#### II.—Amount and character of business received and also transacted and disposed of during the said calendar year 1884.

The letters received and filed in the Superintendent's office during the calendar year 1884 are comprised in twelve large bound volumes containing an average of 360 letters each making a total of about 4,320 letters received and filed during the year. A large number of the letters received, however, such as requests for publications, &c., are notified in the Superintendent's office, but are referred to other divisions and there retained.

Letters written: During the same year 2,386 letters were written, filling 2,908 pages of press-copy books.

The above-mentioned correspondence includes instructions and letters to persons conducting field work, and letters and monthly, personal, and season's reports received from them; correspondence with the Departments, with the divisions of the Coast and Geodetic Survey Office, and with outside parties, and correspondence relating to appointments, dismissals, &c., in the Coast and Geodetic Survey field service and in the office force.

The other work done in the Superintendent's office is the opening and distribution of official mail, the care of the files, and arrangement of correspondence for binding, the preparation of estimates of annual appropriations, addressing and mailing circulars issued by the Superintendent, press-copying of letters written, for record, indexing letter-books, &c.

There is always a considerable amount of work to be done in furnishing copies of documents, searching for data among old records, compiling information for letters, &c., of which no account is kept.

### III.— \* \* \* and on hand pending on January 1, 1885.

As before explained, there is no accumulation of business in the Superintendent's office.

### IV.— \* \* \* and the amount and character of business received and also transacted and disposed of during the said calendar year 1885.

Letters received approximately the same number as for previous year, estimated at about 4,320.

Letters written, 2,635, filling 3,294 pages of press-copy books.

Character of business, the same as for previous year, except that a complete record was kept of the employment of each field officer, and transcripts furnished for the use of the accounting and auditing officers. A similar record was also compiled for the use of the auditing officers, going back to January 1, 1884. A record of leaves of absence of field officers was also commenced from July 1, 1885.

### V.— \* \* \* and on hand pending and undisposed of on January 1, 1886.

None.

### VI.— \* \* \* and the amount and character of business received and also transacted and undisposed of during the said year 1886.

Letters received: Approximately the same as for previous year (4,320); letters written, 3,147 (3,934 pages). Character of business generally the same as for the previous year.

### VII.— \* \* \* and also on hand pending and undisposed of on January 1, 1887.

None.

### VIII.— \* \* \* and received and also transacted and disposed of during the said year 1887 up to March 1, 1887.

Letters received: Approximately, 720; letters written, 470 (588 pages); character of business generally the same as for the previous year.

### IX.— \* \* \* and also a detailed statement showing the average amount and character of business performed, transacted, and disposed of by the employes. \* \* \* and the average number of employes in each of such divisions during each month in said years 1884, 1885, 1886, and 1887 up to March 1, 1887, and also the maximum and minimum amount of business transacted and disposed of by the employé doing the most and the employé doing the least in each of such divisions, during each of said months of said years, and if no account has been kept of the business performed and disposed of by each employé in any of said divisions during said years, or any part or parts thereof, then the reasons why such account has not been kept.

No such account has been kept. The nature of the work performed is such that it must be kept up from day to day, and the amount of work done by each employé on each day is largely dependent upon the amount and character of the daily mail and other contingencies, having nothing to do with the industry or the efficiency of the employé. At the seasons when parties are being sent into the field or recalled from field-work the greatest amount of work is usually done.

On January 1, 1884, there were employed in the Superintendent's office five persons, namely, an assistant charged with the compilation of the Superintendent's annual report (Edward Goodfellow); an assistant (Andrew Braid) who aided the Superintendent

ent in executive details and attended to some of the official correspondence, especially in reference to State surveys, and also kept an account of the allotments of funds to field parties; a clerk (W. B. Chilton) who had charge of the files and correspondence; a stenographer (C. D. Gedney), and a messenger (Charles Over). The work of these persons is so radically different as not to be in any way comparable. No system of enumeration could be devised that would correctly show the relative amount of work performed by each person.

Since August, 1885, the number of employes in the Superintendent's office has been reduced to three, the assistant having charge of the annual report, the clerk, and the messenger. The correspondence in relation to State surveys has, however, been placed in the hands of another assistant, and the account of allotments of funds is now kept by the assistant in charge of the office, Mr. B. A. Colonna.

As shown by the number of letters written the amount of clerical work has increased.

XI.— \* \* \* and also a statement showing the average number of days, and the time and attention devoted to the consideration and transaction of business by each of the employes in each of the said several divisions, and whether in person or by proxy, during each of said calendar years 1884, 1885, 1886, and 1887, up to March 1, 1887, or during said parts of said years by either of them, as such employes, or any of them, have been receiving pay from the United States; and also the maximum and minimum number of days during each of said years up to March 1, 1887, so devoted to business by the employe in each of such divisions present for the greatest number of days and also for the least number of days.

Previous to July, 1885, no record of leaves of absence was kept, so far as the Superintendent's office was concerned. About that time Assistant Andrew Braid was assigned to other duty, and Mr. C. D. Gedney was transferred to the office of the assistant in charge, aiding only occasionally in the work of the Superintendent.

Assistant Edward Goodfellow has elsewhere reported his absences.

W. B. Chilton, Superintendent's clerk, has been absent from duty as follows: On leave of absence 3 weeks, in 1884; 12 days, in 1885; 30 days, in 1886. Not absent during January and February, 1887.

In reference to the request contained in the second letter of Senator Cockrell to the Secretary of the Treasury, for a detailed statement of the methods of transacting business in each Bureau of the Department, &c., it may be stated that mail matter received at the Superintendent's office and not personally acted upon by the Superintendent, is referred by him to the assistant in charge, and by him to the division of the office having cognizance of the matter, where information necessary for a proper reply or a draft of a suitable letter is prepared for the Superintendent or for the assistant in charge as the case may be. All matters relating to accounts are referred by the Superintendent directly to the disbursing office. Matters relating to the work of the hydrographic parties or vessels of the Survey are referred direct to the hydrographic inspector. Estimates of expenditures of field parties are referred to the assistant in charge for examination, after which they are reported back to the Superintendent for his approval. All such estimates are made in triplicate, and after the Superintendent's approval one copy is returned to the person submitting the estimate, one copy sent to the disbursing clerk, and one copy retained on the files of the Superintendent.

Requisitions for instruments, supplies, stationery, &c., are referred to the assistant in charge for examination, and after being approved by him, are returned to the Superintendent for final approval. They are then sent to the proper divisions of the office to be filed.

Records of field work received by the Superintendent are referred to the assistant in charge of the office, for registry, acknowledgment, and file, or other proper disposition.

Original topographical and hydrographic sheets are approved for registry by the Superintendent and forwarded to the assistant in charge for publication, if required.

#### ARRANGEMENT OF FILES.

The files are arranged and volumes of correspondence bound according to the following system. The correspondence is classified generally under the following heads: *Assistants* (field officers).

*Office* (Coast and Geodetic Survey).

*Departments, Congress, and Government Officers.*

*Applications and Testimonials.*

*Monthly Reports and Journals* (field officers).

*Personal Reports* (field officers).

*Miscellaneous.*



Letters are arranged under these heads alphabetically and chronologically and bound (flat) in volumes of convenient size, marked with the proper titles and dates. Letters written are press-copied into three series of letter-books as follows :

*Letters.*

*Instructions.*

*Monthly Reports.*

These books are numbered consecutively and alphabetically indexed.

Very respectfully,

W. B. CHILTON.

APRIL 22, 1887.

Statement of Edward Goodfellow, Assistant Coast and Geodetic Survey, on duty in the office of the Superintendent, in charge of the preparation for publication of the annual report of the Superintendent.

[NOTE.—This statement is made by direction of the Superintendent to form part of reply to the letter of Senator Cockrell of March 18, 1887, addressed to the Secretary of the Treasury, and referred March 20 by the Secretary to the Superintendent with request that the statements shall be arranged by fiscal years.

By section 4690, Revised Statutes, 1878, it is enacted that the Coast Survey report shall be submitted to Congress in the month of December in each year. For the fiscal years ending June 30, 1881, 1882, 1883, 1884, and 1885 the volumes of annual reports, as printed by order of Congress, have averaged 532 pages quarto each, and have been accompanied by an average for each volume of 47 progress sketches and illustrations.

*June 30, 1884.*—During the fiscal year ending June 30, 1884, the manuscript of the annual report for the preceding fiscal year was completed and submitted to Congress December 19, 1883. It was ordered printed March 28, 1884, and was passing through the press at Government Printing Office during the summer and autumn of 1884. The proof was revised at this office partly by myself, partly by other officers. Soon after July 1, 1884, I began the collation of material for the report for the fiscal year ending June 30, 1884. On November 11, 1884, all of the work of proof-reading and editing having been completed, the report for 1883 was received from the Public Printer. On December 17, 1884, the manuscript of the report for the fiscal year preceding was submitted to Congress, and on February 17, 1885, it was ordered printed. During the remainder of the fiscal year I was occupied in editing the appendices to this report and in reading proof for it.

*June 30, 1885.*—By this date 400 of the 622 pages comprising the report for 1884 had been printed. Soon after July 1 I began the preparation of the manuscript of the report for 1885 (fiscal year ending June 30, 1885), continuing also the reading of proof for that of 1884. On November 13, 1885, copies of the report for 1884 were received from the Public Printer. On December 17, 1885, the report for 1885 (fiscal year ending June 30) was submitted to Congress, and on July 17, 1886, it was ordered printed. Between the end of December, 1885, and the end of June, 1886, I was engaged in editing for publication the appendices to the report for 1885, and in collecting data and material for the report for 1886.

*June 30, 1886.*—At this date all of the appendices for the report for 1885 were ready for the Public Printer, and due progress had been made in the preparation and arrangement of material for the report of 1886. During part of July, 1886, I was occupied in preparing statements for the use of the Committee on Appropriations of the Senate. Towards the end of August proof of the report for 1885 began to be received, and I was occupied from that time till January, 1887, in revision of proof for that report, and until December, 1886, in the preparation of manuscript of the report for 1886. On December 16, 1886, the manuscript of that report was transmitted to Congress, and on March 3, 1887, it was ordered printed. On February 17, 1887, the report for 1885 was received from the Public Printer.

*March 1, 1887.*—During the months of January and February, 1887, I was occupied in the revision and editing of the appendices to the report for 1886. All of the appendices to that report, with but one exception, are now in readiness for the Public Printer.

During the period to which the above statement refers I was continuously on duty at the office in Washington, with the following exceptions:

*January, 1885.*—At home, with leave to continue my work while on a visit to my family.

*January, 1886.*—Absent on leave eight days.

*October 4 to November 2, 1886.*—Absent on leave.

Respectfully submitted.

EDWARD GOODFELLOW,  
Assistant Coast and Geodetic Survey.

The following statement shows in detail the business in the office of the Superintendent Coast and Geodetic Survey, for the calendar years 1884, 1885, 1886, and 1887.

Character of business.	Received during 1884.	Disposed of during 1884.	Received during 1885.	Disposed of during 1885.	Received during 1886.	Disposed of during 1886.	Received during 1887 (to Mar. 1).	Disposed of during 1887 (to Mar. 1).
Letters received .....	4,320	.....	4,320	.....	4,320	.....	720	.....
Letters written .....	.....	2,386	.....	3,294	.....	3,147	.....	470
Annual report (No. of pages) .....	.....	532	.....	532	.....	532	.....	88
Total .....	4,320	2,918	4,320	3,826	4,320	3,679	720	558

The work of the Superintendent's office is such that no considerable accumulation occurs at any time. Much of the work done cannot be shown in tabular form. (See memoranda attached hereto.)

The following statement shows the average number of employes in the office of the Superintendent Coast and Geodetic Survey during the time specified:

Months.	Average employes 1884.	Average employes 1885.	Average employes 1886.	Average employes 1887.
January .....	4	4	2	2
February .....	4	4	2	2
March .....	4	4	2	.....
April .....	4	4	2	.....
May .....	4	4	2	.....
June .....	4	4	2	.....
July .....	4	4	2	.....
August .....	4	2	2	.....
September .....	4	2	2	.....
October .....	4	2	2	.....
November .....	4	2	2	.....
December .....	4	2	2	.....
Total averages .....	.....	.....	.....	.....

No comparative statement can be given, as the work of employes is not of the same character; for the same reason no aggregates can be given. This statement omits one messenger, who is mentioned in the report of another division.

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the office of the Superintendent Coast and Geodetic Survey, in person and by proxy, during the years named, with number of days during each year devoted to business by the employes present for the greatest number of days and by the employes present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with half hour at noon for lunch. Time to be devoted to business, 6½ hours daily.

Calendar years.	Days Department open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employes.	Average number of days' work.	Hours employed daily.	Maximum days present.	Minimum days present.
1884 .....	305	1,171	.....	1,171	4	292.75	A. M.	305	284
1885 .....	303	775	.....	775	3.16	245.40	6.45	303	84
1886 .....	305	542	.....	542	2	271	6.19	275	287
1887 (to March 1) .....	48	96	.....	96	2	48	6.42	48	48

Some of these figures are only approximate, as the record of leaves of absence is imperfect prior to July 1, 1885.

The following statement shows in detail the business in the office of the assistant in charge of the office of the United States Coast and Geodetic Survey, for the calendar years 1884, 1885, 1886, and 1887 :

Character of business.	During year 1884.	During year 1885.	During year 1886.	During year 1887 (to March 1).
Letters received.....	5,006	7,010	7,880	1,290
Letters answered.....	4,138	5,482	6,155	1,075
Total.....	9,144	12,492	14,015	2,365

As this office is the "executive" part of the office, where a great variety of miscellaneous work is performed, it is quite impossible to intelligently express it in tabular form. Letters are received, referred to the various divisions of the office, and replies formulated, upon their return, from the data so collected. Moneys are received from sales of charts, publications, and occasionally from sale of old property, and deposited in the Treasury. Notices to mariners are issued as occasion requires. The appropriation for office expenses is here expended, bills examined, and vouchers certified for payment.

The following statement shows the average number of employes in the office of assistant in charge of the office of the United States Coast and Geodetic Survey during the time specified :

Months.	Average employes 1884.	Average employes 1885.	Average employes 1886.	Average employes 1887.
July.....	8	5	4	.....
August.....	4	5	4	.....
September.....	3	2	4	.....
October.....	3	2	4	.....
November.....	6	2	4	.....
December.....	7	7	4	.....
January.....	8	4	2	5
February.....	8	4	3	5
March.....	7	3	4	.....
April.....	7	6	4	.....
May.....	7	5	3	.....
June.....	7	3	2	.....
Total averages.....	6.66	3.84	3.5	5

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the office of assistant in charge of the office of the U. S. Coast and Geodetic Survey, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employe present for the greatest number of days and by the employe present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with half hour at noon for lunch. Time to be devoted to business, 6½ hours daily.

Years.	Days Depart- ment open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employes.	Average num- ber of days worked.	Hours em- ployed daily.	Most days worked by employe.	Least days worked by employe.
1884.....	305	*1,874.8	0	1,874.8	6.66	281.5	h. m.	297	258.5
1885.....	303	*1,060.5	0	1,060.5	3.84	276.2	6 33	294	272.5
1886.....	305	*981.5	0	981.5	3.5	280.4	6 32	292	269.0
1887.....	48	*204.0	0	204.0	5.0	40.0	6 0	47	23.0

\* Leaves of absence deducted.

## ACCOUNTING DIVISION.

U. S. COAST AND GEODETIC SURVEY OFFICE,  
Washington, D. C., May 17, 1887.

The business of this division comprises the examination, auditing, adjustment, and settlement of the accounts of the Coast and Geodetic Survey under the appropriations made by Congress.

The division at present is in charge of a computer in the Coast and Geodetic Survey, detailed for that purpose, who represents the disbursing clerk of the Treasury Department in the settlement of the accounts and the correspondence relating thereto. His assistants are, respectively, an accountant and two writers, one of the latter acting as book-keeper, the other as general clerk.

The accounts of the Survey may be divided into two classes: Field accounts and office accounts. The latter are received from the assistant in charge of office, duly approved by him, and represent the simpler methods of accounting. The field accounts, however, are more complex and technical, and cover an infinite variety of expenditures, affording a wide range for the exercise of judgment in adjusting and closing them. They are received directly from the officers in the field, most of whom are bonded and carry advances of public funds to meet their expenditures.

The process of adjustment of a field account varies with circumstances, but generally is about as follows:

All expenditures made by field parties are based upon estimates approved by the Superintendent. Upon the receipt of an account it is first compared with the approved estimate of the chief of the party, and essential points of difference are noted. It is then examined for errors of enumeration, computation, and extension, and finally is adjusted in accordance with law and the numerous requirements of the accounting officers of the Treasury. It is then charged against the personal allotment of the chief of party and to the appropriation under which he is working. The Superintendent now approves the account, and it is sent to the Department for payment or for filing, as the case may be. If for payment, a check for the amount due is drawn by an employé of this division, signed by the disbursing clerk, returned to this office, and thence transmitted to the payee.

In the adjustment of an account it not infrequently happens that a single voucher of the thousands passing through the division may require the expenditure of a week's time and a large amount of correspondence before it can be finally adjusted and settled. At all times, moreover, hardly a single account can be settled without an expenditure of time and labor entirely out of all proportion to the amount of money involved, which would not be tolerated in the counting-room of an ordinary business house, but which a strict compliance with the requirements of the accounting officers of the Treasury renders necessary.

The keeping of the following-named records forms a part of the business of this division:

- Ledger accounts with the United States.
- Record of expenditures under items of appropriations.
- Calendar year statement book—expenditures.
- Fiscal year statement book—expenditures.
- Record of allotments and approved estimates.
- Abstract book of quarterly disbursements.
- Register of daily payments—checks and cash.
- Register of contracts and authorities.
- Daily register of cash advances to field parties.
- Record of persons employed in the service.
- Salary book of field and office force.

There are other small books of record, in addition to the foregoing, which, as occasion demands, require more or less attention.

Other business of a general and miscellaneous character may be stated as follows:

The preparation of pay-rolls and the semi-monthly and monthly payments of salaries.

Abstracting the accounts under their different heads of appropriations, the preparation of accounts-current, and the rendition of the vouchers quarterly to the Department.

Filing and preserving the duplicate records of accounts of the Survey for future reference.

The frequent (now monthly) preparation of balance sheets, showing the receipts and expenditures, in detail, under the various heads of appropriations.

Formulating, analyzing, and editing the annual reports of expenditures, by fiscal and calendar years, showing amounts expended, to whom paid, and for what purpose.

The frequent preparation of elaborate statements, involving great labor, time, and care in their preparation, in response to calls from Congress, the departments, the accounting officers, the superintendent, the assistant in charge, and the hydrographic inspector. The entire force of the division is occasionally employed, for periods of from one to two weeks, in collecting the data necessary to an intelligent formulation of either of such statements.

The preparation, correction, and revision of new forms of vouchers and blanks for accounting, rendered necessary by decisions of the accounting officers, form no inconsiderable part of the work of this division.

Respectfully submitted.

JOHN W. PARSONS,

*Computer, U. S. Coast and Geodetic Survey, in charge Accounting Division.*

The following statement shows in detail the business in the accounting division of the office of the U. S. Coast and Geodetic Survey for the fiscal years 1884, 1885, 1886, and 1887:

Character of business.	During fiscal year 1884.	During fiscal year 1885.	During fiscal year 1886.	During fiscal year 1887 (to Mar. 1).
Vouchers received and audited .....	15,960	13,433	14,510	9,328
Approved estimates received and filed .....	243	196	263	250
Checks drawn and issued .....	3,523	3,734	2,614	2,512
Letters received, acted on, and filed .....	3,016	2,833	2,942	2,162
Letters written .....	2,612	2,753	2,395	2,105
Appropriation and allotment accounts .....	450	316	407	444
Amounts accounted for and disbursed .....	\$656,406	\$536,496	\$488,790	\$316,125
Total .....	682,210	559,766	511,921	333,266

The work of this division is current and is disposed of daily as rapidly as possible, consistent with accuracy. No statement of the amount of work on hand and undisposed of can therefore be given for any particular date, nor can any intelligible summary of the work accomplished be made upon this form. The items given indicate merely the volume of work passing through the division without affording any conception of the amount of work necessary to their adjustment and settlement.

The following statement shows the average number of employes in the accounting division of the office of the U. S. Coast and Geodetic Survey during the time specified:

Month.	Average employes, 1884.	Average employes, 1885.	Average employes, 1886.	Average employes, 1887.
July .....	4	3	3	5
August .....	4	3	2	4
September .....	4	3	2	1
October .....	4	3	2	1
November .....	4	3	3	2
December .....	4	3	4	3
January .....	3	3	5	4
February .....	3	3	4	4
March .....	3	3	4	.....
April .....	3	3	5	.....
May .....	3	3	5	.....
June .....	3	3	5	.....
Averages .....	3½	3	3½	3

The business of this division consists of the adjustment and settlement of the accounts of the Coast and Geodetic Survey, and is of so varied a character in its details that the average amount performed by each employe cannot be stated in exact terms. The division of labor among the employes is such as the occasion may demand for its prompt accomplishment, but, substantially, is as follows: Supervision and adjustment, accounting, book-keeping, and general clerical work.



The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the accounting division of the office of the U. S. Coast and Geodetic Survey, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employé present for the greatest number of days and by the employé present the least number of days during said years. Department open from 9 a. m. to 4 p. m. with half hour at noon for lunch. Time to be devoted to business, 6½ hours daily.

Years.	Days Department open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employes (average).	Average number of days worked.	Hours employed daily.	Most days worked by employe.	Least days worked by employe.
1884 .....	305½	1, 041	None	1, 041	3½	297½	H. M. 6 55	305	290
1885 .....	302½	873	None	873	3	291	6 51	302	285
1886 .....	305	1, 060	None	1, 060	3½	289	6 44	305	280
1887 .....	201	588	None	588	3	196	6 55	201	191

It is frequently necessary to work overtime in this division, and hence the column "most days worked" does not comprise the actual time, in days, which has accrued for extra hours of labor, the number of days worked (in hours) being considerably in excess of that stated.

#### COMPUTING DIVISION.

The computing division receives its regulations from the "assistant in charge of the office," and is directly responsible to him.

*Reception of business matter.*—All astronomical, geodetic, and magnetic records of the Survey after registry in the archives are referred to the computing division, where they are examined for completeness and defects reported. Original records are returned to the archives; all duplicate records are registered and kept in the computing division.

*Classification of work.*—Computation of astronomical latitudes, longitudes, and azimuths. Computation of geodetic operations, primary, secondary, and tertiary triangulations; of trigonometrical heights and of spirit levels. Computations of magnetic declinations, dips, and intensities. Reports on results, special investigations on professional matters, and correspondence relating thereto, are part of the special duty of the chief of the division.

*Consecutive steps of work.*—Distribution of records to computers with instructions for computing; supervision of progress; collation and revision of computation; examination, reporting, and registering of results; their preparation for publication and reading of proof.

*General remark.*—The chief of the division is responsible for the best distribution of the various computations, the use of the proper methods, the requisite accuracy of the results, and the faithful performance of the duties of the employes. Daily, monthly, and annual reports are made of work done and by whom.

The detailed statements required are herewith appended as per schedule. The information called for is given as closely as practicable for a scientific Bureau, where the work is continuous and where merely clerical work is incidental.

Yours respectfully,

CHAS. A. SCHOTT,  
Assistant, in charge Computing Division.

Mr. B. A. COLONNA,  
Assistant, in charge Office and Topography.

The following statement shows in detail the business in the computing division of the office of the Coast and Geodetic Survey for the fiscal years ending 1884, 1885, 1886, and 1887 in part:

Character of business.	Records received during fiscal year 1884.	Transacted and disposed of during fiscal year 1884.	Records received during fiscal year 1885.	Transacted and disposed of during fiscal year 1885.	Records received during fiscal year 1886.	Transacted and disposed of during fiscal year 1886.	Records received during fiscal year 1887 (to March 1).	Transacted and disposed of during fiscal year 1887 (to March 1).
Astronomical latitude computations.....	16	15	6	10	10	8	11	4
Astronomical longitude computations.....	9	30	3	15	5	3	1	3
Astronomical azimuth computations.....	4	8	3	2	9	13	2	11
Computations of triangulations, number of geographical positions.....	420	1,250	627	1,175	574	1,025	350	750
Computations of heights, number determined....	144	9	165	55	94	18	75	43
Magnetic computations for declination, dip, and intensity, number of stations.....	13	9	20	26	18	11	9	18
Number of reports submitted.....	.....	151	.....	128	.....	206	.....	97

The following estimates are made to give an idea of the labor involved in a computation; one astronomical latitude, inclusive of time and star place determination, from 15 to 40 days; one astronomical longitude, inclusive of chronograph readings, time and star place determination, from 25 to 50 days; one astronomical azimuth, inclusive of time determination, 10 to 30 days; one geographical position, inclusive of abstracts of angles, triangle side computation, position computation and abstract of results, about 1 day; one height determination, inclusive of abstracts of vertical angles, height computation, abstract of results and computations of spirit-levels, about one-half day. A magnetic station requires from 1 to 2 days' time, but Point Barrow and Fort Conger took several months.

Work apparently pending is *incomplete* field work it is inseparable from a great national survey; certain astronomical and magnetic computations, not immediately needed are taken up whenever the strength of the computing force allows. All current business requiring immediate attention is disposed of, as well as preliminary computations as far as the state of the field work permits. No summation can be made on account of the variety of subjects. The clerical work comprises making copies of records and of results for field parties and for office files, copying reports and special papers prepared for publication, proof-reading and verification and other miscellaneous work; total annual amount estimated as employing 2 men.

The following statement shows the average amount and character of business performed, transacted, and disposed of in the computing division of the office of the Coast and Geodetic Survey, with average number of employes during the time specified:

Month.	1883-1884.				1884-1885.				1885-1886.				1886-1887.			
	Average amount.	Average employes.	Max.	Min.	Average amount.	Average employes.	Max.	Min.	Average amount.	Average employes.	Max.	Min.	Average amount.	Average employes.	Max.	Min.
July.....	24	8	25	15	25	10	26	16	26	10	26	26	24	10	26	20
August.....	23	8	27	21	26	9	26	12	25	8	25	13	24	8	26	15
September.....	25	8	25	14	22	10	24	19	26	9	26	7	26	8	26	14
October.....	26	9	27	21	27	9	27	15	26	10	27	26	23	12	26	19
November.....	24	9	25	19	24	9	24	23	24	10	24	22	23	11	24	12
December.....	24	9	24	20	26	9	26	25	23	9	24	20	25	9	25	19
January.....	26	9	26	23	25	9	26	20	24	11	25	24	23	11	25	21
February.....	23	10	24	19	20	9	23	17	22	11	23	18	22	12	23	23
March.....	26	10	26	24	24	9	25	25	27	10	27	25	.....	.....	.....	.....
April.....	23	12	26	21	26	9	26	26	26	9	26	23	.....	.....	.....	.....
May.....	26	11	26	25	25	9	25	24	23	9	25	18	.....	.....	.....	.....
June.....	24	11	25	24	26	11	26	25	26	8	26	10	.....	.....	.....	.....
Total averages.....	24.8	10	25.5	20.5	24.7	9	25.2	20.6	24.8	9	25.3	19.8	23.8	10	25.1	17.9

On account of the incongruous character of the work and the variety performed by each computer, and the consequent impossibility of finding a *common measure* of the amount, it is assumed that the number of days on duty is the best criterion, each computer attending faithfully to the duty assigned to him; hence the numbers in column "average amount." The chief and clerk of the division are included in the number of employes, together with all the persons temporarily assigned, excepting for maximum and minimum, where the latter are necessarily dropped. The lowering of minimum is largely due to allowance of leave of 30 days instead of 15 as before July, 1885.

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the computing division of the office of the Coast and Geodetic Survey, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employe present for the greatest number of days and by the employe present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with half hour at noon for lunch. Time to be devoted to business, 6½ hours daily.

Fiscal years.	Days Department open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employes.	Average number of days worked.	Hours employed daily.	Most days worked by employe.	Least days worked by employe.
1883-1884	305½	2 341½	.....	2, 341½	8	292.7	A. M. 6 49	304	280
1884-1885	302½	2 040	.....	2, 040	7	291.4	6 51	303½	277½
1885-1886	304	2 322	.....	2, 322	8	290.3	6 45	304	270
1886-1887	201	1, 113½	.....	1, 113½	6	185.6	6 34	201	166½

Regular (permanent) employes only counted; all temporary help excluded unless employed during the whole year.

#### TIDAL DIVISION.

The following statement shows in detail the business in the tidal division of the office of the United States Coast and Geodetic Survey for the fiscal years 1884, 1885, 1886, and 1887:

Character of business.	Pending July 1, 1883.	Received during the fiscal year 1884.	Transacted and disposed of during fiscal year 1884.	On hand and undisposed of July 1, 1884.	Received during fiscal year 1885.	Transacted and disposed of during fiscal year 1885.
1. Preparation of tide-tables for the coasts of the United States <sup>1</sup>			2 vols. 8° for 1885.			2 vols. 8° for 1886.
2. Preparation of tidal notes for charts <sup>2</sup>						
3. Requisitions for tidal data for field parties <sup>3</sup>	0	32	32	0	11	11
4. Requests for tidal data and information by persons not connected with the Survey <sup>4</sup>	0	37	37	0	27	27
5. Years of record from automatic tide gauges <sup>5</sup>	215	4	1	218	5	2
6. Records of series of staff-gauge readings, stations <sup>6</sup>	653	48	36	665	36	36
7. Preparation of auxiliary tables to facilitate reduction of observations and prediction of tide-tables <sup>7</sup>			31 days.			22 days.
8. Examination and registry of tidal records and preparation of correspondence relating thereto <sup>8</sup>						

(\*)

Character of business.	On hand and undischarged of July 1, 1886.	Received during fiscal year 1886.	Transacted and disposed of during fiscal year 1886.	On hand and undischarged of July 1, 1886.	Received during fiscal year 1887 (to Mar. 1).	Transacted and disposed of during fiscal year 1887 (to Mar. 1).	On hand and undischarged of Mar. 1, 1887.
1. Preparation of tide-tables for the coasts of the United States <sup>1</sup> .....			2 vols. 8° for 1887.	On hand March 1, 1887, the preparation of the two volumes for 1888 was about four-fifths completed.			
2. Preparation of tidal notes for charts <sup>2</sup> .....	0	16	16	0	109	109	0
3. Requisitions for tidal data for field parties <sup>3</sup> .....							
4. Requests for tidal data and information by persons not connected with the Survey <sup>4</sup> .....	0	28	28	0	15	15	0
5. Years of record from automatic tide gauges <sup>5</sup> .....	221	3	4	220	2	1	221
6. Records of series of staff-gauge readings, stations <sup>6</sup> .....	665	42	7	700	92	9	783
7. Preparation of auxiliary tables to facilitate reduction of observations and prediction of tide-tables <sup>7</sup> .....			248 days.			12 days.	
8. Examination and registry of tidal records and preparation of correspondence relating thereto <sup>8</sup> .....							
(9) No summation can be made on account of the incongruous nature of the items.							

<sup>1</sup> A copy of the tide-tables for 1887 herewith. The aggregate time spent in the preparation of these two volumes amounted to 320 days of a computer.

<sup>2</sup> The preparation of tidal notes for a chart involves the collection and comparison of all facts known as to the tides in the waters within the chart limits, and this frequently necessitates the partial reduction of several series of observations. The work is done by the chief of division, who calls other clerks to his assistance, according to the nature of the work and the urgency of the occasion. No distinct time-account has been kept until recently, but the aggregate is estimated at one-half the time of one clerk.

<sup>3</sup> Tidal data for the use of hydrographic and other field parties of the Survey are prepared by the chief of division, assisted by other clerks according to the urgency of the occasion. No distinct time-account has been kept until recently, but the aggregate is estimated at about the time of one clerk. The data consist of descriptions of tide gauges and bench marks, with relation of these to mean sea level, mean low water, &c., and their preparation frequently necessitates the partial reduction of series of observations and other laborious computations. A record beginning April 15, 1887, shows that from that date to June 22, 1887, an average of 1.3 clerks has been constantly employed preparing this description of data, and that it has been furnished at 80 stations in response to 16 requisitions.

<sup>4</sup> Item 4 is similar to 3, and is similarly disposed of, except that it sometimes consists simply of an explanation of some point in tidal theory and requires less time for its preparation.

<sup>5</sup> These observations are for reduction by the harmonic analysis for the purpose of predicting tide-tables. To reduce one year's observations requires the labor of a computer for from 80 to 150 days, according to the less or more complex nature of the tide at the port of observation.

<sup>6</sup> These series vary in length from a few hours to several years, and the readings vary in frequency from one a minute to one a day. Partial reductions of many of them are made for the purposes indicated under items 2, 3, 4. Only the more complete reductions for purposes of prediction are counted in line 6 as disposed of. The labor bestowed upon the reduction for a station varies from a day or two to several months and longer. One of the 9 stations of 1887 cost 700 days of computing and clerical work, it being a two-years' series, and subjected to an elaborate analysis. Nearly all these observations are made primarily for the reduction of soundings, but are further utilized for tidal purposes.

<sup>7</sup> Neither the number of these tables nor the number of pages would convey any meaning to those not engaged in their preparation. Time spent on them is given as the best measure of the work done.

<sup>8</sup> Items 1, 2, 3, 4, 8 constitute the current work of this division, which takes precedence of all other and is never allowed to fall behind. Every employé is constantly at work, and when not engaged on current business is employed in advancing the work indicated under items 5, 6, and 7.

<sup>9</sup> The record of daily occupation in this division distributes the work under heads which would be much less definite and intelligible than those adopted in this schedule and which exhibit less distinctly the relation of the tidal work to the other departments of the Survey and to the public. The time-account, however, could be better rendered in that form, but it would have no meaning to those not familiar with the work.

<sup>10</sup> March 1 to June 22, 1887, 12 tide notes for charts prepared and furnished. A record beginning April 15, 1887, shows that from that date to June 22, 1887, an average force of one clerk has been constantly employed preparing this description of data.

The following statement shows the average amount and character of business performed, transacted, and disposed of in the tidal division of the office of the United States Coast and Geodetic Survey, with average number of employes, during the time specified:

Month.	1884.				1885.				1886.				1887.			
	Average amount.	Average employes.	Maximum.	Minimum.	Average amount.	Average employes.	Maximum.	Minimum.	Average amount.	Average employes.	Maximum.	Minimum.	Average amount.	Average employes.	Maximum.	Minimum.
July .....	24.5	4	25	24	25.7	4.4	26	25	25.5	4	26	24	22.7	7.7	25	13
August .....	26.7	4	27	26	23.7	4	26	25	25	4	25	25	18.3	7.6	26	0
September .....	24.3	4	25	22	23.9	4	24	23	25.8	4.5	26	25	23.6	7	25	21
October .....	24	4	27	15	25.6	4.1	27	24	26.4	6.2	27	24	22.6	6.2	25	13
November .....	25	4	25	25	21.6	4.8	23	15	22.6	6.4	24	19	23.3	6.1	24	21
December .....	20.4	4	23	11	18.8	4.4	23	2	22.8	5.8	23	19	22.9	6	25	19
January .....	25.3	4	26	24	19.5	4	26	0	24.8	6	25	24	23.4	6.4	25	19
February .....	24	4	24	24	17.7	4	22	5	22.3	5.5	23	21	20.9	7	23	18
March .....	25.9	4	26	25	22.6	4	25	17	23.2	5.3	27	18	.....	.....	.....	.....
April .....	25.7	4	26	25	25.1	4	26	2	25.1	6	26	23	.....	.....	.....	.....
May .....	24.5	4	26	20	24	4	25	22	24.7	6	25	24	.....	.....	.....	.....
June .....	22.6	4	25	17	21.7	4	26	15	23.7	6.1	25	22	.....	.....	.....	.....
Total averages .....	24.4	4	25.5	21.6	22.7	4.1	25	16.6	25.3	5.5	25.2	22.5	22.2	6.7	24.9	15.6

It was undoubtedly intended that the unit of measure in the amount column should be independent of the time spent in the transaction of the business, for otherwise no means is afforded by which to measure the efficiency of the force. Unfortunately this very essential requirement cannot be complied with, since the work is too incongruous to admit of a common measure. Hence each entry in this column is the average of the days devoted to public business during the month by each of the several employes, and is a measure of the amount of work only on the assumption that the employes have done their duty.

The chief of this division receives his orders from, and reports to, the assistant in charge of office and topography. The original records of tidal observations are filed in the archives of the Coast and Geodetic Survey; the duplicates in the rooms of this division, with the tidal reductions. Attention is respectfully requested (1) to the fact that our knowledge of the tides on the coasts of the United States is, on account of the magnitude and difficulty of the subject, as yet incomplete and often insufficient; (2) to the large store of observations accumulated in excess of this division's powers of reduction, and hence (3) to the desirability of adding at least two good computers to this division.

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the tidal division of the office of the United States Coast and Geodetic Survey, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employé present for the greatest number of days and by the employé present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with half hour at noon for lunch. Time to be devoted to business, 6½ hours daily.

Years.	Days Department open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employes.*	Average number of days worked.	Hours employed daily.	Most days worked by employé.†	Least days worked by employé.†
1884 .....	305½	1,171½	0	1,171½	4	293	H. M. 6 49	302½	288
1885 .....	302½	1,125½	0	1,125½	4.15	271	6 22	284	249
1886 .....	305	1,596	0	1,596	5.58	286	6 39	300	284½
1887 .....	201	1,194	0	1,194	6.78	176	6 13	193½	159½

\* Employes temporarily attached are expressed as fractions for a whole year.  
Only those employes counted who were continuously attached for the whole year.



## ENGRAVING DIVISION.

U. S. COAST AND GEODETIC SURVEY OFFICE,  
*Washington, April 29, 1887.*

DEAR SIR: I respectfully transmit herewith report of method of conducting work in the engraving division, and statistical statement, on printed form, to supply information to the Special Senate Committee of which Senator Cockrell is chairman.

Yours, respectfully, &c.,

HERBERT G. OGDEN,  
*Assistant.*

Mr. B. A. COLONNA,  
*Assistant in charge Office, &c.*

---

U. S. COAST AND GEODETIC SURVEY OFFICE,  
*Washington, April 25, 1887.*

This division comprises the work of engraving charts, sketches, and illustrations on copper plates, all printing from engraved plates, duplicating the copper plates by the electrolyte process, and reduction and duplicating surveys or other matter by photography.

The division is in charge of an assistant in the Coast and Geodetic Survey, with one clerk to maintain the records and perform the general clerical work.

All material for the work of the division is received directly from the assistant in charge of the Coast and Geodetic Survey Office, or from other sources in accordance with rules established for that purpose.

The system of procedure in preparing an engraved chart to the delivery of printed copies thereof to the chart-room is as follows:

A full-scale project of the proposed chart, prepared under the direction of the assistant in charge of the office, is first passed to the engraving division as a general guide for the engraving; the dimensions of the copper-plate required for the work are noted that the plate may be procured and be ready for the engraving when the drawing is received. This plate is prepared for accurate transfer to it of the drawing by the construction of meridians and parallels upon it in the drawing division, where it has been sent at the proper time for that purpose. The drawing may have been made either by hand or partly by hand and partly by photography. In the latter case the work to be reduced by photography is furnished the engraving division, and the photographic prints resulting therefrom are passed to the drawing division for inspection and registry before the work of the engraving is begun. The drawings having been received, the work of engraving proceeds according to well-established rules to completion. The drawings are simple outlines, with character represented by color, as a rule, to be interpreted in the engraving division as the engraving progresses. It is rarely that the engraving is a fac-simile of the drawing, as drawings from which to make fac-simile engravings have been found too expensive both in drawing and engraving for general use, and also confine the artistic scope of the engraver to too narrow limits. Prints are made of the engravings from time to time, which are carefully inspected and verified, that the resulting chart may truthfully represent the surveys. In addition to the drawings, schemes have to be submitted for the lettering of points, islands, bays, rivers, ledges, &c., and the titles and notes. These are prepared in the engraving division from data furnished by the assistant in charge of the office, and receive his approval before they are engraved. When the engraving is substantially completed a print is submitted to the assistant in charge for the "aids to navigation," such as beacons, buoys, spindles, &c.; he procures the necessary information from the Light-House Establishment through the hydrographic inspector of the Coast Survey. When the aids have been engraved the chief of the engraving division certifies the chart to be completed on a print of the same, which being duly examined and approved by the assistant in charge of the office is returned to the engraving division with directions to print an edition for distribution from the chart-room and to duplicate the copper-plates.

The correction of the copper-plates before printing charts for distribution by the chart-room is also attended to in this division. The corrections are authorized by the assistant in charge of the office, and arise in several sources. They consist mainly in changes in the positions of the lights, beacons, buoys, &c., new discoveries of dangers to navigation, changes in channels, and the results of hydrographic examinations. Notice of any correction is filed in the engraving division immediately on its determination by any division of the office, and the plate is not again printed until the correction has been applied to it.

The force of engravers at this time consists of nine men employed in the office and six men employed on "contract work." The contracts are made by the Superintendent with the individual engraver who is to execute the contract, and specify the quantity of work, price, and time within which the work must be completed, and reserve to the Superintendent the right to reject or confiscate any or all of the work that is not satisfactory. This class of work is executed by the engravers at their own houses and is not subject to daily time reports in this office.

At the close of each quarter prints are made of all the work engraved, which are bound in a volume and filed in the Superintendent's office. The prints show on their face who engraved the work and the time employed upon it. This volume also contains all the work of contractors.

The electrotyping consists of duplicating the engraved plates for the purpose of preservation and furnishing new printing plates for those worn out. An electrotype plate will furnish from 1,000 to 3,000 strong prints, depending upon the character of the engraving. The electrotype process is also useful in enlarging and combining plates and in making erasures for engraving new surveys over extensive areas. Steel-facing copper-plates is also carried on in connection with this process and has found extensive use in preserving small plates of the Coast Pilot illustrations; from which large numbers of prints have been required at a time. A large number of plates have been made for other Departments of the Government in years past.

The photographing is confined to reduction of original surveys for engraving or other purposes, the duplication of original surveys to supply calls from different bureaus and individuals, and the duplication of tracings of all kinds by the blue-print process.

The force employed upon electrotyping and photographing at this time consists of one electrotyper and photographer and one assistant electrotyper.

The printing-office furnishes all the charts and Coast Pilot illustrations printed from engravings, proofs showing the condition of engravings in hand, and "transfer impressions" of all engravings required to be printed from stone, such as sketches illustrating the Superintendent's annual report, &c. The force employed consists of three master copper-plate printers, three "printer's helpers," and one laborer.

The clerical work of the division is maintained by one clerk. It consists of the records of the work executed, reading proofs of engravings, and general clerical assistance.

The records are divided under the following heads, viz:

Daily reports of time and occupation.

Quarterly reports on engraved work.

Monthly reports of all work.

List of copper-plate engravings commenced.

List of copper-plate engravings completed.

List of electrotype plates made.

List of corrections applied to copper-plate engravings.

List of photographic reductions.

List of all plates received by the division or sent from it, where sent, and for what purpose.

Ledger account with each copper-plate.

Ledger account with each chart engraved, showing the engravings representing it in series.

Ledger account of all contract engraving.

List of requisitions for chart-room printing, with date of filling order.

List of all plates printed and number of prints from each.

List of prints made and for what purpose.

Inventories of all supplies received and how expended.

Respectfully submitted.

HERBERT G. OGDEN,

*Assistant, Coast and Geodetic Survey,*

*In charge Engraving Division, Coast and Geodetic Survey Office.*

The following statement shows in detail the business in the engraving, printing, and electrotype division of the office of the Coast and Geodetic Survey, for the fiscal years 1884, 1885, 1886, and 1887:

Character of business.	Pending July 1, 1883.	During fiscal year 1884.	Disposed of during fiscal year 1884.	Undisposed of July 1, 1884.	During fiscal year 1885.	Disposed of during fiscal year 1885.
Number of copper-plates of new charts, new editions of charts, sketches, and illustrations	91	24	44	71	25	24
Number of copper-plates corrected for printing			426			435
Number of impressions printed for chart room			31,057			26,488
Number of impressions printed for Coast Pilot			6,809			5,434
Number of impressions printed for all other purposes			*13,089			4,131
Number of pounds of electrotype copper deposited			2,582			2,534
Number of electrotype copper-plates made			95			107
Number of photographic negative plates made			27			44
Number of photographic prints made			128			127

\* Of this number, 9,503 were intended by R. D. Cutts, assistant in charge of office, for portfolios, and was in excess of the requirements of the Bureau.

Character of business.	Undisposed of July 1, 1885.	During fiscal year 1886.	Disposed of during fiscal year 1886.	Undisposed of July 1, 1886.	During fiscal year 1887 (to Mar. 1).	Disposed of during fiscal year 1887 (to Mar. 1).	Undisposed of Mar. 1, 1887.
Number of copper-plates of new charts, new editions of charts, sketches, and illustrations	72	20	15	77	16	10	83
Number of copper-plates corrected for printing			474			307	
Number of impressions printed for chart room			28,496			*19,999	
Number of impressions printed for Coast Pilot			7,462			888	
Number of impressions printed for all other purposes			4,248			3,351	
Number of pounds of electrotype copper deposited			1,190			1,575	
Number of electrotype copper-plates made			42			54	
Number of photographic negative plates made			24			49	
Number of photographic prints made			91			151	

\* Increased up to June 21, 1887, to 29,937 impressions.

The first item under "character of business" in the above table is the only item that can be stated in the form required. All the others are current work that must receive attention as soon as they arise. Even the first item is of questionable propriety, as it does not give credit for work transferred to stone from unfinished copper-plates, work that is credited as finished in the annual reports.

The following statement shows the average amount and character of business performed, transacted and disposed of in the engraving, printing, and electrotype division of the office of the Coast and Geodetic Survey, with average number of employes during the time specified :

Months.	1884.									1885.								
	Average employes.			Maximum.			Minimum.			Average employes.			Maximum.			Minimum.		
	Engraving.	Printing.	Electrotype.	Engraving.	Printing.	Electrotype.	Engraving.	Printing.	Electrotype.	Engraving.	Printing.	Electrotype.	Engraving.	Printing.	Electrotype.	Engraving.	Printing.	Electrotype.
July .....	17	7	2	17	7	2	17	7	2	14	7	2	14	7	2	14	7	2
August .....	15½	6	2	16	7	2	16	7	2	14	7	2	14	7	2	14	7	2
September .....	15	7	2	15	7	2	15	7	2	14	7	2	14	7	2	14	7	2
October .....	15	7	2	15	7	2	15	7	2	14	7	2	14	7	2	14	7	2
November .....	15	7	2	15	7	2	15	7	2	14	7	2	14	7	2	14	7	2
December .....	15	7	2	15	7	2	15	7	2	15	7	2	15	7	2	15	7	2
January .....	15	7	2	15	7	2	15	7	2	15	7	2	15	7	2	15	7	2
February .....	14	7	2	14	7	2	14	7	2	15	7	2	15	7	2	15	7	2
March .....	14	7	2	14	7	2	14	7	2	15	7	2	15	7	2	15	7	2
April .....	14	7	2	14	7	2	14	7	2	15	7	2	15	7	2	15	7	2
May .....	14	7	2	14	7	2	14	7	2	15	7	2	15	7	2	15	7	2
June .....	14	7	2	14	7	2	14	7	2	15	7	2	15	7	2	15	7	2
Total averages .....	14½	7	2	14½	7	2	14½	7	2	14½	7	2	14½	7	2	14½	7	2
Average employed in the office .....	9	7	2	9	7	2	9	7	2	9	7	2	9	7	2	9	7	2

Months.	1886.									1887.								
	Average employes.			Maximum.			Minimum.			Average employes.			Maximum.			Minimum.		
	Engraving.	Printing.	Electrotype.	Engraving.	Printing.	Electrotype.	Engraving.	Printing.	Electrotype.	Engraving.	Printing.	Electrotype.	Engraving.	Printing.	Electrotype.	Engraving.	Printing.	Electrotype.
July .....	14	7	2	14	7	2	14	7	2	13	7	3	13	7	3	13	7	3
August .....	14	7	1	14	7	1	14	7	1	12½	7	3	12½	7	3	12	7	3
September .....	14	7	1	14	7	1	14	7	1	14	7	3	14	7	3	14	7	3
October .....	13	7	1	13	7	1	13	7	1	14	7	2	14	7	2	14	7	2
November .....	13	7	1	13	7	1	13	7	1	14	7	3	14	7	3	14	7	3
December .....	13	7	1	13	7	1	13	7	1	14	7	3	14	7	3	14	7	3
January .....	13	7	1	13	7	1	13	7	1	14	7	2	14	7	2	14	7	2
February .....	13	7	2½	13	7	2½	13	8	3	14	7	2	14	7	2	14	7	2
March .....	13	7	2½	13	7	2½	13	8	3	.....	.....	.....	.....	.....	.....	.....	.....	
April .....	13	7	2	13	7	2	13	7	2	.....	.....	.....	.....	.....	.....	.....	.....	
May .....	13	6	3	13	6	3	13	6	3	.....	.....	.....	.....	.....	.....	.....	.....	
June .....	14	7	3	14	7	3	14	7	3	.....	.....	.....	.....	.....	.....	.....	.....	
Total averages .....	13½	7	1½	13½	7	1½	13½	7	1½	13½	7	2½	13½	7	2½	13½	7	2½
Average employed in this office .....	8	7	2	8	7	2	8	7	2	8	7	2½	8	7	2½	8	7	2½

The above table includes engravers who work on contract away from the office. It is impracticable to state average amount of work performed in each month unless we fill out three of these blanks, one for each subdivision of labor, which is believed to be unnecessary in answering this inquiry. This table does not include the time or the chief of division, the clerk, nor the messenger, all of whom rendered full time. The clerk has only been absent two days in the whole period, three and two-thirds years.

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the engraving, printing, and electrotype division of the office of the Coast and Geodetic Survey, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employé present for the greatest number of days and by the employé present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with half hour at noon for lunch. Time to be devoted to business,  $6\frac{1}{2}$  hours daily.

Years.	Days Department open.	Days worked in person.			Days worked by proxy.	Total days worked.	Number of employes.	Average number of days worked.	Hours employed daily.	Most days worked by employes.	Least days worked by employes.
		Engraving.	Printing.	Electro-type.							
1884 .....	305 $\frac{1}{2}$	2,487 $\frac{1}{2}$	2,028 $\frac{1}{2}$	600	.....	5,116 $\frac{1}{2}$	18	284	<i>A. M.</i> 6 37	305	255
1885 .....	302 $\frac{1}{2}$	2,521 $\frac{1}{2}$	1,926	573	.....	5,020 $\frac{1}{2}$	18	279	6 33	298	255
1886 .....	305	2,309	1,938 $\frac{1}{2}$	465 $\frac{1}{2}$	.....	4,712 $\frac{1}{2}$	17	277	6 27	300	262
1887 (to March 1).	201	1,594	1,305 $\frac{1}{2}$	429	.....	3,328 $\frac{1}{2}$	17 $\frac{1}{2}$	187	6 36	199	171

The engravers who work on contract away from the office have been omitted from the above table. The longest time of labor, 351 days, performed in this division, stands to the credit of a laborer, whose duties require his attendance a short time before and after office hours each day. The time given in the column "Most days worked by employé" refers to the experts only.

## DRAWING DIVISION.

APRIL 27, 1887.

The different classes of work of the drawing division of the office of the Coast and Geodetic Survey are stated in the accompanying detailed report.

It will be obvious that it differs so essentially from the work of most of the Executive Departments that it would be difficult to state, in terms of measure, any amount of work done except by the number of days occupied.

The work consists mainly in making preparatory drawings for field work, inking the sheets surveyed in the field, and preparing the necessary drawings for the publication of results, the work on one chart extending sometimes, necessarily, at intervals through several years before the data are complete for its publication.

The division being only a part of an office of which the assistant in charge of office and topography is the head, conducts its work in pursuance of instructions from him, current as well as continuous work, and is dependent in its operations upon concurrent action of the computing division, as the engraving division is dependent in its action upon the work of the drawing division.

Respectfully, &c.,

E. HERGESHEIMER,  
Assistant, Coast and Geodetic Survey, in charge of Drawing Division.



The following statement shows in detail the business in the drawing division of the office of the Coast and Geodetic Survey for the fiscal years 1884, 1885, 1886, and 1887:

Character of business.	Days worked in 1884.	Days worked in 1885.	Days worked in 1886.	Days worked in 1887.
Projections for field work, topographical and hydrographic, ordered by superintendent in pursuance of appropriations made by law.	202½	277½	270½	197
The inking of topographical sheets which are received from the surveyors in pencil.	682½	737½	705	477½
The reductions of the original topographical and hydrographic sheets to the publication scales of the engraved charts.	808½	580½	514½	321
The finished drawings, full and reduced scales, of charts published by photolithography and kindred processes.	249½	465½	257½	214
The preparation of sketches and illustrations for the annual reports to Congress.	55½	103½	47½	29½
Miscellaneous drawings, copies for other Government Departments and for private parties on application, verification of drawings and engravings and clerical work.	1,354½	1,400½	1,703½	856½
Totals.	3,342½	3,564½	3,498½	2,096½

The following statement shows the average amount and character of business performed, transacted, and disposed of in the drawing division of the office of the Coast and Geodetic Survey, with average number of employes during the time specified:

Months.	Average em- ployés, 1884.	Average em- ployés, 1885.	Average em- ployés, 1886.	Average em- ployés, 1887.
July.	11	13	12	12
August.	12	13	12	12
September.	12	13	10	12
October.	12	13	12	12
November.	12	13	12	12
December.	12	13	13	12
January.	12	13	13	12
February.	12	13	13	12
March.	13	13	11	.....
April.	12	13	12	.....
May.	12	12	12	.....
June.	12	13	12	.....
Total.	12	12½	12	12

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the drawing division of the office of the Coast and Geodetic Survey, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employé present for the greatest number of days and by the employé present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with half hour at noon for lunch. Time to be devoted to business, 6½ hours daily.

Years.	Days Department open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of em- ployés.	Average number of days worked.	Hours employed daily.	Most days worked by employé.	Least days worked by employé.
1884.	305½	3,348½	.....	3,348½	12	279	h. m. 6 30	305	223½
1885.	302½	3,564½	.....	3,564½	13	274½	6 27	302	218
1886.	305	3,498½	.....	3,498½	12	291½	6 47	300½	273
1887.	201	2,096½	.....	2,096½	12	174½	6 9	193½	152½

## INSTRUMENT DIVISION.

U. S. COAST AND GEODETIC SURVEY,  
Washington, D. C., April 20, 1887.

DEAR SIR: I submit herewith the forms supplied by the Department for the tabulation of the data asked for by the Select Committee of the Senate appointed in pursuance of the Senate resolution of March 3, 1887.

The nature of the work of the instrument division is such that the filling out of all the columns of tables 1 and 2 has been found impracticable.

This division has the custody of all the instruments, &c., used by the Survey, and issues them upon requisitions approved by the superintendent. Instruments returned by the field parties at the close of each season are, as soon as practicable, thoroughly overhauled and examined, and such repairs or alterations as are found necessary or desirable made. The most pressing work is, of course, first taken up, so that we may be always in a position to fill promptly the requisitions of parties taking the field. When opportunity offers, the construction of new instruments to replace those which have become worn out or obsolete is taken up, but our small force is found but little more than sufficient to execute the work of repairing. Owing to the very large number and variety of instruments in use and the various operations of the Survey, the amount of repairs constantly needed (in some cases practically amounting to a reconstruction) is very large. A statement showing the number of instruments made and repaired in a given time would convey no idea of the work done unless the amount of repairs required in each case was also stated, and this, from the nature of the reports, it is impracticable now to furnish.

The force of the division consists of mechanics and carpenters, the latter varying in number from two to three. The carpenters make the cases and packing boxes and attend to the packing and shipping of instruments, but their duties are not entirely confined to this, as they have a considerable amount of miscellaneous work for all branches of the office. They attend to the miscellaneous repairs and alterations in the Survey building and make book-cases, file-cases, desks, shelving, &c., as required. This work is sufficient to keep three carpenters constantly employed.

Yours respectfully,

ANDREW BRAID,

Assistant, Coast and Geodetic Survey,

In charge of Instrument Division and Weights and Measures.

Mr. F. M. THORN,

Superintendent of Coast and Geodetic Survey, Washington, D. C.

The character of the business of this division consists of repairing and adjusting instruments, making new instruments, graduating circles, &c. Miscellaneous, such as silvering mirrors for sextants and heliotropes, ruling scales and glass diaphragms, testing levels, micrometers, &c., carpenter work for the division and for the office generally.

The following statement shows the average amount and character of business performed, transacted, and disposed of in the instrument division of the office of the Coast and Geodetic Survey, with average number of employes during the time specified:

Month.	1884.			1885.			1886.			1887.		
	Average employes.	Maximum.	Minimum.	Average employes.	Maximum.	Minimum.	Average employes.	Maximum.	Minimum.	Average employes.	Maximum.	Minimum.
July .....	9	9	9	9	9	9	8½	9	8	10	10	10
August .....	9	9	9	9	9	9	9	9	9	9½	10	9
September .....	9	9	9	9	9	9	9½	10	9	9	9	9
October .....	9	9	9	9	9	9	10	10	10	9½	10	9
November .....	9 (f)	9 (f)	9 (f)	9	9	9	10	10	10	10	10	10
December .....	9	9	8	9	9	9	10	10	10	10	10	10
January .....	8½	9	9	9	9	9	9	9	9	10	10	10
February .....	9	9	9	9	9	9	9½	10	9	10	10	10
March .....	9	9	9	9	9	9	10	10	10	.....	.....	.....
April .....	9	9	9	9	9	9	10	10	10	.....	.....	.....
May .....	9	9	9	9	9	9	10	10	10	.....	.....	.....
June .....	9½	10	9	9	9	9	10	10	10	.....	.....	.....
Total .....	9—	.....	.....	9	.....	.....	9.68	.....	.....	9.72	.....	.....

\* No report on file for this month, except for carpenters.

From the nature of the work it is impracticable to state the amount done by each mechanic and carpenter.

During the continuance of the Louisville Exposition, in summer and fall of 1883, one of the mechanics was detailed to take charge of the instruments there exhibited by the Survey. In this tabulation he is considered as being on duty during this period.

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the instrument division of the office of the Coast and Geodetic Survey, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employé present for the greatest number of days and by the employé present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with half hour at noon for lunch. Time to be devoted to business, 6½ hours daily.

Years.	Days Department open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employes.	Average number of days worked.	Hours employed daily.	Most days worked by employe.	Least days worked by employe.
1884 .....	305½	2,641	0	2,641	9—	294	H.M. 6 51	304½	261
1885 .....	302½	2,545	0	2,545	9	282½	6 39	301	200
1886 .....	305	2,757	0	2,757	9.68	284.8	6 38	297½	249
1887 .....	201	1,832½	0	1,832½	9.72	188.5	6 36	195½	180½

The hours for mechanics and carpenters until December, 1885, were from 8 a. m. to 4 p. m., and since that date from 9 a. m. to 4 p. m., with half an hour off at noon for lunch.

#### WEIGHTS AND MEASURES DIVISION.

U. S. COAST AND GEODETIC SURVEY OFFICE,  
*Washington, April 30, 1887.*

DEAR SIR: I submit herewith the form supplied by the Department for the tabulation of the data required by the Select Committee of the Senate appointed in pursuance of the Senate resolution of March 3, 1887.

As far as practicable the columns of the three tables have been filled, but tables 1 and 2 are for obvious reasons incomplete.

The functions of the weights and measures division (or bureau as it is generally designated) are stated in table No. 1. Prior to July 23, 1885, this work was under the direct supervision of the Superintendent of the Coast and Geodetic Survey, excepting during the short period when it was nominally under the charge of Assistant C. S. Peirce.

It was then customary occasionally to detail assistants of the Coast and Geodetic Survey, not otherwise employed, to conduct some of the important comparisons and verifications of base, bars, &c., but the reports on file do not give any information as to the length of time they thus served. I have, therefore, tabulated the regular employes of the division only.

Yours, respectfully,

ANDREW BRAID,  
*Assistant, Coast and Geodetic Survey,  
In charge of Weights and Measures and Inst. Divisions.*

Mr. F. M. THORN,  
*Superintendent Coast and Geodetic Survey, Washington, D. C.*

The following statement shows in detail the business in the weights and measures division of the office of the Coast and Geodetic Survey for the fiscal years 1884, 1885, 1886, and 1887:

Character of business.	Disposed of during fiscal year 1884.	Disposed of during fiscal year 1885.	Disposed of during fiscal year 1886.	Disposed of during fiscal year 1887 (to Mar. 1).
(1) Furnishing balances and sets of standards of length, weight, and capacity (English and metric) to the various States and agricultural colleges .....	*22	†1	.....	.....
(2) Comparing, adjusting, and verifying standards of length, weight, and capacity for custom-houses, Departments of the Government, outside parties, and for weights and measures division .....	843	263	487	98
(3) Making standard weights, capacity measures, and standards of length .....	126	22	114	11
(4) Comparing and testing hydrometers, thermometers, &c., for revenue service and Coast and Geodetic Survey .....	52	19	51	30

\* Sets.

† Set.

The following items of business in this division cannot be tabulated:

Miscellaneous: Making and improving comparing apparatus, determining coefficients of expansion, investigating expansion and point of maximum density of seawater, determining specific gravities, constructing mural standard, and supplying information concerning weights and measures to Departments of Government and outside parties; also comparing base bars, steel tapes, scales, &c., for the Coast and Geodetic Survey.

Items 1 and 2 in the above table are now practically completed.

The following statement shows the average amount and character of business performed, transacted, and disposed of in the weights and measures division of the office of the Coast and Geodetic Survey, with average number of employes during the time specified:

Months.	1884.			1885.			1886.			1887.		
	Average employes.	Maximum.	Minimum.	Average employes.	Maximum.	Minimum.	Average employes.	Maximum.	Minimum.	Average employes.	Maximum.	Minimum.
July .....	3	3	3	3	3	3	3	3	3	3	3	3
August .....	3	3	3	3	3	3	3	3	3	3	3	3
September .....	3	3	3	3	3	3	3	3	3	3	3	3
October .....	3	3	3	3	3	3	3	3	3	3	3	3
November .....	3	3	3	3	3	3	3	3	3	3	3	3
December .....	3	3	3	3	3	3	2	3	3	3	3	3
January .....	3	3	3	3	3	3	1	1	1	3	3	3
February .....	3	3	3	3	3	3	1	1	1	2	3	3
March .....	3	3	3	3	3	3	1	1	1	.....	.....	.....
April .....	3	3	3	3	3	3	1	1	1	.....	.....	.....
May .....	3	3	3	3	3	3	1	1	1	.....	.....	.....
June .....	3	3	3	3	3	3	2	2	2	.....	.....	.....
Total .....	3	.....	.....	3	.....	.....	2	.....	.....	2	.....	.....

The average amount in the above table cannot be stated.

From December 1, 1884, to June 15, 1885, one of the employes (Dr. J. J. Clark) was at New Orleans, in charge of the weights and measures exhibit, and is treated in this tabulation as being on duty during that period.

Since November 1, 1886, one of the employes of the weights and measures division has been detailed to assist in the instrument division shop, but is also tabulated here as an employe of weights and measures division.

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employés of the weights and measures division of the office of the Coast and Geodetic Survey, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employé present for the greatest number of days, and by the employé present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with half hour at noon for lunch. Time to be devoted to business, 6½ hours daily.

Years.	Days Department open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employés.	Average number of days worked.	Hours employed daily.	Most days worked by employé.	Least days worked by employé.
1884	305½	882½	0	882½	3	295½	6 52	303½	276½
1885	302½	845	0	845	3	281½	6 33	289½	270
1886	305	580½	0	580½	2	290½	6 45	292	288½
1887	201	367½	0	367½	2	188½	6 39	190½	177

Prior to December, 1885, the hours of employés were from 8 a. m. to 4 p. m., and since that date from 9 a. m. to 4 p. m., with one-half hour for lunch.

#### HYDROGRAPHIC DIVISION.

U. S. COAST AND GEODETIC SURVEY OFFICE,  
Washington, May 19, 1887.

SIR: Referring to your verbal instructions to fill out the blanks furnished by the Treasury Department, for the Senate Select Committee of which Senator Cockrell is chairman, I have to inform you that, after much consideration, I have been unable to devise any tabulated form that is at all satisfactory to me, presenting in condensed shape the work of the office of hydrographic inspector and the hydrographic and coast pilot divisions.

The blanks so far as filled out give little or no idea of the amount of work done.

The hydrographic inspector, under the Superintendent, has charge of all hydrographic work in the field and in the office, the repairs of vessels, their *personnel*, &c. The hydrographic sheets and records, as they come from the parties in the field, are sent to this office and thence to hydrographic division, where they are plotted, taking for each sheet from a few days to weeks or months, according to its extent. It is then sent forward to the Superintendent, and then to drawing division for reduction.

The hydrographic division also has charge of chart corrections, keeping them up to date. The work of both office of hydrographic inspector and hydrographic division is of such a diversified nature that it is impossible to properly give an idea of it in tabulated form.

The same remarks apply to the coast pilot division.

The general work of this division is to supply mariners with the latest reliable information concerning the dangers to navigation to be found on the coast of the United States, to give details regarding these dangers, and to supply such information to those unacquainted with the coasts and harbors of the United States as will enable them to recognize the localities and to pilot their vessels in safety.

The work may be divided as follows: (1) collection of data; (2) compilation of data; (3) original work; (4) revision of old work; (5) verification.

The results of the work are (1) the Coast Pilot volumes; (2) notices to mariners; (3) information furnished upon request.

The collection of data includes:

(1) The preparation, issuing, and recording of coast pilot interrogatories, sent to the various ports, harbors, and light-houses on the coast.

(2) The careful perusal of the reports of the United States engineers, local harbor commissioners, and all other authorities on the improvements and maintenance of harbors.

(3) An examination of the statutes of the various States regarding pilots, pilotage, harbors, and quarantine.

(4) A minute comparison of the Coast Survey charts with the latest publications of the Light-House Board.



(5) Field-work in vessels of the Coast and Geodetic Survey or from points on shore.

The compilation of the data collected requires a methodical arrangement of all the information received, its careful study, comparison of various authorities differing on the same points, and the selection and final arrangement of matter for future use.

The original work consists of the application of the principles of navigation to the requirements of a particular locality in the preparation of sailing directions, of the statements of facts in the clearest and most concise form, and of the determination of the relative information of the various facts to be stated.

The revision of old work requires a minute reference to and verification of all authorities between the original data and the latest information available on all subjects.

The verification requires great care in the minute examination of all statements in the final work, its comparison with every authority, the proof-reading of the same matter by three or four people, and the testing by work in the field of all doubtful and important points.

As changes in aids to navigation, hydrographic details, and shore lines are of daily occurrence, the necessity of obtaining and being familiar with the latest reliable information requires care, time, and constant work.

In conclusion, I have to say that the work of the hydrographic and coast pilot divisions, in which there are at present engaged 4 naval officers, 3 draftsmen, and 1 clerk, consists in receiving from the field the work of from 6 to 10 vessels, with over 60 officers and about 250 seamen; overhauling this field-work, plotting it on the projections, and finally sending it forward to the drawing division for reduction. All this in addition to the many corrections and changes to be indicated upon the charts issued by the office, these changes being principally confined to additions and alterations in the aids to navigation, the result of a very efficient co-operation with the Light-House Board adding immeasurably to the value of the charts.

Very respectfully,

W. H. BROWNSON,

*Lieutenant-Commander, U. S. Navy, and Hydrographic Inspector.*

MR. F. M. THORN,

*Superintendent Coast and Geodetic Survey, Washington, D. C.*

The following statement shows in detail the business in the hydrographic division of the office of the United States Coast and Geodetic Survey for the fiscal years 1884, 1885, 1886, and 1887:

Character of business.	Pending July 1, 1883.	During fiscal year 1884.	Disposed of during the fiscal year 1884.	Undisposed of July 1, 1884.	During fiscal year 1885.	Disposed of during fiscal year 1885.	Undisposed of July 1, 1885.	During fiscal year 1886.	Disposed of during fiscal year 1886.	Undisposed of July 1, 1886.	During fiscal year 1887 (to Mar. 1).	Disposed of during fiscal year 1887 (to Mar. 1).	Undisposed of Mar. 1, 1887.
Hydrographic sheets* . . . . .	10	66	48	28	37	57	8	63	55	16	55	52	19
Record sounding books* . . . . .	30	294	233	91	208	253	46	377	357	66	298	296	95
Records angles* . . . . .	10	66	48	28	37	57	8	73	65	16	70	67	19
Letters received † . . . . .		2,444			2,088			2,344			1,560		
Letters written † . . . . .			2,481			2,671			2,038			1,849	
Chart corrections † . . . . .									2,451			1,461	
Projections and tracings made ‡ . . . . .			60			44			43			12	10
Reductions made § . . . . .			25			52			38			13	15
Reductions verified . . . . .			14			27			15			33	25
Deep sea soundings plotted . . . . .						2,410			358				
Total . . . . .	50	2,870	2,909	147	2,370	5,571	62	2,857	6,320	98	1,983	3,783	183

\* Regular work of division draughtsmen.

† These letters include all registered ones received and sent from office of hydrographic inspector, and hydrographic and Coast Pilots divisions.

‡ Number of chart corrections indicated on standards.

§ Irregular work done by hydrographic division to save time, when drawing division was too busily engaged.

The following statement shows the average amount and character of business performed, transacted, and disposed of in the hydrographic division of the office of the United States Coast and Geodetic Survey, with average number of employes during the time specified:

Month.	Average employes.			
	1884.	1885.	1886.	1887.
July .....	4	4	4	4
August .....	4	4	4	4
September .....	4	4	4	4
October .....	4	4	4	4
November .....	4	4	4	4
December .....	4	4	4	4
January .....	4	4	4	4
February .....	4	4	4	4
March .....	4	4	4	4
April .....	4	4	4	4
May .....	4	4	4	4
June .....	4	4	4	4
Total .....	4	4	4	4

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the hydrographic division of the office of the United States Coast and Geodetic Survey, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employe present for the greatest number of days and by the employe present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with half hour at noon for lunch. Time to be devoted to business, 6½ hours daily.

Years.	Days Department open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employes.	Average number of days worked.	Hours employed daily.	Most days worked by employe.	Least days worked by employe.
1884 .....	305½	1,164	0	1,164	4	291	h. m. 6 46	297	281
1885 .....	302½	1,150	0	1,150	4	288	6 45	291	285
1886 .....	305	1,166	0	1,166	4	291	6 46	303½	278½
1887 .....	201	704	0	704	4	176	6 13	198	151½

#### MISCELLANEOUS DIVISION.

The following statement shows in detail the business in the miscellaneous division of the office of the United States Coast and Geodetic Survey for the fiscal years 1884, 1885, 1886, and 1887:

Character of business.	Disposed of during fiscal year 1884.	Disposed of during fiscal year 1885.	Disposed of during fiscal year 1886.	Disposed of during fiscal year 1887 (to Mar. 1).
Reports issued .....	3,322	2,488	2,401	1,408
Charts issued .....	58,658	28,905	30,521	20,843
Tide Tables and Coast Pilots issued .....	3,571	3,436	3,227	3,063
Letters written .....	954	985	1,526	1,259
Requisitions made for printing and binding .....	53	88	102	88
Orders for purchases issued .....	497	364	240	187
Hand corrections on printed charts .....	85,203	36,025	85,566	101,023
Buoys and lights colored on printed charts .....	604,072	534,668	1,059,551	536,447
Requisitions filled, stationery and tent .....	474	400	534	330
Totals .....	681,784	608,259	1,183,668	664,668

The business of this division is all current business and is disposed of as rapidly as possible, as a general rule the same day that it comes in. It is impossible to make any tabulation of this business that will convey any adequate idea of the amount of labor involved in its transaction or show what proportion of it was undisposed of on a particular day. Therefore the tabulation hereon shows only the volume of some of the items that go to making up the work of the division. It is not possible to even tabulate the work performed by the map-mounter, janitor, watchmen, messengers, and laborers.

The following statement shows the average number of employes in the miscellaneous division of the office of the Coast and Geodetic Survey during the time specified:

Month.	1884.	1885.	1886.	1887.
July.....	5	6	5	3
August.....	5	7	5	3
September.....	5	7	6	3
October.....	6	6	6	3
November.....	6	6	6	3
December.....	6	6	6	3
January.....	6	5	6	3
February.....	6	4	6	9
March.....	6	6	7	.....
April.....	6	6	8	.....
May.....	6	5	8	.....
June.....	6	5	8	.....
Total.....	52	52	61½	81

The business of this division is, as is indicated by its name, of a miscellaneous character.

It embraces the purchase, custody, and issue of all stationery supplies, including blank books, blank forms, &c., used in the office and the field; the correction, custody, and issue of printed charts, and the accounts connected therewith, including correspondence with sale agents; the printing and issue of the publications of the Survey, and the general supervision of the watchmen, messengers, and laborers.

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the miscellaneous division of the office of the Coast and Geodetic Survey, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employé present for the greatest number of days and by the employé present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with half hour at noon for lunch. Time to be devoted to business, 6½ hours daily.

Years.	Days Department open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employes.	Average number of days worked.	Hours employed daily.	Most days worked by employé.	Least days worked by employé.
1884.....	305½	1,687	0	1,687	52	293	h. m. 6 50	305	287
1885.....	302½	1,670	0	1,670	52½	290	6 45	301	284
1886.....	305	1,792	0	1,792	61½	279	6 30	303	227
1887.....	201	1,494	0	1,494	81	184	6 30	200	142

The above table includes only the number of employes connected with the work classified in the first table.

## ARCHIVES AND LIBRARY DIVISION.

U. S. COAST AND GEODETIC SURVEY OFFICE,  
Washington, May 26, 1887.

DEAR SIR: I have the honor to hand you herewith the statement of the archives and library division of the office of the United States Coast and Geodetic Survey, required by the Select Committee of the Senate, of which Hon. F. M. Cockrell is chairman.

Hoping that it will be found satisfactory, I am yours, most respectfully,  
ARTEMAS MARTIN,  
*Librarian and Custodian of Archives.*

Mr. B. A. COLONNA,  
*Assistant in charge of office, Washington, D. C.*

During the part of the fiscal year from July 1, 1886, to March 1, 1887, the chief of the archives and library division was absent, sick, fifty-five working days; one of the clerks was employed in another division from November 10, 1886, to February 13, 1887, inclusive (seventy-nine working days), and, besides, was absent with leave eight working days, and the other clerk only worked eighteen days.

	Days.
Chief worked 201—55 days, equals.....	146
One clerk worked 201—(79+8) days, equals.....	114
Other clerk worked .....	18
Total .....	278

Being whole number of days worked by all employés in archives and library division from July 1, 1886, to March 1, 1887.

ARTEMAS MARTIN,  
*Chief of Division.*

JULY 15, 1887.

The chief of the archives and library division of the United States Coast and Geodetic Survey is responsible to the assistant in charge, and through him to the Superintendent.

The accompanying itemized schedule represents really only a small part of the actual work performed in this division, in consequence of the printed forms not being adapted to the nature of our work. It represents merely the entries made in the daily registers of the archives and of the library. Besides these registers there are 16 section registers (one book being used for sections 16, 17, and 18), 1 register for soundings, 2 registers for tides, 1 register for current records, 1 register of sea-bottom specimens, 1 register of topographic sheets, 1 register of hydrographic sheets, 1 "personal account" register, 3 library catalogues (1 for the library, 1 for the office of the assistant in charge, and 1 for the office of the Superintendent).

There are also several books in which an account is kept of the books and periodicals of the library, and records and sheets of the archives taken out by employés of the Survey for use in the office, viz: One account book for geodetic, astronomical, and magnetic records; 1 account book for topographic sheets; 1 account book for hydrographic sheets; 1 account book for hydrographic records; 1 account book for books and periodicals; 1 ledger book for books and periodicals; 1 account book for articles left for safe keeping. In all, 36 books to be kept.

Most of the entries have to be made in at least two of these books. Geodetic, astronomical, and magnetic records are entered in the daily register, a section register, and in the personal account register; the soundings are entered in the daily register and in the soundings register; the tidal records are entered in the daily register and in one of the tidal registers; the current records are entered in the daily register and in the register of currents; the specimens of sea bottom are entered in the daily register and in the register for sea-bottom specimens; the books and periodicals are entered in the library daily register, and books (but not periodicals) are entered in the three catalogues before mentioned. Also a receipt is taken for all records, sheets, and books drawn, the printed forms for which are mostly filled out in the archives.

In consequence of the long sickness of the chief of this division last summer, some of the registers are not brought up to date. Also, since July 1, 1886, considerable time has been devoted to rearranging the archives and library.

The following statement shows in detail the business in the archives and library division of the office of the United States Coast and Geodetic Survey for the fiscal years 1884, 1885, 1886, and 1887:

Character of business.	During fiscal year 1884.	Disposed of during fiscal year 1884.	During fiscal year 1885.	Disposed of during fiscal year 1885.	During fiscal year 1886.	Disposed of during fiscal year 1886.	During fiscal year 1887 (to Mar. 1).	Disposed of during fiscal year 1887 (to Mar. 1).
Number topographic sheets, finished and unfinished, entered in register.....	27	27	10	10	*148	*148	*79	*79
Number hydrographic sheets, finished and unfinished, entered in register.....	38	38	61	61	66	66	*86	*86
Number geodetic records, original and duplicates, and computations, entered in register.....	724	724	572	572	638	638	376	376
Number astronomical records, original and duplicates, and computations, entered in register.....	215	215	80	80	109	109	158	158
Number magnetic and pendulum records, original and duplicates, and computations, entered in register.....	58	58	139	139	†1,811	†1,811	†778	†778
Number hydrographic records, original and duplicate, entered in register.....	723	723	587	587	1,045	1,045	1,023	1,023
Number specimens sea bottom, entered in register.....	246	246	164	164	252	252	139	139
Number entries of books, periodicals, and pamphlets.....	‡581	‡581	‡618	‡618	‡1,358	‡1,358	‡867	‡867
Total.....	2,612	2,612	2,231	2,231	5,427	5,427	3,506	3,506

\* Only finished sheets were entered in previous years.

† Including 1,100 sheets magnetic traces in 1886, and 642 in 1887.

‡ Number of entries, not the number of pieces, which is greater.

The following statement shows the average amount and character of business performed, transacted, and disposed of in the archives and library division of the office of the United States Coast and Geodetic Survey, with average number of employes during the time specified:

Months.	Average employes.			
	1884.	1885.	1886.	1887.
July.....	2	2	2	1
August.....	2	2	2	1
September.....	2	2	2	1
October.....	2	2	2	2
November.....	2	2	2	1
December.....	2	2	2	1
January.....	2	2	2	1
February.....	2	2	2	3
March.....	2	2	2	.....
April.....	2	2	2	.....
May.....	2	2	2	.....
June.....	2	2	2	.....



The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the archives and library division of the office of the United States Coast and Geodetic Survey, in person and by proxy, during the years named, with the number of days during each year so devoted to business by the employé present for the greatest number of days, and by the employé present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with half hour at noon for lunch. Time to be devoted to business, 6½ hours daily.

Years.	Days Department open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employes.	Average number of days worked.	Hours employed daily.
1884.....	305½	551	0	551	2	275½	6 25
1885.....	302½	545	0	545	2	272½	6 35
1886.....	305	550	0	550	2	275	6 24
1887.....	201	278	0	278	3	92½	3 16

The thirty days' leave of absence allowed to employes each year have not been included in the number of days worked.

In 1887 the actual number of days absent have been deducted.

### THE MARINE HOSPITAL SERVICE.

TREASURY DEPARTMENT,  
OFFICE SUPERVISING SURGEON-GENERAL,  
U. S. MARINE HOSPITAL SERVICE,  
*Washington, April 7, 1887.*

SIR: I have the honor to furnish herewith the following detailed statement of the business of this Bureau for the fiscal years 1884, 1885, 1886, and of 1887 ended February 28, with statement as to the methods of transacting business in the Bureau:

In regard to the amount and character of business pending in the divisions of this Bureau at the end of each fiscal year, I have to say that the business has always been kept up to date, and that little is pending at any time, except such as is usual from day to day. Letters and communications, except when involving unusual questions or matters requiring the action of the Secretary, have answers prepared on the day of receipt.

The amount and character of business received, transacted, and disposed of in this Bureau for the fiscal years given are inclosed in tabular form for easy reference.

There is also inclosed a report from each clerk, showing the average amount of business transacted and disposed of by them during the year, their work being substantially the same one year as another. There is also forwarded a table showing the number of clerks employed during the time called for, with the total number of days present for duty and total days of absence.

As to the time and attention devoted to the consideration and transaction of business by the employes of this Bureau, I have to say that this office, being a small one, and of easy supervision, it may be stated that as a general thing the clerks are fully employed from nine until four, the official hours of the Department, each day, and that the business is transacted by the clerk in person. No substitute has ever been employed in this Bureau.

The force of laborers is too small for the work of receiving and shipping of supplies and the manufacture of drugs; one more laborer is needed.

The *personnel* of the clerical force is good, and at several of the desks some technical knowledge is necessary to enable the proper performance of the work required. They all show zeal in the duties of the office, and each being held personally responsible for the condition of the work intrusted to him or her respectively, there has at no time been any neglect of duty during the period covered by the inquiry.

Very respectfully, your obedient servant,

JOHN B. HAMILTON,  
*Supervising Surgeon-General, M. H. S.*

The SECRETARY OF THE TREASURY.

Business transacted.	Fiscal year 1884.	Fiscal year 1885.	Fiscal year 1886.	First eight months of fiscal year 1887.
Communications received and entered.....	10, 676	11, 539	11, 280	8, 378
Department letters engrossed.....	576	796	944	764
Office letters engrossed.....	6, 050	7, 125	4, 424	3, 968
Letters written and sent from this office.....	5, 982	5, 995	5, 926	4, 195
Requisitions for stationery.....	55	56	22	14
Requisitions on superintendent.....	53	102	56	68
Letters written on caligraph.....	5, 184	5, 100	5, 107	3, 477
Accounts of collections of hospital dues examined, recorded, and referred to First Auditor.....	1, 632	1, 584	685	.....
Bills, &c., paid.....	5, 498	5, 631	5, 884	3, 881
Check-letters written.....	2, 918	2, 731	2, 776	1, 923
Bills paid by disbursing clerk entered of record.....	6, 098	5, 286	5, 288	3, 662
Checks mailed.....	6, 190	5, 180	5, 400	5, 208
Bills posted to port accounts.....	6, 098	5, 286	5, 286	3, 662
Miscellaneous bills examined and passed.....	900	376	480	40
Relief certificates, permits, and extensions examined and compared with bills.....	15, 128	13, 838	12, 239	9, 905
Relief bills examined and passed.....	1, 250	1, 275	1, 935	1, 422
Relief certificates, permits, and extensions recorded. Medical and surgical reports examined and recorded.....	24, 708	24, 077	23, 945	16, 907
Receipts for checks examined and numbered.....	3, 370	3, 534	3, 635	2, 511
Bills of epidemic fund entered and posted.....	2, 918	2, 710	2, 776	1, 923
Subsistence returns examined and compared.....	400	345	578	219
Property returns examined and recorded semi-an- nually.....	216	216	240	160
Bills examined.....	85	.....	.....	.....
Requisitions received and entered.....	2, 400	2, 400	2, 400	1, 600
Invoices of medical and other supplies entered and made in duplicate.....	359	344	553	397
Requisitions filled, packed, and shipped.....	359	344	553	317
Shipments of goods from contractors received and ex- amined.....	96	104	138	103
Pharmaceutical preparations manufactured.....	115	138	180	83

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the office of the Supervising Surgeon-General, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employé present for the greatest number of days and by the employé present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with half hour at noon for lunch. Time to be devoted to business, 6½ hours daily.

Years.	Days Department open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of em- ployés.	Average number of days worked.	Hours employed daily.	Most days worked by employé.	Least days worked by employé.
1884.....	305½	4, 036	0	4, 036	15	269½	h. m. 6 16	276	*213
1885.....	302½	4, 339	0	4, 339	16	270½	6 22	281	†245
1886.....	305	4, 349	0	4, 319	16	269½	6 17	285	272
1887.....	201	803	0	803	17	47½	7 8	48	43

\* 62 days from sickness.

† 20 days from sickness.

The following report shows the absence from duty of clerks and other employes in the office of the Supervising Surgeon-General, U. S. Marine Hospital Service, by reason of sickness or authorized leave, from July 1, 1883, to February 28, 1887 (by fiscal years):

Names.	1883-'84.		1884-'85.		1885-'86.		1886-'87. 8 months.		Total.
	L.	S.	L.	S.	L.	S.	L.	S.	
John Maclean .....	27	-----	30	-----	32	-----	27	-----	116
C. W. Collison .....	42	-----	47	15	29	5	10	2	150
G. A. Gustin .....	24	-----	29	8	37	-----	12	-----	110
W. S. Parks .....	27	-----	29	1	24	-----	27	-----	108
J. C. Rowland .....	38	-----	21	-----	35	4	13	10	121
W. P. Worcester .....	6	-----	28	-----	24	-----	16	2	76
Mrs. E. H. Griffin .....	59	57	0	1	29	-----	30	-----	176
Henry Gahn .....	23	-----	33	-----	39	1	16	-----	112
Mrs. M. F. Culver .....	31	1	29	3	35	1	20	1	121
Miss A. J. Sorrells .....	29	8	30	55	30	-----	30	-----	182
Miss M. A. Black .....	-----	-----	24	4	28	-----	28	-----	84
Miss A. L. Mallory .....	-----	-----	19	6	30	5	19	1	80
Mrs. F. F. Meany .....	-----	-----	-----	-----	-----	-----	-----	-----	0
Miss E. R. Jones .....	-----	-----	-----	-----	-----	-----	-----	-----	0
W. P. Morton .....	-----	-----	-----	-----	1	-----	17	8	26
T. Williams .....	29	6	36	1	6	-----	9	-----	87
H. Ellis .....	30	-----	30	5	30	-----	16	-----	111

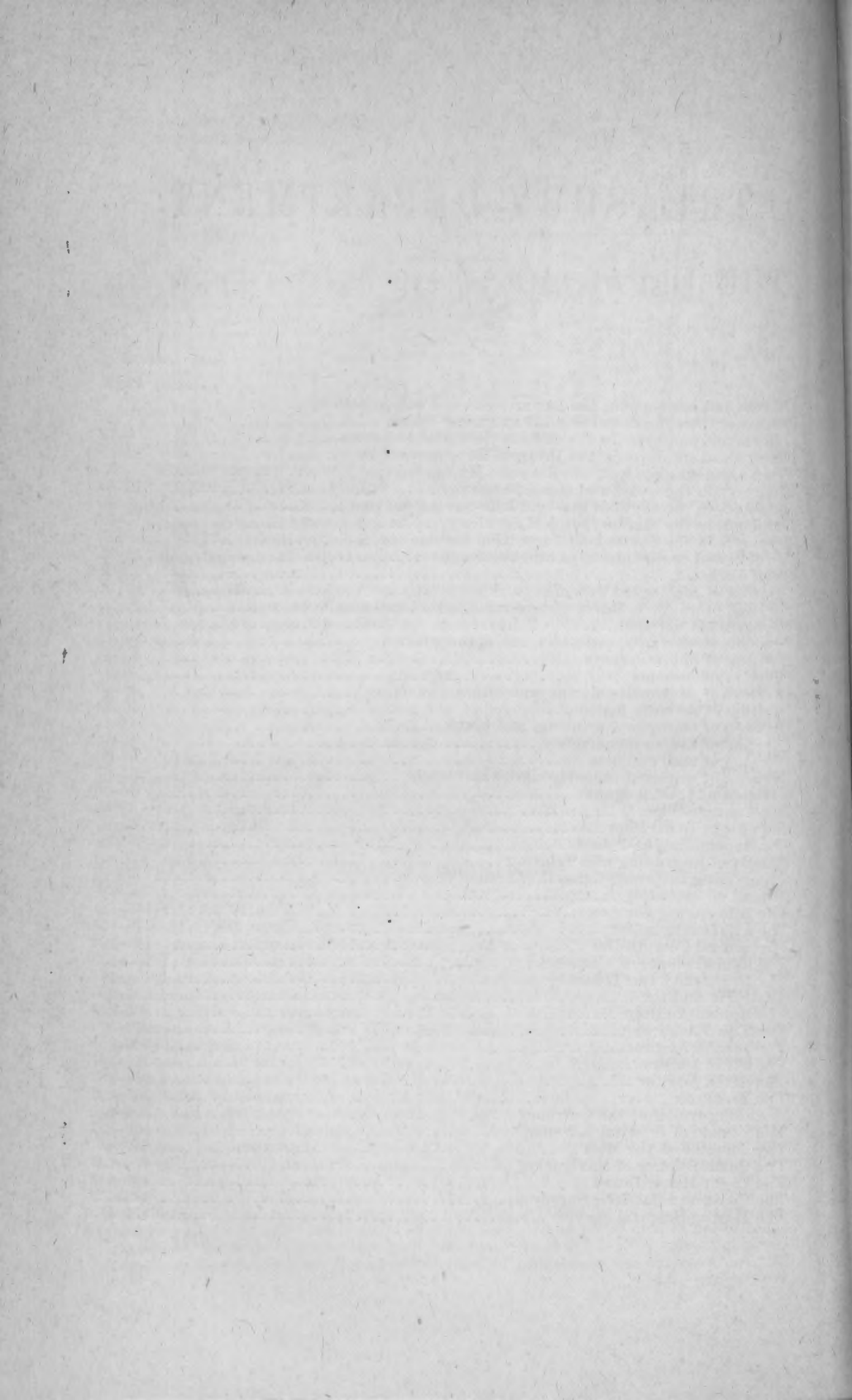
L indicates authorized leave. S, absence on account of sickness.

[*Note of Committee:* In report were twenty-seven sheets containing statements by each employé as to character of labors, &c., but giving no data as to amount of business performed, received, or on hand during or at any given time. They are not valuable enough to print.]

# TREASURY DEPARTMENT.

## INDEX.

	Page.
Officers and employes in the Department and sub-treasuries .....	5
Officers and employes in the mint and assay offices .....	6
Officers and employes in the customs districts .....	6-12
Officers and employes in the Internal Revenue Service .....	12-15
Vessels and employes in the Revenue Marine Service .....	15
Employes in the Coast and Geodetic Survey .....	15-16
Employes in the Light-House and Life-Saving Service .....	16
Employes in the Marine Hospital Service .....	16-18
Employes in the Steam-boat Inspection Service .....	18, 19
Janitors and custodians in public buildings .....	19-21
Chief clerk .....	22-25
Division of contingent expenses .....	25, 26
Division of public buildings, store-room, additional employes .....	26, 27
Appointment division .....	28-30
Division of warrants, estimates, and appropriations .....	31-34
Division of public moneys .....	34-36
Division of customs .....	36-38
Division of mercantile marine and internal revenue .....	38-40
Division of revenue marine .....	40-43
Division of stationery, printing, and blanks .....	43-45
Division of loans and currency .....	45-51
Division of mail and files .....	51-53
Division of captured property claims and lands .....	53-56
Division of special agents .....	56-58
Disbursing clerks .....	58-61
Secret service division .....	61-63
The Supervising Architect .....	63-69
Bureau of Engraving and Printing .....	69-92
Supervising Inspector-General of Steam Vessels .....	92, 93
Bureau of Statistics .....	94-106
The Life-Saving Service .....	106-117
The First Comptroller .....	118-144
The Second Comptroller .....	144-160
The Commissioner of Customs .....	160-167
The Register of the Treasury .....	168-191
The First Auditor .....	191-205
The Second Auditor .....	206-273
The Third Auditor .....	273-300
The Fourth Auditor .....	300-311
The Fifth Auditor .....	311-317
The Sixth Auditor .....	317-363
The Treasurer .....	363-390
The Comptroller of the Currency .....	390-401
The Bureau of Internal Revenue .....	402-431
The Director of the Mint .....	432, 433
The Commissioner of Navigation .....	434-437
The Light-House Board .....	437-443
The Coast and Geodetic Survey .....	443-472
The Marine Hospital Service .....	471, 472





# THE DEPARTMENT OF THE INTERIOR.

---

## CORRESPONDENCE.

*Mr. Cockrell to Mr. Lamar.*

UNITED STATES SENATE,  
*Washington, D. C., March 18, 1887.*

The Select Committee of the Senate, appointed in pursuance of the resolution of the Senate adopted March 3, 1887, "to inquire into and examine the methods of business and work in the Executive Departments of the Government," &c., have instructed me, as chairman, to request you to furnish to the committee, at your earliest convenience, a detailed statement of the methods of transacting business in each division of your office and in each division of each Bureau of your Department, including one or more items of the principal business matters transacted in each of such divisions, beginning with the receipt of the business matter in the Department, and then showing in consecutive order the various steps taken by each of such business matters, through the various divisions of your office and the various Bureaus and divisions of such Bureaus and employes through whose hands the same passes, and by whom it is considered and acted upon and the action thereon had and taken by each, until the same is finally disposed of and notice thereof duly given to the proper party.

I have the honor to be, most respectfully, yours, &c.,

F. M. COCKRELL,  
*Chairman Senate Select Committee.*

HON. L. Q. C. LAMAR,  
*Secretary of the Interior.*

---

*Mr. Cockrell to Mr. Lamar.*

UNITED STATES SENATE,  
*Washington, D. C., March 18, 1887.*

MY DEAR SIR: The Select Committee of the Senate, appointed in pursuance of the resolution of the Senate adopted March 3, 1887, "to inquire into and examine the methods of business and work in the Executive Departments of the Government, the time and attention devoted to the operations thereof by the persons employed therein, and generally to inquire into and report to the Senate the causes of the delay in transacting the public business said to exist in some of the Departments," have instructed me, as the chairman, to request you to furnish to the committee, at your earliest convenience a detailed statement showing the amount and character of business pending in each division of your office and in each division of each Bureau of your Department on the 1st day of January, 1884, and the amount and character of business received, and also transacted and disposed of in each division of your office and in each division of each Bureau of your Department during said calendar year 1884, and on hand, pending, and undisposed of on January 1, 1885, and the amount and character of business received, and also transacted and disposed of in each division of your office and in each division of each Bureau of your Department during said calendar year 1885, and also on hand, pending, and undisposed of on January 1, 1886; and the amount and character of business received, and also transacted and disposed of in each division of your office and in each division of each Bureau of your Department during said year 1886, and also on hand, pending, and undisposed of on January 1, 1887; and received, and also transacted and disposed of in each division of your office

and in each division of each Bureau of your Department during said year 1887 up to March 1, 1887, and on hand, pending, and undisposed of in each division of your office and in each division of each Bureau of your Department on said March 1, 1887; and also a detailed statement showing the average amount and character of business performed, transacted, and disposed of by the employes in each division of your office and in each division of each Bureau of your Department, and the average number of employes in each of such divisions, during each month in said years 1884, 1885, 1886, and 1887 up to March 1, 1887; and also the maximum and minimum amount of business transacted and disposed of by the employe doing the most and the employe doing the least in each of such divisions during each of said months of said years, and if no account has been kept of the business performed and disposed of by each employe in any of such divisions during said years or any part or parts thereof, the reasons why such account has not been kept; and also a statement showing the average number of days, and the time and attention devoted to the consideration and transaction of business by the employes in each of the said several divisions, and whether in person or by proxy during each of said calendar years 1884, 1885, 1886, and 1887 up to March 1, 1887, or during such parts of said years or either of them, as such employes or any of them may have been receiving pay from the United States, and also the maximum and the minimum number of days during each of said years and up to March 1, 1887, so devoted to business by the employe in each of said divisions, present for the greatest number of days, and also for the least number of days. If the data called for by calendar years cannot be given as readily by calendar years as by fiscal years, then substitute for the calendar years named the fiscal years 1884, 1885, 1886, and 1887 up to March 1, 1887, and thus save as much unnecessary labor as possible.

I have the honor to be, most truly, yours,

F. M. COCKRELL,  
*Chairman Senate Select Committee.*

Hon. L. Q. C. LAMAR,  
*Secretary of the Interior.*

---

*Mr. Cockrell to Mr. Lamar.*

UNITED STATES SENATE,  
*Washington, D. C., March 23, 1887.*

MY DEAR SIR: The Select Committee of the Senate, appointed in pursuance of the resolution of the Senate adopted March 3, 1887, to inquire into and examine the methods of business and work in the Executive Departments, &c., have instructed me, as chairman, to request you to furnish to the committee at your earliest convenience a statement of the present legal organization of your Department; the number and designation of officers and employes in your office; the number and designation of Bureaus; their officers and employes in number of each grade and class, including any branches of service and commissions not designated as Bureaus; number of officers and employes; and in Bureau of Pensions, in addition to office force, special agents or examiners, the number of boards of examining surgeons for pensions, and the number of the members of such boards and the number of individual examining surgeons for pensions and the number of pension agents and employes in their offices; the number of land officers and of registers and receivers; the total number of their employes, if known; the number of surveyors-general and their employes, if known; the number of Indian agencies, agents, and employes, including physicians and teachers; and the number of Territorial governors and secretaries; and the number and designations of any other officers and employes under your Department supervision not before specially named, so as to give correctly and concisely a bird's-eye view of your whole Department and its operations and force.

Yours, truly,

F. M. COCKRELL,  
*Chairman, &c.*

Hon. L. Q. C. LAMAR,  
*Secretary of the Interior.*

---

*Mr. Lamar to Mr. Cockrell.*

DEPARTMENT OF THE INTERIOR,  
*Washington, July 6, 1887.*

SIR: Referring to your letter of March, 1887, requesting statements showing the methods of business, &c., in each of the several divisions of the offices of this Department, I have the honor to transmit herewith reports from the following offices: General Land Office, Pension Office, Office of Indian Affairs, Office Commissioner of Railroads, Bureau of Education, and the Bureau of Labor.

The reports from the remaining offices under this Department will be sent as early as practicable, and it is believed that they will all be completed very soon.

Respectfully,

L. Q. C. LAMAR,  
*Secretary.*

Hon. F. M. COCKRELL,  
*Chairman Senate Select Committee.*

---

*Mr. Muldrow to Mr. Cockrell.*

DEPARTMENT OF THE INTERIOR,  
*Washington, July 18, 1887.*

SIR: In further compliance with the request contained in your communication of the 18th March ultimo, I have the honor to transmit herewith reports of the Secretary's Office and the Patent Office on "the methods of business and work" in the several divisions of these offices.

Very respectfully,

H. L. MULDROW.  
*Acting Secretary.*

Hon. F. M. COCKRELL,  
*Chairman Senate Select Committee on the Executive Departments.*

---

*Mr. Lamar to Mr. Cockrell.*

DEPARTMENT OF THE INTERIOR,  
*Washington, June 22, 1887.*

SIR: In compliance with your request of March 23, last, there is transmitted herewith a statement of the present legal organization of this Department, the number and designation of officers and employes in each of its offices and Bureaus, and the various branches of service connected with this Department both in and outside of Washington, showing the total number of such persons on March 31, 1887, to have been 9,154.

Very respectfully,

L. Q. C. LAMAR,  
*Secretary.*

Hon. F. M. COCKRELL,  
*Chairman Select Committee of the Senate.*

# REPORTS OF BUREAUS, &c.

## LEGAL ORGANIZATION, OFFICERS AND EMPLOYÉS.

### *Legal organization.*

Office of the Secretary.  
 Office of the Assistant Attorney-General.  
 General Land Office.  
 Office of Indian Affairs.  
 Pension Office.  
 Patent Office.  
 Office of Education.  
 Office of Commissioner of Railroads.  
 Geological Survey.  
 Bureau of Labor (10 offices or Bureaus).  
 Also—  
 The Interstate Commerce Commission.  
 The United States Pacific Railway Commission.  
 Together with—  
 The Government Hospital for the Insane.  
 The Freedmen's Hospital.  
 Architect of the Capitol.

### PRESIDENTIAL OFFICERS.

	Number
Chiefs of Bureaus and similar departmental officers .....	24
Registers of land offices .....	111
Receivers of public moneys .....	111
Surveyors-general .....	15
Surveyor of Military District in Ohio .....	1
Indian agents .....	60
Indian inspectors .....	5
Members of Board of Indian Commissioners .....	10
Indian School Superintendent .....	1
Commissioners (temporary) for negotiations with Indians .....	3
Pension agents .....	18
Government Directors of Union Pacific Railway Company .....	5
Governors of Territories .....	9
Secretaries of Territories .....	8
Alaska Commissioners .....	4
Utah Commissioners .....	5
In the District of Columbia: Architect of the Capitol, Inspector of Gas and Meters, Register of Wills, Recorder of Deeds, nine Visitors to Insane Asylum..	13
Interstate Commerce Commissioners .....	5
Pacific Railway Commissioners .....	3
Grand total of officers under Department of the Interior within the ap- pointment of the President .....	411

# THE DEPARTMENT OF THE INTERIOR.

5

## Departmental officers and employes.

Title or grade.	Salary.	Office Secretary.	Office of Assistant Attorney-General.	General Land Office.	Office of Indian Affairs.	Pension Office.	Patent Office.	Office of Education.	Office Commissioner of Railroads.	Geological Survey.	Bureau of Labor.	Total.
Specifically appropriated for .....												2,896
Secretary of the Interior.....	\$8,000	1										1
First Assistant Secretary of the Interior.....	4,500	1										1
Assistant Secretary of the Interior.....	4,000	1										1
Commissioners .....	5,000					1	1					2
Do .....	4,500								1			1
Do .....	4,000			1	1							2
Do .....	3,000							1			1	2
First deputy commissioner .....	3,600					1						1
Second deputy commissioner .....	3,600					1						1
Assistant commissioner .....	3,000			1	1	1	1					3
Director .....	6,000									1		1
Chief clerk .....	2,750	1										1
Do .....	2,400									1		1
Do .....	2,250			1		1	1					3
Do .....	2,000										1	1
Do .....	1,800							1				1
Assistant chief clerk .....	2,000					1						1
Executive officer .....	3,000											1
Chief disbursing clerk .....	2,400									1		1
Medical referee .....	3,000					1						1
Assistant medical referee .....	2,250					1						1
Qualified surgeons .....	2,000					2						2
Medical examiners .....	1,800					18						18
Examiner in charge of interferences .....	2,500						1					1
First assistant examiners .....	1,800						32					32
Second assistant examiners .....	1,600						36					36
Third assistant examiners .....	1,400						41					41
Fourth assistant examiners .....	1,200						50					50
Chiefs of division .....	2,000	6		1		12	3					22
Assistant chiefs of division .....	1,800					24	3					27
Members board of pension appeals .....	2,000	9										9
Special Indian agents .....	2,000				5							5
Superintendents of Indian schools .....	Vari's				5							5
Special inspectors public land service .....	2,500	2										2
Superintendent of documents .....	2,000	1										1
Inspectors of surveyors-general and district land offices .....	2,000			3								3
Recorder of General Land Office .....	2,000			1								1
Law clerk .....	2,750		1									1
Do .....	2,500		1									1
Do .....	2,250		1									1
Do .....	2,000		1	2		1	1					4
Law examiners .....	2,000			2								2
Principal clerks .....	1,800			3								3
Financial clerks .....	2,000				1		1					2
Principal book-keeper .....	1,800				1							1
Book-keeper .....	2,400								1			1
Assistant book-keeper .....	1,800								1			1
Book-keeper for custodian .....	1,200	1										1
Custodian (clerk of class 3) .....	1,600	1										1
Railroad engineer .....	2,500							1	1			2
Statistician .....	1,800							1				1
Examiners-in-chief .....	3,000						3					3
Principal examiners .....	2,400						28					28
Do .....	2,000					45						45
Librarian .....	2,000						1			1		2
Translator .....	Vari's						*1	1			†1	3
Collector and compiler of statistics .....	2,400							1				1
Private secretary to Secretary of the Interior .....	1,800	1										1
Clerks of class 4 .....	1,800	5		39	5	74	3	2			2	130
Clerks of class 3 .....	1,600	7	1	56	8	95	4	2	1			175
Clerks of class 2 .....	1,400	6		67	10	372	14	4				475
Clerks of class 1 .....	1,200	10		73	15	361	43	6		2	2	512
Clerks at .....	2,000		5									5
Do .....	1,200	1										1
Do .....	1,000			50	9	200	27	2		1	2	291
Do .....	900									4		4
Census clerk .....	1,800	1										1
Returns office clerk .....	1,200	1										1

\* Clerk class 3.

† Clerk class 1.



## Departmental officers and employes—Continued.

Title or grade.	Salary.	Office Secretary.	Office of Assistant Attorney-General.	General Land Office.	Office of Indian Affairs.	Pension Office.	Patent Office.	Office of Education.	Office Commissioner Railroads.	Geological Survey.	Bureau of Labor.	Total.
Female clerk to sign land patents .....	\$1,200	1										1
Stenographers.....	1,600				1	3					*1	5
Clerk and stenographer.....	1,600		1									2
Stenographers or type-writers .....	1,200	†2										1
Stenographers.....	1,200										*1	1
Skilled draftsmen.....	1,200						3					3
Draftsmen.....	1,600				1							1
Do.....	1,000						3					3
Copyists.....	900	7		52	12	85	63	7	1		2	229
Do.....	800							2				2
Do.....	720						4	1		4		9
Copy holders.....	720										2	2
Special agents.....	1,400										18	18
Special examiners .....	1,400					150						150
Machinist.....	1,600						1					1
Superintendent of buildings.....	1,400					1						1
Photographer.....	2,000									1		1
Assistant photographer.....	900									1		1
Do.....	720									1		1
Do.....	480									1		1
Engineers.....	1,200	1				2						3
Assistant engineers.....	1,000	1										1
Captain of watch.....	1,000	1										1
Do.....	840					1						1
Lieutenants of watch.....	840	2										2
Sergeants of watch.....	750					3						3
Watchman at.....	840									1		1
Do.....	720	38				20					1	59
Do.....	600									4		4
Skilled mechanic.....	900	†										1
Do.....	720	1										1
Messenger and property clerk.....	1,000						1					1
Skilled laborer at.....	1,200						1					1
Do.....	840							1				1
Do.....	720						92					92
Do.....	600										1	1
Messengers.....	840	3			1	25						29
Do.....	480								4			4
Model attendants.....	1,000						5					5
Do.....	800						10					10
Assistant messengers.....	720	7		8	2			1	1			20
Do.....	600										1	1
Messenger boys.....	400					20						20
Do.....	360				1		15					16
Laborers.....	660	12		12	1	25		2				52
Do.....	600	1					45					46
Do.....	480						40	2				42
Do.....	400							1				1
Do.....	360							1				1
Laborers for Reports Tenth Census.....	660	1										1
Telephone operator.....	600	1										1
Conductor of elevator.....	720	1										1
Packers.....	660	4		6								10
Firemen.....	720	6				3						9
Janitor.....	600									1		1
Charwomen.....	240	4			2	5					2	13
Special scientific force:												
Geologists.....	2,000 to 4,000									12		12
Paleontologists.....	2,000 and 4,000									2		2
Chemists.....	2,000 and 3,000									2		2
Chief geographer.....	2,700									1		1
Geographers.....	2,500									3		3
General assistant.....	3,000									1		1
Topographers.....	2,000									3		3
Not specifically appropriated for .....												313

\* Clerks class 3.

† Clerks class 1.

## THE DEPARTMENT OF THE INTERIOR.

7

## Department officers and employes—Continued.

Title or grade.	Salary.	Office Secretary.	Office of Assistant Attorney-General.	General Land Office.	Office of Indian Affairs.	Pension Office.	Patent Office.	Office of Education.	Office Commissioner Railroads.	Geological Survey.	Bureau of Labor.	Total.
Superintendent New York Indian Warehouse.....	\$1,800				1							1
Commissioners for Indian negotiations.....	Vari's.				4							4
Custodians military reservations.....	Vari's.			9								9
Special agents.....	1,200 to 1,500			69								69
Transcribers' plats and records.....	Vari's.			13								13
Clerks, &c., for depredation claims.....	Vari's.			13								13
Compilers of statistics (per day).....	\$2							2				2
Experts and special agents' assistants.....	Vari's.									16		16
In Geological Survey.....												186
Geologists, from.....	p. d. to 3,600 900									9		9
Assistant geologists.....	to 1,800 2,000								33			33
Paleontologists.....	to 3,600 900									6		6
Assistant paleontologists.....	to 1,800									7		7
Geographer.....	2,400								1			1
Mechanician.....	2,100								1			1
Assistant chemists.....	1,400 to 2,000 1,200									4		4
Topographers.....	to 1,800 720									24		24
Assistant topographers.....	to 1,000 600									37		37
Topographic assistants.....	600								7			7
Draughtsmen.....	to 1,600								10			10
Editor.....	1,800 to 1,200									1		1
Disbursing agents.....	to 1,500 1,000									2		2
Clerks at.....	and 1,600 700									7		7
Copyists at.....	and 720									2		2
Translator.....	720									1		1
Assistant photographers.....	1,200									2		2
Engineer.....	1,000									1		1
Firemen.....	600 to 420									2		2
Messengers at.....	and 600 600									2		2
Watchmen.....	and 720 600									2		2
Skilled laborers.....	to 900 480									15		15
Laborers.....	to 720									6		6
Charwomen.....	180									4		4
Total.....		151	10	468	101	*1,554	578	41	7	240	58	3,208

\* Of whom about 275 are, or act as, special examiners in the field.

Grand total of officers and employes within the appointment of the Secretary of the Interior, deducting from the foregoing list 24 Presidential appointees (3,213—24), 3,189.

*Miscellaneous departmental officers.*—Superintendent of Government Hospital for the Insane; Surgeon-in-Chief of Freedmen's Hospital; Superintendent of the Hot Springs in Arkansas; Supervising Architect and Engineer for new Pension Office Building; Inspector of Fuel for Department of the Interior. Total, 5.

*Employés outside the Department proper, not appointed by either the President or the Secretary of the Interior.*

Clerks in the 111 district land offices: 10, at \$1,200 per annum; 20, at \$1,000; 1, at \$960; 85, at \$900; 2, at \$800; total, 118.

In the 15 offices of surveyors-generals:

Clerks, at from \$2,400 to \$500 .....	43
Draftsmen, at from \$2,200 to \$900 .....	40
Translators, at from \$1,800 to \$1,500 .....	3
Calculator, at \$5.50 per day .....	1
Messengers, at from \$900 to \$1,200 .....	15
<b>Total</b> .....	<b>102</b>

#### INDIAN SERVICE.

At the 60 Indian agencies:

Physicians .....	65	Millers .....	21
Clerks .....	55	Engineers .....	11
Assistant clerks .....	6	Interpreters .....	73
Issue clerks .....	15	Police .....	707
Farmers .....	44	Miscellaneous .....	143
Additional farmers .....	47		
Assistant farmers .....	11	<b>Total</b> .....	<b>1,198</b>

At the 53 reservation schools:

Superintendents .....	60	Cooks .....	60
Teachers .....	221	Laundresses .....	51
Industrial teachers .....	48	Miscellaneous .....	91
Matrons .....	62		
Clerks .....	2	<b>Total</b> .....	<b>648</b>
Seamstresses .....	53		

At the 7 training schools:

Superintendents (not including the 5 appointed by the Secretary) .....	2	Seamstresses .....	11
Teachers .....	38	Cooks .....	7
Industrial teachers .....	12	Laundresses .....	7
Physicians .....	6	Miscellaneous .....	85
Clerks .....	9		
Matrons .....	12	<b>Total</b> .....	<b>189</b>

At the warehouse in New York City: Miscellaneous employés, 2. In the busy season 10 or more persons are employed several months. The grand total of the above, 2,037.

#### PENSION AGENCIES AND BOARDS OF EXAMINING SURGEONS.

Regular employés at the 18 pension agencies, exclusive of agents .....	175
Temporary employés (employed from one to three weeks during the quarterly payments) .....	145
<b>Total employés at pension agencies</b> .....	<b>320</b>
<b>Members of the 547 boards of examining surgeons</b> .....	<b>1,603</b>
<b>Individual examining surgeons</b> .....	<b>689</b>
<b>Grand total</b> .....	<b>2,932</b>

#### OTHER SERVICES.

In the Geological Survey: Miscellaneous employés at from \$5 to \$150 per month .....	55
Under the Architect of the Capitol: Miscellaneous employés, including 176 unskilled laborers .....	240
At the Government Hospital for the Insane: Miscellaneous employés .....	350
At the Freedmen's Hospital: Miscellaneous employés .....	40
<b>Grand total of employés outside the Department proper not appointed by either the President or the Secretary of the Interior</b> .....	<b>5,554</b>

## RECAPITULATION.

*Officers and employes of the Department of the Interior.*

Presidential officers .....	411
Departmental officers and employes within the appointment of the Secretary of the Interior....	3, 189
Employes outside the Department proper not appointed by the President or the Secretary, viz:	
Clerks in district land offices.....	118
Employes in offices of surveyors-general.....	102
Employes at Indian agencies.....	1, 198
Employes at Indian reservation schools.....	648
Employes at Indian training schools.....	189
Employes at Indian warehouse in New York City.....	2
Employes in pension agencies.....	320
Members of boards of examining surgeons.....	1, 603
Individual examining surgeons.....	689
Employes at Government Hospital for the Insane.....	350
Employes at Freedmen's Hospital.....	40
Employes in Geological Survey.....	55
Employes under Architect of the Capitol.....	240
	<hr/> 5, 554
Grand total number of officers and employes under the Department of the Interior, March 31, 1887 .....	9, 154

## OFFICE OF THE SECRETARY.

## CHIEF CLERK'S OFFICE.

*Report of the chief clerk of the Department of the Interior on the methods of business and work, as requested by Senate Select Committee, and called for by Department circular of March 23, 1887.*

The statements herewith from the several divisions of the Secretary's office show generally the character and amount of business which comes before the chief clerk of the Department for consideration and proper disposition.

All official mail which is addressed to the Secretary, or the Assistant Secretaries, is delivered to the office of the chief clerk, where the latter, with the aid of one assistant, opens the mail, examines the communications, and sends them to the appropriate division to be briefed, recorded, and acted upon in the manner set forth in the accompanying statements.

When the various official communications have been prepared in the several divisions for the signature of the Secretary, the First Assistant Secretary, the Assistant Secretary, or the chief clerk, they are brought to the chief clerk's office, where they are carefully examined, and if they are found to be correct each communication is initialed by him and placed upon the desks of the Secretary and the Assistant Secretaries for their consideration and signature.

This mail consists of communications in relation to land matters and matters affecting land-grant railroads; the purchase of supplies for the Indians; employes at Indian agencies and Indian schools; Indian moneys; Indian lands; the inspection of the Indian service; appeals in pension and bounty-land cases and concerning fees paid attorneys and agents in such cases; the settlement of the accounts of agents for paying pensions; the admission of attorneys and agents to practice before the Department and its Bureaus; disbarments of attorneys and agents; questions affecting the administration of the Patent Office, the Government Hospital for the Insane, the Freedmen's Hospital, the Columbia Institution for the Deaf and Dumb; certain admissions to the Maryland Institution for the Blind; the construction of the new building for the Congressional Library; requisitions on the Secretary of the Treasury for the issue of warrants in payment for supplies furnished the Indians, repayments for lands erroneously sold, for money to be used in paying pensions, for money to be used in paying indebtedness incurred in the administration of the Department, and for reimbursements on account of the expenses connected with the last illness of pensioners; the settlement of accounts of disbursing agents; expense vouchers of the special agents of the Department and its several Bureaus; contracts for the purchase of stationery and miscellaneous supplies, and also the printing for the Department and its various Bureaus and offices.

All the business set forth in detail in the annexed reports of the divisions of the Secretary's office enters the Department through the office of the chief clerk, and through the same channel it is either forwarded from the office of the Secretary to some Bureau of the Department with instructions for further action, or reply thereto is sent to the party or parties in interest. The large volume of business coming into the chief clerk's office each day requires to be and is dispatched daily, as far as his office can dispose of it.

The chief clerk is *ex officio* superintendent of the Department building, and in the latter capacity is charged with the care of the building and its approaches, supervision of repairs and additions, the proper heating and lighting of the building, and the direct superintendence, with the aid of an assistant superintendent, of the watch force, engineers, firemen, mechanics, messengers, and laborers.

The annual estimates for appropriations for the service under this Department are prepared under the supervision of the chief clerk for the consideration and approval of the Secretary, and all expenditures from the contingent fund and other departmental funds are subject to his management and direction.

It is also the duty of the chief clerk to see that the daily routine work is promptly and efficiently performed and to keep the Secretary informed in relation to the details of the business transacted in the Secretary's office and in the eight bureaus of the Department, each of which is dealing with widely diversified subjects.

In addition to the above general view of the business of the chief clerk's office, it may be remarked that he must be accessible at all times to persons seeking information in relation to business pertaining to any of the offices of the Department.

#### APPOINTMENT DIVISION.

*Report of the appointment division, Secretary's office, on the methods of business and work as requested by Senate Select Committee and called for by Department circular of March 23, 1887.*

To the appointment division is committed all business concerning the appointments, promotions, removals, resignations, &c., and charges against the official conduct of all officers and employes of the Department of the Interior who were appointed by the President or the Secretary, whether employed at Washington or elsewhere, together with all the records, files, and correspondence relating thereto; the business pertaining to all leaves of absence and to official bonds; the filing and supervision of time reports of all employes; the notification of the disbursing clerk of changes in the pay of employes; the preparation of executive orders for the location of new or relocation or consolidation of established land offices and Indian agencies, and the preparation of the annual Register of the Department.

The following statement shows in detail the methods of transacting business in the appointment division of the Secretary's office, in the Department of the Interior, including one or more items of the principal business matters transacted in said division, beginning with the receipt of the business matter in the appointment division,\* and then shows in consecutive order the various steps taken by each of such principal business matters through the appropriate divisions of said office, and the employes through whose hands the same passes, and by whom it is considered and acted upon, and the action thereon had and taken by each, until the same is finally disposed of, and notice thereof duly given to the proper party:

*Appointment by the President requiring confirmation by the Senate.*—The papers of applicants for appointment are filed in jackets, all papers of an applicant for a certain office being filed in the same jacket. When a vacancy occurs, or is expected by expiration of term, a brief of the papers of all applicants for that office is prepared for the Secretary's information.

When the Secretary directs who shall be appointed, a nomination is prepared, recorded, and sent to the President, who, when he has signed it, sends it to the Senate notifying this Department of the date. When the Senate confirms a nomination, the President is notified. He forwards said notice to this Department, and a suitable commission is then prepared, which, when signed by the President and the Secretary of the Interior and impressed with the Department seal, is properly recorded and forwarded to the head of the Bureau under whom the appointee is an officer, unless the appointee is directly under the Secretary. He is then instructed concerning the requisite bond, oath of office, &c.

Should the Senate reject a nomination, the Department is notified through the President and a new nomination must be made.

*Appointment by the President during the recess of the Senate.*—Such an appointment is made by issuing to the appointee a "temporary" or "recess" commission, good "until the end of the next session of the Senate and no longer," if the office to which he is appointed is one requiring confirmation by the Senate. If so, he must be nominated to the Senate within thirty days after meeting during its next session.

If the office does not, by law, require confirmation, the original commission is sufficient.

*Removal from office by the President.*—A letter to the officer is prepared stating that he is "hereby removed from the office of —," and, usually, to take effect on the appointment and qualification of his successor.

\* Papers for the business of this division are usually received through the chief clerk or from the Secretary.



When said letter has been signed and dated by the President and recorded, it is forwarded to the officer addressed through the head of the bureau under whom he serves, unless he is directly under the Secretary.

(This manner of "removal" superseded the "suspension" under the tenure-of-office act upon its repeal, March 3, 1887.)

*Appointment under the Civil Service rules.*—(1) Request received from the head of the Bureau in which the vacancy to be filled exists, for a certification by the Civil Service Commission of persons eligible for appointment. This is numbered and recorded, as is each action in the case.

- (2) Said request forwarded to Civil Service Commission for compliance.
- (3) Certification received with examination papers of the persons certified.
- (4) Referred to head of the Bureau whence came request.
- (5) Received back with recommendation for an appointment.
- (6) Secretary's approval secured.
- (7) Letter of appointment prepared, signed, and press-copied.
- (8) Appointment sent to the head of the Bureau in which the appointee is appointed. (Said office notifies the appointee.)
- (9) Notice of appointment sent to Civil Service Commission, returning the examination papers.

- (10) Oath of office received.
- (11) Notice to Civil Service Commission of the date said appointment took effect (after appointee has entered on duty).

- (12) Disbursing clerk informed of date on which salary begins.
- (13) Reappointment or dismissal must be made after probation of six months.
- (14) Civil Service Commission must be informed of said reappointment and of any change in the official status of any one who was appointed on its certification.

*Official bonds—their examination and approval.*—Before the commission of an appointee is delivered to him, if the office is one for which an official bond is required, he is instructed how to prepare his bond, and furnished blanks therefor.

When the bond is received by the head of the Bureau under whom the appointee is to serve, it is examined, and if not satisfactory, returned for correction; but if considered good, is forwarded to the Secretary for approval. In the appointment division it is examined and recorded, and then submitted to the Assistant Secretary for further scrutiny. When approved by the Secretary, it is returned to the head of the Bureau whence it came, who files it with the proper accounting officer of the Treasury Department. If not approved by the Secretary or the Interior, the bond is returned, through the proper Bureau, with the reasons for its disapproval.

After his bond is approved, the appointee is instructed about entering on duty.

A bond is required on both temporary and permanent commissions.

The following statement shows the amount and character of business received, transacted, and disposed of during the period, and on hand, pending and undisposed of, at the dates specified below, in the appointment division of the Secretary's office, Department of the Interior:

Character of business.	1884.	1885.	1886.	1887 (to March 1).
Appointments by the President .....	183	157	292	50
Nominations to the Senate .....	120	224	166	13
Appointments by the Secretary .....	366	478	606	91
Promotions .....	929	396	558	60
Reappointments after probation .....	1	192	109	34
Resignations accepted, Presidential .....	27	80	54	5
Resignations accepted, departmental .....	126	208	188	31
Suspensions, Presidential .....	None.	82	40	None.
Dismissals, departmental .....	48	339	267	22
Transfers from office to office .....	171	81	32	12
Reductions, reinstatements, and miscellaneous changes .....	55	147	169	20
New applications for Presidential appointments (each averaging 10 papers, except in 1884, when average was 6 papers) received, jacketed, filed, and indexed .....	525	3, 632	1, 478	296
Total number of above papers .....	3, 150	30, 320	14, 780	2, 960
New applications for departmental appointments (each averaging 6 papers) received, jacketed, filed, recorded, and indexed .....	835	3, 150	2, 181	644
Total number of above papers .....	5, 010	18, 900	13, 086	3, 864
(NOTE.—Several hundred other papers are received annually from old applicants and filed with original applications.)				
Official bonds examined, approved, and recorded .....	157	208	280	19
Leaves of absence to Presidential appointees received, granted, and recorded .....	208	174	207	32
Leaves of absence, departmental .....	8, 000	7, 500	7, 500	400
Orders and circulars issued, promulgated, and recorded .....	85	93	88	8
Requests on Civil Service Commission for certifications for appointment .....	20	23	61	14
Requests for transfer from other Departments .....	None.	5	15	4
Letters and notices to Civil Service Commission .....	56	110	343	149

Character of business.	1884.	1885.	1886.	1887 (to March 1).
Certifications received from Civil Service Commission .....	62	28	167	24
Letters transmitting commissions .....	158	299	176	18
Miscellaneous letters sent, press-copied, and copied by hand in permanent record .....	630	474	459	52
Miscellaneous telegrams sent, press-copied, and copied by hand in permanent records .....	37	27	22	None.
Oaths of office received, briefed, and filed .....	240	740	1,152	192
Time reports received and filed monthly .....	264	280	300	50
Time reports received and filed weekly .....	None.	None.	338	135
Reports to disbursing clerk, pages .....	250	307	306	61
Miscellaneous letters received (including charges against officials) briefed, recorded, and indexed, and action thereon noted .....	1,500	3,534	3,278	161

Some of the above figures are only approximately correct, but the estimates were carefully made.

The items for the statement showing the average amount and character of business performed, transacted, and disposed of during the periods specified, by the employes in the appointment division of the Secretary's office, Department of the Interior, cannot be furnished.

The following statement shows the average number of employes in the appointment division of the Secretary's office, Department of the Interior, during the periods specified :

Calendar year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884 .....	6	6	6	6	6	6	6	6	6	6	6	6
1885 .....	6	6	6	6	7	7	8	8	8	8	9	9
1886 .....	8	7	7	7	7	7	7	7	7	7	7	7
1887 (to March 1) .....	7	7										

REMARK.—Large increase in applications for appointments.

As to the maximum and minimum amount of business transacted and disposed of by the employé doing the most and the employé doing the least during the periods specified in the appointment division of the Secretary's office, Department of the Interior, see statement below.

In the appointment division no account is kept of the "amount of business transacted and disposed of" by each employé, for the reason that most of the work is of a kind that cannot be adequately indicated by figures. The various branches of work of the division are assigned to certain clerks whose time, when new business is light, is fully occupied by recording and miscellaneous work.

Naturally, much time is occupied by answering inquiries of Senators and Congressmen and applicants for office concerning applications and recommendations, and in making lists of employes, &c.

The work of the division is, generally speaking, completed day by day, excepting the recording of past work, which is always provided for in some satisfactory temporary manner.

The following statement shows the average number of days and the time and attention devoted to the consideration and transaction of business during the periods specified by the employes in the appointment division of the Secretary's office, Department of the Interior:

Calendar year.	Number of employes.	Average number of days present.	Average number of hours employed daily.	Number by proxy.	Remarks.
1884 .....	6	273½	*7	None ...	366 days in year; Department closed 59 days; average absence of each employé during year, 32½ days (including sickness).
1885 .....	6-9	266	7	None ...	365 days in year; Department closed 63½ days; average absence of each employé during year, 85½ days (including sickness).
1886 .....	7-9	262½	7	None ...	365 days in year; Department closed 60 days; average absence of each employé during year, 42½ days (including sickness).
1887† .....	7	46½	7	None ...	59 days in the 2 months; Department closed 11 days; average absence of each employé during the 2 months 1½ days (including sickness).

\* Office hours, 9 to 4 o'clock, with half an hour for lunch.

† To March 1.

The business of the division frequently requires extra work out of regular hours.

The following statement shows the maximum number of days devoted to business by the employé present for the greatest number of days, and also the minimum number of days devoted to business by the employé present for the least number of days, in the appointment division of the Secretary's office, Department of the Interior, during the periods specified :

	1884.	1885.	1886.	1887 (to Mar. 1).	Character of business.
Maximum number of days .....	*294	† 275½	‡ 277	§ 48	Clerical.
Minimum number of days .....	*242	† 237½	‡ 230	§ 43	Clerical.

\* Department open 307 days in 1884.

† Department open 301½ days in 1885.

‡ Department open 305 days in 1886.

§ Department open 48 days in 1887 (to March 1).

#### LANDS AND RAILROADS DIVISION.

*Report of the lands and railroads division, Secretary's office, on the methods of business and work, as requested by Senate Select Committee, and called for by Department circular of March 23, 1887.*

Statement showing the principal items of business transacted in the lands and railroads division of the Secretary's office, Department of the Interior.

Docket of land cases on appeal.

Approval of land selections.

Approval of repayment cases.

Approval of Revolutionary bounty-land scrip.

Approval of maps of right-of-way railroad companies.

Approval of articles of incorporation of right-of-way railroad companies.

Reservation of lands for military, light-house, and life-saving purposes.

Instructions to commissioners to examine sections of completed land-grant and subsidy railroads, and examination of their reports.

Recording of railroad company mortgages.

Timber trespasses on public lands.

Unlawful fencing of public lands.

Cases of board for equitable adjudication.

Statement showing in detail the methods of transacting business in the lands and railroads division of the Secretary's office, in the Department of the Interior, including one or more items of the principal business matters transacted in said division, beginning with the receipt of the business matter in the Secretary's office, and then showing in consecutive order the various steps taken by each of such principal business matters through the appropriate divisions of said office, and the employés through whose hands the same passes, and by whom it is considered and acted upon, and the action thereon had and taken by each, until the same is finally disposed of, and notice thereof duly given to the proper party.

*Land cases on appeal.*—When an appeal case is received in this division from the General Land Office it is registered in "Register of letters received," given a file number, and the date of its receipt by the Department and the file number placed upon each paper.

It is then entered in the "Appeal docket," the entry showing the number of the case, its title, the land district where it originated, the names of the attorneys of record, the date and purport of the Commissioner's decision, and date of letter transmitting the case, with date of its receipt. A tag is then attached to the case, on which is written the docket number, when it is filed away to await action by the law officer of the Department and the Secretary.

Cases are sent to the Assistant Attorney-General for the Department for consideration in the order of their receipt, a month's cases going in at a time.

When a case has been considered and the decision written and signed by the Secretary, the decision, with all the papers, except the Commissioner's decision and letter of transmittal, which are filed away, is returned to the General Land Office.

All press copies of decisions are recorded in "Record of letters sent," and all action in cases is noted on the docket in the column of "Remarks."

*Timber-trespass cases.*—When a timber-trespass case is received in this division from the General Land Office, it is registered in "Register of letters received," given a file number, and the date of its receipt by the Department and the file number placed upon each paper.

The case is then examined and a letter to the Attorney-General prepared, requesting the institution of such legal proceedings as the facts presented seem to require and

justify—sometimes criminal suit for trespass alone, sometimes civil suit alone for the value of the timber involved, and sometimes both. This letter, after being signed by the Secretary, is press-copied and forwarded, with all the papers in the case, to the Department of Justice.

On receipt of a letter from the Commissioner of the General Land Office recommending acceptance or rejection of a proposition of settlement in a timber-trespass case, it is registered as above and the case is examined. If the offer of settlement is accepted a letter to that effect is written, signed by the Secretary, and with the papers sent to the General Land Office, with directions to allow the settlement on payment of the sum named to such officer as he may designate, within the time prescribed. If the offer of settlement is rejected the case is sent to the Department of Justice with a request for institution of legal proceedings, or returned to the General Land Office with a letter setting forth what terms of settlement will be accepted.

On receipt of a communication from the Commissioner of the General Land Office inclosing an offer of compromise sent to him by the Solicitor of the Treasury for a report of his views thereon, a letter, signed by the Secretary, is sent to the Solicitor, forwarding the papers with the Commissioner's report, and giving an expression of his opinion as to whether the compromise offered should be accepted or the legal proceedings go on.

All letters relating to timber-trespass cases are recorded in "Record of letters sent."

Letters from the Department of Justice setting forth that suits in timber-trespass cases have been instituted, after being registered, are referred to the General Land Office, where they remain.

The following statement shows the amount and character of business received, transacted, and disposed of during the period, and on hand, pending and undisposed of, at the dates specified below, in the lands and railroads division of the Secretary's office, Department of the Interior:

Character of business.	Pending Jan. 1, 1884.	Received during calendar year 1884.	Transacted and disposed of during calendar year 1884.	Pending Jan. 1, 1885.	Received during calendar year 1885.	Transacted and disposed of during calendar year 1885.	Pending Jan. 1, 1886.	Received during calendar year 1886.	Transacted and disposed of during calendar year 1886.	Pending Jan. 1, 1887.	Received during calendar year 1887.	Transacted and disposed of during calendar year 1887.	On hand, pending and undisposed of on March 1, 1887.
Applications for re-payment of purchase-money for lands		1, 354	1, 254		1, 183	1, 183		820	820		145	145	
Lists of swamp-land selections and accounts		105	105		70	70		101	101		17	17	
Lists of State selections		23	23		14	14		8	8		2	2	
Lists of railroad selections		26	26		12	12		14	14		0	0	
Lists of suspended entries		73	73		40	40		18	18		3	3	
Articles of incorporation of right-of-way railroad companies		11	11		10	10		28	28		3	3	
Right-of-way railroad maps		160	160		61	61		269	269		51	51	
Timber-trespass cases		99	99		219	219		249	249		62	62	
Appeals from General Land Office	427	921	*821	527	1, 217	*615	1, 129	1, 841	982	1, 988	326	*187	†2, 127
Unlawful fencing					51	51		35	27	8	16	4	20
Miscellaneous communications		4, 828	4, 828		6, 023	6, 023		6, 417	6, 417		1, 338	1, 338	
Letters written			656			600			1, 318			358	
Land decisions recorded			777			561			934			157	
Miscellaneous letters recorded			1, 123			1, 035			1, 535			398	
Number of pages recorded			4, 985			3, 917			5, 904			1, 021	
Number of pages type written									1, 920			385	
Appeal cases docketed.			921			1, 217			1, 841			326	
Report of Commissioner on sections of completed railroads			4			4			2			1	
Railroad company's mortgages recorded			1			2			3				

\* Sent to Assistant Attorney-General's room.

† This is the number of appeal cases awaiting action by the Assistant Attorney-General and Secretary, but all this division can do in relation to them in their present condition has been done.

The following statement shows the average amount per month, and character of work done during the periods specified by employes in the lands and railroads division of the Secretary's office, Department of the Interior:

Character of work.	Monthly average each year.			
	1884.	1885.	1886.	1887.
Applications for repayment of purchase money for lands .....	104.6	98.7	68.4	72.6
Lists of swamp-land selections and accounts .....	8.9	5.10	8.5	8.6
Lists of State selections .....	1.11	1.2	.8	1
Lists of railroad selections .....	2.2	1	1.2	1.6
Lists of suspended entries .....	6.1	3.4	1.6	1.6
Article of incorporation of right-of-way railroad companies .....	1.1	1.10	2.4	1.6
Right-of-way railroad maps .....	13.4	5.1	22.5	25.6
Timber-trespass cases .....	8.3	18.3	20.9	31
Appeal cases from General Land Office .....	76.9	101.5	153.5	163
Unlawful fencing .....	.....	4.3	2.11	8
Miscellaneous communications .....	402.4	501.11	534.9	669
Letters written .....	54.8	50	109.10	179
Land decisions recorded .....	64.9	46.9	77.10	78.6
Miscellaneous letters recorded .....	93.7	86.3	127.1	149
Number of pages recorded .....	415.5	326.5	492	510.6
Number of pages type written .....	.....	.....	175	160
Appeal cases docketed .....	76.9	101.5	153.5	192.6

The following statement shows the actual amount and character of business performed, transacted, and disposed of during the periods specified by the employes in the lands and railroads division of the Secretary's office, Department of the Interior:

Character of business.	Letters received each month of—			
	1884.	1885.	1886.	1887.
January .....	693	723	759	874
February .....	764	810	738	1,089
March .....	721	764	970	.....
April .....	718	822	905	.....
May .....	569	777	775	.....
June .....	543	819	778	.....
July .....	584	673	894	.....
August .....	602	647	779	.....
September .....	559	656	769	.....
October .....	555	712	871	.....
November .....	518	716	783	.....
December .....	674	781	774	.....
Total .....	7,500	8,900	9,800	1,963

The following statement shows the number of employes in the lands and railroads division of the Secretary's office, Department of the Interior, during the periods specified:

Calendar year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884.....	3	3	3	3	3	3	3	3	3	3	3	3
1885.....	3	3	3	3	3	3	3	3	3	3	3	*4
1886.....	4	4	4	4	4	4	4	4	4	4	4	4
1887 (to March 1) .....	4	4	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

\* Additional clerk detailed, December 11, 1885.

As to the statement called for showing the maximum and minimum amount of business transacted and disposed of by the employe doing the most and the employe doing the least during the periods specified in the lands and railroads division of the Secretary's office, Department of the Interior, the records of the division have not



been kept so as to show this comparison, nor can they be; nor is the character of the work done by each employé such as to admit thereof.

The following statement shows the average number of days and the time and attention devoted to the consideration and transaction of business during the periods specified by the employés in the lands and railroads division of the Secretary's office, Department of the Interior:

Calendar year.	No. of employes.	Average No. of days present.	Average No. of hours employed daily.	No. by proxy.
1884.....	3	277	7	(*)
1885.....	3	287	7	0
1886.....	4	269	7	0
1887 (to March 1) .....	4	444	7	0

\* No record kept for this year.

The following statement shows the maximum number of days devoted to business by the employé present for the greatest number of days, and also the minimum number of days devoted to business by the employee present for the least number of days in the lands and railroads division of the Secretary's office, Department of the Interior, during the periods specified:

	1884.	1885.	1886.	1887 (to Mar. 1).
Maximum number of days.....	277	301 <sup>13</sup>	270	48
Minimum number of days.....	276	123 <sup>2</sup>	261	38

\* Mr. McMurray appointed August 1, 1885.

[*Note by Committee:* The statement showing the duties of each employé in the lands and railroads division of the Secretary's office is not deemed important, and is not printed.]

DEPARTMENT OF THE INTERIOR,  
OFFICE OF THE SECRETARY,  
Washington, April 14, 1887.

SIR: In obedience to Department circular of the 23d ultimo, I have the honor to submit the foregoing report from the lands and railroads division of your office, requested by the Select Committee of the Senate appointed in pursuance of the resolution of that body adopted March 3, 1887, "to inquire into and examine the methods of business and work in the Executive Departments of the Government," &c.

The report is as full as it can conveniently be made, and is prepared in accordance with the blanks furnished, as far as the records of the division will afford the information desired. Some additional information is given, which, it is thought, may be useful.

The work of this division is kept up to date uniformly, never being at any time more than a few days behind; but in order to do this the chief of the division works from one to two hours extra nearly every day, and sometimes the other employés work extra hours.

Very respectfully,

JOHN McMURRAY,  
Chief of Lands and Railroads Division.

The SECRETARY OF THE INTERIOR.

## BOARD OF PENSION APPEALS.

*Report of the board of pension appeals, Secretary of the Interior's office, on the methods of business and work, as requested by Senate Select Committee, and called for by Department circular of March 23, 1887.*

Statement showing in detail the methods of transacting business in the board of Pension appeals division of the Secretary's office, in the Department of the Interior, including one or more items of the principal business matters transacted in said division, beginning with the receipt of the business matter in the ——— office, and then showing in consecutive order the various steps taken by each of such principal business matters through the appropriate divisions of said office, and the employes through whose hands the same passes, and by whom it is considered and acted upon, and the action thereon had and taken by each, until the same is finally disposed of, and notice thereon duly given to the proper party.

Applicants for pensions and land warrants for military service performed, feeling aggrieved at the action of the Commissioner of Pensions, for any cause, in rejecting their claims, have the right of an appeal to the Secretary of the Interior.

The business of the boards of pension appeals is transacted as follows:

Upon the receipt of an appeal from the Commissioner of Pensions in a claim for pension or bounty land, the same is prepared for reference to the Commissioner of Pensions by the secretary of the board, who enters upon the appeal docket the name of the appellant, the name and service of the soldier on whose account the claim is made, the date of the receipt of the appeal, and, if an attorney is employed in the case, his name is given upon the docket. The date of the receipt of the appeal is noted on the docket. The appeal is numbered, and is referred to the Commissioner of Pensions, with a request, over the signature of the Assistant Secretary of the Interior, for a report of the grounds of the action of the Pension Office in the case, such report to be forwarded to the Secretary of the Interior with the papers in the claim. The receipt of the appeal is acknowledged by letter to the appellant.

Upon receipt of the report of the Commissioner of Pensions upon the appeal, with the papers, the receipt of the same is noted upon the docket. The secretary of the boards prepares letters for the signature of the Assistant Secretary, answering all inquiries in regard to cases upon appeal and other inquiries concerning the business of the Secretary of the Interior in relation to pensions and bounty land.

There are nine members of the board of appeals, and they are divided into three boards of three members each.

Cases are taken up for consideration in the order of the date of appeal. When the members of the board have considered the evidence and the law bearing upon the case, the opinion of the board, or of a majority of the board, is prepared for the signature of the Assistant Secretary. If there be a difference of opinion as to the action which should be taken in the case, the Assistant Secretary is informed of the fact that a member of the board dissents from the opinion written up for the majority of the board. If the Assistant Secretary should concur with the dissenting member of the board, the case is by him returned to be written up in accordance with his opinion. If he should differ with all the members of the board, an opinion in accordance with his view is prepared.

There are two type-writers connected with each board. They are employed in printing with the type-writer all opinions for the signature of the Secretary or Assistant Secretary, and all briefs of evidence in cases in which a printed brief is deemed necessary, and all letters relating to questions concerning pensions which come before the office of the Secretary of the Interior.

The opinions of the Secretary upon cases on appeal are directed to the Commissioner of Pensions, and the papers in the case are returned therewith. The Commissioner informs the appellant of the purport of the decision in his or her case.

The action of the Department upon the appeal is noted upon the appeal docket. A copy of the decision is taken, to be preserved among the records of the office of the Secretary of the Interior for future reference.

[*Note by Committee:* The following table was substituted for the four separate tables as given in report:]

Amount and character of business on hand, received, and disposed of in the board of pension appeals, division of the office of the Secretary of the Interior, at the times named:

Pending Jan. 1, 1884.....	526	Received during 1886.....	2,874
Received during 1884.....	2,148	Disposed of in 1886.....	1,652
Disposed of in 1884.....	1,446	Pending Jan. 1, 1887.....	3,594
Pending Jan. 1, 1885.....	1,228	Received up to Mar. 1, 1887.....	400
Received during 1885.....	2,621	Disposed of up to Mar. 1, 1887.....	746
Disposed of in 1885.....	1,177	On hand pending Mar. 1, 1887.....	3,548
Pending Jan. 1, 1886.....	2,672		

The following statement shows the average number of employes in the pension appeals division of the Secretary's office, Department of the Interior, during the periods specified:

Calendar year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884.....							5	5	6	6	6	6
1885.....	6	6	6	6	6	6	6	6	6	6	6	6
1886.....	9	10	10	10	10	10	10	10	10	15	26	27
1887 (to March 1).....	28	28	28									

#### INDIAN DIVISION.

*Report of the Indian division, Secretary's office, on the methods of business and work, as requested by Senate Select Committee, and called for by Department circular of March 23, 1887.*

DEPARTMENT OF THE INTERIOR,  
Washington, May 12, 1887.

SIR: In compliance with Department circular of March 23, 1887, I have the honor to submit herewith detailed statement showing the method of transacting business in the division of Indian affairs, office of the Secretary of the Interior; also detailed statements "showing the amount and character of business" pending, received, transacted, and disposed of during the periods specified, together with other statements called for in the two letters from the chairman of the Senate Select Committee, appointed to inquire into and examine the methods of business and work in the Executive Departments.

I have the honor to be, very respectfully,

R. V. BELT,  
Chief Indian Division.

The SECRETARY OF THE INTERIOR.

Statement showing the principal items of business transacted in the Indian division of the Secretary's office, Department of the Interior.

1. Matters relating to Indian lands:
  - (a) Rights of Indians to lands.
  - (b) Intruders and trespassers upon Indian lands.
  - (c) Negotiations, &c., relative to cessions of Indian lands.
  - (d) Creation, discontinuance, &c., of reservations for Indian occupancy.
  - (e) Deeds and other conveyances of Indian lands.
  - (f) Instructions for surveys, allotments, &c., of Indian lands.
  - (g) Questions concerning leases, contracts, &c., affecting Indian lands.
  - (h) Rights of railroads, canals, &c., upon Indian lands.
  - (i) Projected legislation affecting Indian lands.
  - (k) Construction of treaties and laws relating to Indian lands.
  - (l) Cattle grazing upon Indian lands.
  - (m) Mining and logging operations upon Indian lands.
2. Matters relating to Indian moneys:
  - (a) Construction of treaties on questions of annuities.
  - (b) Questions as to how annuities, &c., should be expended.
  - (c) Keeping account of bonds and stocks in which Indian trust funds are invested and questions relating thereto.
  - (d) Contracts with Indians for professional services in claims, &c.
  - (e) Projected legislation regarding Indian annuities.
3. Matters relating to the conduct of Indians:
  - (a) Outbreaks and disorders among and by Indians.
  - (b) Crimes committed by Indians.
  - (c) Depredations by Indians and consideration of claims therefor.
  - (d) Industrial employment of Indians.
4. Matters relating to the support of Indians:
  - (a) Construction of laws authorizing expenditures for Indian supplies, &c.
  - (b) Authorities for the making of contracts for Indian supplies, transportation, &c.
  - (c) Examination of contracts for Indian supplies, &c.
  - (d) Authorities for open-market expenditures for Indian supplies, &c.
  - (e) Authorities for service of employes in the Indian Department.

5. Matters relating to Indian education, schools, &c.:
  - (a) Location and construction of Indian school buildings.
  - (b) Contracts for conducting Indian schools, &c.
  - (c) Inspection of Indian schools, &c.
  - (d) Examination of reports of inspection by Indian school superintendent.
6. Inspection of the Indian service:
  - (a) Preparation of instructions for investigation of Indian agencies, schools, &c.
  - (b) Examination of reports of Indian inspectors, &c.
  - (c) Examination of accounts of Indian inspectors.
7. Miscellaneous matters of Indian service:
  - (a) Numerous and perplexing, requiring much time for examination, searching of records, files, &c.

Statement showing in detail the methods of transacting business in the Indian division of the Secretary's office, in the Department of the Interior, including one or more items of the principal business matters transacted in said division, beginning with the receipt of the business matter in the Secretary's office, and then showing in consecutive order the various steps taken by each of such principal business matters through the appropriate divisions of said office, and the employes through whose hands the same passes, and by whom it is considered and acted upon, and the action thereon had and taken by each, until the same is finally disposed of, and notice thereof duly given to the proper party.

Business matters relating to Indian Affairs, submitted to the office of the Secretary of the Interior, are recorded, examined, considered, and prepared for action in the division of Indian Affairs of the Secretary's office.

Such business matters come to the division from the Secretary, the Assistant Secretaries, the chief clerk, and from individuals. They are first examined by the chief of the division to ascertain their contents, importance, &c., and for notation thereon of any special directions considered necessary for proper preparation of the necessary correspondence. They are then briefed, entered, and indexed by the clerk of class 3, upon the "Register of Letters Received;" thence they are passed to the desks of the corresponding clerks for examination and preparation of the rough drafts of the necessary correspondence. The corresponding clerks are the chief of the division, the clerk of class 4, and the clerk of class 2.

All drafts of letters, statements, &c., prepared, are written out by the clerk of class 1 on the type-writing machine, before being laid before the Secretary or the Assistant Secretaries for final consideration and signature.

As a general rule the correspondence prepared each day, after being examined and initialed by the chief of the division, is taken to the room of the chief clerk of the Department, where it is reviewed and passed to the First Assistant Secretary or the Assistant Secretary, as the case may be, by whom it is considered, and, when approved, is signed or passed to the Secretary for final consideration and signature. When approved and signed it is returned by the chief clerk to the division where it is press-copied and sent off to proper destinations by mail or messenger.

The letters prepared on many important and urgent matters are taken directly by the chief of the division to the Secretary or Assistant Secretaries for consideration and signature.

The correspondence is transcribed from the press-copy book into the permanent "Record of Letters Sent," and indexed by the copyist.

It is a general rule, well and cheerfully observed by the employes of this division, that the business matters of each day must be disposed of, so far as practicable, before they leave their desks for the day.

The following are sample items of principal business matters transacted in the Indian division, office of the Secretary, Department of the Interior:

ITEM No. 1.—Subject: Construction of Maricopa and Phoenix Railroad through the Gila River Reservation in Arizona.

(No. 1.)

Nov. 27, 1887.—The chief of the Indian division brought to the attention of the Secretary of the Interior a statement in the annual report of the governor of Arizona for the year 1886, under subject of railroads, viz: "That there is now under construction a road from Maricopa Station, on the Southern Pacific, via Tempe to Phoenix." As on the route indicated the railroad would traverse a portion of the Gila River Reservation, the Secretary directed that the Commissioner of Indian

Affairs make inquiry of the agent for the Pima Agency whether said road is being constructed within said reservation, and, if so, by what authority.

[This letter to the Commissioner was prepared by the chief of the Indian division, copied by clerk of class 1 on type-writer, sent to the chief clerk, read by him and passed to and signed by the Secretary (Hon. D. L. Hawkins, acting); press-copied, recorded, and indexed from press-copy book, by copyist; noted on messenger's receipt book by clerk of class 2, taken by messenger to office of Assistant Commissioner of Indian Affairs, and receipted for November 28, 1886.]

(In all subsequent action noted below as taken on this matter of business in the division of Indian Affairs, office of the Secretary of the Interior, it passed through the hands of the same employés and officers as designated above, except when otherwise stated.)

(No. 2.)

*Nov. 28, 1886.*—Received by Assistant Commissioner of Indian Affairs, sent to the division of files and records, where it was briefed, registered, and indexed and referred to the appropriate division,—in this case the land division of the Indian office—where it was perused by the chief of that division, registered by clerk of class 1 in the division register, and assigned to clerk of class 4 having charge of railroad matters, for action, who examined the matter December 1, 1886, and prepared draft of instructions to the resident agent, which he submitted to chief of division for inspection; then it was copied by a copyist on type-writer; examined with clerk who prepared the draft; examined and initialed by chief of division; read and initialed by Assistant Commissioner, and presented to Commissioner for signature; returned, approved and signed; press-copied by a copyist, and mailed by clerk of class 4, who noted action on original communication and handed it to registry clerk, who entered action on division register and filed papers.

(In all subsequent action noted below as taken in the Indian Office on this matter of business, it passed through the hands of the same employés and officers, substantially, as designated above, except where otherwise stated.)

(No. 3.)

*Nov. 29, 1886.*—Agent of Pima Agency writes to the Commissioner of Indian Affairs that white men are camped on reservation and clearing for right of way for railroad, and asks instructions.

(No. 4.)

*Dec. 9, 1886.*—Commissioner inclosed copy of agent's letter, for information of Department, and referring to failure of Congress to enact appropriate pending legislation prior to adjournment, asks further instructions.

(No. 5.)

*Dec. 10, 1886.*—Received by chief clerk of the Department and sent to the Indian division, same date; chief of division, after consultation with Secretary, prepared the reply, directing the Commissioner of Indian Affairs to instruct the Pima agent to warn all persons engaged in locating or constructing a railroad thereon to leave the reservation at once, and not to permit them to proceed with the work in which they may be engaged until proper authority therefor shall have been granted. (This letter was signed by the Secretary, Hon. H. L. Muldrow, acting.)

(No. 6.)

*Dec. 13, 1886.*—Assistant Commissioner of Indian Affairs telegraphs agent in accordance with Department instructions.

(No. 7.)

*Dec. 15, 1886.*—Commissioner of Indian Affairs receives telegram from agent, stating that instructions will be carried out.  
(Filed with papers in the case.)

(No. 8.)

*Jan. 6, 1887.*—The President transmits to the Department for examination and report as to whether any objections exist to its approval, H. R. 9736—"To grant the Maricopa and Phoenix Railroad Company the right of way through the Gila River Reservation."



(No. 9.)

*Jan. 6, 1887.*—Received by the chief clerk Interior Department, and sent to miscellaneous division, where it was registered by clerk of class 4, and referred to the Commissioner of Indian Affairs, on the same day, for report.

(No. 10.)

*Jan. 11, 1887.*—Commissioner of Indian Affairs returned enrolled bill to the Department, with letter stating that he knows of no objection to its approval.

(No. 11.)

*Jan. 12, 1887.*—Received, registered, and indexed as in No. 9. Letter to the President returning enrolled bill prepared by chief of miscellaneous division, copied by typewriter, signed by the Secretary, press-copied, and sent by messenger to Executive Mansion.

(No. 12.)

*Jan. 18, 1887.*—Agent of Pima Agency telegraphed Commissioner of Indian Affairs that grading was being done on reservation, and asks for assistance of military to drive off the intruders.

(No. 13.)

*Jan. 19, 1887.*—Preceding paper forwarded by the Commissioner to the Department; referred to Indian division where, on verbal instructions from Secretary, telegram was prepared.

(No. 14.)

*Jan. 19, 1887.*—To the president of the Maricopa and Phoenix Railroad, requiring him to discontinue work and withdraw from the reservation at once all persons unlawfully thereon, until location of road shall be approved by this Department, and consent of Indians is obtained, satisfactory to the President of the United States, as required by the recent law (enacted January 17, 1887) granting right of way.

[Signed by the Secretary of the Interior and given to telegraph operator, Interior Department. Copy made which, with telegram of Pima agent, was returned to Commissioner of Indian Affairs same day.]

(No. 15.)

*Jan. 19, 1887.*—Received by the Commissioner of Indian Affairs, who informed agent by telegraph, same date, of action taken by the Department.

(No. 16.)

*Jan. 21, 1887.*—Senator Stanford files telegram from Mr. Towne, urging that the Maricopa and Phoenix Railroad Company be allowed to go on with the construction of road on right of way through Gila River Reservation.

[This telegram was handed by the Secretary of the Interior to the chief of Indian division, with instructions to prepare answer.]

(No. 17.)

*Jan. 21, 1887.*—To Senator Stanford, calling attention to provisions of act requiring ascertainment of damages, filing of maps of definite location, &c., before work begun, and saying that the railroad company should proceed in the way and manner clearly prescribed by the law granting the right of way.

(Signed by the Secretary of the Interior and mailed to Senator Stanford.)

(No. 18.)

*Jan. 21, 1887.*—Hon. C. C. Bean filed in Indian Office three telegrams from vice-president of the railroad company which, in view of the action taken by the Department January 19, did not appear to call for any reply.

(No. 19.)

*Jan. 22, 1887.*—A telegram, dated January 21, 1887, was received from the chief engineer of the Maricopa and Phoenix Railroad, dated at Maricopa, Ariz., asking whether map of location filed before passage of the law will not be accepted, and stating that work has been stopped, &c., as required.

(No. 20.)

*Jan. 22, 1887.*—Reply (telegram) prepared, stating Department's appreciation of readiness and promptness of company's compliance with instructions; that an old map of proposed road is on file in Indian Office, and the company should give notice that said map is now filed as representing definite location of the road if that be so, and that the Commissioner of Indian Affairs has been instructed to direct the agent to lay the matter of right of way before the Indians and to report on compensation, as required by law. (Signed by the Secretary.)

(No. 21.)

On the same day, January 22, the telegram of chief engineer of the railroad, with copy of Department reply, was sent to the Commissioner of Indian Affairs, with directions to instruct the agent to proceed as indicated by Department action.

(No. 22.)

*Jan. 22, 1887.*—Received by the Commissioner of Indian Affairs, who telegraphed the agent that detailed instructions will be sent him by mail.

(No. 23.)

*Jan. 25, 1887.*—Commissioner of Indian Affairs instructed agent to lay the matter before the Indians in council, and in the event of their assent, to ascertain and report upon the question of damages to individual Indians, as provided for in the act.

Forms of papers to be used for the consent of Indians, and appraisement of damages, &c., prepared by clerk of class four, copied on type-writer, examined, initialed, signed, press-copied, and mailed, as noted in No. 2.

(No. 24.)

*Jan. 28, 1887.*—Commissioner of Indian Affairs received letter from Pima agent, explaining situation and saying that railway company only quitted reservation after being threatened with forcible removal, notwithstanding Department telegram of 19th instant.

(This letter was received in Indian Office on January 28, 1887, was duly registered and referred, as in No. 2, but in view of action taken by that office on January 25, did not appear to require action, and it was therefore filed.)

(No. 25.)

*Jan. 24, 1887.*—Secretary received telegram from chief engineer Maricopa and Phoenix Railroad, dated January 23, 1887, saying that map in Indian Office is filed as map of definite location, and asks if consent of Indians on file cannot be accepted.

Referred to Commissioner of Indian Affairs for report, signed by Secretary (Hon. H. L. Muldrow, acting).

(No. 26.)

*Jan. 25, 1887.*—Commissioner of Indian Affairs replies to Department that chief engineer is under misapprehension as to formal consent of Indians being on file in Department, and explains what really is on file, and that the act specially requires the consent of the Indians to be obtained in a manner satisfactory to the President before any appropriation of lands by railway company; also that agent has been fully instructed.

(Report received in Department, sent to Indian division January 26, 1887, registered, indexed, and filed.)

(No. 27.)

*Jan. 22, 1887.*—Department received telegram from Hon. George Hearst, San Francisco, Cal., requesting authority for Maricopa and Phoenix Railroad to proceed with the construction of their road through the Gila River Reservation.  
(This was handed to chief of Indian division January 28 by Secretary of Interior, and was registered, indexed, and filed.)

(No. 28.)

*Jan. 24, 1887.*—Maricopa and Phoenix Railroad Company ask Department that consent of Indians on file be accepted and permission be granted to go on with the work.  
(Received January 31, 1887, and referred to the Commissioner of Indian Affairs.)

(No. 29.)

Received by the Indian Office January 31, 1887. No action taken pending result of agent's negotiation with Indians other than to register, and file with papers in the case.

(No. 30.)

*Feb. 1, 1887.*—Letter received by Department from Maricopa and Phoenix Railroad Company, refilling maps of location of road.  
(Received, registered, and indexed, and referred to the Commissioner of Indian Affairs, Feb. 1, 1887.)

(No. 31.)

Received by Indian Office February 2, 1887. Filed. For action see Indian Office report to Department, February 19, 1887.

(No. 32.)

*Feb. 6, 1887.*—Pima agent telegraphs to Commissioner of Indian Affairs that Indians in council have consented, and that appraisal will be made forthwith. Filed.

(No. 33.)

*Feb. 8, 1887.*—Commissioner of Indian Affairs telegraphs agent to mail consent of Indians to his office at once.

(No. 34.)

*Feb. 9, 1887.*—M. R. Locke & Co., contractors, filed letter asking Department authority to proceed with the construction of the Maricopa and Phoenix Railroad.

(No. 35.)

*Feb. 10, 1887.*—The Department replied, declining to grant authority until provisions of law were complied with. (Signed by Acting Secretary Muldrow.)

(No. 36.)

*Feb. 11, 1887.*—Commissioner of Indian Affairs again telegraphs agent to forward consent of Indians.

(No. 37.)

*Feb. 14, 1887.*—Agent transmits several newspaper clippings criticising his action in the case. Articles examined, considered, and filed by clerk of class four having charge of the case, on further action being deemed necessary by Land division, Indian Office.

(No. 38.)

*Feb. 18, 1887.*—M. R. Locke & Co., contractors, write to Department asking authority to go upon Gila River Reservation and construct bridge over said river.  
(Referred to Commissioner of Indian Affairs February 21, 1887.)

(No. 39.)

*Feb. 25, 1887.*—Received in Indian Office after report of February 19, next mentioned, had been made. Registered and filed.

(No. 40.)

*Feb. 20, 1887.*—Agent telegraphs Commissioner of Indian Affairs that papers were forwarded on 12th instant.

(No. 41.)

*Feb. 20, 1887.*—Agent telegraphs Commissioner that interpreter's certificate, omitted to be attached to the papers sent, had been forwarded by him that day.

(No. 42.)

*Feb. 19, 1887.*—Papers having in the mean time arrived, Commissioner Indian Affairs transmits them, viz, minutes of council and memorandum signed by chiefs and headmen, containing consent of Indians, descriptive list, and appraisement of damages to individual Indians; certified abstract from minutes of meeting of board of directors, directing the refileing of map of definite location, with the map itself, and recommends approval thereof, and that company be authorized to proceed with construction of road upon the reserve, subject to a due observance of the requirements of the act in regard to the payment of damages assessed as per schedule of appraisement.

Same general process in Indian Office as before noted, including examination of all inclosures to see that they were properly executed and certified.

(No. 43.)

*Feb. 19, 1887.*—Received by the Department, registered, and the chief of Indian division prepared Department letter to the President requesting his approval of the consent of the Indians to the right of way.

Signed by the Secretary of the Interior, sent by messenger to Executive Mansion, and receipted for February 19, 1887.

(No. 44.)

*Feb. 19, 1887.*—The President indorsed his approval on the papers, which were, on February 21, 1887, returned to the Department, and were on same date returned to the Commissioner of Indian Affairs, approving the appraisement of damages to improvements and maps of definite location, and authorizing the company to proceed with the construction of its road; directing, however, that the company be called upon to file its consent to the provisions of the act granting the right of way, if not already done, and to file bond provided for in section 3 of said act. Letter prepared by corresponding clerk of Class IV, and signed by the Secretary.

(No. 45.)

*Feb. 24, 1887.*—Upon receipt of foregoing instructions, Commissioner telegraphs agent that all preliminaries arranged, and that railway company may proceed with construction.

(No. 46.)

*Feb. 24, 1887.*—Commissioner of Indian Affairs incloses copy of Department letter of 21st instant to Mr. Locke, contractor for the road (present), and informs him that agent had been instructed by telegram as above.

(No. 47.)

*Feb. 26, 1887.*—Commissioner transmits copy of Department letter of 21st instant, and returns approved schedule of appraisement to agent, with instructions to co-operate with company officers in settlement of damages, to obtain receipts from the Indians, and to return the schedule with the fact of payment duly certified.

(No. 48.)

*Feb. 26, 1887.*—Commissioner transmits copy of Department letter of 21st instant to C. S. Masten, vice-president and chief engineer of the railway company, with copy of approved schedule of appraisement of damages to individual occupants, amounting to \$707.90, and requests him to make early appointment with agent to settle with Indians; also forwards form of bond in \$10,000, in conformity with the act, for execution and acknowledgment by proper officer of the company, and two sureties, and for return with certified copy of resolution of board of directors authorizing such execution and accepting provisions of the act.

(No. 49.)

*Feb. 28, 1887.*—Interpreter's certificate to be attached to papers received in Indian Office from Agent Howard.

Registered, indexed, and filed as in No. 7.

(No. 50.)

*Mar. 7, 1887.*—Maricopa and Phoenix Railroad Company acknowledges receipt of papers received from Commissioner of Indian Affairs on 26th ultimo, and have arranged to meet the agent at an early date and disburse amounts awarded to Indians; also states will forward bond duly executed as soon as quorum of board of directors assemble.

(No. 51.)

*Mar. 28, 1887.*—Agent returns schedule of appraisement with his certificate of payment of amounts awarded to Indians attached.

(No. 52.)

*Apr. 9, 1887.*—Department received letter from Maricopa and Phoenix Railroad Company, dated April 3, 1887, filing indemnity bond in \$10,000, as required by section 3 of act granting right of way.

Referred to the Commissioner of Indian Affairs April 9, 1887.

(No. 53.)

*Apr. 11, 1887.*—Received in Indian Office; examined by clerk of class IV, in land division, where it was found incomplete, by reason of absence of United States official's certificate as to sufficiency of sureties, and letter was prepared and signed by Assistant Commissioner of Indian Affairs returning same to vice-president of railway company to be perfected.

(No. 54.)

*May 2, 1887.*—Bond perfected and resubmitted by the Maricopa and Phoenix Railroad Company; examined and submitted by Acting Commissioner of Indian Affairs to Department for approval in accordance with the requirements of the act.

(No. 55.)

*May 12, 1887.*—Received by the Department, considered, approved, and returned to Indian Office for file.

**ITEM No. 2.**—Subject: Allotment of lands in severalty to Indians on the Santee Reservation in Nebraska.

*Jan. 29, 1885.*—The Commissioner of Indian Affairs submitted report from United States Indian Agent Lightner, Santee Agency, Nebraska, recommending allotments of lands to Indians on Santee Reservation and the restoration of unallotted and unreserved lands to the public domain, in which the Commissioner concurs and incloses for consideration of the Department draft of an Executive order for approval by the President necessary to carry out the recommendation.

Received by chief clerk of the Department; taken by him to the Secretary of the Interior, who indorsed it "Approved, H. M. Teller," and handed the papers to the chief of the Indian division; registered and indexed by clerk of Class III; examined with reference to the laws and treaties bearing thereon by chief of division, who submitted a report (copied on type-writer by clerk of Class I) to the Secretary for his information. The papers were returned to the division by the Secretary, and



*Feb. 9, 1885.*—A letter prepared to the President approving the Commissioner's recommendation and requesting the issuance of the proposed Executive order.

Letter drafted by clerk of Class IV; examined by chief of division; copied on type-writer by clerk of Class I; sent to the chief clerk; signed by the Secretary; press-copied; noted in receipt-book, and receipted for February 9, 1885. Letter recorded and indexed by copyist.

**NOTE.**—In all subsequent action noted below as taken on this matter of business in the division of Indian affairs, office of the Secretary of the Interior, it passed through the hands of the same employes and officers as designated above, except where otherwise stated.

*Feb. 10, 1885.*—Executive order returned by the President, with his signature appended thereto, February 9, 1885.

*Feb. 11, 1885.*—Letter to Commissioner of Indian Affairs, inclosing the Executive order, and a letter to the Commissioner of the General Land Office, inclosing a copy of said order for file.

*Feb. 13, 1885.*—Letter to Commissioner of Indian Affairs, instructing him to have the necessary allotments made to Indians on the Santee Reservation in Nebraska.

*Feb. 16, 1885.*—Received by chief clerk of Indian Office and sent to division of files and records, where it was briefed, registered, indexed, and sent to land division on same day, where it was read by chief of division, charged to clerk of Class II, handed to registering clerk, class \$1,000, by whom it was registered, indexed, and handed to clerk of Class II, by whom, on February 16, 1885, a rough draft of letter to Agent Lightner, of Santee Agency, was prepared, transmitting copy of Executive order of February 9, 1885, and giving full instructions relative to making allotments, written out on type-writer by clerk of class \$1,000, compared, read, and approved by chief of division, read and approved by chief clerk, read and signed by Commissioner, returned to land division, copied in letter-press book, put in envelope by clerk of Class II, and placed in mail bag.

In all subsequent action noted below as taken on this matter of business in the Office of Indian Affairs, it passed through the hands of the same employes and officers as designated above, except where otherwise stated.

*Mar. 9, 1885.*—Agent Lightner informed as to construction of act of March 3, 1863, relative to allotments to these Indians, in response to an inquiry made February 25, 1885.

Hon. C. F. Manderson, March 22, 1885, and Hon. G. W. Dorsey, March 27, 1885, respectively, forwarded elaborate brief prepared by Hon. S. Draper, taking the ground that the allotments which the agent had been instructed to make were illegal.

*Apr. 11, 1885.*—A letter was prepared to Hon. C. F. Manderson, giving history of reservation and asserting rights of Indians to allotments as contemplated by the instructions to agent of February 16, 1885.

*Apr. 14, 1885.*—A letter was written to Hon. G. W. Dorsey transmitting copy of above letter.

*Apr. 18, 1885.*—Duplicate schedules of allotments and selections, certified and transmitted by Agent Lightner, together with duplicate township plats, showing the locations.

Schedules were examined and entered in tract-book, carefully compared.

*Apr. 27, 1885.*—Schedules transmitted to Secretary with the report upon the brief prepared by Hon. S. Draper.

*May 1, 1885.*—Report made to Secretary upon appeal of Senator Manderson from decision of Indian Office as communicated to him April 11, 1885.

*May 1, 1885.*—The schedules presented by the Commissioner of Indian Affairs were submitted to the President for his approval, with full explanations in the case.

*May 1, 1885.*—Department letter, signed by H. L. Muldrow, Acting Secretary, was written to the Commissioner of Indian Affairs, stating that the question had been raised as to the propriety of the restoration to the public domain of any portion of the Santee Sioux Reservation, and as to the power of the President to restore to the public domain any portion of said lands, and requesting an early report of the views of the Commissioner and recommendations on the subject.

*May. 2, 1885.*—Indian Office replied, giving history of reservation, and saying it had no doubt as to the right of the Executive to restore the surplus lands, nor as to the propriety of such action.

*May 11, 1885.*—The President returned the schedules of allotments to this Department with his approval indorsed thereon.

*May 12, 1885.*—Schedules approved by the President were transmitted to the Commissioner of Indian Affairs for further action preliminary to their transmittal to the General Land Office for proper action of that office.

*May 12, 1885.*—The Commissioner of Indian Affairs returned to the Department for the information and action of the General Land Office, schedules of selections for Santee Sioux Indians, and a schedule showing lands within Santee Sioux Indian Reservation, which were restored to the public domain by Executive order of February 9, 1885.

*May 12, 1885.*—Schedules were transmitted by the Department to Commissioner General Land Office for proper action in patenting said lands, &c.

Received in the General Land Office, chief clerk's division (A), and sent by the chief clerk to the registering room, where the letter was briefed, numbered, and registered. They were then sent to the chief of the division of public lands (C), who turned the matter over to the clerk in charge of the Nebraska section in his division. Four clerks in said section were immediately put to work to note, on what is called a "tract-book," the lands selected for and assigned to the different Indians named in the schedules. These notes show what part of the section, township, and range in said reservation was selected and assigned to each Indian, under what law, the area, the name of the Indian, the number of the selection or assignment, and the date the list was approved by the President.

*May 8, 1885.*—The local land officers at Niobrara, Nebr., were furnished by letter, prepared in same division (C) and signed by the Commissioner of the General Land Office, with rules and regulations to govern them in allowing entries and filings on said reservation of land not selected or allotted.

*May 12, 1885.*—Copies of the schedules were prepared in same section and division (C), and forwarded same day to the local land officers at Niobrara, Nebr. This was done to enable them to ascertain what lands not selected by or allotted to Indians were subject to entry under the homestead, pre-emption, and timber-culture laws.

*July 1, 1885.*—The papers forwarded by the Department were sent to "private land claims division" (D), where 137 patents have been prepared and issued, and where others are being issued from time to time as fast as necessary proof is received.

ITEM No. 3.—Subject: Open market purchase of supplies for the Indian service.

*March 10, 1885.*—The Commissioner of Indian Affairs submitted a request based upon a letter of the agent of the Warm Springs Indian agency, Oregon, that said agent be allowed to expend \$500 in the open-market purchase of beef required for school at said agency.

Received at the Department and sent by the chief clerk to the division of Indian Affairs March 11, 1885, handed by the chief of the division to clerk of Class III, who recorded the request upon the "register of letters received," and passed to clerk of Class II, for examination and for preparation of draft of necessary correspondence, which, when prepared, was handed to the type-writer and by him copied on type-writing machine. It was then handed to the chief of the division for examination, and from him it was taken to the chief clerk of the Department, who passed it to the First Assistant Secretary for consideration and signature. After being signed, it was returned to the chief clerk, and thence to the division of Indian Affairs, where it was press-copied by clerk of Class I, and sent by messenger to the office of the Assistant Commissioner of Indian Affairs, where it was receipted for March 12, 1885.

The letter was transcribed by copyist from press-copy book into the Department "record of letters sent."

ITEM No. 4.—Subject: Inspection of condition of Cheyenne Indians on Tongue River, Montana.

*July 5, 1884.*—Department telegraphed United States Indian Inspector Barr, that cattlemen complain that Northern Cheyennes on Tongue River are destitute, and committing depredations on their herds. He was instructed to proceed to that locality, investigate fully, and report.

[This telegram was prepared under direction of the Secretary of the Interior, by chief of Indian division, copied by copyist on type-writing machine, signed by the Secretary, press-copied by clerk of Class II, and handed to telegraph operator in the Department. Telegram recorded upon "record of letters sent" and indexed by clerk of Class I.]

*Aug. 2, 1884.*—Inspector Barr made full report in accordance with above instructions, which was received on August 11, 1884. Found Indians poor, but quiet, feeling neglected by the Government and wronged by the cattlemen, but had made no threats, and he saw no indications of an outbreak. Was unable to find any positive proof of depredations by Indians, except in one case in 1882.

This report was received, registered, indexed, and synopsis drawn off by clerk of Class III, which was copied by type-writer and press-copied in book kept for that purpose, and then submitted for the consideration and directions of the Secretary of the Interior, who, on—

Aug. 12, 1884, in view of the statements by Inspector Barr, authorized the Commissioner of Indian Affairs to purchase, in open market, beef and flour to extent of \$3,000 to relieve the pressing necessities of these Indians.

[This letter was prepared by direction of the Secretary of the Interior and chief of division by clerk of Class III, copied by type-writer, signed by the Secretary, press-copied, &c., as in previous action, and taken to office of Commissioner of Indian Affairs by department messenger].

Aug. 12, 1884.—Received and read by the Commissioner of Indian Affairs; sent to files room, where it was briefed and registered, and sent to the finance division of the Indian Office for action. In the finance division it was read by the financial clerk, who, on August 12, 1884, prepared a telegram (which was signed by the Acting Commissioner) to Capt. E. P. Ewers, in charge of the Indians in question, authorizing him to purchase beef and flour to an amount not to exceed \$3,000.

Aug. 13, 1884.—The book-keeper of the finance division prepared a requisition on the Secretary of the Interior (which was signed by the Commissioner of Indian Affairs and copied in the book in the finance division kept for that purpose) for the \$3,000, with the request that the same be placed to the credit of Captain Ewers out of the appropriation "Support of Northern Cheyennes and Arapahoes, 1885," for the purchase of the supplies for the Indians in question.

Aug. 13, 1884.—In the finance division of the Interior Department, requisition drawn by clerk of Class IV, examined by chief of Finance Division, sent to chief clerk, examined by him, signed by the Secretary of the Interior, recorded, and sent to the Treasury Department by messenger.

[Note by Committee: The following table substituted for the four separate tables, as given in reports.]

*Amount and character of business on hand, received, and disposed of in the Indian division of the Office of the Secretary of the Interior at the times named.*

Character of business.	Pending Jan. 1, 1884.	Received during 1884.	Disposed of in 1884.	Pending Jan. 1, 1885.	Received during 1885.	Disposed of in 1885.	Pending Jan. 1, 1886.	Received during 1886.	Disposed of in 1886.	Pending Jan. 1, 1887.	Received up to Mar. 1, 1887.	Disposed of up to Mar. 1, 1887.	Pending Mar. 1, 1887.
Relating to Indian lands ....	....	1, 549	1, 548	1	1, 513	1, 514	....	1, 138	1, 137	1	146	243	4
Relating to Indian annuities, trust funds and other moneys .....	....	836	835	1	847	848	....	874	874	....	141	140	1
Relating to open-market expenditures for supplies, services, &c., for the Indian service .....	1	2, 734	2, 734	1	2, 755	2, 756	....	2, 972	2, 972	....	438	438	....
Relating to contracts and expenditures thereunder for supplies, &c., for the Indian service .....	....	354	354	....	432	432	....	525	525	....	30	30	....
Relating to inspection of Indian agencies and schools .....	....	732	731	1	813	814	....	1, 063	1, 063	....	254	251	3
Relating to Indian depredation claims .....	....	261	261	....	460	442	18	1, 372	1, 388	2	82	84	....
Relating to miscellaneous matters of the Indian service .....	....	563	561	2	691	693	....	878	878	....	164	164	....

[Note by Committee: The following is substituted for six separate sheets and tables.]

*Average amount of business performed, transacted, and disposed of in the Indian division of the Office of the Secretary of the Interior, with the average number of employes therein, and the maximum and minimum amount of business disposed of by the employe doing the most and the least therein during the times specified.*

Months.	1884.		1885.		1886.		1887 (to March 1).	
	Average amount.	Average employée.	Average amount.	Average employée.	Average amount.	Average employée.	Average amount.	Average employée.
January *	632	6	624	6	1,059	6	737	6
February	548	6	592	6	710	6	613	6
March	546	6	612	6	700	6		
April	728	6	633	6	743	6		
May	564	6	644	6	600	6		
June	534	6	689	6	718	6		
July	861	6	741	6	770	6		
August	550	6	619	6	704	15		
September	543	6	463	6	627	6		
October	489	6	570	6	800	6		
November	432	*5	616	6	633	6		
December	588	*5	696	6	773	6		
Total averages.	7,024	.....	7,499	.....	8,837	.....	1,350	.....

\* One employe was transferred to the General Land Office, Nov. 1, 1884, and the vacancy was not filled till January 1, 1885.

† One employe resigned August 8, 1886, and vacancy was not filled till September 15, 1886. This last change resulted in relieving the division of the employe who was most irregular in attendance.

No account has been kept of the business performed and disposed of by each employe in the Indian division during the calendar years 1884, 1885, 1886, and 1887, to March 1, or any part thereof, for the reason that a portion of the time and labor of at least four, and often of the entire force, is required for the completion of each matter of business, as will be seen from the following statement of the duties of the respective employes, six in number:

*Chief of division* has general charge of the business and management of the employes of the division; examines all business matters received before they are passed from his desk, and directs as to action to be taken thereon; investigates and prepares for action the unusual and more important matters; prepares instructions for movements of and investigations by inspectors of the Indian service, and, generally, the correspondence based on special instructions of the Secretary and the Assistant Secretaries on Indian matters.

*Clerk of class four* is employed as corresponding clerk on the matters next in order of importance and intricacy, generally such as affect Indian lands and crimes, contracts for professional services to Indians, &c.

*Clerk of class three* is employed on the "Register of Letters Received" and index thereto; keeps the files in order, makes rough drafts of synopses of reports of Indian inspectors, superintendent of Indian schools, &c.; examines contracts for Indian supplies, transportation, &c.; accounts of expenditures by Indian inspectors, Indian depredation claims, and keeps account of Indian trust funds, stocks, and bonds.

*Clerk of class two* is employed as corresponding clerk on routine matters, such as requests for authority for expenditures in open market for supplies, services, &c.

*Clerk of class one* is employed as type-writer, and copies on type-writing machine all drafts of correspondence, statements, synopses of reports, &c., prepared by corresponding clerks and examining clerk (class three) before they are laid before the Secretary or Assistant Secretaries for consideration and final action. He is also employed by the chief of the division as stenographer when necessary.

*The copyist* is employed in transcribing from the press-copy books the approved and signed correspondence of the division into the "Permanent record of letters sent," comparing his work usually with the clerk of class two or clerk of class one, as either may find time from his other duties.

If a record had been kept or could now be prepared with any degree of accuracy showing the number of business matters disposed of, it would quite probably be made

to appear that the clerk of class two disposed of more than clerk of class four, and that clerk of class four disposed of more than the chief of the division; but owing to the character of the business transacted such a showing would by no means represent the relative industry, assiduity, or capacity of those employes, nor the importance and value of the services rendered by them, respectively, during any day, month, or year.

The following statement shows the average number of days and the time and attention devoted to the consideration and transaction of business during the periods specified, by the employes in the Indian division of the Secretary's Office, Department of the Interior:

Calendar year.	No. of employes.	Average No. of days present.	Average No. of hours employed daily.	No. by proxy.	No. days Dept. was open for business.	Average No. days absent.
1884.....	6	278	7	None.	307	29
1885.....	6	279	7	None.	301½	22½
1886.....	6	283½	7	None.	305	21½
1887 (to March 1).....	6	47½	7	None.	48	½

This statement is based on the number of days the Department was open for business. No allowance is made for time and attention devoted to transaction of business of the division by employes outside of the prescribed office hours, or on days when the Department was closed.

The following statement shows the maximum number of days devoted to business by the employe present for the greatest number of days, and also the minimum number of days devoted to business by the employe present for the least number of days in the Indian division of the Secretary's Office, Department of the Interior, during the periods specified:

	1884.	1885.	1886.	1887 (to March 1).	Character of business.
Working days .....	307	301½	305	48	} Business relating to Indian affairs.
Maximum number of days.....	303½	301½	300½	48	
Minimum number of days.....	242	251½	272	47½	

In this statement no allowance is made for time devoted to the transaction of business pertaining to this division on Sundays, and before and after the established office hours. During the periods above specified much time has been devoted by the chief of the division to the business of his office, outside of the regular office hours, and the same has been done to a less extent by some of the other employes.

#### PATENTS AND MISCELLANEOUS DIVISION.

*Report of the patents and miscellaneous division, Secretary's office, on the methods of business and work, as requested by Senate Select Committee, and called for by Department Circular of March 23, 1887.*

DEPARTMENT OF THE INTERIOR,  
Washington, June 30, 1887.

The honorable the SECRETARY OF THE INTERIOR:

SIR: In compliance with Department circular of March 23, 1887, I have the honor to submit herewith statements showing the principal items of business transacted in the "patents and miscellaneous division" of the office of the Secretary of the Interior, the method of transacting such business, and other information respecting the amount and character of the work performed in the division, called for in communication addressed to you by the Select Committee of the Senate, appointed in pursuance of the resolution of the Senate adopted March 3, 1887.

Very respectfully,

EDWARD M. DAWSON,  
Chief of Patents and Miscellaneous Division.



The following statement shows the principal items of business transacted in the patents and miscellaneous division of the Secretary's office, Department of the Interior:

- Patents.**—Appeals from the action of the Commissioner of Patents in patents and trade-mark cases.  
 Approval of rules of practice of the Patent Office and of amendments thereto.  
 Consideration of requests of the Attorney-General for reports upon applications addressed to him for the institution of suits in the name of the United States to annul letters patent alleged to have been fraudulently issued.  
 Consideration of requests that action be taken upon applications for patents, out of the regular order (under Rule 62, Rules of Practice), upon the ground that the inventions are of peculiar importance to some branch of the public service.  
 Examination and approval of contracts made by Commissioner of Patents for photolithographing drawings of patents and the issues of the "Official Gazette of the Patent Office."  
 Authentication of certified copies of patents for use in foreign countries.  
 Requests of Attorney-General for certified copies of records and files of the Patent Office for use in suits against the Government.  
 Securing, through the Treasury Department, the admission, free of duty, of books imported for the use of Scientific Library of Patent Office, and of models of inventions.
- Pensions.**—Appeals from the action of the Commissioner of Pensions relating to the recognition of attorneys and agents in pension and bounty land cases, and the payment of their fees.  
 Approval of rules and regulations relating to pensions and bounty land.  
 Recommendations of the Commissioner of Pensions for the dropping of names from the pension-roll.  
 Recommendations of the Commissioner of Pensions for the cancellation of pension certificates improperly issued.  
 Requests of the Commissioner of Pensions for securing (through officers of Department of State) medical examination of applicants for pension residing abroad.  
 Examination and transmission to Department of Justice of cases submitted by the Commissioner of Pensions for criminal proceedings against persons charged with violation of pension laws.  
 Requests of Commissioner of Pensions for information, to be obtained from War Department, respecting the service in Confederate Army of certain applicants for pension.  
 Approval of leases of rooms and buildings for pension agents.  
 Securing, through Treasury Department, quarters in public buildings for pension agents.  
 Approval of accounts for contingent expenses of pension agencies.  
 Requests upon Treasury Department for pension vouchers and checks required for use in the Pension Office, and return of the same when not longer needed.  
 Affixing seal of Department to bounty-land warrants.
- Land.**—Designation of newspapers for publication of notices of sales of public lands.  
 Approval of contracts for photolithographing worn and defaced township plats and printing maps.
- Bureau of Education.**—Correspondence between the Department and Commissioner of Education, education in Alaska, &c.
- Bureau of Labor.**—Correspondence between the Department and Commissioner of Labor.  
 Approval of proposed scope of investigations by Bureau of Labor.
- Geological Survey.**—Approval of proposed operations of Survey.  
 Monthly reports of Director of Survey.  
 Securing through Treasury Department admissions, free of duty, of books and instruments imported for the Survey.
- The Territories and the District of Alaska.**—All correspondence with the executive officers relating to the government of the Territories and Alaska.  
 Construction and completion of United States penitentiaries in the Territories.  
 Polygamy in Utah.  
 Receipt and custody of certified copies of executive proceedings in the Territories.  
 Supervision of the public buildings and grounds in New Mexico, of which the secretary of the Territory is, by law, *ex officio* custodian.
- Utah Commission.**—Correspondence with Utah Commission relating to duties of the Commission, and consideration of their requests for interpretation of statutes under which they act.
- Yellowstone National Park.**—Leases of ground in the Park, and granting privileges for furnishing hotel, transportation and other accommodations to visitors.  
 Establishing rules and regulations for the government of the Park, and for the protection of game and natural curiosities, and generally all matters relating to the care and management of the Park.

*Hot Springs Reservation, Arkansas.*—Leasing of bath-house sites upon the reservation and supervision of accommodations furnished and rates charged for baths.

Maintenance of free baths for indigent invalids.

Contracts for improvement of Hot Springs Creek.

Assignment of grounds on reservation for purposes of Army and Navy Hospital, and generally all matters relating to the management and improvement of the reservation.

*Government Hospital for the Insane.*—Purchase of lands for the use of the hospital.

Authorizing admission of insane United States convicts and insane persons charged with offenses against the United States.

Annual supplies and the construction of buildings for the hospital; consideration of estimates of articles required, advertisement for proposals, examination and scheduling of bids received, preparation of contracts and bonds, and superintending execution of the same.

*Columbia Institution for the Deaf and Dumb.*—Authorizing admission of persons of teachable age from the District of Columbia.

*Maryland Institution for the Blind.*—Authorizing admission of persons from the District of Columbia, as provided in section 4869 of the Revised Statutes.

Examination and transmission to Treasury of accounts of the institution for tuition of persons admitted as above.

*Pennsylvania Training School for Feeble-minded Children.*—Authorizing admission of children from the District of Columbia entitled to benefits of the act of June 16, 1880.

Examination and transmission to Treasury of accounts of the institution for tuition of persons admitted as above.

*Freedmen's Hospital.*—Leasing of buildings occupied by the hospital.

Authorizing admission to the hospital.

Examination of annual estimates of supplies required by hospital, advertisement for proposals, examination and scheduling of bids received, preparation of contracts for supplies (and bonds), and superintending the execution of the same.

*New Pension Building.*—All correspondence between the Department and the supervising engineer and architect of the Pension Office building.

*Reconstruction of the Patent Office Building.*—All matters relating to the reconstruction of the Patent Office building.

Approval of contracts for labor and materials, and for new model cases.

*Congressional Library Building.*—Purchase of site for library building.

Correspondence between the Department and the Congressional Library Building Commission.

*Attorneys and Agents.*—Admission of attorneys and agents to practice before the Department and its bureaus and offices, under regulations established by authority of section 5 act of July 4, 1834.

Disbarment of attorneys and agents from practice, and consideration of applications for restoration to practice.

*Advertising.*—Authorizing all Department advertising (except for Indian supplies) and examination of accounts for advertising to the extent of ascertaining whether the service was properly rendered.

*Annual Reports.*—Calling for annual reports of all chiefs of bureaus and other subordinate officers required by law or by custom to report to the Secretary of the Interior.

Examination of annual reports when received (excepting reports of Commissioners of Indian Affairs and General Land Office) and reading of proof.

Preparation of data upon subjects confided to this division for use in the annual report and in special reports of the Secretary of the Interior to Congress.

*Accounts for transportation.*—Examination and transmission to Treasury of accounts for transportation over land-grant and bonded railroads furnished officers of the Department and bureaus (except in Indian and land service).

*Enrolled bills.*—Consideration of enrolled bills relating to the business of this Department, referred by the President for report of any reasons why they should not receive his approval, and preparing reports to the President thereon.

*Census.*—Matters relating to the seventh, eighth, ninth, and tenth census.

Claims of deputy marshals for extra compensation for services in taking eighth and ninth census.

*Rent of buildings.*—Preparing and superintending the execution of leases of rooms and buildings rented for the use of the Department and bureaus in the city of Washington.

*Low grounds of the District of Columbia.*—Consideration of applications for deeds to lots in the "low grounds of the District of Columbia," under act of July 1, 1879, and preparation of deeds.

To this division are also sent for record and proper disposition all communications received which do not relate to the business of this Department.

The above statement embraces the principal subjects of the business transacted in this division during the period covered by this report. In addition there is a large amount of business of which it is not practicable to make any classification, assigned to the division under its designation of "Miscellaneous." It is varied in its character, much of it important, requiring careful consideration and treatment, and of such volume as to occupy a very considerable portion of the time and attention of the employés of the division.

In the statistical tables (D 1 and 3) of this report the business classified under the head of "Miscellaneous business" includes not only the miscellaneous matters herein above referred to, but also business upon the subjects named in this statement (B), not specially designated in Table D.

Statement showing in detail the methods of transacting business in the patents and miscellaneous divisions of the Secretary's office, in the Department of the Interior, including one or more items of the principal business matters transacted in said division, beginning with the receipt of the business matter in the Secretary's office, and then showing in consecutive order the various steps taken by each of such principal business matters through the appropriate divisions of said office, and the employés through whose hands the same passes, and by whom it is considered and acted upon, and the action thereon had and taken by each until the same is finally disposed of and notice thereof duly given to the proper party.

The business transacted in this division is usually presented in the form of written communications addressed to the Secretary of the Interior. As a rule these are sent to the division by the chief clerk of the Department, from whose desk the mail for the office of the Secretary is distributed, but others are received directly from the Secretary, First Assistant Secretary, and Assistant Secretary. For convenience of expression, in this portion of this report all matters of business received will be classed under the general term of "letters."

The permanent records kept in the division are a register of "Letters received" and a register of "Letters sent," the purposes of which are sufficiently indicated in their titles, and their form and extent will be hereinafter stated.

There is also a separate roll kept of attorneys and agents admitted to practice before the Department and its bureaus.

Letters received in the division are at once examined by the chief of the division sufficiently to ascertain their purport and whether they are of a nature requiring immediate or special attention, and the more important are briefed by him. They are then passed to the clerk (class 4) in charge of the register of "Letters received," who stamps them (and also the inclosures, if any) with the name of the division and the date of receipt, and briefs such as have not been briefed by the chief of division. This brief consists of the name and address of the writer, or, if from an officer of the Government, his official designation without his name, the date of the letter, a concise statement of its contents, and the number of inclosures. The entry in the register of "Letters received" is a copy of this brief, each entry being numbered consecutively and the same number placed upon the letter and inclosures. A note is also made upon this record of any action taken upon the letter and also of the number of any prior entry relating to the same subject. The clerk in charge of the register of "Letters received" keeps an index of the same, by the names of the writers, or, in the case of officers of the Government, by their official titles, and by subjects, reference being made to the number of the entry in the record of letters received.

If the proper disposition of a letter is its reference to some other Department or to a Bureau or officer of this Department, an appropriate indorsement is placed thereon for signature by the Secretary, one of the Assistant Secretaries, or the chief clerk, as the nature of the case, under the rules of the Department, may require; it is then sent to the chief clerk, and when returned signed, is dispatched to its destination.

Letters requiring final action in the division are, after registration in the "Letters received," returned to the desk of the chief of the division, upon whom devolves the consideration and disposition of all matters of business assigned to the division (with the exceptions stated hereafter), and by whom are prepared in rough the results of such consideration in the form of a letter, decision, contract, &c., as the case may be, which is then copied by the type-writer (clerk of class 1) initialed by the chief of division, presented, through the chief clerk, for signature by the Secretary or one of the Assistant Secretaries, and when returned signed, is press-copied and mailed or dispatched by messenger.

The consideration of appeals from the action of the Commissioner of Pensions relating to the recognition of attorneys in pension cases and the payment of their fees, of recommendations of the Commissioner of Pensions for the prosecution of persons charged with violations of the pension laws, and of applications for admission to practice before the Department and its bureaus, is assigned to a clerk of class

2, who prepares the decisions or letters, which are then reviewed by the chief of division, copied by the type-writer (clerk of class 1), initialed, submitted for signature of the Secretary, &c., as in other cases. When not occupied in the work above specified the clerk of class 2 considers such other business as may be assigned to him by the chief of division.

The register of "Letters sent" is kept by the type-writer and clerk (of class 1). This register is a permanent record, into which are copied from the press-copy books all the communications sent from the Department relating to the business of the division. If the letter is an answer to a letter received, the number of the entry of the latter in the register of "Letters received" is noted in the margin of the record of the letter sent. An index is kept of letters sent, by names or official titles of the persons to whom addressed and by subjects, referring to the page of the record.

Letters retained in the division are, after receiving final action (the purport of which is indorsed upon them), placed in the files according to the numbers given them when received.

In the samples hereafter given it will be understood (to avoid repetition) that all matters of business take the course above outlined.

Samples of items of principal business matters transacted in the patents and miscellaneous division, office of the Secretary of the Interior.

#### Sample No. 1.

#### PATENT APPEAL.

The rules of the Department governing appeals to the Secretary of Interior provide that the petition therefor shall be filed with the Commissioner of Patents within ten days after the date of the action to which it relates; that the Commissioner shall forward the papers to the Secretary with a report embodying the material facts of the case and the grounds of his action thereon, and notify the appellant when the report has been submitted. Within twenty days after the report has been submitted appellant shall file a printed brief, and, in contested cases, the written acknowledgment of the appellee that he has been furnished with a copy of the brief, showing the date of receipt. The appellee, or any party opposing the appeal, may, within twenty days after receipt of appellant's brief, file a printed brief in reply. A hearing, limited to one hour for each side, allowed in such cases as the Secretary may desire to hear the parties.

SCOTT } Interference. Improvement in printing machines.—Appeal from decision  
vs. }  
GILL. } of Commissioner of Patents awarding priority of invention to Gill.

Patent No. 238,720, granted Walter Scott March 8, 1881.

Application of George C. Gill for patent, filed March 12, 1881.

The Commissioner of Patents transmits appeal of Walter Scott, by his attorney, from the decision of the Commissioner in the case of Scott *vs.* Gill, together with the papers in the case and a report of his action to which the appeal relates and the grounds thereof. Received in patents and miscellaneous division, stamped, recorded, indexed (under "Commissioner of Patents" "Scott" and "Gill") the same as hereinbefore stated generally in respect of "Letters received."

Appellant's printed brief and notice of service of copy of brief upon appellee filed within time prescribed by the rule.

Printed brief of appellee filed.

No oral hearing in this case.

The case was examined by the chief of division and a decision prepared by him reversing the action of the Commissioner of Patents and awarding priority of invention to Scott; copied by type-writer, initialed by chief of division, submitted to the Assistant Attorney-General for the Interior Department, by whom it was approved, initialed and returned to division. Submitted through the chief clerk for signature of the Secretary, signed, returned, press-copied, and recorded as in other cases of "Letters sent," hereinbefore detailed. The decision and the papers relating to the case, belonging to the files of the Patent Office, were then sent to the Commissioner of Patents, who informed the parties of the result of the appeal.

*Memorandum.*—Immediately after the decision of this case by the Department, a petition was filed in the supreme court for the District of Columbia (the cause entitled The United States of America *ex. rel.* Richard Roe *et al.* *vs.* Benj. Butterworth, Commissioner of Patents) for a writ of mandamus commanding the Commissioner to receive the final fee and to issue letters patent to the relators as assignees of Gill notwithstanding the decision of the Secretary of the Interior. The case was heard in general term and the mandamus issued, the court holding in effect that the authority of the Secretary of the Interior to review the acts of the Commissioner of

Patents does not extend to such as are judicial or quasi-judicial in their nature. The case was carried to the Supreme Court of the United States, where the judgment of the court below was affirmed in a decision dated November 3, 1884. Since that date the appeals in the class of patent cases covered by the decision have not been considered by the Secretary, such consideration being confined to cases growing out of the administrative acts of the Commissioner.

#### Sample No. 2.

##### CONTRACTS FOR SUPPLIES.

(In the recital below all the labor referred to is performed in the patents and miscellaneous division unless otherwise stated.)

The Superintendent of the Government Hospital for the Insane (for example) submits to the Secretary of the Interior an itemized estimate of the quantities (and quality) of articles required for the use of the hospital during the ensuing fiscal year, consisting mainly of meats, provisions, groceries, dry goods, clothing, shoes, medicines, hardware, fuel, ice, lumber, &c., aggregating about 450 items. The estimate is examined and a copy made of it in the division and a circular of specifications, instructions to bidders, &c., is prepared, which, together with the list of supplies, is sent to the stationery and printing division with a requisition for the necessary printing. Proof is read and corrected in the patents and miscellaneous division, to which also the blanks are sent when printed. After the blanks are received advertisements are ordered in a sufficient number of newspapers to the effect that until a date specified sealed proposals will be received by the Secretary of the Interior for furnishing the supplies embraced in the schedule. The printed schedules, &c., are mailed or delivered to applicants therefor, and, without application, to manufacturers and dealers known to the Department through previous bids. Proposals are required to be submitted in duplicate. Immediately prior to the date specified for opening the proposals, a board of three persons is appointed by the Secretary of the Interior (through the appointment division) to open and consider the proposals received and recommend awards of contracts for the supplies. This board usually consists of the superintendent of the hospital, the chief of the patents and miscellaneous division, and one other person selected from the office of the Secretary or from a Bureau of the Department. The bids are opened by the board in the presence of such bidders as may attend. The proposals are then returned to the division, where a schedule is made showing the names of each of the bidders with the price at which each article is offered set opposite. With this schedule the board then proceeds with its examination awarding to the lowest bidder, where the price is reasonable, except in respect of items where samples are required, in which cases the quality, as evidenced by the samples, as well as the price of the articles offered is considered. Upon the conclusion of its labors the board makes a report to the Secretary of the Interior, accompanied with a list of the bidders to whom it recommends that contracts be awarded and with the accepted price set opposite each item upon the list of articles. This report is received in the division, recorded, &c., as in the case of other letters received, submitted to the Secretary with an indorsement of approval with such modifications as may be deemed proper, and when approved the contracts in duplicate and the bonds are prepared in the division, sent to the contractors for signature, and when returned are carefully examined to ascertain if they are properly executed. The contracts are then submitted to the Secretary for signature, and when signed the seal of the Department is attached thereto. The certified checks of bidders (required by the regulations of the Department to be submitted with each bid as guarantee of good faith) are then returned to the bidders. One copy of the contract is then sent to the finance division of the Department for transmission to the Treasury, and the duplicate, with a copy of every proposal received, is made a part of the return required by section 3744 of the Revised Statutes to be filed in the "returns office." A letter is then written to the superintendent of the hospital informing him of the names of contractors and the prices for supplies during the fiscal year.

(The same general course is pursued in the letting of all contracts for supplies and for materials and labor through this division.)

#### Sample No. 3.

*Hot Springs, Arkansas.*—Assignment of site upon the reservation for the Army and Navy Hospital. Act of Congress, approved June 30, 1883 (Army appropriation act), making appropriation for the erection of an Army and Navy Hospital upon the Government reservation at Hot Springs, Ark.

Letter from Secretary of War, inclosing reports of Surgeons-General, Army and Navy, describing the site desired, and requesting its assignment to the purposes of the Army and Navy Hospital.

Letter to Secretary of War, that the plan submitted contemplated assignment to Army and Navy Hospital of more than half of the reservation front and the removal of two of the most substantial bath-houses already in operation. It takes in all the



available bath-house sites both on the west and south lines of reservation. It calls for unnecessary sacrifice of private property, and by the removal of the bath-houses will decrease bathing facilities below needs of public. In conclusion, suggests that 200 feet in depth along reservation front should not be included in hospital site.

Secretary of War replies, inclosing copy of indorsements of Surgeons-General of Army and Navy, that it was necessary for sanitary and hygienic purposes that the hospital should have entire control of grounds in its vicinity down to the creek, and that it would be highly objectionable to have part of the front set apart for public purposes. That it is probable that the hospital will require a small bath-house on site now occupied by City Hall; at all events the creek frontage is considered requisite to fulfill all the purposes intended by the hospital establishment. It was not proposed to remove the Ozark and Rammelsburg houses as long as they are properly conducted, but the revenue from them should accrue to War Department.

Secretary of the Interior replies that existing law makes it the duty of the superintendent appointed by the Secretary of Interior to collect all water rents. That Department has no authority of law, therefore, to transfer the collection of rents (of Rammelsburg and Ozark) to War Department, nor does it appear expedient that the supervision of business of the reservation should be divided as proposed. That the Department adheres to views set forth in former correspondence that the entire front (on Hot Springs Creek) for a depth of 200 feet should be held for bath-houses for general use.

Secretary of War relinquishes claim for part of frontage occupied by Ozark and Rammelsburg and Mud Hole, and asks for a frontage of 200 feet.

Hon. P. Dunn, House of Representatives, files protest of physicians at Hot Springs, Ark., against including any of the bath-houses at Hot Springs in the site for the Army and Navy Hospital.

Secretary of Interior, in reply to Secretary of War, states that in determining the extent of the site for the hospital the proportion which the Army and Navy bear to the whole people should be considered. In this view regards the site allotted to hospital, excluding the strip 200 feet deep along the front, as a liberal allowance. Deems it best to retain all the frontage for general use.

Secretary of War asks that the Department will designate on map the 200 feet which it thinks should be reserved.

Secretary of Interior replies, returning map, marking off 200 feet width to be reserved except 100 feet, commencing from southern extremity of the reservation, which 100 feet front is allotted to the hospital.

Secretary of War requests that additional ground adjoining Army and Navy Hospital at Hot Springs, Ark., be set aside for use of the same.

Secretary of Interior replies that the ground referred to is already leased as a site for a bath-house, therefore Department could not comply with request.

Secretary of War transmits tracing of the topographical map of that portion of the Hot Springs Reservation which has been set aside for the Army and Navy Hospital.

Secretary of War incloses letter from Capt. J. W. Jacobs, acting assistant quartermaster, with indorsement of Quartermaster-General, renewing request that 100 feet of reservation front at Hot Springs be assigned for purposes of Army and Navy Hospital.

Letter Secretary of Interior to Secretary of War, referring to statement in previous correspondence that the parcel of land desired by Captain Jacobs had been leased as a site for a private bath-house. That the said lease is still binding upon the Government, and it is, therefore, not within the power of the Department to assign the lot in question for hospital purposes.

Secretary of Interior to Secretary of War, that it having been represented to the Department that War Department had decided not to retain for use of Army and Navy Hospital the 100 feet along front of reservation set apart for that purpose, that this Department be advised whether such conclusion had been reached.

Secretary of War states in reply to above letter that not only the 100 feet referred to but the whole front lying between the Rammelsburg bath-house on the north and the limits of the reservation on the south should be retained for hospital purposes.

Secretary of War to Secretary of Interior, inclosing copy of letter from surgeon in charge of the Army and Navy Hospital at Hot Springs, and of indorsement of Surgeon-General, requesting that the western line of hospital grounds be extended 20 to 25 feet toward the creek.

Letter of Secretary of War referred to superintendent of Hot Springs Reservation for report and recommendation.

Superintendent of reservation to Secretary of Interior, reporting upon request of Surgeon-General United States Army for change in western boundary line of the site allotted to the Army and Navy Hospital.

Letter to Secretary of War in reply to his request, informing him that the matter of change in boundary line was referred to superintendent of reservation who, after consultation with the surgeon in charge of hospital, recommends to Department for approval the allowance of an additional strip of land on the west of present western boundary line of hospital grounds, varying in width from 10 to 25 feet, to conform to

natural slope of the ground, and inquiring whether the addition proposed by the superintendent will be satisfactory to War Department. Attention invited to so much of letter of superintendent as relates to that part of the site heretofore assigned to hospital as the "City Hall lot," running 100 feet along the reservation front by a depth of about 200 feet. As the lot in question is not essential to the administration of the hospital, consideration is requested of the question whether it may not be excluded from the site assigned to the hospital in order that it may be devoted to other and more useful purposes.

Secretary of War to Secretary of Interior, relative to change in boundary (western) of Army and Navy Hospital site at the Hot Springs. Accepts the additional strip as proposed and relinquishes to Interior Department the 100 feet front on corner of Reserve avenue, "old City Hall lot."

[*Note by Committee:* The following has been substituted for the twenty-three sheets of tables as given in report and the figures correctly copied.]

The following statement shows the amount and character of business on hand, received, and disposed of in the patents and miscellaneous division of the office of the Secretary of the Interior at the times named:

Character of business.	Pending Jan. 1, 1884.	Received during 1884.	Disposed of in 1884.	Pending Jan. 1, 1885.	Received during 1885.	Disposed of in 1885.	Pending Jan. 1, 1886.	Received during 1886.	Disposed of in 1886.	Pending Jan. 1, 1887.	Received up to Mar. 1, 1887.	Disposed of up to Mar. 1, 1887.	Pending Mar. 1, 1887.
Yellowstone National Park and its management.....	2	140	142	...	139	139	...	136	136	...	11	10	1
Hot Springs Reservation and its management.....	7	85	92	...	102	102	...	65	65	...	7	7	...
Government Hospital for Insane and its management.....	...	250	250	...	286	286	...	337	337	...	5	5	...
Columbia Institution for Deaf and Dumb and its management.....	...	8	8	...	4	4	...	5	5	...	...	...	...
Maryland Institution for the Blind and its management.....	...	13	13	...	6	6	...	12	12	...	1	1	...
Pennsylvania Institution for Feeble-Minded Children and its management.....	...	1	1	...	5	5	...	6	6	...	2	2	...
The Eighth, Ninth, and Tenth Census.....	1	65	66	...	58	58	...	6	6	...	...	...	...
Cases from Patent Office—appeals, requests, reports, &c.....	24	196	†224	...	202	202	...	237	235	2	39	38	3
United States Geological Survey and its business.....	...	48	48	...	149	149	...	121	121	...	18	18	...
Bureau of Education and its business.....	...	58	58	...	30	30	...	49	49	...	3	2	1
Freedmen's Hospital and its management.....	...	1,622	1,622	...	1,915	1,915	...	2,070	2,070	...	237	237	...
New Pension Building.....	...	45	45	...	52	52	...	41	41	...	7	7	...
Leases by Department of buildings, repairs, &c.....	...	30	30	...	41	41	...	30	30	...	1	1	...
Department advertising.....	...	26	26	...	33	33	...	24	24	...	1	1	...
Territorial matters—reports and miscellaneous business.....	1	56	57	...	133	133	...	125	125	...	29	28	1
Territorial penitentiaries, their erection, &c.....	1	23	24	...	19	19	...	27	27	...	2	2	...
Appeals from Pension Office as to attorneys, their fees, &c.....	...	109	41	68	181	190	59	162	98	123	24	31	116
Disbarment and suspension of agents and attorneys.....	...	80	†91	...	22	84	...	79	152	9	12	11	10
Applications of disbarred or suspended attorneys for restoration, &c.....	...	64	†89	2	48	62	1	36	56	2	14	12	4
Cases for criminal prosecution for violating pension laws, &c.....	...	109	109	...	183	183	...	288	288	...	24	24	...
Applications for admission to practice.....	...	465	465	...	1,043	1,043	...	1,254	1,254	...	400	400	...
Miscellaneous business, &c.....	...	2,240	2,240	...	2,162	2,162	...	3,277	3,267	10	561	571	...
Bureau of Labor and its business.....	...	...	...	...	30	30	...	31	31	...	1	1	...

\* See note to Statement B.

† Excess of work disposed of over total received; that in many cases more letters than one are written in disposing of each case.

[*Note by Committee:* The following has been substituted for five sheets of tables as given in report.]

The following statement shows the average amount of business performed, transacted, and disposed of in the patents and miscellaneous division of the office of the Secretary of the Interior, with the average number of employes therein, and the maximum and minimum amount of business disposed of by the employé doing the most and the least therein during the times specified:

Months.	1884.		1885.		1886.		1887 (to March 1).	
	Average amount.	Average employes.	Average amount.	Average employes.	Average amount.	Average employes.	Average amount.	Average employes.
January .....	463	3	553	3	702	4	746	4
February .....	456	3	577	4	703	4	763	4
March .....	471	3	587	4	712	4	.....	4
April .....	477	3	574	3	700	4	.....	.....
May .....	482	2	587	3	712	4	.....	.....
June .....	623	3	583	4	712	4	.....	.....
July .....	464	3	578	4	707	4	.....	.....
August .....	453	3	567	4	694	3	.....	.....
September .....	459	3	596	4	696	2	.....	.....
October .....	476	3	573	4	697	4	.....	.....
November .....	458	3	583	4	699	4	.....	.....
December .....	455	3	578	3	701	3	.....	.....
Total averages..	5,742	.....	6,923	.....	8,435	.....	1,509	.....

Department regulations do not require that an account should be kept of the amount of business transacted and disposed of by each employé of this division. It is impracticable to supply the required data.

The following statement shows the average number of days and the time and attention devoted to the consideration and transaction of business during the periods specified by the employes in the patents and miscellaneous division of the Secretary's office, Department of the Interior:

Calendar year.	Number of employes.	Average number of days present.	Average number of hours employed daily.	Number by proxy.	Remarks.
1884 .....	3	234	7	0	In the preparation of this statement public holidays, annual and sick leave were deducted.
1885 .....	4	248	7	0	
1886 .....	4	247	7	0	
1887 (to March 1) .....	4	48	7	0	

The following statement shows the maximum number of days devoted to business by the employé present for the greatest number of days, and also the minimum number of days devoted to business by the employé present for the least number of days, in the patents and miscellaneous division of the Secretary's office, Department of the Interior, during the periods specified:

	1884.	1885.	1886.	1887 (to Mar. 1).	Character of business.
Maximum number of days .....	283	296	286	48	See statement "B" and statement "D" for respective years.
Minimum number of days .....	255	275	275	43	

\* In the preparation of this estimate public holidays, Sundays, annual and sick leave were deducted.

## FINANCIAL AND DISBURSING DIVISION.

*Report of the financial and disbursing division, Secretary's office, on the methods of business and work, as requested by Senate Select Committee, and called for by Department circular of March 23, 1887.*

Statement showing the principal items of business transacted in the financial and disbursing division of the Secretary's office, Department of the Interior.

This division has charge of the financial affairs of the Department.

The average financial business of this division during the years 1884, 1885, 1886, and to March 1, 1887, amounted per annum to \$90,000,000, and from January 1, 1884, to March 1, 1887, to \$285,000,000.

The average disbursements of the disbursing clerk under his bond during the same period have amounted, per annum, to \$5,185,000, and for the three years and two months to \$15,546,120.05, including payment of vouchers from 5 cents to five or more thousands of dollars. The accounts of disbursements from January 1, 1884, to December 31, 1886, have been adjusted by the accounting officers of the Treasury and found correct.

The work of the division is current in its character, and must be and is disposed of each day.

There is no pending or undisposed-of business on hand in this division, nor was there any on hand at the end of either of the calendar years mentioned.

The cash transactions of the disbursing division are balanced at the close of each day's work. A general cash balance is made at the end of each week, and a statement is prepared and forwarded by the Secretary to the Treasurer of the United States, and shows the amount during the week credited to the disbursing clerk, the amount disbursed, and the cash on hand. The cash on hand is counted by the chief clerk of this Department, who certifies to the correctness of the same to the Secretary. The first of the following week the Treasurer of the United States returns this statement to the Secretary of the Interior, with his indorsement thereon, as to the amount of cash on hand so far as it relates to the disbursing clerk's deposits with the Treasurer or any of the assistant treasurers. The object of this weekly cash statement is to prevent disbursing clerks having in their possession larger balances than is required for immediate use.

The quantity and character of the work performed by the employes of this division during the time heretofore mentioned was about the same, and was equally distributed. Said employes were required to be first-class book-keepers and accountants, and as such rendered excellent service, and performed their duties faithfully and conscientiously. The nature of the work being entirely financial, requiring both an accurate and honest handling of the public funds and a practical knowledge of book-keeping and the system of accounts, it was found impracticable to keep a record of individual work, other than the statements of each employe hereto attached.

The employes of this division from January 1, 1884, to March 1, 1887, consisted of 1 chief, 9 clerks, 1 copyist.

The average number of days devoted to business in each year by each of said employes was 365, less Sundays, public holidays, and the regular annual 30 days leave of absence. The time each day so employed was from 9 to 4 o'clock.

The attention of each employe to duty was faithful and constant, and no time was lost on account of sickness or other causes. Said duty was performed by each employe in person and not at any time by proxy.

A recapitulation of the annexed statements of the employes of this division of the work performed during the years 1884, 1885, 1886, and to March 1, 1887, shows the result of the work of the division during said time.

Requisitions issued by the Secretary of the Interior on the Secretary of the Treasury in settlement of adjusted accounts and for advances to disbursing, pension, Indian, and land agents:

1884 .....	8,517
1885 .....	8,590
1886 .....	9,872
1887, to March 1 .....	1,581
	<hr/> 28,560

Of this number, 16,250 contained each from one to forty heads of appropriations charged.

A fair average of five charges each made ledger entries numbering 81,250.

Disbursements 1884, per vouchers 1 to 11445 .....	\$5,197,038 40
Disbursements 1885, per vouchers 1 to 12075 .....	5,351,559 16
Disbursements 1886, per vouchers 1 to 10385 .....	4,997,522 49
Disbursements 1887, January and February, per vouchers 1 to 1715 ...	225,063 26

Total disbursements from January 1, 1884, to March 1, 1887..... 15,771,188 31

These vouchers when cashed were first entered on the day journal, then on the cash book, then on the ledger, and then on the abstracts of disbursements in duplicate, making a total of five entries of each voucher. Each voucher was also copied *verbatim* in the record books.

The number of checks drawn by the disbursing clerk on the Treasurer of the United States and the assistant treasurer at New York, in payment of vouchers principally outside of Washington amounted to in—

1884 .....	11,487
1885 .....	12,720
1886 .....	13,069
1887 .....	2,013

Total number of checks drawn from January 1, 1884, to March 1, 1887.. 39,289

Each check before mailing was carefully compared with the letter of inclosure and with the name and amount of voucher for which it was drawn in payment.

Letters written, general and miscellaneous, in—

1884 .....	10,101
1885 .....	13,199
1886 .....	13,106
1887 .....	2,072
	38,478

Letters received in acknowledgment of drafts and on general financial subjects :

1884 .....	13,268
1885 .....	11,395
1886 .....	11,640
1887 .....	1,379
	37,651

Letters briefed, recorded, and filed..... 37,651

Letters written and transcribed from press-copy book to general record books and indexed :

1884 .....	712
1885 .....	829
1886 .....	642
1887 .....	146
	2,329

Examination, entry, and forwarding to the United States Treasury of weekly cash statements of disbursing agents, showing amount of credits, disbursements, and cash on hand at end of each week :

1884 .....	480
1885 .....	480
1886 .....	480
1887 .....	80
	1,520

The number of appropriation warrants received from United States Treasury in 1884, 1885, 1886, and 1887, recorded and entered on the ledgers of this Department, was 143.

The warrants embraced all the appropriations to be expended under the direction of the Secretary of the Interior, making a total of appropriation headings on the ledger of 2,545; an average of 845 appropriations for each year.

Of these appropriations, 150 were disbursed annually by the disbursing clerk, and the vouchers for the same had to be entered on his personal ledger, cash-book, journal, and accounts current.

He is required to render his accounts quarterly to the Treasury Department for settlement.

Payments from the remaining appropriations were made principally on general settlements, stated and certified by the accounting officers of the Treasury.

Statements were received monthly from the Treasurer of the United States and assistant treasurer at New York, reporting the number of checks, drawn on those places of deposit by the disbursing clerk, that were presented and paid. These statements



were compared and checked with the check-book of the disbursing clerk containing the numbers reported as having been presented and paid as follows:

Checks reported as paid :

1884 .....	8,949
1885 .....	10,478
1886 .....	9,517
1887 .....	1,426
	<hr/>
	30,370

All accounts of the disbursing agents for the Hospital for the Insane, Institution for the Deaf and Dumb, Geological Survey, Hot Springs Reservation, Howard University, Yellowstone National Park, Railroad Office, &c., were sent to this division for examination prior to being transmitted to the United States Treasury for final adjustment. Said accounts were rendered quarterly.

The number of accounts received were :

1884 .....	65
1885 .....	72
1886 .....	126
1887 .....	42
	<hr/>
	305

With an average of 50 vouchers to each account, the total number of vouchers examined amounted to 15,250.

*The Returns office.*—Connected with this division is the Returns Office, an office established by Congress, act June 3, 1862, Revised Statutes, section 512, for the filing of copies of all contracts made by the War, Navy, and Interior Departments.

Number of contracts received, acknowledged, briefed, and filed :

1884 .....	3,705
1885 .....	3,451
1886 .....	4,167
1887 .....	1,131
	<hr/>
	12,454

In addition to the work herein mentioned, this division has the preparation and compilation of the annual estimates for the Department and its various bureaus and offices, the time and labor on which cannot be tabulated or estimated ; considerable care and attention must be given to the same from the time work commences thereon until the final passage of the appropriation bills by Congress.

The pay-rolls of the Department, its bureaus and offices, embraced a total number of employés, clerical and per diem, per annum, amounting to 3,500, each one of whom was paid by this division.

#### EXHIBIT A.

Statement showing in detail the methods of transacting business in the financial and disbursing division of the Secretary's office, in the Department of the Interior, including one or more items of the principal business matters transacted in said division, beginning with the receipt of the business matter in the financial and disbursing office, and then showing in consecutive order the various steps taken by each of such principal business matters through the appropriate divisions of said office, and the employés through whose hands the same passes, and by whom it is considered and acted upon, and the action thereon had and taken by each, until the same is finally disposed of, and notice thereof duly given to the proper party.

All moneys appropriated by Congress for the service of this Department are brought upon the ledgers through appropriation warrants, which are prepared at the Treasury Department.

These warrants give in detail the amounts appropriated under each specified item in the appropriation act, and the proper titles of appropriations to be credited. The warrants are first sent for record to the Auditor and Comptroller of the Treasury having cognizance of the appropriations, then to the Bureau of this Department having like cognizance of the same ; by the Bureau they are forwarded to the Secretary, and by him to the financial division, and from its chief to the requisition clerk of the Department, who records them in the warrant book. They are then initialed by said chief and indorsed by the Secretary as having been recorded, and are forwarded to the Second Comptroller for file, thus insuring uniformity in titles and accuracy in amounts in all the offices of the Government interested in the appropriations therein contained.

All advances of funds to agents of this Department are made by requisitions drawn upon the requests of the Bureau officers having supervision of the agents.

The agents are charged and held responsible under their bonds for all funds so advanced. The requisitions take the same course through the Treasury Department as the claims requisitions mentioned below.

#### CLAIMS UNDER CONTRACTS WITH THE INDIAN OFFICE.

The claimant forwards his vouchers to the Indian Office, and after examination and verification with contracts as to prices, the vouchers are transmitted to the Second Auditor, who, after examination and verification, states the account, giving name and address of claimant, amount due, and the appropriations to be charged. The account thus stated by the Auditor is forwarded to the Second Comptroller, who certifies to the correctness of the Auditor's statement of the account. The Comptroller then returns the certified account to the Indian Office. The Commissioner then makes a written request to the Secretary of the Interior for a requisition on the Secretary of the Treasury for a warrant in payment of said claim. The Commissioner's request is attached to the Treasury settlement and forwarded to the Secretary of the Interior, and from him to the chief of the financial division, who in turn passes the same to the requisition clerk, Robert Johnson.

He prepares a requisition in accordance with the Commissioner's request and the Treasury statement of the claim; it is then initialed by said chief for the signature of the Secretary of the Interior. After being signed it is returned to the financial division and then to Mr. Johnson, who records it in a journal from which it is posted in the Department ledger to the debit of the appropriations named in the requisition.

The requisition is then forwarded by messenger to the Second Comptroller for his signature, and is recorded in his office; it is then sent to the Second Auditor for signature and record; he then transmits it to the warrant division of the Treasury, where the warrant for its payment is prepared. The warrant is then sent to the draft room, where the draft is drawn and transmitted to the claimant, as directed in the Treasury settlement, the request of the Commissioner of Indian Affairs, and the requisition of the Secretary of the Interior.

All requests for requisitions are preserved in bound volumes of five hundred each, bearing corresponding numbers with the requisitions drawn thereon.

At the close of each fiscal year the balances of appropriations on the books of this Department are compared with those of the Treasury Department and must and always do agree.

#### EXHIBIT B.

The disbursing clerk makes his request on the Secretary of the Interior for moneys to be placed to his credit to meet the obligations of the Department from time to time, as provided in the appropriation bill. The Secretary of the Interior makes his requisition on the Secretary of the Treasury for such advances on such appropriations as may be required. The Secretary of the Treasury causes a warrant to be issued in favor of the disbursing clerk under his bond. This warrant passes through the hands of the several accounting officers of the Treasury having control of the same. A draft is finally issued in favor of the Treasurer of the United States, placing the money to the credit and subject to the order of the disbursing clerk. When placed to his credit he is so notified, the disbursing clerk then checks on the same to meet his immediate disbursements. At the close of each quarter of the year, and fifteen days thereafter, he submits his accounts of disbursements for the quarter just ended to the Auditors of the Treasury for adjustment. The Auditors examine the same and pass them to the First Comptroller for settlement. When settled by the Comptroller, the disbursing clerk is so informed, the letter of information stating that the account and the balance on hand, if any, agree with said settlement.

The following statement shows the average number of days and the time and attention devoted to the consideration and transaction of business during the periods specified, by the employes in the finance division of the Secretary's office, Department of the Interior:

Calendar year.	Number of employes.	Average number of days present.	Average number of hours employed daily.
1884 .....	10	277	7
1885 .....	10	267	7
1886 .....	11	277	7
1887 to March 1).....	11	48	7

[*Note by Committee:* Seventeen pages contain statements of the services and labors of each employé as given by himself, and are not sufficiently important to print.]

## STATIONERY AND PRINTING DIVISION.

*Report of the stationery and printing division, Secretary's office, on the methods of business and work, as requested by Senate Select Committee and called for by Department circular of March 23, 1887.*

DEPARTMENT OF THE INTERIOR,  
Washington, May 10, 1887.

The honorable SECRETARY OF THE INTERIOR:

SIR: I have the honor to transmit herewith a report with reference to the method of doing business and the work performed in this division during the calendar years 1884, 1885, 1886, and 1887, up to March 1, 1887, together with a statement showing the average number of employés, &c., as requested in circular letter dated March 23, 1887.

Respectfully,

L. Q. C. LAMAR, JR.,  
Acting Chief Stationery and Printing Division.

The following report of blanks and blank books received and issued during the years 1884, 1885, 1886, and from January 1 to March 1, 1887; also the quantity on hand beginning January 1, 1884, 1885, 1886, and from January 1 to March 1, 1887:

## STOCK ON HAND.

Date.	Secretary's Office.		Patent Office.		Pension Office.		Land Office.		Indian Office.	
	Blanks.	Books.	Blanks.	Books.	Blanks.	Books.	Blanks.	Books.	Blanks.	Books.
Jan. 1, 1884	700,900	3,220	720,000	135	1,956,000	None.	1,520,746	1,960	500,600	1,110
Jan. 1, 1885	721,900	3,480	846,460	191	2,916,600	None.	1,720,800	2,086	612,700	1,916
Jan. 1, 1886	753,080	3,771	875,012	166	2,871,315	None.	1,580,746	1,981	555,536	1,442
Jan. 1, 1887	700,000	3,500	800,500	160	2,500,000	None.	1,500,000	2,000	550,000	1,500
Mar. 1, 1887										

## RECEIVED.

Jan. 1, 1884	963,762	4,571	1,000,800	2,490	6,015,000	None.	1,320,608	1,405	353,520	2,406
Jan. 1, 1885	963,000	4,571	1,058,940	2,100	6,915,000	None.	1,677,810	1,220	343,525	2,650
Jan. 1, 1886	541,805	2,412	1,844,550	5,203	7,143,300	None.	1,485,750	656	221,850	2,847
Jan. 1, 1887	52,200	405	80,100	10	1,123,300	None.	220,000	25	51,500	500
Mar. 1, 1887										

## ISSUED.

Jan. 1, 1884	527,374	2,692	894,788	2,152	4,472,470	None.	2,781,012	1,697	459,504	1,993
Jan. 1, 1885	610,406	2,120	1,370,864	2,782	3,856,425	None.	1,334,421	962	342,146	2,509
Jan. 1, 1886	611,758	2,005	1,067,188	2,800	7,515,542	None.	1,391,467	827	367,192	2,198
Jan. 1, 1887	7,800	29	146,336	17	536,221	None.	397,838	347	103,910	817
Mar. 1, 1887										

The following number of requisitions for blanks, blank books, &c., received from the various Bureaus, offices, and agents of the Department of the Interior, during the years 1884, 1885, 1886, and from January 1 to March 1, 1887:

Date.	Secretary's Office.	Patent Office.	Pension Office.	Land Office.	Indian Office.	Miscellaneous.
January 1, 1884.....	127	1,218	124	1,019	477	66
January 1, 1885.....	101	1,459	121	1,010	379	63
January 1, 1886.....	107	1,479	168	1,406	329	61
January 1, 1887, to March 1, 1887.....	35	347	34	279	85	14

The following number of invoices sent to Pension, Land, and other offices and agents of the Department of the Interior, during the years 1884, 1885, 1886, and from January 1 to March 1, 1887:

Date.	Miscellaneous offices.	Indian schools.	Agents, Pension Office.	Register and receiver Land Office.	Agents, Indian Office.	Surveyors, general.
January 1, 1884.....	7	16	80	737	529	None.
January 1, 1885.....	19	29	87	985	900	None.
January 1, 1886.....	4	114	126	846	600	8
January 1, 1887, to March 1, 1887.....	26	61	28	185	79	9

The following number of notices sent to the various Bureaus of the Department of the Interior to order the reprint of blanks, &c., during the years 1884, 1885, 1886, and from January 1 to March 1, 1887:

Date.	Secretary's Office.	Patent Office.	Pension Office.	Land Office.	Indian Office.
January 1, 1884.....	143	141	159	230	92
January 1, 1885.....	163	170	123	127	103
January 1, 1886.....	163	137	346	335	221
January 1, 1887, to March 1, 1887.....	36	26	49	50	30

Average number of persons engaged on this work.

The following recapitulation of blanks and blank books on hand, received, and issued during the years 1884, 1885, 1886, and from January 1 to March 1, 1887:

Date.	Stock on hand.		Received.		Issued.	
	Blanks.	Books.	Blanks.	Books.	Blanks.	Books.
1884.....	5, 197, 246	6, 425	9, 653, 690	10, 872	9, 135, 148	8, 534
1885.....	6, 818, 460	7, 673	10, 958, 275	10, 541	12, 514, 262	8, 373
1886.....	6, 635, 689	7, 360	10, 737, 255	11, 118	10, 953, 147	7, 830
1887.....	6, 050, 500	7, 160	1, 507, 100	945	1, 192, 155	1, 210

Statement showing the principal items of business transacted in the stationery and printing division of the Secretary's office, Department of the Interior.

Preparation of estimates of appropriations for stationery.

Preparation of estimates of appropriations for printing.

Preparation of estimates and proposals for purchase of stationery.

Awards of contracts for stationery supplies.

Making of contracts for stationery supplies.

Making out orders for stationery.

Making out requisitions for printing and binding.

Receipt and inspection of stationery supplies.

Receipt and inspection of printed material and delivery to the various offices.

Auditing accounts in payment for stationery.

Filing requisitions for stationery, including packing, mailing, or delivery to various offices.

Filing requisitions for standard blanks, and blank books, and packing, mailing or delivering the work.

Examining claims of railroads for transportation of supplies and forwarding to proper office for payment.

Keeping records of letters received and sent, of requisitions for stationery, printing, and blanks, of claims for transportation, of invoices for blanks, stationery, and printing.

Accounts of all stationery, blanks, and printing ordered, received and issued.

Making up accounts of blanks, stationery, and printing, furnished to the respective offices of the Department.

Receipt of proof of work ordered printed, and transmission of it to the proper office for examination.

Statement showing the principal items of business transacted in the stationery and printing division of the Secretary's office, Department of the Interior.

The number of Bureaus and offices which have been supplied with stationery, blanks, and printed matter, during the calendar years 1884, 1885, 1886, and 1887, to March 1, 1887, are as follows:

Secretary's office.....	1	Indian and land inspectors.....	8
Patent Office.....	1	Pension agents.....	18
Pension Office.....	1	Hot Springs Reservation.....	1
Land Office.....	1	Freedmen's Hospital.....	1
Indian Office.....	1	Civil Service Commission.....	1
Bureau of Education.....	1	Hospital for Insane.....	1
Office Commissioner of Railroads.....	1	National Museum.....	1
Bureau of Labor.....	1	Fish Commission.....	1
United States Geological Survey.....	1	New Pension Building.....	1
Indian agencies.....	68	Architect of United States Capitol.....	1
Indian schools.....	30	Board of Indian Commissioners.....	1
Local land offices.....	108	Education of children in Alaska.....	1
Offices of governors and secretaries of Territories.....	13	Yellowstone National Park.....	1
Offices of surveyors-general.....	16	Total.....	281

In addition to the offices above named, the following offices have been supplied with stationery, blanks, and printed matter during the periods opposite each:

Interstate Commerce Commission during the present calendar year.....	1	Tenth Census, calendar year 1884 ...	1
Pacific Railroad Commission during the present calendar year.....	1	New Orleans Exposition, calendar year 1885.....	1
Congressional Library Commission during the present calendar year..	1	Indian Depredation Claims, calendar year 1886.....	1
Reconstruction Department Building, calendar years 1884-1885.....	1	Total.....	7

The stationery required for general use of the Department is contracted for and supplied in the following manner: Sealed proposals to furnish the Department with about one hundred and forty-five different articles of stationery are advertised for.

A schedule showing estimated quantities required is made up in this division, a copy of which is submitted herewith.

The Secretary designates one gentleman from each Bureau as a member of a board on awards. At a specified time the proposals are opened by this board, and the prices, together with samples of the various articles of stationery submitted, are considered and examined.

After determining upon the kind, quality, and price, which may be desired, of the various articles of stationery which have been submitted, a report is made to the Secretary recommending the same for his approval and acceptance.

It usually requires about ten days to transact the business coming before this board. The samples selected are then filed in this division for future reference and comparison.

The contracts are written, and the proper execution thereof, and all details in relation to the same is attended to. An order is then written and forwarded to the successful bidder, for example, on two thousand reams of 12-pound letter paper, together with specimens of the various rulings required. He forwards the paper to the Department, together with an invoice of the quantity sent. Upon the receipt of the paper it is carefully compared with the sample accepted; the quantity received is compared with the invoice; the price charged on the invoice is compared with the price agreed upon in the contract; the value of the goods is calculated in accordance with such price. If found correct in these particulars the contractor is credited upon the books of this division with the value of the paper sent by him, and the paper is stored and issued to the several Bureaus in such quantities as may be required, and in accordance with requisitions forwarded by them to this office. The contractor then forwards a statement of his account, which is compared with the invoice, showing the amount to his credit, is prepared for the approval of the First Assistant Secretary, and is, after such approval, sent to the disbursing office of this Department for payment.



Proposals must be made out and signed in duplicate.

PROPOSALS FOR STATIONERY.

\_\_\_\_\_, 1886.

To the SECRETARY OF THE INTERIOR :

SIR: The undersigned hereby propose to furnish for the Department of the Interior the various kinds of stationery, &c., as hereinafter specified, and at the rate set against each item, for the fiscal year commencing on the 1st of July, 1886, and ending on the 30th of June, 1887. The right is accorded to the Department of the Interior to order a greater or less quantity of any or all the articles embraced in this proposal as the wants and exigencies of the Department may require, provided that the quantities ordered shall not exceed the quantities named herein by more than 50 per cent. The articles are to be of the best quality, and are to be delivered promptly at the Department as ordered, and upon the terms specified herein and in the circular relating thereto, dated "Department of the Interior, May 8, 1886."

[Signature of each member of firm and firm-name. If a corporation, its name, and signature of the officer authorized to sign for the corporation.] Doing business as \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_.

Number of item.	Quantity.	Description of articles.	Rate.		Number of item.
			Dollars.	Cts.	
1	375 reams.	Foolscap paper, best quality, white, ruled various widths, 14 pounds to the ream, sample required .....per ream.	.....	.....	1
2	950 reams.	Legal cap, best quality, white, ruled various widths, 14 pounds to the ream, sample required .....per ream.	.....	.....	2
3	10 reams.	Legal cap, best quality, linen stock, cream 14 pounds to the ream, ruled, sample required. per ream.	.....	.....	3
4	2,500 reams.	Letter paper, best quality, cream, 12 pounds to ream; 1,250 reams flat, and 1,250 reams ruled to order and folded, sample required, average per ream.	.....	.....	4
5	50 reams.	Flat letter paper, linen stock, white or cream, 12 pounds to the ream, sample required .....per ream.	.....	.....	5

[Here follow descriptions of items Nos. 6 to 152.]

FORM OF GUARANTY.

\_\_\_\_\_, 1886.

I hereby guarantee that \_\_\_\_\_, doing business in the city of \_\_\_\_\_ at No. \_\_\_\_\_ street, ha— proper facilities and \_\_\_\_\_ able to fulfill a contract, in accordance with \_\_\_\_\_ proposal for furnishing stationery for the Department of the Interior during the fiscal year commencing July 1, 1886, and that \_\_\_\_\_ will execute a contract with good and sufficient bond if \_\_\_\_\_ bid be accepted.

(See Note No. 8.)

\*(Name:) \_\_\_\_\_  
(Residence:) \_\_\_\_\_  
(Place of business:) \_\_\_\_\_.

Approved:

(Name:) \_\_\_\_\_  
(Official position:) \_\_\_\_\_  
(Residence:) \_\_\_\_\_.

NOTE 1.—The following quantities and varieties of rubber bands will be required under items Nos. 50 and 51: 288 gross each, 04 and 004; 432 gross 0004, and 864 gross 0004, under item No. 50; and 576 gross each, Nos. 11 and 19, and 6,000 gross each, Nos. 16 and 32, under item No. 51.

NOTE 2.—The following quantities and varieties of pens will be required under item 52, viz: Gillott's: 25 gross Nos. 293; 50 gross each, Nos. 202 and 303; 150 gross each, Nos. 390 and 404, and 175 gross No. 170. Esterbrook's: 25 gross each, Nos. 1 (Silverine), 11, 049, 280, 284, and 314; 50 gross each, Nos. 2 (Colorado), 9, 79, 130, 161, and 239; 100 gross No. 14; 125 gross No. 182; 75 gross No. 122, and 200 gross No. 048. Spencerian: 125 gross each, Nos. 1, 2, and 3, and 25 gross No. 31. Perry's: 125 gross "U" pen. Miller Bros.: 25 gross each, Nos. 1, 15, 15 T. P., 20, 80, 103, and 130; 50 gross each, Nos. 87 and 444; 75 gross No. 23, and 250 gross No. 4. Dreka's: 50 gross No. 2 and 200 gross No. 3.

NOTE 3.—The following varieties and quantities of Windsor & Newton's colors will be required under item 76: 6 cakes each, black lead, cerulean blue, Chalon's brown, deep chrome, red lead, red ocher, warm sepia, Indian purple, Indian red, lemon yellow, Mars' orange, Naples yellow, and purple lake; 12 cakes each, burnt sienna, burnt umber, chrome yellow, cobalt blue, gamboge, Roman sepia, terre verte, Vandyke brown, yellow ocher, Roman ocher, intense blue, Italian pink, lampblack, Prussian blue, and Prussian green; 36 cakes neutral tint; 48 cakes carmine, and 60 cakes Hooker's green, No. 1.

NOTE 4.—All envelopes to be full Government cut, with wide lap. Each box to be plainly labeled to show the quantity, actual size, name of the manufacturer or contractor, and number of the item. Boxes to be made strong, of heavy pasteboard, thoroughly stayed with muslin, and covered with white

paper, unglazed. The envelopes under items 35, 36, 37, 38, 39, 40, 47, and 48 to be put up in boxes of 500 each; those under items 41, 42, 43, 44, 45, 46, 49, 139, 140, and 152 in boxes of 250 each.

NOTE 5.—All flat and folded paper to be put up in one-ream packages and properly labeled, and the weight per ream when delivered to be fully up to and in accordance with the weight specified in the proposal.

NOTE 6.—Each sample of paper (under items 1 to 20, inclusive) should consist of one quire, excepting item 16, which should consist of one ream, and each sample of envelopes (under items 35 to 49, inclusive, and 139, 140, and 152) should consist of one package, or 25 envelopes.

NOTE 7.—Each item on the proposal requiring a sample must be represented by a separate sample, independent of any other item, and when samples are attached to cards but one item should be represented on a card. Each sample should be plainly marked to indicate the name of the bidder, name of the manufacturer, trade-mark, number of the item, and price, and a list of the samples sent should accompany the package containing them. Proposals must not be sent in the same package with samples.

\*NOTE 8.—This proposal must be accompanied by a satisfactory guarantee, approved by a United States officer of the district in which the guarantor resides or does business, that the bidder will execute a contract, with good and sufficient bond, if his bid be accepted for any or all the articles. No bid will be considered without such guarantee.

Statement showing in detail the methods of transacting business in the stationery and printing division of the Secretary's office, in the Department of the Interior, including one or more items of the principal business matters transacted in said division, beginning with the receipt of the business matter in the ——— office, and then showing in consecutive order the various steps taken by each of such principal business matters through the appropriate divisions of said office, and the employés through whose hands the same passes, and by whom it is considered and acted upon, and the action thereon had and taken by each, until the same is finally disposed of, and notice thereof duly given to the proper party.

Articles of stationery are called for by, and supplied to, the several bureaus and offices of the Department in the following manner: A requisition for a variety of stationery is made out by the register and receiver of the land office at Gainesville, Fla., for instance, and addressed to the Commissioner of the General Land Office, being received by the chief clerk of the latter office it is referred to the registry division to be recorded, then forwarded to the chief clerk of the Department, who refers it to the chief of the stationery and printing division, without indorsement. The chief of this division examines the requisition, and if properly made out, and if the articles called for are considered necessary, he puts his initials on it as evidence that he has examined it and passes it over to the issue clerk, who gives it a file number and enters it on a register kept for that purpose. The quantities called for are then issued from the supplies kept in stock, packed in packages and boxes, addressed and forwarded as registered mail, or as freight, to the register and receiver at Gainesville, Fla. An invoice enumerating the variety and quantity of stationery sent is then made out and signed by the chief clerk of the Department and sent to the officers, notifying them that the supplies have been forwarded. Upon receipt of the invoice the officers compare it with the quantities of stationery received, receipts, properly indorses it, and returns it to this Department. Upon its return the chief clerk of the Department sends it to the chief of the stationery division, who forwards it to the issue clerk, and by him its return is noted in the register of requisitions, and the same is then filed.

The chief of the stationery division of the Bureau of Pensions makes a requisition for twenty reams of letter paper on a blank prepared for that purpose, addressed to the chief clerk of the Department. After being approved by the chief clerk of the bureau it is press-copied and forwarded to the chief clerk of the Department and sent without indorsement to the stationery and printing division. The chief of this division examines the requisition, and if the letter paper is considered necessary he puts his initials on it as evidence that he has examined it and passes it over to the issue clerk, who enters it on a register kept for that purpose, numbers it, issues the supplies called for and forwards the same to the stationery division, Bureau of Pensions, taking receipt therefor. It is then checked off as being complete, the date it was filled being entered on the register, and is forwarded to the book-keeper, who abstracts the requisitions quarterly, records the quantities and cost in the stock book and stock ledger and charges the cost of the stationery issued to the bureau in the ledger. The requisition is then filed, thus showing the completion of the transaction.

To save the extra cost of frequently reprinting blanks which are in common use by a large number of offices a large supply is printed at one time and conveniently stored.

A requisition for a variety of blanks is made out by the register and receiver of the land office at Olympia, Wash. Ter., for instance, and addressed to the Commissioner of the General Land Office. Being received by the chief clerk of the latter office, it is referred to the registry division to be recorded, and then to the accounts division, where it is examined, and if the quantity or variety of blanks is too large it is amended accordingly. It is then prepared for reference to the Secretary of the Interior and forwarded to the chief clerk of the Land Office for signature. After being signed it is forwarded to the Secretary, and being received by the chief clerk of the

Department it is sent to the chief of the stationery and printing division, who examines it and passes it over to the issue clerk. The requisition is then given a file number and noted on the register of requisition for blanks. The quantities called for are then taken from the supply in cases, packed, addressed, and forwarded by mail to the local land officers. An invoice enumerating the variety and quantity of blanks sent is then made out and signed by the chief clerk of the Department, and sent to the local land officers notifying them that the blanks have been forwarded. Upon receipt of the invoice the officer compares it with the quantities of blanks received, receipts, properly endorses, and returns it to the Secretary. Upon receipt of it the chief clerk of the Department sends it to the chief of the stationery division, who forwards it to the issue clerk, and by him it is noted in the register of requisitions and filed.

The Commissioner of Education makes a requisition on the Secretary of the Interior for printing 10,000 blanks. After being press-copied, it is forwarded to the Secretary's office accompanied by a copy of the blank required. It is received by the chief clerk of the Department, and sent without indorsement (except in special cases) to the stationery and printing division. The chief of this division examines the requisition and if it is properly made out, and if the blanks are considered necessary, he put his initials on it as evidence that he has examined it and passes it over to the printing clerk, who draws a requisition on the Public Printer for the work and places it upon the desk of the chief of the division who examines it, and, if found correct, puts his initials on the corner of it and forwards it to the chief clerk of the Department for signature. It is then press-copied, entered in the register of requisitions and, with the copy of blank required, forwarded to the Public Printer, and at the same time a notice is sent to the Commissioner of Education that the requisition has been drawn on the Public Printer for the work, and the file number of the requisition is included in the notice for convenience in calling up the case should it be necessary to hasten the work.

Upon the receipt of the requisition in the office of the Public Printer an estimate of the cost of the work is made out and forwarded to the Secretary for approval. This estimate is received by the chief clerk of the Department and forwarded to the stationery and printing division. The chief of the division passes it over to the printing clerk, who examines it and compares it with the requisition for the blanks. If considered correct, he copies the items on the brief of the requisition originally received from the Bureau, enters the total on the register of requisitions and in the estimate book. The estimate is then prepared for signature and delivered to the chief of division who examines and initials and forwards it to the chief clerk for signature. After being signed it is returned to the stationery and printing division and there mailed to the Public Printer. After putting the form in type proof is forwarded by the Public Printer to the chief of the stationery and printing division. After examination it is passed over to the printing clerk, who forwards it to the office requiring the blanks, and after examination there it is returned to the chief of the stationery and printing division, and by him it is returned to the Public Printer. Upon completion of the blanks, they are tied up in packages, and sent to the stationery and printing division with invoice. They are there received by the printing clerk, and if they are found to be in accordance with the requisition he gives receipt therefor to the Public Printer's delivery messenger. He then makes out a receipt showing the number of requisition, title and quantity of blanks, and forwards the blanks to the Bureau where receipt is obtained for them and returned for file with the requisition originally received from the Bureau, on which the date of delivery is noted. This receipt is evidence that the requisition has been filled, and shows to whom the work was delivered. The date of delivery of the work is then noted on the register of requisitions.

In the course of a few days after the delivery of the work, the Public Printer forwards a bill showing the amount charged to the Department for the work; and after passing through the hands as others papers received by the division, the printing clerk receives it, notes the cost on the original requisition on the register of requisitions and charges the amount to the account of the Bureau of Education.

[*Note by Committee:* The following table is a consolidated statement of five sheets as given in report.]

*Average amount of business performed, transacted, and disposed of in the stationery and printing division of the office of the Secretary of the Interior, with the average number of employes therein, and the maximum and minimum amount of business disposed of by the employes doing the most and the least therein during the times specified.*

Months.	1884.				1885.				1886.				1887 (to March 1).			
	Average amount.	Aggregate employes.	Maximum.	Minimum.	Average amount.	Aggregate employes.	Maximum.	Minimum.	Average amount.	Aggregate employes.	Maximum.	Minimum.	Average amount.	Aggregate employes.	Maximum.	Minimum.
January	3,350	12	.....	.....	3,479	14	.....	.....	3,588	13	.....	.....	3,362	16	.....	.....
February	3,347	12	.....	.....	3,481	15	.....	.....	3,595	13	.....	.....	3,369	16	.....	.....
March	3,353	12	.....	.....	3,477	15	.....	.....	3,591	14	.....	.....			.....	.....
April	3,353	12	.....	.....	3,479	15	.....	.....	3,597	14	.....	.....			.....	.....
May	3,354	12	.....	.....	3,483	14	.....	.....	3,593	14	.....	.....			.....	.....
June	3,352	12	.....	.....	3,480	14	.....	.....	3,594	16	.....	.....			.....	.....
July	3,354	12	.....	.....	3,475	13	.....	.....	3,591	15	.....	.....			.....	.....
August	3,348	12	.....	.....	3,477	13	.....	.....	3,597	14	.....	.....			.....	.....
September	3,350	13	.....	.....	3,477	12	.....	.....	3,593	14	.....	.....			.....	.....
October	3,350	12	.....	.....	3,478	12	.....	.....	3,594	14	.....	.....			.....	.....
November	3,349	13	.....	.....	3,475	13	.....	.....	3,592	13	.....	.....			.....	.....
December	3,349	14	.....	.....	3,475	14	.....	.....	3,594	15	.....	.....			.....	.....

[*Note by Committee:* The following is substituted for five sheets in report.]

*Amount and character of business on hand, received, and disposed of in the stationery and printing division of the office of the Secretary of the Interior at the times named.*

Character of business.	Pending Jan. 1, 1884.	Received during 1884.	Disposed of in 1884.	Pending Jan. 1, 1885.	Received during 1885.	Disposed of in 1885.	Pending Jan. 1, 1886.	Received during 1886.	Disposed of in 1886.	Pending Jan. 1, 1887.	Received up to Mar. 1, 1887.	Disposed of up to Mar. 1, 1887.	Pending Mar. 1, 1887.
Letters received	.....	524	524	.....	490	490	.....	541	541	.....	175	.....	.....
Requisitions for stationery received	.....	2,140	2,140	.....	2,166	2,166	.....	2,327	2,327	.....	509	.....	.....
Invoices of stationery received	.....	609	609	.....	753	753	.....	768	768	.....	141	.....	.....
Bills for stationery received.	.....	202	202	.....	232	232	.....	225	225	.....	13	.....	.....
Transportation claims	.....	217	217	.....	31	31	.....	20	20	.....	2	.....	.....
Proposals, annual, received.	.....	47	47	.....	56	56	.....	53	53	.....	.....	.....	.....
Letters sent, including those referred	.....	480	480	.....	438	438	.....	713	713	.....	198	.....	.....
Invoices for stationery sent.	.....	374	374	.....	360	360	.....	496	496	.....	106	.....	.....
Bills for stationery sent agents, &c.	.....	76	76	.....	68	68	.....	89	89	.....	51	.....	.....
Contracts made out in duplicate	.....	32	32	.....	31	31	.....	32	32	.....	.....	.....	.....
Requisitions abstracted	.....	2,140	2,140	.....	2,166	2,166	.....	2,327	2,327	.....	509	.....	.....
Abstracts made out and entered	.....	92	92	.....	88	88	.....	101	101	.....	35	.....	.....
Orders for stationery sent.	.....	338	338	.....	439	439	.....	572	572	.....	96	.....	.....
Requisitions for printing received	.....	3,216	3,216	.....	3,230	3,230	.....	3,185	3,185	.....	589	.....	.....
Invoices of printing received	.....	9,648	9,648	.....	9,690	9,690	.....	9,555	9,555	.....	1,767	.....	.....
Bills for printing received	.....	3,216	3,216	.....	3,230	3,230	.....	3,185	3,185	.....	211	.....	.....
Estimates of cost of printing	.....	3,216	3,216	.....	3,230	3,230	.....	3,185	3,185	.....	589	.....	.....
Requisitions for printing sent	.....	3,216	3,216	.....	3,230	3,230	.....	3,185	3,185	.....	589	.....	.....
Bills for repayment sent	.....	6	6	.....	4	4	.....	2	2	.....	10	.....	.....
Requisitions for blanks received	.....	3,051	3,051	.....	3,133	3,133	.....	3,550	3,550	.....	794	.....	.....
Invoices of blanks received from printer for storage and issue	.....	950	950	.....	1,100	1,100	.....	1,196	1,196	.....	190	.....	.....
Invoices of blanks received from agents, &c.	.....	1,346	1,346	.....	1,922	1,922	.....	1,572	1,572	.....	192	.....	.....
Letters and notices sent	.....	755	755	.....	686	686	.....	1,202	1,202	.....	191	.....	.....
Invoices for blanks sent	.....	1,346	1,346	.....	1,922	1,922	.....	1,572	1,572	.....	193	.....	.....
Requisitions for blanks abstracted	.....	3,051	3,051	.....	3,133	3,133	.....	3,550	3,550	.....	794	.....	.....

It is impracticable to prepare a statement showing the maximum and minimum amount of business transacted and disposed of by the employé doing the most and the employé doing the least during the periods specified in this report, as no two employées in the stationery and printing division are performing the same character of work.

The following statement shows the average number of days and the time and attention devoted to the consideration and transaction of business during the periods specified by the employées in the stationery and printing division of the Secretary's office, Department of the Interior:

Calendar year.	Number of employées.	Average number of days present.	Average number of hours employed daily.
1884 .....	12	262	7
1885 .....	14	272	7
1886 .....	14	286	7
1887 (to March 1) .....	15	45	7

The following statement shows the maximum number of days devoted to business by the employé present for the greatest number of days, and also the minimum number of days devoted to business by the employé present for the least number of days in the stationery and printing division of the Secretary's office, Department of the Interior, during the periods specified:

	1884.	1885.	1886.	1887 (to March 1).
Maximum number of days* .....	299½	299	295½	48
Minimum number of days† .....	234	240	254	37

\* This shows the record of one employé engaged on miscellaneous work.

† This shows the record of four employées engaged on miscellaneous work.

In addition to the number of days of absence indicated by the figures showing the minimum number of days present during the year 1885, as above, the party was not on the roll from June 30, 1885, to November 18, 1885.

One of the clerks in this division worked an estimated number of hours in addition to the maximum number of days stated above, such excess being equal to 332 days, as follows: 1884, 123 days; 1885, 103 days; 1886, 83 days; March 1, 1887, 18 days; total, 332 days.

#### CUSTODIAN'S DIVISION.

*Report of the custodian's division, Secretary's Office, on the methods of business and work, as requested by Senate Select Committee, and called for by Department circular of March 23, 1887.*

Statement showing in detail the methods of transacting business in the custodian's division of the Secretary's office, in the Department of the Interior, including one or more items of the principal business matters transacted in said division, beginning with the receipt of the business matter in the custodian's office, and then showing in consecutive order the various steps taken by each of such principal business matters through the appropriate divisions of said office, and the employées through whose hands the same passes, and by whom it is considered and acted upon, and the action thereon had and taken by each, until the same is finally disposed of, and notice thereof duly given to the proper party.

Congress makes annual appropriations for the contingent expenses of this Department, including all its Bureaus, offices, and buildings, specifying therein the articles to be purchased "and other absolutely necessary expenses."

Towards the close of each fiscal year advertisements are prepared and sent to the miscellaneous division and by it printed in newspapers, inviting proposals for miscellaneous supplies for the coming fiscal year. Blank forms of proposals are sent to



those wishing to bid. All proposals are opened in the office of the custodian on an appointed day, in the presence of a representative of each Bureau of the Department, constituting a committee of award. An abstract of all bids is prepared, and the above committee meets with the custodian (who is an *ex-officio* member) from day to day to consider these proposals, examine samples, and make recommendations to the Secretary that contracts be made with certain parties for furnishing the various articles on the schedule which it seems to them to be for the best interests of the Department to accept. On approval of this recommendation by the Secretary the custodian causes contracts, with bond, to be drawn and executed between the Secretary and the successful bidder. Contracts are made in duplicate, one copy being kept in the returns office and the other deposited in the Treasury Department.

The samples of miscellaneous supplies submitted by those bidders to whom a contract is awarded are retained in the office of the custodian, and all goods ordered are required to conform to these samples.

Separate advertisements are sent out for proposals for supplying the Department with fuel and with ice; also for the washing of towels and the winding of clocks. This latter class of proposals is opened by the custodian and abstracts are prepared, which are submitted to the Secretary. Contracts with a bond are made for these articles in the same manner as for miscellaneous supplies.

Each Bureau or office of this Department in need of any of the enumerated articles, or things that may be necessary, makes a requisition for the same. Said requisition is then signed by the head of the Bureau from which it emanates, or by his legal representatives; then it is approved by the Secretary, or Acting Secretary, after which it is forwarded to the custodian, whose duty it is to supply the articles mentioned in said requisition, either by articles contracted for or by purchase in open market, as the case may be. When received by the custodian, each requisition is stamped with the date of its receipt and entered on a record book, kept for that purpose, under head of the Bureau from which it was received, with the name and title of the officer making such requisition, with the date of its receipt, also giving it a number, which numbers are given to each consecutively as they are received. Should any of the articles called for by this requisition not be in "stock" the custodian writes an order, giving it a number, also stating for what Bureau it is wanted; if a "contract" article, upon the contractor for the same; if it be a miscellaneous or "open-market" article, then upon whomever he deems it best to supply the required want. These orders are then forwarded to the Secretary, or Acting Secretary, for his signature; when signed they are returned to the custodian, who makes a letter-press copy of each of said orders, after which he mails them to the respective party or parties. From the letter-press copy a transcript is made of these orders in an indexed book called the "order book" under the account of each individual with whom the Department does business. When articles ordered are received by the custodian (or in case of bulkiness are delivered to the Bureau or office calling for the same) they are accompanied by a memorandum bill, which is entered in the "order book," opposite the order for the same, with date of delivery and the price thereof; then these articles are by him turned over to the chief clerk of the Bureau making the requisition, who receipts for the same, when it is so entered upon the record of requisitions as "filled," with the date of signature. At the close of the month an abstract of these completed requisitions is made for each Bureau of the Department, giving the name, number, and price of contract articles and the total value of the same; also the name, cost price, and total value of "open-market" articles delivered. An aggregate statement is also made of the entire value of all supplies to each and every Bureau for each month during the year. These aggregate amounts are copied into a ledger book kept for that purpose and the requisitions and abstract sheet filed away.

All accounts when due are presented on vouchers signed in duplicate. These are compared with the order and requisition and audited by the book-keeper and certified to by the custodian as to the exigency of the demand and reasonableness of the charge, if the articles are purchased in "open market," and when the articles are purchased under contract he certifies that the price is the true contract price. One of these vouchers, known as the "original," is approved by the Secretary, or Acting Secretary, then by the custodian forwarded to the creditor, by him to be presented to the disbursing officer of the Department for payment. The "duplicate" voucher is retained in the office of the custodian, and on the approval of the "original" voucher by the Secretary, or Acting Secretary, the "duplicate" is recorded by items in the "stock book," and in the "stock ledger" a record is kept of the date of payment and name of party to whom payment is made.

In addition to making monthly statements a weekly report is made, for the information of the Secretary and chief clerk, giving a summary of the week's business, including a financial statement, which gives the balances on hand of the different appropriations from which expenditures are made through this office.

The sum of \$100 being set apart for payment of subscriptions for newspapers for the Secretary, his assistants, and the commissioners of the various Bureaus of the

Department, the journals as selected are ordered by the custodian and the accounts for the same audited and certified to for payment.

The sum of \$500 being annually appropriated for the completion of sets of books for the Department library, the books selected by the librarian and chief clerk are ordered and the accounts for the same audited and certified to by the custodian.

After due and sufficient advertisement the contract for the sale of the waste paper of the Department is let to the highest bidder, who gives bond for the faithful performance of the contract as required. An account is kept with the contractor and receipts for the sale of said paper are turned over by the custodian to the disbursing clerk of the Department, who gives a receipt for the same.

Under the direction of the Secretary condemned material is sold at auction, and returns for the net proceeds of such sale are received by the custodian, by him recorded, and disposed of in the same manner as is pursued in the receipts for the sale of waste paper.

*Statement showing the principal items of business transacted in the custodian's division of the Secretary's office, Department of the Interior.*

Filling requisitions for the various articles of miscellaneous supplies which it is proper to purchase and pay for out of the appropriation for contingent expenses of the Department.

Keeping in stock various articles for convenience in filling requisitions without delay.

Keeping such books as are necessary in the transaction of the above business, and the making up of monthly statements of expenditures from the contingent appropriation.

Auditing accounts and certification of them to the Secretary.

Advertising for proposals for miscellaneous supplies, and the supervision of the bids, drawing of contracts and bonds.

Collection of the sales of waste paper and of condemned material.

The custody of the appropriation of \$500 annually made for the completion of sets of books for the Department library.

The Forty-ninth Congress having made an appropriation of \$28,500 for furnishing the new Pension Building, requisitions for such articles as are specified in that appropriation are filled by the custodian and certified to, and books kept for that appropriation in the same manner as for the appropriation for contingent expenses of the Department.

[*Note by Committee:* The two following statements have been substituted for thirteen sheets of statements given in report.]

*Amount and character of business on hand, received, and disposed of in the custodian's division of the office of the Secretary of the Interior at the times named.*

Character of business.	Pending Jan. 1, 1884.	Received during 1884.	Disposed of in 1884.	Pending Jan. 1, 1885.	Received during 1885.	Disposed of in 1885.	Pending Jan. 1, 1886.	Received during 1886.	Disposed of in 1886.	Pending Jan. 1, 1887.
Requisitions for miscellaneous supplies.....	21	1,336	1,324	33	1,308	1,287	54	1,267	1,274	47

Payments for supplies on vouchers of sums of \$3,000 to \$13,000 monthly each year.

*Average amount of business performed, transacted, and disposed of in the custodian's division of the office of the Secretary of the Interior, with the average number of employes therein, and the maximum and minimum amount of business disposed of by the employes doing the most and the least therein during the times specified.*

Month.	1884.				1885.				1886.				1887 (to March 1).			
	Average amount.	Average employes.	Maximum.	Minimum.	Average amount.	Average employes.	Maximum.	Minimum.	Average amount.	Average employes.	Maximum.	Minimum.	Average amount.	Average employes.	Maximum.	Minimum.
January .....	120	3	.....	.....	135	4	.....	.....	139	4	.....	.....	121	4	.....	.....
February .....	90	3	.....	.....	99	4	.....	.....	93	4	.....	.....	101	4	.....	.....
March .....	95	3	.....	.....	91	4	.....	.....	103	4	.....	.....	.....	.....	.....	.....
April .....	96	3	.....	.....	104	4	.....	.....	113	4	.....	.....	.....	.....	.....	.....
May .....	118	3	.....	.....	89	4	.....	.....	79	4	.....	.....	.....	.....	.....	.....
June .....	121	3	.....	.....	134	4	.....	.....	129	4	.....	.....	.....	.....	.....	.....
July .....	109	3	.....	.....	105	4	.....	.....	109	4	.....	.....	.....	.....	.....	.....
August .....	100	3	.....	.....	112	4	.....	.....	91	4	.....	.....	.....	.....	.....	.....
September .....	122	3	.....	.....	110	4	.....	.....	91	4	.....	.....	.....	.....	.....	.....
October .....	144	3	.....	.....	107	4	.....	.....	103	4	.....	.....	.....	.....	.....	.....
November .....	101	3	.....	.....	108	4	.....	.....	113	4	.....	.....	.....	.....	.....	.....
December .....	120	3	.....	.....	114	4	.....	.....	99	4	.....	.....	.....	.....	.....	.....

The following statement shows the average number of days and the time and attention devoted to the consideration and transaction of business during the periods specified by the employes in the custodian's division of the Secretary's office, Department of the Interior:

Calendar year.	No. of employes.	Average No. of days present.	Average No. of hours employed daily.	No. by proxy.	Remarks.
1884 .....	2 to 5	2-277 } *1-190 }	7	0	* Dr. Ward sick 90 days.
1885 .....	4	276½	7	0	.....
1886 .....	4	277½	7	0	.....
1887 (to March 1) .....	4	49½	7	0	.....

The following statement shows the maximum number of days devoted to business by the employe present for the greatest number of days, and also the minimum number of days devoted to business by the employe present for the least number of days in the custodian's division of the Secretary's office, Department of the Interior, during the periods specified:

	1884.	1885.	1886.	1887 (to Mar. 1).	Character of business.
Maximum number of days .....	275	275½	277½	51	Clerical.
Minimum number of days .....	*190	269½	274½	47½	Do.

\* Dr. Ward sick ninety days.

Our work is of such a character that, from the time a requisition is made on the custodian until the same is filled, and the accounts as to the disposal of the items called for is made, there is no particular stage of the work from which a direct showing of each employe's work could be made.

## DOCUMENT ROOM.

*Report of the document division of the Secretary's office on the methods of business and work, as requested by Senate Select Committee, and called for by Department circular of March 23, 1887.*

DEPARTMENT OF THE INTERIOR,  
Washington, May 26, 1887.

Hon. H. L. MULBROW,  
*Acting Secretary :*

SIR: I have the honor, in response to instructions contained in circular of March 23, 1887, to submit herewith a report regarding the "methods of business and work" of the document division, including detailed "items" of certain of the "principal business matters transacted" by the same, together with statements as to the "character and amount of business transacted" during the calendar years 1884, 1885, 1886, and January and February, 1887, number of persons employed in the division, &c., being information requested in his communication of March 18, 1887, by the Hon. F. M. Cockrell, chairman of Senate Select Committee.

Very respectfully,

JOHN G. AMES,  
*Superintendent of Documents.*

Statement showing the principal items of business transacted in the document division of the Secretary's office, Department of the Interior.

The principal items of business of the division are:

- (1) The reception, storage, distribution, and sale of public documents.
- (2) General correspondence regarding the publications of the Government.
- (3) Exchange of public documents amongst public libraries.
- (4) The reception and distribution of postage stamps for the use of the Department in conducting correspondence with foreign countries.
- (5) The compilation of the Official Register of the United States.

Statement showing in detail the methods of transacting business in the document division of the Secretary's office, in the Department of the Interior, including one or more items of the principal business matters transacted in said division, beginning with the receipt of the business matter in the Secretary's office, and then showing in consecutive order the various steps taken by each of such principal business matters through the appropriate divisions of said office, and the employes through whose hands the same passes, and by whom it is considered and acted upon, and the action thereon had and taken by each until the same is finally disposed of and notice thereof duly given to the proper party.

## PUBLIC DOCUMENTS.

Public documents are received and acknowledgment of receipt made to party delivering the same, chiefly the Public Printer.

The title of document, number of copies received, and date of reception are entered in receiving register.

Documents are stored in rooms provided for the same, and folded as soon as practicable, and delivered by messenger or by mail upon the direction of superintendent of documents to parties named upon the franking label of the Department.

The name of party to whom delivered is entered in distributing register, together with title of document sent, the date of sending, and the name of the person at whose request it is sent.

Each document is accompanied by a communication, in separate envelope, notifying the recipient of its transmission, and at whose request it is sent, and he is furnished with a blank form of acknowledgment of receipt to be returned to this office.

The date of acknowledgment is then entered in distributing register.

## CORRESPONDENCE.

Letters regarding documents, on their reception from the chief clerk of the Department, are stamped with the stamp of the office, and in case the document desired can be supplied, the same is forwarded at the earliest practicable moment, unless the records of the office show that it had already been supplied to the party named to receive it, the registration detailed above attending each document.

If a letter contain a request in behalf of a party other than the writer, the writer himself is then notified of the action of the Department, and his communication,

with name written in bold letters at upper right-hand corner, filed open in file-case of this office, minutely subdivided in alphabetical arrangement, where at any moment it can be readily consulted.

The open file-case in which answered letters are deposited renders all briefing and folding of such letters unnecessary, thus saving labor and expense. It is the most convenient method of filing letters ever tried by the office.

In case a document cannot be furnished, the writer is immediately notified of this fact and referred to some other Department, if it be available for distribution by the same.

#### REGISTRATION OF DOCUMENTS DISTRIBUTED.

The registers of the office are so arranged that it is possible to ascertain, with scarcely a moment's delay, whether any party in this country or abroad has been supplied with any particular document distributed by the office, and if so, the date of its distribution, by whose request it was sent, and the date of its receipt.

This registration has been of great service in enabling the office to detect duplications in the distribution of documents, as otherwise it would be impossible to prevent such duplication. During the past four years it is probable that the duplication of not less than thirty thousand volumes has in this way been prevented, and these documents saved for the use of other parties that would otherwise have been unsupplied.

#### SALE OF DOCUMENTS.

By act of Congress one thousand copies of the United States map were in October, 1886, published for sale by this office, all of which were sold prior to March 4, 1887. By joint resolution of March 3, 1887, the Secretary of the Interior is authorized to sell any public document available for sale at cost price, which service is assigned to this office. The details of this service are as follows:

Receipt of order for document with payment for same.

Entry of name and address of party purchasing, title of document sold, date of sale and price, entered in register.

Document forwarded by registered mail.

Letter mailed to purchaser, notifying him of its transmission, and acknowledging receipt of payment.

Money delivered to disbursing officer of the Department, to be covered into the Treasury, and his receipt taken and filed.

#### EXCHANGE OF PUBLIC DOCUMENTS AMONGST LIBRARIES.

Many of the public libraries of the country find their shelves burdened with duplicate copies of documents while lacking other documents of equal or greater value. At the request of certain of these libraries this office has for the past two or three years acted as a medium of exchange, receiving duplicates from, and supplying missing volumes to, a large number of institutions in all parts of the country. Not less than twenty-five thousand volumes have thus been redistributed, greatly to the satisfaction of the libraries themselves and to the advantage of the public. This valuable service will probably remain a permanent part of the work of the office.

#### POSTAGE-STAMPS.

Requisition made upon postmaster of the city, prepared by stamp clerk, indorsed by the superintendent of documents, and signed by Acting or First Assistant Secretary.

Date of reception and amount in value entered in receiving register.

Delivered by stamp clerk to the several Bureaus of the Department on requisition of heads of the same and their acknowledgment of receipt taken.

Date of delivery, number, and denomination of stamps supplied, office to which delivered, and value entered in the distributing register by stamp clerk.

Account verified and balanced by stamp clerk and inspected by superintendent of documents.

#### OFFICIAL REGISTER OF THE UNITED STATES.

Prepared biennially.

A letter is addressed to each Department of the Government, usually in May of the year for which the Register is prepared, requesting returns for his Department, and blanks for the same supplied.

On receipt thereof, usually not earlier than August or September, returns are carefully arranged, paged, and in all respects prepared for printing, and forwarded to the Public Printer.



Proof of entire work is read by this office.

A card index of all names embraced in volumes is then made, arranged in alphabetical order, and printed.

The Register is published in two volumes and distributed at once to members of Congress, with name stamped upon the side.

Its further distribution as required by law is made as soon as practicable thereafter.

The preparation of the Official Register, or "Blue Book," involves a large amount of labor, chiefly in proof-reading and in making the index. For the index the name of each and every employé of the Government, contained in the two large volumes, must be carefully and distinctly written upon a card prepared for the purpose and subsequently arranged in the minutest alphabetical order.

The proof-reading and preparation of the index require the services of one proof-reader and six indexers for at least six months. The labor of one clerk for at least five months is required in the simple arrangement of the cards in alphabetical order.

Errors in the preparation of the Official Register can be avoided only by the most careful and conscientious service on the part of those employed upon the work.

*Samples in detail of business transacted in office of superintendent of documents.*

PUBLIC DOCUMENT.

Received and acknowledgment of receipt made to Public Printer.

Name of document, date of receipt, and number received entered in receiving register.

Deposited in its proper place in storage-rooms.

Wrapped, and, if a large volume, twined.

Mailing label, properly addressed, attached.

Delivered to mail messenger to be deposited in city post-office.

If sent by registered mail, the acknowledgment of its receipt by registry clerk of post-office taken.

The above-named work is done by chief of folding-rooms and his assistants.

Mailing label addressed by correspondence clerk and delivered to chief of folding-rooms.

Date of mailing, name and address of party to whom sent, and of party requesting or directing its supply entered in distributing register by registry clerk.

Date of acknowledgment of receipt entered in distributing register by registry clerk.

LETTER.

Received from chief clerk of Department.

Stamped with stamp of office and date of receipt by superintendent of documents.

Action to be taken indicated, or reply dictated to stenographer and type-writer, by superintendent of documents.

Reply prepared by type-writer, or other correspondence clerk, whose initials are attached.

Examined and initialed by superintendent of documents and delivered to chief clerk.

Signed by Acting or First Assistant Secretary and returned to superintendent of documents.

Press-copied by messenger.

Inserted in envelope by writer.

Sealed and deposited in departmental mail-bag by messenger.

Date of reply entered upon the original letter by writer of reply.

Name of correspondent written in red ink in upper right-hand corner by writer of reply.

Letter deposited in file-case, open, by superintendent of documents.

In case a document available for distribution is requested, a mailing label properly addressed is sent to the mailing clerk, and if sent to a party other than the writer of the letter, said party is notified of its being mailed and at whose request it is sent, while the writer himself is informed of its transmission.

In case the document requested is a publication of another Department, or of a Bureau of this Department distributing its own documents, said letter is referred to the proper officer and the writer notified of its reference.

In case the document cannot be supplied, the writer is at once notified to this effect.

Alphabetical index of letters dispatched is daily made by index clerk.

The following statement shows the amount and character of business received, transacted, and disposed of during the period and on hand pending and undisposed of

at the dates specified below, in the document division of the Secretary's office, Department of the Interior:

Public documents.	1884.	1885.	1886.	1887.*
Number of documents on hand January 1.....	†250,000	246,234	337,047	297,313
Number received during calendar year.....	202,645	274,874	164,846	19,000
Total.....	452,645	521,108	501,893	316,313
Number distributed during calendar year.....	206,411	184,061	204,580	12,640
Number on hand at close of calendar year.....	246,234	337,047	297,313	303,687

\* Received and distributed during January and February and on hand March 1.

† Estimated.

The number of documents at any time on hand is no indication whatever of the amount of business in arrears in the matter of their distribution, as many of them are at all times held awaiting the direction of members of Congress, upon whose order they are distributed. It is seldom that these orders are pending more than one week, and usually not longer than from one to three days.

Addressing dispatch labels, recording names and addresses of parties to whom documents are sent, the names of persons by whose order or request they are supplied, and the date of their transmission and receipt:

	1884.	1885.	1886.	1887.*
Number of entries pending January 1.....	†25,000	35,000	25,000	30,000
Number of labels and entries involved in business of calendar year.....	425,000	360,000	365,000	25,000
Total.....	450,000	395,000	390,000	55,000
Number of labels addressed and entries made during calendar year.....	415,000	370,000	360,000	45,000
Number of entries pending at close of calendar year.....	35,000	25,000	30,000	10,000

\* Received and distributed during January and February and on hand March 1.

† Estimated.

The above numbers are approximate estimates of the amount of business of this character received, transacted, &c. An exact statement can be made from the records of the division, but not without the expenditure of more time than its importance would justify.

#### CORRESPONDENCE.

The correspondence of the division is practically kept up to date, as it seldom happens, except in the absence of the superintendent of documents when on annual leave or ill, that letters remain more than a day or two unanswered.

The following is an approximate estimate of the number of communications received, including acknowledgments of receipt of documents, and of communications dispatched:

	1884.	1885.	1886.	1887.*
Number of communications received.....	65,000	65,000	67,000	8,500
Number of communications dispatched.....	70,000	75,000	80,000	9,500

\* During January and February.

#### PREPARATION OF THE OFFICIAL REGISTER OF THE UNITED STATES.

##### 1884.

On January 1, 1884, about two-thirds of volume 2 of the Register of 1883 were pending, involving proof-reading of 660 pages royal octavo, fine print, indexing of 54,000 names, and arranging in alphabetical order of 80,000 index cards. This work was completed in May, requiring 908 days' labor.

1885.

The entire data in manuscript of volumes 1 and 2 of the Register of 1885, numbering 4,527 folio pages, were received from the several Departments and offices of the Government.

The two volumes of the Register of 1885 were arranged, paged, and in all other respects prepared for the printer, and volume 1 and one-third of volume 2 completed, involving proof-reading of 1,155 pages, indexing of 74,000 names, and arranging in alphabetical order of 46,000 index cards, requiring 718 days' labor.

1886.

Volume 2 of the Register of 1885, two-thirds of which were pending January 1, was completed in May. The work done embraced proof-reading of 704 pages, indexing of 57,000 names, and arranging in alphabetical order of 85,000 index cards, and required 920 days' labor.

## CUSTODY AND DISTRIBUTION OF UNITED STATES POSTAGE-STAMPS.

1884.

Postage-stamps to the value of \$4,520 were received from the postmaster of the city.

Requisitions for stamps to the amount of \$4,647 were received from the several Bureaus and offices of the Department, and the stamps delivered accordingly, receipts taken, and account properly kept.

1885.

Value of stamps received.....	\$2,415 00
Value of stamps delivered to Bureaus and offices of Department.....	3,346 25

1886.

Value of stamps received.....	3,367 00
Value of stamps delivered to Bureaus and offices of Department.....	3,142 90

January and February, 1887.

Value of stamps received.....	150 00
Value of stamps delivered to Bureaus and offices of Department.....	152 00

The statement showing the average amount and character of business performed, transacted, and disposed of during the periods specified by the employés in the document division of the Secretary's office, Department of the Interior, can be furnished only by taking the entire aggregate amount of the several kinds of work done by the division each year, and dividing the same into twelve equal parts. This, however, will give only partial and inadequate information regarding the monthly average amount of business transacted, as no small portion of it is of such a character as will not admit of such an average statement. As full a statement as is practicable, and upon the basis above indicated, is submitted as follows :

Character of business.	Average amount of business transacted.			
	1884.	1885.	1886.	1887.*
Documents received and stored .....	16,887	22,906	13,737	9,500
Documents folded and distributed .....	17,200	15,338	17,048	6,320
Value of documents sold .....			†\$300 00	\$300 00
Labels addressed and entries made in distributing Register..	34,583	30,833	30,000	22,500
Communications received .....	5,416	5,416	5,583	4,250
Communications dispatched .....	5,833	6,250	6,667	4,750
Postage-stamps:				
Amount in value received .....	\$376 67	\$201 25	\$280 58	\$75 00
Amount distributed .....	\$387 25	\$278 85	\$261 91	\$76 00

\* During January and February.

† Covers the months of October, November, and December.

## PREPARATION OF THE OFFICIAL REGISTER OF THE UNITED STATES.

It is impossible, from the character of the work, to make any satisfactory statement of the average monthly business transacted in the matter of the preparation of the Official Register.

The following statement shows the average number of employes in the document division of the Secretary's Office, Department of the Interior, during the periods specified:

Calendar-year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884.....	28	28	28	22	22	18	18	17	19	20	20	19
1885.....	19	19	18	18	18	18	18	17	18	26	26	26
1886.....	26	26	26	22	21	17	14	14	14	14	14	14
1887 (to Mar. 1). n.....	14	14	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

The large increase in the number of employes of the division during the month of January, February, and March, 1884 and 1886, and October, November, and December, 1885, is explained by the fact that during these months the work of compiling the Official Register of the United States was being done.

Statement showing the maximum and minimum amount of business transacted and disposed of by the employé doing the most and the employé doing the least during the periods specified, in the document division of the Secretary's Office, Department of the Interior.

No such account of the work of each employé of the division as is essential in order to supply the information above requested has been kept, for these reasons:

(1) Because the character of the work is such as to render it impracticable to keep such an account. The work is of such variety from week to week, and often from day to day, that it would be impossible to rate it in any such way as to give the "maximum and minimum" transacted during any special month.

(2) Because it has not been thought that any public interest would be subserved or the force of the division made any more industrious or efficient by the attempt to keep such a daily record, while the time and attention required in keeping the same accurately would diminish by no small amount the time devoted to the public and pressing business of the office.

The work of the division has never been so small as not to occupy the entire official time of every employé, and it has been only by the diligent and faithful labor of each and all that the correspondence of the division has been kept practically up to date, and that so small arrearages in the distribution of documents or in other matters have at any time accumulated.

These employes deserve commendation for the industry and efficiency they have with rare exceptions exhibited, and for the personal interest they have taken in having the work of the division well and promptly done. It has been seldom that an inefficient or indifferent clerk has been assigned to duty in the division, and whenever this has been done such an one has either soon "mended his ways" or been relieved from service.

The following statement shows the average number of days and the time and attention devoted to the consideration and transaction of business during the periods specified by the employes in the document division of the Secretary's Office, Department of Interior:

Calendar year.	No. of employes.	Average No. of days present.	Average No. of hours employed daily.	Remarks.
1884.....	21 $\frac{1}{2}$	266 $\frac{3}{4}$	7	The aggregate leaves of absence on account of sickness in the division—
1885.....	20 $\frac{1}{4}$	272	7	During the year 1884 amounted to 400 days.
1886.....	18 $\frac{3}{4}$	276 $\frac{1}{4}$	7	During the year 1885 amounted to 200 days.
1887 (to Mar. 1). 14	14	41 $\frac{1}{2}$	7	During the year 1886 amounted to 163 days.

The reduction in number of employes for January and February, 1887, is accounted for chiefly by the fact that no clerks were then employed upon the compilation of the Official Register. This work is done during the last months of the odd and the first months of the even years.

The following statement showing the maximum number of days devoted to business by the employé present for the greatest number of days, and also the minimum number of days devoted to business by the employé present for the least number of days in the document division of the Secretary's Office, Department of the Interior, during the periods specified:

	1884.	1885.	1886.	1887 (to March 1).
Maximum number of days .....	281	284½	281	48
Minimum number of days .....	*227	†222½	‡235½	\$0

\* The employé present only 227 days was absent 50 days on account of sickness.

† The employé present only 222½ days was absent 52 days on account of sickness.

‡ The employé present only 235 days was absent 26½ days on account of sickness and 21 days without pay.

§ This employé was absent during the entire months of January and February on account of sickness.

#### CENSUS DIVISION.

*Report of the census division, Secretary's office, on the methods of business and work, as requested by Senate Select Committee, and called for by Department circular of March 23, 1887.*

Statement showing the principal items of business transacted in the census division of the Secretary's office, Department of the Interior.

The census division was established for the purpose of completing the unfinished work of the Tenth Census.

The principal business transacted therein consists of reading and revising proofs of unpublished reports of the Tenth Census, and attending to all correspondence relating to matters connected with the census, outside of the distribution of the final reports.

Statement showing in detail the methods of transacting business in the census division of the Secretary's office, in the Department of the Interior, including one or more items of the principal business matters transacted in said division, beginning with the receipt of the business matter in the Secretary's Office, and then showing in consecutive order the various steps taken by each of such principal business matters through the appropriate divisions of said office, and the employés through whose hands the same passes, and by whom it is considered and acted upon, and the action thereon had and taken by each, until the same is finally disposed of, and notice thereof duly given to the proper party.

Upon the receipt from the office of the Public Printer of first-galley proofs of any report the same are immediately stamped "first galley proof." The date is also stamped thereon. The proofs are then read by copy and such changes made as seem necessary and proper. The marks are then transferred to other sets, which are forwarded the author, chief special agent, and, in the case of several special reports, to General F. A. Walker, former Superintendent of Census, for examination. Upon the return of the proofs from the different parties to whom they were sent the marks are all transferred to the office set and forwarded the Foreman of Printing, Government Printing Office, for corrected galley proof, or, in case the changes are insignificant, for revise in pages. Upon the receipt of corrected proofs they are carefully examined to see that the alterations have all been properly made. If the revises are correct, the proof is stamped "ready for press" and one set is sent the Public Printer. It frequently happens, however, especially when illustrations are inserted in the body of the report, that two or three galley proofs, as well as two or three revises in pages, are required.



The following statement shows the amount and character of business received transacted, and disposed of during the period, and on hand, pending, and undisposed of, at the dates specified below, in the census division of the Secretary's office, Department of the Interior :

Character of business.	Pending April 24, 1885.	Received from April 24, 1885, to December 31, 1885.	Transacted and disposed of from April 24, 1885, to December 31, 1885.	Amount pending January 1, 1886.	Amount received during calendar year, 1886.	Amount transacted and disposed of during calendar year 1886.	Amount pending January 1, 1887.	Amount received during calendar year 1887.	Amount transacted and disposed of during calendar year 1887.	Amount on hand, pending and undisposed of, on March 1, 1887.
Letters received.....	67	961	1,023	5	1,105	1,108	2	184	182	4
Letters written.....			1,096			1,426			126	
Unpublished volumes of final report on Tenth Census.....	12		2	10		5	5		1	*4

\* The four volumes of the final report on the Tenth Census yet to issue embrace :

Volume 17, part 2, Report on the Water Power of the United States.

Volume 19, part 2, Report on Social Statistics of Cities.

Volume 21, Report on Deaf, Dumb, Blind, Insane, Idiotic, &c.

Volume 22, Mechanical Reports and Ice Manufacture.

These volumes, with the exception of No. 21, are practically complete. Of volume No. 21, 318 pages are in type.

Average amount and character of business performed, transacted, and disposed of during the periods specified, by the employés in the census division of the Secretary's office, Department of the Interior.

Owing to the peculiar (ofttimes technical) character of the labor performed in the census division no attempt has been made to keep an account of the work of the employés.

The following statement shows the average number of employés in the census division of the Secretary's office, Department of the Interior, during the periods specified.

Calendar year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884*.....												
1885.....				1	6	7	7	7	7	7	6	6
1886.....	6	6	6	6	6	4	4	2	6	6	4	4
1887 (to March 1).....	3	3										

\* Census division not established until April 24, 1885.

The maximum and minimum amount of business transacted and disposed of by the employé doing the most and the employé doing the least, during the periods specified, in the census division of the Secretary's office, Department of the Interior.

No account has been kept of the business disposed of by each employé, owing to the character of the work performed in the division, namely : That of reading and revising proofs of the final report on the Tenth census.

The following statement shows the average number of days and the time and attention devoted to the consideration and transaction of business during the periods specified, by the employés in the census division of the Secretary's office, Department of the Interior :

Calendar year.	No. of employés.	Average No. of days present.	Average No. of hours employed daily.	No. by proxy.
1884*.....				
1885.....	6	196	7	
1886.....	5	266	7	
1887 (to March 1).....	3	46	7	

\* Census division not established until April 24, 1885.

The following statement shows the maximum number of days devoted to business by the employé present for the greatest number of days, and also the minimum number of days devoted to business by the employé present for the least number of days, in the census division of the Secretary's office, Department of the Interior, during the periods specified:

	* 1884.	* 1885.	1886.	1887 (to Mar. 1).	Character of business.
Maximum number of days .....		201	285	48	Revising proofs.
Minimum number of days .....		118	35	42	Holding copy.

\* Census division not established until April 24, 1885.

### ASSISTANT ATTORNEY-GENERAL'S OFFICE.

*Report of the Assistant Attorney-General's office, on the methods of business and work, as requested by Senate Select Committee, and called for by Department circular of March 23, 1887.*

The business transacted in the office of the Assistant Attorney-General consists largely of the consideration of cases appealed from the Commissioner of the General Land Office to the Secretary of the Interior, which may be classified as follows:

(1) Cases wherein a claimant under the pre-emption, homestead, timber-culture, mineral, swamp-land, desert-land, or timber-land law, asserts a claim as against the Government only—which claim the Government denies.

(2) Cases wherein two or more parties (prior to issuance of patent to either,) claim as against each other.

(3) Cases wherein the claims of individuals, under any of the before-mentioned laws, are contested by a railroad company, claiming under its grant.

(4) Cases of conflict between a claimant under any of the before-mentioned laws, and a private grant, military grant, or Indian reservation.

(5) Cases wherein the agents of the General Land Office have reported that fraud has been perpetrated against the Government, and the Land Office has canceled the entry (prior to patent), whereupon the party accused appeals to the Department.

(6) Cases wherein, upon report of a special agent, the Commissioner of the General Land Office recommends that suit be instituted to set aside a patent already issued.

(7) Applications to have the record of cases in the General Land Office, wherein that office has refused an appeal, certified to the Department for examination.

(8) Aside from cases brought from the General Land Office by appeal or certiorari, numerous other questions from said office are presented informally (in writing or verbally), with a request for the legal opinion or advice of the Assistant Attorney-General.

(9) The preparation, examination, and revision of circulars to be issued from the General Land Office, the Secretary's approval of such circulars being essential to their validity.

Besides the above classes of cases and questions coming up from the General Land Office, the Assistant Attorney-General's office is called upon to perform numerous additional duties.

(10) The examination and consideration of cases of alleged frauds upon the Government in connection with the public lands, transmitted from the Department of Justice, with request for report embodying the views of this Department as to whether or not suit should be instituted by that Department to set aside patent already issued.

(11) The consideration of bills prepared by committees of the Senate or the House of Representatives, and forwarded by their chairman to the Department with request for its opinion relative thereto.

(12) The consideration and preparation of replies, in answer to requests by the Secretary or either of the assistant secretaries, or the heads of the several Bureaus and divisions of the Department (Patent Office, Indian Office, Railroad Office, &c.) for the legal opinion of the Assistant Attorney-General relative to the construction of some specific law.

(13) The answering of letters of inquiry relative to the status of cases before the office.

(14) The hearing of cases argued orally before the Assistant Attorney-General (sometimes including the Secretary or one of the assistant secretaries).

(15) The selection of the more important departmental decisions relative to land cases, for publication in book form, their preparation for the press, proof-reading, in dexing, &c.

(16) A large amount of work of a character too miscellaneous for classification, as the examination into the validity of contracts, the sufficiency of bonds, the preparation of reports, &c.

The number of employes in the office of the Assistant Attorney-General from the beginning of the year 1884 until the present time has been ten, consisting of chief law clerk, seven lawyers, one stenographer, and one (lady) type-writer.

*Zach. Montgomery, Assistant Attorney-General.*—The Assistant Attorney-General rarely prepares personally decisions in contested cases (such as are described under Nos. 1 to 7 of the preceding statement), his time being fully occupied in the consideration and preparation of replies to inquiries submitted by the Secretary, assistant secretaries, or heads of Bureaus, the hearing of cases argued orally before him, and other miscellaneous labors (see Nos. 12, 14, and 16 of preceding statement). It devolves upon him also to give audience to the numerous attorneys and others having business before his office, answer their questions, listen to their explanations, preside over the meetings of the board of lawyers held three or four times each week (as hereinafter set forth), examine into the correctness of decisions passed by that board, and perform many other duties not capable of being briefly described.

*E. F. Best, chief law clerk.*—He assists the Assistant Attorney-General in his various duties. Before him come the cases transmitted to the office, which he briefly looks into and assigns for fuller examination to the lawyer of the Assistant Attorney-General's force who is most familiar with the question involved (homestead, mineral, private grant, swamp-land, &c.). These duties occupy the greater portion of his time. Nevertheless he writes a few decisions, generally such as involve the more delicate and complicated questions coming before the office.

*V. Brent, L. R. Smith, F. L. Campbell, S. V. Proudfit, J. B. McNamee, H. M. Friend, and R. B. Lamon* are the other lawyers of the office force.

Mr. Proudfit is editor of the volume of Land Decisions printed annually by the Department, containing the more important cases decided, circulars issued, &c. This volume, as a work of reference to the lawyers formulating the decisions of the Department, tends to uniformity and consistency of departmental decisions, and to the dispatch of public business. Formerly, when a lawyer upon the staff of the Assistant Attorney-General wished to make a thorough investigation of the line of previous decisions on a given subject, he was compelled to go to another part of the building, and there, in the way of others and at great inconvenience to himself, examine and copy from the official records, and if any other lawyer upon the force desired to investigate some other subject rendering necessary an examination of the same book, he must be delayed for hours or days until he could obtain access thereto. In short, these published Land Decisions are of the same use to the Department that the printed "Statutes at Large" are both to the members of Congress who make the laws, and to lawyers who desire to become familiar with them, and whose work would be greatly delayed if they were compelled to depend upon a single manuscript official record of the laws enacted in the past.

To select from the numerous decisions rendered those which involve leading and more important principles, furnishing precedents for future action, to prepare a careful syllabus for each, to eliminate portions of lengthy statements not necessary to an elucidation of the principle involved in the case, to read proof and revise, to oversee the making up into shapely pages a volume of from six hundred to nine hundred pages annually, and finally to make a comprehensive, complete, and well-arranged index thereto, demands the full time and attention of one of the lawyers upon the Assistant Attorney-General's force, so that he writes but few decisions.

The duties of the stenographer are, in part, indicated by his official designation, although he performs other miscellaneous duties; he acts as librarian, keeps a record showing to what lawyer the different cases or letters are assigned for examination or answer, and when not occupied in such miscellaneous work examines and formulates decisions in such cases as do not require a discussion of difficult and complicated questions of law.

The operator of the type-writer is fully occupied in making type-written copies of the decisions, opinions, and letters written by the Assistant Attorney-General and the several lawyers upon his staff. She is also to some extent a stenographer, being able to read the short-hand notes of the official stenographer without the necessity of his rewriting them before putting them through the type-writer.

Statement showing in detail the methods of transacting business in the office of the Assistant Attorney-General, Department of the Interior, beginning with the receipt of business matter in said office, and showing in consecutive order the action taken thereon by each of the employes by whom it is considered or acted upon, until the same is finally disposed of.

Nearly all cases or communications intended for the action of the Assistant Attorney-General's office (whatever their original source), are received through the division of lands and railroads, where they have previously been briefed, registered, and

filed. Occasionally communications are received through the office of the Commissioner of Indian Affairs, the Pension Office, or some other office. Sometimes the Secretary or one of the Assistant Secretaries forwards *directly* or requests verbally the opinion of the Assistant Attorney-General upon some point of law.

Communications from outside the Secretary's office may, for convenience of consideration, be divided into two classes: (1) Cases on appeal from the General Land Office; (2) Miscellaneous, consisting of all other communications.

(1) All miscellaneous communications registered in the division of lands and railroads intended for the office of the Assistant Attorney-General, are at once sent to his table, and are by him or the chief law clerk answered or assigned to some member of the legal force or the stenographer to answer.

(2) Cases transmitted from the General Land Office on appeal are not at once forwarded to the Assistant Attorney-General's Office, there being neither room nor convenience therein for filing several thousand cases. They are therefore retained on file in the division of lands and railroads until sent for by the Assistant Attorney-General. The appeals for a given month are generally brought in at once—i. e., an average of from one to two hundred cases.

(3) If a very important and difficult case be on the "docket" for a given month, it may be assigned by the assistant Attorney-General or chief law clerk for consideration to the lawyer who is most experienced and competent to deal with the peculiar questions involved therein. The simpler class of cases, however, are taken up, in the order in which they were appealed, by any lawyer who may have finished the work previously assigned him.

(4) The lawyer to whom the case or communication is assigned examines into the facts and the law, formulates in manuscript his decision, conclusion, or reply (as the case may be), and furnishes it to the lady clerk, who makes a copy thereof upon the type-writer.

(5) A simple answer to a letter of inquiry, involving no legal principle, is then initiated by the person who prepared it, and by him placed before the Assistant Attorney-General, who (if he approves it) also initials it and forwards it to the Secretary for his signature.

(6) Where a legal principle is involved, the type-written decision is brought, by the lawyer preparing it, before the "board" of lawyers of the Assistant Attorney-General's office—sitting in "committee of the whole," as it were, with the Assistant Attorney-General for chairman. This "board" meets every Monday, Wednesday, and Friday afternoon, and if more decisions have accumulated for reading and consideration than can be disposed of during those days, an extra meeting is held on Saturday afternoon.

(7) At these meetings of the board, the lawyer who has prepared a decision reads it; whereupon the Assistant Attorney-General, or any lawyer upon his force who may feel so inclined, may criticise it or comment upon it. Sometimes a decision is agreed to as written; sometimes slight and merely verbal changes are made; sometimes the decision as written is voted down, and the writer thereof (if convinced by the arguments presented that it should be reversed) writes a contrary decision. If the one who wrote it is not convinced that it should be reversed, it is assigned to one of those who is so convinced. The Assistant Attorney-General, however, is the arbiter in determining whether or not an opinion is in shape to be submitted to the Secretary for his consideration; and in deciding that question he exercises his own judgment, in view of all the light which his entire staff of assistants can throw upon the question to be determined.

This system of board meetings and free discussions of law questions, in which his entire staff of attorneys are allowed to participate, was first inaugurated by the present Assistant Attorney-General, immediately after he entered upon the duties of his office in May, 1885.

Statement showing the number of days and the time and attention devoted to the consideration and transaction of business during the years 1884, 1885, 1886, and 1887 until April 1, by the employes in the office of the Assistant Attorney-General, Department of the Interior.

During the three years and three months mentioned, there has not been a day's absence of any member of the force, beyond the thirty days' annual leave of absence, except for sickness.

In 1884 the Department was open for business 307 days. Allowing each employé thirty days' leave of absence, the number of days' work due from each was 277. The average number of days present was 274. This would indicate an average of three days' sickness for each employé during 1884.

In 1885 the Department was open for business 301 days. Deducting thirty days' leave of absence, each employé should have worked 271 days. The average number was 275 days. Although there was some sickness (the exact amount indeterminate),

the loss therefrom was more than made up by the fact that several of the employes omitted to take in full the customary thirty days' leave of absence. Some were absent but five days during the year; others from eight to twenty-five. The maximum number of days any employe was present was 296½; minimum, 266.

In 1886 the Department was open to business 305 days. More of the employes took their full leave of absence than the preceding year; and there was more sickness. The average attendance was 269½ days. The shortest period of presence was 257 days—by one who took twenty-five days of absence, and was sick twenty-three days. Maximum, 297 days.

The number of hours' work is nominally seven; actually, considerably more. The meetings of the board are generally prolonged until some little time after 4 o'clock. On other occasions it is not an uncommon thing for one or other of the employes to remain at work until half after 4 or later. The editor of the Land Decisions frequently finds it necessary to work evenings, especially when the book is nearly finished—in preparing the index.

Statement showing the amount of business transacted and disposed of by the office of the Assistant Attorney-General, Department of the Interior, during the periods specified below.

The blank furnished to be filled out or substantially followed asks for a statement of the amount of business *received*, transacted, and disposed of, and the amount *on hand* at several specified dates.

The Assistant Attorney-General's office keeps no full record of cases and letters received. There is no need that it should do so; such record, if kept, would be simply a duplicate of the record kept by the division of lands and railroads, which shows fully and clearly all cases and letters transmitted to the office of the Assistant Attorney-General. The number is continually changing, not only day by day, but hour by hour—varying from twenty to two hundred.

Reference has before been made to requests from the Secretary, Assistant Secretaries, or chiefs of divisions for the opinion of the Assistant Attorney-General regarding some disputed point of law. The present Assistant Attorney-General, during the year 1885 (after his appointment, May 25), wrote such opinions to the amount of 266 (type-writer) pages; during 1886, 415 pages; during January, February and March, 1887, 76 pages.

During the year 1884 there were written in the office of the Assistant Attorney-General 617 decisions; 31 answers to motions for review; 105 letters regarding timber trespass, and 196 miscellaneous letters—total, 949; or an average of 79 per month.

During the year 1885 there were written 561 decisions; 67 answers to motions for review; 131 letters relating to timber trespass—and 237 miscellaneous letters—total, 996; or an average of 83 per month.

During 1886 there were written 934 decisions; 45 answers to applications for review, and 172 miscellaneous letters—total, 1,151; or an average of 96 per month.

(In 1886 nearly all the letters relative to timber trespass were written in another division, and the few that were prepared in the Assistant Attorney-General's Office are entered under the head "Miscellaneous"—which also includes 38 answers to requests for the institution of suit by the United States to vacate patent.)

During the first three months of 1887 the work of the office has been as follows:

	January.	February.	March.	Total.
Decisions.....	81	76	84	241
Miscellaneous.....	45	14	22	91
	126	90	106	332

In 1884 the lawyer editing the volume of Land Decisions wrote but 19 cases and 5 miscellaneous letters (out of 949); in 1885 a few less, in 1886 a few more. In attempting to arrive at the average number of decisions and letters written by each employe, the editor of the Land Decisions and the decisions prepared by him should be omitted.

The chief law clerk and the stenographer are each a considerable portion of the time engaged in other work than writing decisions or letters (of the kind that become matters of record); hence in estimating an average these two should be accounted as one.

Estimated upon such a basis, the average result would be as follows: During 1884, 8 cases per month; 1885, 11 cases per month; 1886, 13 cases per month; 1887 (first three months), 15 cases per month.



(It should be recollected that during the first quarter of 1887 only two or three days' leave of absence and four or five days' sickness are to be deducted. When the employes have each taken his thirty days' leave of absence this last average will necessarily be considerably reduced.)

Almost daily one or more letters are written in the Assistant Attorney-General's office that do not go upon the Department records anywhere. Such, for example, as letters in reply to inquiries made as to the status of cases, and the like.

The following statement shows the maximum and minimum amount of business transacted and disposed of by the employé doing the most and the employé doing the least during the periods specified, in the office of the Assistant Attorney-General, Department of the Interior:

EMPLOYÉ DOING THE MOST.—MAXIMUM.

Calendar year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884.....	48	17	22	21	11	23	17	19	20	16	15	19
1885.....	24	14	22	39	30	22	20	8	18	26	31	21
1886.....	28	6	39	48	47	9	53	50	81	20	19	44
1887 (to March 1).....	52	22	44	-----	-----	-----	-----	-----	-----	-----	-----	-----

EMPLOYÉ DOING THE LEAST.—MINIMUM.

Calendar year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884.....	1	1	3	0	1	2	4	4	3	2	2	4
1885.....	3	1	4	3	3	1	3	3	0	4	1	1
1886.....	2	3	5	2	4	2	0	2	0	4	1	3
1887 (to March 1).....	3	1	0	-----	-----	-----	-----	-----	-----	-----	-----	-----

It should be understood that the number of cases disposed of during any given month by any particular employé is absolutely no criterion whatever by which to judge of his ability or diligence. For instance, an employee resigns, quitting work May 31; a decision written by him on that day, however, does not obtain the Secretary's signature until June 1st or 2d. But this does not indicate that this one letter constitutes the entire month's work of any employé.

Again, in February, 1885, the then editor of the volume of Land Decisions prepared but one decision, his time being nearly all occupied by his regular work. So the record, in the space allotted to February, 1885, showing that the employé doing the least prepared one decision, is no correct indication of the amount of work done by any employé.

Again, the most competent and diligent lawyer may formulate the fewest decisions in the course of a month or a year and the least competent make the largest showing as to number. For instance: In December, 1883, the case of the Atlantic, Gulf and West Indian Transit Company was allotted to one of the ablest lawyers on the force. He spent a month in its investigation, working an average of more than eight hours a day. About the middle of January, 1884, the opinion prepared was placed before the Secretary, who signed it January 21. The legal question at issue being decided, the stenographer, who knew nothing whatever of the law in the case, wrote up forty-two decisions in cases in which said company was plaintiff, within three days thereafter—while another difficult case was given to the lawyer in which to prepare an opinion. It thus comes about that the lawyer who did the most work and the most difficult work of any member of the force at that time, stands credited with but one decision in January and one in February, while the stenographer, who attended to such matters less than half his time, stands credited with the preparation of more than twice as many decisions during that month as any other member of the force. In a similar manner the eighty-one cases constituting the maximum for September, 1886, were nearly all formulated as fast as the type-writer could print them, in pursuance of the "Thomas Rees" decision, the examination of which occupied more than a month.

Some cases or letters coming before the office to be acted upon or answered consist of but a single page, a decision or answer to which can be formulated in five minutes, and consist of but as many lines; while others (like the Buena Vista and Lake Kern case, under consideration at this date) require the reading of more evidence and other documents than the entire contents of the Holy Bible.

## BUREAU OF LABOR.

*Report of the Bureau of Labor on the methods of business and work, as requested by Senate Select Committee, and called for by Department circular of March 23, 1887.*

DEPARTMENT OF THE INTERIOR, BUREAU OF LABOR,  
Washington, D. C., May 28, 1887.

SIR: In compliance with the request of the chairman of the Senate Select Committee appointed "to inquire into and examine the methods of business and work in the Executive Departments," embodied in your circular letter of the date of March 23, 1887, I have the honor to submit the inclosed statement.

Very respectfully, your obedient servant,

OREN W. WEAVER,  
*Acting Commissioner.*

The SECRETARY OF THE INTERIOR.

An examination of the departmental forms furnished for the transmission of information relative to methods of business and work in the Executive Departments shows that only those calling for "the average number of employes by months" and "the average number of days and the time and attention devoted to the consideration and transaction of business" can be categorically replied to by this Bureau. The data relative to these two subjects will be found embodied herein.

In a general way simply, the reasons for which are set forth below, can the information desired under the following heads be given:

- Statement showing the principal items of business transacted;
- Statement showing in detail the methods of transacting business;
- Statement showing the amount and character of business received, transacted, and disposed of and on hand, pending and undisposed of, &c.;
- Statement showing the maximum and minimum amount of business transacted and disposed of by the employe doing the most and the employe doing the least, &c.;
- Statement showing the maximum number of days devoted to business by the employe present for the greatest number of days, and also the minimum number of days devoted to business by the employe present for the least number of days.

At the first session of the Forty-eighth Congress the following act was passed:

*"An act to establish a Bureau of Labor.*

*"Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That there shall be established in the Department of the Interior a Bureau of Labor, which shall be under the charge of a Commissioner of Labor, who shall be appointed by the President, by and with the advice and consent of the Senate. The Commissioner of Labor shall hold his office for four years, and until his successor shall be appointed and qualified, unless sooner removed, and shall receive a salary of \$3,000 a year. The Commissioner shall collect information upon the subject of labor, its relation to capital, the hours of labor, and the earnings of laboring men and women, and the means of promoting their material, social, intellectual, and moral prosperity. The Secretary of the Interior, upon the recommendation of said Commissioner, shall appoint a chief clerk, who shall receive a salary of \$2,000 per annum, and such other employes as may be necessary for the said Bureau: Provided, That the total expense shall not exceed \$25,000 per annum. During the necessary absence of the Commissioner, or when the office shall become vacant, the chief clerk shall perform the duties of Commissioner. The Commissioner shall annually make a report in writing to the Secretary of the Interior of the information collected and collated by him, and containing such recommendation as he may deem calculated to promote the efficiency of the Bureau."*

This act was approved by the President June 27, 1884. It was carried into effect by the appointment of the Commissioner January 31, 1885. The chief clerk was appointed February 3, 1885.

It will be seen that the duties devolved upon the Bureau are, in their nature, greatly different from those of most other bureaus. Many of the executive branches of the Government are engaged in the examination of accounts, or the investigation of claims, or in work of a similar nature, in which there are specific lines to be followed, under laws more or less definite, the work progressing through various stages, each of which is susceptible of summation as to the number of persons employed, the exact character of the duties, the amount of work performed, &c. In other words, the work is such as, from its nature, becomes routine in character.

The work of this Bureau, however, is widely different. It is engaged in original investigation into the social and economic condition of the people, the results of which are presented in annual reports. The duties of the employes of the Bureau are of such a multifarious and special character, and so interchangeable, that the forms of inquiry suitable to elicit from other offices a complete statement of methods of work are, in great measure, inapplicable. Such information as can be given, therefore, must be given without special reference to these forms.

The force of the Bureau consists, for field work, of 18 special agents, employed permanently, and such assistants and experts, employed temporarily, as may be necessary. The office force allowed for tabulation, classification, and collation of material collected by the field force consists of 16 persons. This force is not divided into divisions, but all work practically as one division. The office force should be increased to at least 20 clerks of all grades:

The following statement shows the average number of employes, by months:

Calendar year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884												
1885		24 $\frac{1}{2}$	54 $\frac{1}{2}$	6	104 $\frac{1}{2}$	224 $\frac{1}{2}$	254 $\frac{1}{2}$	244 $\frac{1}{2}$	334 $\frac{1}{2}$	214 $\frac{1}{2}$	194 $\frac{1}{2}$	194 $\frac{1}{2}$
1886	19	184 $\frac{1}{2}$	18	18	174 $\frac{1}{2}$	16	244 $\frac{1}{2}$	344 $\frac{1}{2}$	364 $\frac{1}{2}$	414 $\frac{1}{2}$	444 $\frac{1}{2}$	434 $\frac{1}{2}$
1887 (to March 1).	444 $\frac{1}{2}$	434 $\frac{1}{2}$										

The following statement shows the average number of days and hours per day devoted to business:

Calendar year.	Number of employes.	Average number of days present.	Average number of hours employed daily,
1884			
1885	34	132.3	7
1886	54	145.5	7
1887 (to March 1).	54	39.1	7

Appointments of employes have been made and terminated at various dates. The service of some has been continuous, but that of a considerable number, employed for temporary work, has been brief. The average number of possible days of service (days when the Bureau was officially open) for each was, in 1885, 133.8; in 1886, 154.3; in 1887, to March 1, 40.7. The average days of absence for each was, in 1885, 1.5; in 1886, 8.8; in 1887, to March 1, 1.6.

Only the days when the Bureau was officially open have been taken into account. The Bureau was closed as follows:

Closed.	1885 (from Jan. 31).	1886.	1887 (to Mar. 1).
Sundays	48	52	9
Regular holidays	5	6	2
By special order	5.5	2	
Total	58.5	60	11

In regard to the daily hours of employment it may be stated that some employes have habitually worked more than the seven required, and that during a period of four months or so in 1886 nine worked daily about three hours extra. As no record was kept of this, it is not included above.

The agents and others in the field are kept constantly employed in collecting information upon such special lines of investigation as may be laid out by the Commissioner with the approval of the honorable Secretary of the Interior, or as are directed to be undertaken by Congress. They are provided with a complete series of inquiries relating to the investigation on hand upon which information is desired, with carefully prepared explanations and directions relative to each inquiry, and are held strictly to the collection of just what is called for. The result of their work is forwarded to the office from time to time, and as quickly as possible is taken in hand by the office force.

The first work in the office is the examination of this material by some of the most expert clerks, with a view to the discovery of errors. Such as are trivial, and those

in which the proper correction is manifest, are rectified by the examiner. In the case of others a duplicate of the agent's report is transmitted to him, with a request for correction or explanation, or if his personal presence is considered necessary he is directed to report at Washington. When this preliminary work has been done all of the material which is susceptible of statistical treatment is then ready for tabulation. When practicable the details relating to each unit of investigation are presented in the tabulation, to the end that the basis on which the resulting summaries are established may be seen. In the scheme of tabulation it is aimed to arrange the various points in such a way that their logical connection may be shown, and if the work is one that involves a series of tables these are arranged in a natural and progressive order, so that the regular forward movement to the conclusion may be apparent.

The only routine work of the Bureau is what relates to the management of its own employes and to the transaction of its business with the Department of the Interior. The number of letters received has been as follows:

1885 .....	1, 650
1886 .....	7, 545
1887 (to March 1) .....	2, 329

All letters requiring reply are answered upon the day of their receipt, if practicable. In case information is asked for, the preparation of which requires time, the answer is made at the earliest possible date. All letters requiring an answer receive one, and all information asked for, proper for the Bureau to furnish, and within its means, is forwarded as soon as possible. Its correspondents may be classified as with its agents, with the Department of the Interior, with other officials, and with the public.

The number of letters written has been as follows:

1885 .....	1, 240
1886 .....	1, 285
1887 (to March 1) .....	232

Number of First Annual Reports mailed:

1886 .....	7, 763
1887 (to March 1) .....	954

Number of volumes of the Report on Labor and Capital mailed:

1885 .....	6, 373
1886 .....	2, 131
1887 (to March 1) .....	96

## BUREAU OF EDUCATION.

WASHINGTON, D. C., June 17, 1887.

SIR: In obedience to the circular letter of the Secretary of the Interior, dated March 28, 1887, directing that heads of Bureaus prepare for their several offices the statements required by the Select Committee of the Senate, appointed "to inquire into and examine the methods of business and work in the Executive Departments of the Government, &c.," I have the honor to submit herewith the reports of the chiefs of divisions of the Bureau of Education, compiled and tabulated upon the blank forms furnished by the Department of the Interior.

Very respectfully, your obedient servant,

N. H. R. DAWSON,  
*Commissioner of Education.*

The honorable the SECRETARY OF THE INTERIOR.

## RECORD DIVISION.

*Report of the record division, Education Office, on the methods of business and work, as requested by Senate Select Committee, and called for by Department circular of March 23, 1887.*

Statement showing the principal items of business transacted in the record division of the Education Office, Department of the Interior.

Opening the mail, answering letters, acknowledging documents, and sending out the documents and publications of the office.

In addition to the above, the slips used in sending out documents are addressed, the various letter-books, requisition books, and other press-copy books are indexed.

To prevent the fading and destruction of letters in the letter-press books, copyists transcribe the official correspondence of the office into record books furnished by the Interior Department.

*By the laborers.*—Sweeping and cleaning rooms, building fires, mailing documents, running errands on official business, and a variety of other services too numerous to mention.

In addition to the above, owing to the lack of watchmen for the building, the laborers are required to serve as watchmen after office hours, on Sundays, and holidays, without compensation.

Statement showing in detail the method of transacting business in the record division of the Education Office, in the Department of the Interior, including one or more items of the principal business matters transacted in said division, beginning with the receipt of the business matter in the office, and then showing in consecutive order the various steps taken by each of such principal business matters through the appropriate divisions of said office, and the employes through whose hands the same passes, and by whom it is considered and acted upon, and the action thereon had and taken by each, until the same is finally disposed of, and notice thereof duly given to the proper party.

A letter received is opened by the chief clerk, and at once stamped, numbered, and indexed. It is then read by the Commissioner or the chief clerk. If it is found to be a request for documents, the letter is referred to a clerk who writes a slip indicating what document is desired. On the back of the letter is written what has been sent, and the date of sending. The mail slip is then sent to the document room, and the proper volume is wrapped by one of the laborers, and mailed on the same day that the slip is received.

The daily routine of business is as follows:

Mail matter is opened. Letters are stamped with date of receipt, numbered, indexed, answered, and filed, with the action noted on the brief.

Documents received are acknowledged and are then sent to the library.

Letters received are classified under the following heads:

(1) Those asking for specific information such as will require a written reply.

(2) Those that can be answered by sending some one of the publications of the office.

(3) Replies to official inquiries.

The time within which letters of the first class can be answered varies from one day to one week. It is a rule of the office that all letters shall be answered, if possible, on the date of receipt.

Letters that can be answered by sending an official document are attended to on the day of receipt.

Letters of the third class are filed for reference.

*By the laborers.*—Copying the official correspondence of the office in letter-press books.

When the annual report of the Commissioner is delivered to the office, each volume is wrapped in stout paper, a mailing slip is pasted on each, and each one is securely tied, placed in bags, and loaded upon the mail-wagon.

The same is done with each of the publications of the office.

The following statement shows the amount and character of business received, transacted, and disposed of during the period, and on hand, pending, and undisposed of at the dates specified below, in the record division of the Education Office, Department of the Interior:

Character of business.	During calendar year 1884.	During calendar year 1885.	During calendar year 1886.	During calendar year 1887, January 1 to March 1.	Transacted and disposed of during calendar year 1884.*	On hand, pending, and undisposed of at close of the calendar year 1884.†	Transacted and disposed of during calendar year 1885.*	On hand, pending, and undisposed of at close of the calendar year 1885.†	Transacted and disposed of during calendar year 1886.*	On hand, pending, and undisposed of at close of the calendar year 1886.†	On hand, pending, and undisposed of on March 1, 1887.†
Letters received .....	9,868	9,980	9,328	2,471	.....	.....	.....	.....	.....	.....	.....
Letters sent out .....	6,769	22,074	17,585	2,331	.....	.....	.....	.....	.....	.....	.....
Acknowledgments received .....	56,244	39,894	46,561	7,882	.....	.....	.....	.....	.....	.....	.....
Documents sent out .....	351,061	123,768	\$190,839 \$129,641	(11)	.....	.....	.....	.....	.....	.....	.....
Documents received .....	425,500	260,650	108,800	25,000	.....	.....	.....	.....	.....	.....	.....

\* All.  
† None.

‡ January 1 to June 30, 1886.  
§ July 1, 1886, to March 1, 1887.

|| Covered by "Documents sent out" from July 1, 1886, to March 1, 1887.



The following statement shows the average amount and character of business performed, transacted, and disposed of during the periods specified, by the employes in the record division of the Education Office, Department of the Interior:

Year.	Letters received and answered during—											
	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884.....	697	766	810	656	392	467	795	977	800	1,379	1,192	937
1885.....	865	1,122	823	1,103	1,111	737	914	741	621	598	590	695
1886.....	624	838	1,140	631	568	564	653	577	480	520	1,565	1,168
1887.....	1,153	1,318	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

The following statement shows the average number of employes in the record division of the Education Office, Department of the Interior, during the periods specified:

## CLERKS.

Calendar year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884.....	8	8	8	8	8	8	8	8	8	8	8	8
1885.....	8	8	8	8	8	8	9	8	8	8	8	8
1886.....	7	7	7	7	8	8	8	8	8	8	8	8
1887, to March 1.....	8	8	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

## LABORERS.\*

Calendar year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884.....	7	7	7	7	7	7	7	7	7	7	7	7
1885.....	7	7	7	7	7	7	7	7	7	7	7	7
1886.....	7	7	7	7	7	7	7	7	7	7	6	6
1887, to March 1.....	6	6	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

\*All the laborers of the Bureau are attached to the record division, though rendering service in all parts of the building as needed.

Statement showing the maximum and minimum amount of business transacted and disposed of by the employé doing the most and the employé doing the least during the periods specified in the record division of the Education Office, Department of the Interior.

The reasons why no such account as called for by this statement has been kept are as follows:

- (1) It has been impossible, owing to the nature of the work in the record division.
- (2) It has been customary to assign certain portions of the work to certain persons to do. On some days it has taken a large portion of the time to perform such duties, and on some days the work has not been so great. On other days more work has been brought into the division than could possibly be performed, and the clerks of the division have frequently worked over hours to complete it, and thus a general average has been made.

The following statement shows the average number of days and the time and attention devoted to the consideration and transaction of business during the periods specified, by the employes in the record division of the Education Office, Department of the Interior:

Calendar year.	Clerks.			Laborers.		
	Employés.	Average days present.	Average hours employed daily.	Employés.	Average days present.	Average hours employed daily.
1884.....	8	277	6½	7	277	9½
1885.....	8	271½	6½	7	271½	9½
1886.....	8*	275	6½	7	275	9½
1887, to March 1.....	8	48	6½	6	48	9½

\* Seven for four months.

The following statement shows the maximum number of days devoted to business by the employes present for the greatest number of days in the record division of the Education Office, Department of the Interior, during the periods specified :

	1884.	1885.	1886.	1887 (to Mar. 1).
Maximum number of days.....	307	301½	305	48
Minimum number of days.....				

#### STATISTICAL DIVISION.

*Report of the statistical division, Education Office, on the methods of business and work, as requested by Senate Select Committee, and called for by Department circular of March 23, 1887.*

Statement showing the principal items of business transacted in the statistical division of the Education Office, Department of the Interior.

- (1) The tabulation of educational statistics furnished in response to circulars and forms of inquiry.
- (2) The discussion of the tables.
- (3) The compilation of information on educational subjects, from printed sources, native and foreign.
- (4) The direction of printing the above, either in annual reports, special reports, circulars of information, or bulletins.
- (5) The preparation, sending out, receiving, and verifying statistical returns from several thousands of school systems, schools, colleges, libraries, and other learned institutions and correspondents.
- (6) The composition and preparation of letters sent out on statistical subjects in reply to inquiries received.

Statement showing in detail the methods of transacting business in the statistical division of the Education Office, in the Department of the Interior, including one or more items of the principal business matters transacted in said division, beginning with the receipt of the business matter in the Education Office, and then showing in consecutive order the various steps taken by each of such principal business matters through the appropriate divisions of said office, and the employes through whose hands the same passes, and by whom it is considered and acted upon, and the action thereon had and taken by each, until the same is finally disposed of, and notice thereof duly given to the proper party.

The material for the statistical tables is received from the chief clerk in the form of special written returns or printed reports and catalogues; it is then given to the tabulators, who classify it, verify it, and arrange it into tables, and turn them over to the person designated to study and discuss them. The proof-reader next prepares them for the press, and forwards them, through the chief of division, the chief clerk, and the stationery and printing division of the Department, to the foreman of printing. The proof is received in due course through the same channel, read, and returned.

Statement showing the amount and character of business received, transacted, and disposed of during the period, and on hand, pending, and undisposed of at the dates specified below, in the statistical division of the Education Office, Department of the Interior.

*Amount disposed of during 1884.*—Finished Annual Report for 1882-'83, 1,165 pages, made up from reports of 10,128 institutions and systems. Commenced Annual Report for 1883-'84. Prepared for the press and read the proof of seven Circulars of Information, aggregating 744 pages. Also five Bulletins, aggregating about 90 pages.

*Business disposed of, 1885.*—Finished compiling Annual Report for 1883-'84, 1,214 pages, from reports and returns of 11,663 institutions and systems. Commenced Annual Report, 1884-'85. Prepared for the press and read the proof of five Circulars of Information, aggregating 711 pages.

*Business disposed of 1886 and to March 1, 1887.*—Finished Annual Report for 1884-'85, 1,153 pages; compiled from the reports and returns of institutions and systems. Annual Report for 1885-'86 in process of preparation March 1, 1887. Compiled, prepared for the press, and read the proof of the Special Report on the Educational Ex-

hibits and Conventions at the New Orleans Exposition, 962 pages; Special Report on Museums of Anatomy, 65 pages. Prepared for the press and read the proof of three Circulars of Information, aggregating 258 pages. On hand March 1, 1887, one Circular of Information not yet prepared for the press; also the unfinished report for 1885-'86 mentioned above.

The following statement shows the average number of employes in the statistical division of the Education Office, Department of the Interior, during the periods specified:

Calendar year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884.....	19	19	19	19	19	19	19	19	19	19	19	19
1885.....	19	19	19	19	19	19	19	19	19	18	19	19
1886.....	20	20	20	20	20	20	20	19	19	19	13	13
1887 (to March 1).....	14	15										

Statement showing the maximum and minimum amount of business transacted and disposed of by the employe doing the most and the employe doing the least during the periods specified, in the statistical division of the Education Office, Department of the Interior.

The character of the work done by the statistical division is such that it cannot be recorded in tabular form. Appended is a memorandum showing the nature of the work done by one employe during one week.

*Report of work done by, or under direction of, Miss Annie Tolman Smith for the week ending April 16.*

Monday, April 11, I received the summary of Table III and proceeded immediately to the study of the same and wrote out the discussion, also added to the historical portion matter drawn from four State reports recently received.

Tuesday, April 12, I spent in making notes for Table I, from reports recently received.

Wednesday, April 13, studied Table IV and wrote up the discussion.

Thursday, Friday, and Saturday, April 14-16, were spent in the analysis of Table VI, with comparative study of the same as reported in 1884-'85 and 1880.

During the week my assistant filled up the table of teachers' salaries for certain foreign countries, under my direction. A copyist copied the statistical part of the foreign table of elementary instruction; another completed the copy of historical matter relating to Table III (29 pages of foolscap), and copied 4 pages relating to statistics of elementary education in foreign countries.

A third employe made studies relating to Tables I and III, under the following heads: Teachers' institutes; number of trained teachers employed in each State; permanency of teachers.

The following statement shows the average number of days and the time and attention devoted to the consideration and transaction of business during the periods specified, by the employes in the statistical division of the Education Office, Department of the Interior:

Calendar year.	Number of employes.	Average number of days present each.	Average number of hours employed daily.
1884.....	19	277	6½
1885.....	19	271½	6½
1886.....	19	275	6½
1887 (to March 1).....	14	48	6½

The number of employes during the calendar year has varied, and no complete record of it has been kept. There have been no well-defined lines separating the different divisions, and persons have been in one division or another at different times, as the state of the work to be done required.

The following statement shows the maximum number of days devoted to business by the employé present for the greatest number of days, and also the minimum number of days devoted to business by the employé present for the least number of days in the statistical division of the Education Office, Department of the Interior, during the periods specified:

	1884.	1885.	1886.	1887 (to Mar. 1).
Maximum number of days.....	307	301½	305	48
Minimum number of days.....	.....	.....	.....	.....

#### LIBRARY AND MUSEUM DIVISION.

*Report of the library and museum division, Education Office, on the methods of business and work, as requested by Senate Select Committee, and called for by Department circular of March 23, 1887.*

Statement showing the principal items of business transacted in the library and museum division of the Education Office, Department of the Interior.

- (1) Entering, stamping, and labeling all material intended for the library.
- (2) Distributing the material for the various sections of the library.
- (3)
  1. Indexing books and pamphlets.
  2. Indexing and filing catalogues of colleges and universities.
  3. Indexing and filing catalogues of secondary schools.
  4. Indexing and filing catalogues of preparatory schools.
  5. Indexing and filing catalogues of normal schools.
  6. Indexing and filing catalogues of other institutions.
- (4) Preparing card catalogue of the contents of the library.
- (5) Making references to special information for the employés of the office and for other investigators.
- (6) Preparing material for the bindery.
- (7) Caring for the museum.

Statement showing in detail the methods of transacting business in the library and museum division of the Education Office, in the Department of the Interior, including one or more items of the principal business matters transacted in said division, beginning with the receipt of the business matter in the office, and then showing in consecutive order the various steps taken by each of such principal business matters through the appropriate divisions of said office, and the employés through whose hands the same passes, and by whom it is considered and acted upon, and the action thereon had and taken by each until the same is finally disposed of and notice thereof duly given to the proper party.

- (1) All material intended for the library is sent direct from the chief clerk's room.
- (2) When it reaches the library it is entered, stamped, and labeled.
- (3) The material then goes to the various sections where it is properly classified.
  1. Foreign books to one section.
  2. Educational journals to another section.
  3. State and city reports on education to another section.
  4. Current periodical literature to another section.
  5. College, school, and university catalogues to another section.
- (4) The material is then filed and indexed and made ready for easy reference.
- (5) All material not in bound form, or such as need binding, is prepared for the bindery.

Statement showing the amount and character of business received, transacted, and disposed of during the period, and on hand, pending, and undisposed of at the dates specified below, in the library and museum division of the education Office, Department of the Interior.

The character of the work done in this division is such that it could not be reduced to a tabular statement.

From August 2, 1886, to December 13, 1886, 894 volumes were prepared and sent to the bindery; 10,000 cards prepared for the card catalogues; 1,000 books and pamphlets indexed.

To this sheet is attached a statement showing the kind and amount of work done in this division for one week.

Amount of work done in library and museum division for the week ending February 26, 1887.

(1) Catalogues indexed and filed .....	525
Cards for dictionary catalogue .....	120
Cards for reference .....	11
Slips addressed .....	1,205
(2) Books, pamphlets, and periodicals acknowledged, entered, and indexed....	280
(3) Foreign letters translated .....	4
Foreign acknowledgments compared .....	10
Foreign books catalogued .....	25
Foreign articles indexed .....	50
(4) Reshelving the books in the foreign room, making shelf-lists, and labeling files, &c.	
(5) Indexing the publications of the bureau.	

Statement showing the amount and character of business received, transacted, and disposed of during the period, and on hand, pending, and undisposed of at the dates specified below, in the library and museum division of the Education Office, Department of the Interior.

The character of the work is such that a tabular statement cannot be made (see preceding statement).

Statement showing the amount and character of business received, transacted, and disposed of during the period, and on hand, pending, and indisposed of at the dates specified below, in the library and museum division of the Education Office, Department of the Interior.

This division during the months of February and March, in addition to the regular routine work of the library, prepared an author, title, and subject index of the publications of the Bureau. These publications consist of annual reports, special reports, miscellaneous publications, and circulars of information, and aggregate over 23,000 pages.

For statement showing the average amount and character of business performed, transacted, and disposed of during the periods specified, by the employes in the library and museum division of the Education Office, Department of the Interior, see page —.

The following statement shows the average number of employes in the library and museum division of the Education Office, Department of the Interior, during the periods specified:

Calendar year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884.....	4	4	4	4	4	4	4	4	4	4	4	4
1885.....	4	4	4	4	4	4	4	5	5	4	4	4
1886.....	5	5	5	5	5	5	5	5	5	5	9	9
1887 (to March 1) .....	9	8										

Statement showing the maximum and minimum amount of business transacted and disposed of by the employé doing the most and the employé doing the least during the periods specified, in the library and museum division of the Education Office, Department of the Interior:

The character of the work done in this division can be seen from the sample of one week's work in the following statement:

*Amount of work done in library and museum division for the week ending March 5, 1887.*

(1) Catalogues indexed and filed .....	1,249
Cards for dictionary catalogue .....	275
Cards for reference .....	15
(2) Books, pamphlets, and periodicals acknowledged and entered .....	443
(3) Foreign letters translated .....	0
Foreign acknowledgments compared .....	66
Foreign books catalogued .....	76
Foreign articles indexed .....	23
(4) Reshelving the books in the foreign room, making shelf-lists, and labeling files, &c.	
(5) Indexing the publications of the Bureau.	



The following statement shows the number of days and the time and attention devoted to the consideration and transaction of business during the periods specified, by the employes in the library and museum division of the Education Office, Department of the Interior:

Calendar year.	No. of employes.	Average No. of days present.	Average No. of hours employed daily.
1884 .....	4	277	6½
1885 .....	4	271½	6½
1886 .....	6	275	6½
1887 (to March 1) .....	8	48	6½

The following statement shows the maximum number of days devoted to business by the employé present for the greatest number of days, and also the minimum number of days devoted to business by the employé present for the least number of days in the library and museum division of the Education Office, Department of the Interior, during the periods specified:

	1884.	1885.	1886.	1887. (To Mar. 1.)
Maximum number of days.....	307	301½	305	48
Minimum number of days .....	.....	.....	.....	.....

#### ALASKA DIVISION.

*Report of the Alaska division, Education Office, on the methods of business and work, as requested by Senate Select Committee, and called for by Department circular of March 23, 1887,*

Statement showing the principal items of business transacted in the Alaska division of the Bureau of Education Office, Department of the Interior.

(1) Administering the fund for the education of children in Alaska, without distinction of race.

(2) Making needful provision for the education of the children of school age in Alaska, according to the requirements of the organic act providing for a civil government for Alaska.

(3) The location of the schools.

(4) The lease of school buildings.

(5) Architect's plans for school buildings.

(6) Arrange for the erection of school buildings.

(7) Arrange for the repairs.

(8) Arrange for the materials for.

(9) Arrange for the school furniture.

(10) Arrange for the books, charts, fuel, &c.

(11) Provide blanks for school reports.

(12) Receive and audit the accounts.

(13) Receive and examine and approve vouchers.

(14) Attend to the securing of teachers.

(15) Examine teachers' certificates, applications, and testimonials.

(16) Recommend the appointment of teachers.

(17) Receive the resignation of teachers.

(18) Receive and examine monthly school reports.

(19) Audit the accounts of teachers.

(20) Provide for their prompt payment.

(21) Conduct the correspondence with teachers.

(22) Attend to all the correspondence necessitated by the Alaska schools.

(23) Take care of the Alaska files.

(24) Keep the Commissioner of Education informed of the condition of the Alaska fund.

(25) Answer inquiries and furnish information concerning the work of education in Alaska.

(26) Prepare and publish an annual report.

Statement showing in detail the methods of transacting business in the Alaska division of the Education Office, in the Department of the Interior, including one or more items of the principal business matters transacted in said division, beginning with the receipt of the business matter in the Education Office, and then showing in consecutive order the various steps taken by each of such principal business matters through the appropriate divisions of said office, and the employes through whose hands the same passes, and by whom it is considered and acted upon, and the action thereon had and taken by each, until the same is finally disposed of and notice thereof duly given to the proper party.

The monthly report for the school at ——— is received from ———, teacher. The statistics are tabulated in a book kept for the purpose.

The accompanying voucher for the salary is examined quarterly, and if found correct is certified to with the signature of the General Agent of Education in Alaska.

The voucher in triplicate is then sent to the Commissioner of Education, who also signs his approval. The original voucher is then sent to the disbursing office of the Department of the Interior for payment; a Treasury check, payable to the order of the teacher, is mailed direct to the teacher by the disbursing office. The duplicate voucher is filed in the Bureau of Education and the triplicate voucher is filed, together with the monthly reports, with the General Agent of Education in Alaska.

The following statement shows the amount and character of business received, transacted, and disposed of during the period, and on hand, pending, and undisposed of at the dates specified below, in the Alaska division of the Education Office, Department of the Interior.

Character of business.	Received during calendar year 1885.	Disposed of during calendar year 1885.	Received during calendar year 1886.	Disposed of during calendar year 1886.	Received during calendar year 1887 to March 1.	Disposed of during calendar year 1887 to March 1.
Letters received.....	*1,500		*2,000		*686	
Letters sent.....		*2,000		*2,100		*380
Circular letters sent.....		*500		*600		*286
Public documents sent.....		*20,000		*23,000		*900
Vouchers audited.....	132	132	170	170	45	45
School reports examined.....	180	180	200	200	60	60
School houses rented.....		3		5		4
Salaries paid.....		\$4,125 00		\$11,090 67		\$3,040 00
Supplies purchased.....		\$2,932 24		†\$6,946 39		
Teachers' applications examined.....	40	40		135		25
Teachers appointed.....		10		15		
Miles traveled.....		*10,442		*17,500		
Charter of schooner to convey teachers to destination and visit important centers.....				\$4,535 00		

\*Approximate.

†And rent.

Statement showing the average amount and character of business performed, transacted, and disposed of, during the periods specified, by the employes in the Alaska division of the Education Office, Department of the Interior.

The only available method of preparing this statement would be to take the work of the year and divide it by twelve, which would only be approximate amounts.

Statement showing the number of employes in the Alaska division of the Education Office, Department of the Interior.

The General Agent of Education in Alaska has had no clerk.

Occasionally he has been allowed the services of one of the clerks of the Bureau of Education for a few hours.

The division has had no clerk so far.

Statement showing the average number of days and the time and attention devoted to the consideration and transaction of business, during the periods specified, by the employes in the Alaska division of the Education Office, Department of the Interior.

The General Agent of Education in Alaska has taken no vacation and given ten hours a day to his work during the six work days of each week.

## A.

## ART EDUCATION REPORT.

*Special Report on Art Education. Education Office. On the methods of business and work, as requested by Senate Select Committee, and called for by Department circular of March 23, 1887.*

B.—Statement showing the principal items of business transacted in the Art Education Report of the Education Office, Department of the Interior, by Col. I. Edwards Clarke.

The duties devolved upon myself as literary expert connected with the Education Office, on January, 1884, and previously, were the preparation of a "Special Report on Education in Fine and Industrial Art, in the United States," which had been before begun, and the publication of which had been eventually ordered by the United States Senate, as a "Senate Document," known as the "Art and Industry Report." The manuscript had been withdrawn from the printer, in order to bring the material down to the very date of printing, under the arrangement that it was to be put in the printer's hands whenever he announced readiness to begin on it. This report is most comprehensive in its nature, and the editor and compiler was in constant correspondence with many institutions, educators, and others. The preparation of this report, the keeping up the correspondence it has required, and the proof-reading of the volume issued—"Part I, Drawing in Public Schools"—a volume of over 1,100 pages, 400 of which are in solid brevier, with the preparation of a second volume, "Part II, Technical Drawing," now nearly ready for the printer, and the preparation of much other manuscript for other volumes, with the constant reading of reports and authorities relative to the institutions and to the subject-matter, have been "the principal items of business" comprised in the duties assigned me in the preparation of this work. As this has been a special work, not affecting the regular routine work of the office, it has been finished when the report was issued, and the large volume already in print itself the best record of the amount and kind of work done. It belongs to a kind of intellectual work not usually classed under the technical term "business," and which it is, from its nature, not possible to itemize and classify in accordance with the forms here furnished. I have given to this work all my time, and for months in 1884, '85 and '86, working many additional hours each day, but how many pages of reports, or of books and other publications, were received on a given day, how many letters were received or answered, how many lines or pages of manuscript were written, was never recorded, except when I was receiving and reading the galleys of proof from the printer, when an accurate account of those received, read, and returned, was kept. Three and often four sets of proofs were read for changes and to insure accuracy, but when the volume was finally issued these minutes were destroyed as being no longer of the least use. The reception accorded to this volume by the press of the United States, and by the leading journals and authorities in Great Britain and on the Continent of Europe, was most gratifying, and the approval by Congress of the work, as shown in the fact that an extra edition for distribution by Congress, and by the Bureau of Education, was ordered shortly after the Senate edition appeared, furnishes the best evidence of the amount, character and value of the work in this "division."

As my only assistant has been a single copyist a part of the time, the lady doing whatever other work was assigned her by the Commissioner or chief clerk, as her services were needed on the work of other departments when not needed on my work, and, as all the records of attendance, &c., were kept by the chief clerk, it would be impossible for me to give the details of her work, very much of which was in nowise under my direction or control. When there has been no copying to be done for my work, or when other work has been more pressing, she has done such other work.

Several thousand pages of manuscript have been prepared for print, much of it original matter of my own authorship, the rest condensed, compiled, or abstracted from correspondence and official or other publications, comprising also many pages of statistics compiled from replies to questions sent out by this division.

As this matter was entirely special, and in nowise conflicted with or depended on the work of other parts of the office, the Commissioner, Hon. John Eaton, did not think it necessary or wise to subject it to the routine of the ordinary correspondence and business of the office or to require books to be kept.

The work was wholly in one person's hands and always with the approval and knowledge of the Commissioner, who was kept fully informed as to its progress.

## SUMMARY.

A volume of 1100 pages—400 in solid brevier—has been prepared in manuscript, read four times in proof, and sent out. The manuscript, comprising several thousand pages, for a volume of like size, has been made ready for the printer, as well as much manuscript for other volumes.

Many hundred letters have been received and sent, in the correspondence with institutions and individuals, in this country and in Europe, connected with the preparation of these volumes.

Besides original writing, compilation, and abstracts, a number of statistical tables, from returns to this office, have been prepared.

C.—Statement showing in detail the methods of transacting business in the Art Education Report of the Education Office, in the Department of the Interior, including one or more items of the principal business matters transacted in said division, beginning with the receipt of the business matter in the office, and then showing in consecutive order the various steps taken by each of such principal business matters through the appropriate divisions of said office, and the employes through whose hands the same passes, and by whom it is considered and acted upon, and the action thereon had and taken by each, until the same is finally disposed of, and notice thereof duly given to the proper party.

As there are no "divisions and employes" in this room, except one copyist, and as there is no routine "business," it is not possible for me to make a report such as is called for in statement C.

The "work" begins and ends in this room, and only eventually appears in the printed volume here prepared, as explained in statement B.

D.—Statement showing the amount and character of business received, transacted, and disposed of during the period, and on hand, pending, and undisposed of at the dates specified below, in the Art Education Report of the Education Office, Department of the Interior.

The nature of the work, as already described in statement B, renders it impossible to fill out this statement.

E.—Statement showing the average amount and character of business performed, transacted, and disposed of during the periods specified, by the employes in the Art Education Report of the Education Office, Department of the Interior.

The nature of the work, as already described in statement B, renders it impossible to fill out this statement.

F.—Statement showing the average number of employes in the Art Education Report of the Education Office, Department of the Interior, during the years 1884, 1885, 1886, and first two months of 1887.

Two persons through all the periods named, except during the annual leave. Though, as before stated, not solely on the work of this room, but often assisting in the work of other rooms.

G.—Statement showing the maximum and minimum amount of business transacted and disposed of by the employe doing the most and the employe doing the least during the periods specified, in the Art Education Report of the Education Office, Department of the Interior:

As the work in this room has been specific, and as only one person and one copyist have ever been employed on it, and as all through the time included the copyist has been always employed on other work when not engaged in this, sometimes for many weeks or several months, not being needed by me owing to the nature of the preparatory work on which I was engaged, it is not possible to fill out this blank. The reason no such accounts were kept is, because owing to the nature of such intellectual work they would be almost impossible to keep, and wholly useless when kept, because not needed to test the amount of work done, or faithfulness in doing the work, and so were never directed to be kept. Of course with only one person engaged on the work, no such comparisons as are called for by this blank "G" can be instituted.

H.—Statement showing the average number of days and the time and attention devoted to the consideration and transaction of business during the periods specified, by the employes in the Art Education Report of the Education Office, Department of the Interior.

The account of attendance and absence from the office having been kept by the chief clerk of the bureau, and being in nowise under my supervision, I have no means of making these statements. I can only say that in regard to myself and copyist, we were never absent from duty during the 3½ years in question, unless on duty elsewhere, or on annual leave, or, if absent from sickness, duly excused. I can only say for myself, that by working after hours I have always *made up* any absences due to sickness or otherwise.

I.—Statement showing the maximum number of days devoted to business by the employé present for the greatest number of days, and also the minimum number of days devoted to business by the employé present for the least number of days in the Art Education Report of the Education Office, Department of the Interior, during the periods specified.

This is answered under statement H, as myself and my copyist were on duty all the time.

### COMMISSIONER OF RAILROADS.

*Report of the office of the Commissioner of Railroads on the methods of business and work, as requested by Senate Select Committee, and called for by Department circular of March 23, 1887.*

DEPARTMENT OF THE INTERIOR,  
OFFICE OF COMMISSIONER OF RAILROADS,  
Washington, April 8, 1887.

SIR: In reply to circular order of the Department dated March 23, 1887, directing answers to be made to certain inquiries from the chairman of the Senate Select Committee appointed "to inquire into and examine the methods of business and work in the Executive Departments," I have the honor to submit the accompanying report, which has been made as complete as the records of this office will admit.

Most respectfully yours,

J. E. JOHNSTON,  
Commissioner.

Hon. L. Q. C. LAMAR,  
Secretary of the Interior.

Statement showing the principal items of business transacted in the office of the Commissioner of Railroads, Department of the Interior.

The principal items of business of the office are to ascertain the 25 per cent. of net earnings due the United States under section 4 of the act of May 7, 1878, from the Union Pacific and Central Pacific Railroad Companies, and the 5 per cent. of net earnings due from the Central Branch Union Pacific, Kansas Pacific, and Sioux City and Pacific Railroad Companies under the act of July 1, 1862, as amended by the act of July 2, 1864.

In order to do this it is necessary for the book-keepers to visit, at least once in each year, the principal offices of these companies, which are located at Boston, Chicago, Saint Louis, Omaha, and San Francisco. These examinations embrace a thorough investigation of the earnings and expenses, assets and liabilities, expenditures for new construction and new equipment, and the general financial condition of the respective companies at the end of each calendar year. From two to three months are occupied in these examinations, after which the data thus obtained are tabulated and prepared for use in the annual report of the office.

It is also the duty of the office to furnish information to the various Executive Departments touching matters relating to the subsidized railroads, such as tariffs of rates, names of branch lines operated, tables of distances, and various other matters.

The duties of the engineer involve a personal inspection of the physical characteristics of the various subsidized railroads coming under the operations of this Bureau, in order to ascertain if they are kept in a fair condition as to road-bed, track, bridges, and buildings, shops, equipment, &c. From two to three months are usually occupied in this manner, and involve many thousands of miles of travel. Upon his return to this office the result of such examination and inspection is embodied in his report, the details of which will be found printed as an appendix to the annual report of this office. The remainder of his time is occupied in compiling and drawing maps, &c., and various other matters of a technical character.

Statement showing in detail the methods of transacting business in the office of the Commissioner of Railroads, in the Department of the Interior, including one or more items of the principal business matters transacted in said division, beginning with the receipt of the business matter in the railroad office, and then showing in consecutive order the various steps taken by each of such principal business matters through the appropriate divisions of said office, and the employés through whose hands the same passes, and by whom it is considered and acted upon, and the action thereon had and taken by each, until the same is finally disposed of, and notice thereof duly given to the proper party.

Upon the receipt of a communication requesting information relative to any of the railroads coming under the operations of this office, it is officially stamped with the date of receipt, and then numbered and entered in the register of letters received,



after which it is referred to one of the book-keepers, who gives the matter immediate attention and prepares the data and statistics called for. After the statements are prepared they are officially transmitted to the party requesting the information and the date of answer noted on the original communication, which is placed on the files of the office. With respect to resolutions of inquiry from either house of Congress, the same course is pursued, but all matters of this character are transmitted in duplicate through the honorable Secretary of the Interior. A subject index is also kept of all communications sent out from this office.

A very large number of semi-annual and annual reports are required and received from the railroad companies on the forms prescribed by the Secretary of the Interior, all of which are carefully examined, and those of the bonded roads verified from the books and accounts of the respective companies at their general offices located at Boston, Omaha, Chicago, Saint Louis, and San Francisco. As the forms cover 42 pages, and embrace details of nearly every variety of statistics pertaining to railroads, a copy is herewith transmitted, in order to convey an idea as to the amount of labor involved in their examination and verification.

The following statement shows the amount and character of business received, transacted, and disposed of during the period, and on hand, pending, and undisposed of at the dates specified below, in the Office of the Commissioner of Railroads, Department of the Interior:

Character of business.	During calendar year 1884.	Pending and undis- posed of at close of the calendar year 1884.
Letters received .....	747	.....
Letters written .....	846	.....
Semi-annual reports, form 8-002 .....	12	.....
Annual reports, form 8-008 .....	16	.....
General ledger balances .....	39	.....
Reports of earnings and expenses .....	240	.....
Reports of through tonnage .....	24	.....
Reports of through passengers .....	24	.....
Annual reports of this Bureau .....	3, 000	524

In addition to the above, the books and accounts of the following-named railroad companies were examined by the book-keeper and assistant book-keeper, the place of examination and number of days thus occupied being also stated: the Union Pacific Railroad and the Kansas Pacific Railway (now Kansas Division of the Union Pacific Railway Company) at the general office of the company at Boston, Mass., and the auditor's office at Omaha, Nebr., occupying thirty-nine days; the Central Branch Union Pacific Railroad at the general office of the company at Saint Louis, Mo., occupying three days; the Sioux City and Pacific Railroad at the auditor's office at Cedar Rapids, Iowa, occupying three days; the Central Pacific Railroad at the general office of the company at San Francisco, Cal., occupying forty days.

After the roads and other properties, and the accounts of the various companies were examined, the entire force was occupied about three months in preparing and arranging the data thus obtained, for use in the annual report of the Commissioner, dated November 1, 1884. In compiling these data, and in the preparation of the various tables of statistics, many days were necessarily spent upon statements, the mere copying of which would occupy but a few hours. This report embraces statements showing the condition of the transportation accounts with the Government, amounts reimbursed on account of interest, condition of the sinking funds, statements of the 5 and 25 per cent. of net earnings, assets and liabilities, earnings and expenses, and condition of the property of the Union Pacific, Central Pacific, Kansas Pacific, Central Branch Union Pacific, and Sioux City and Pacific Railroad Companies. This report also embraces statistics showing the earnings and expenses, assets and liabilities, and condition of the property of the following-named land-grant railroad companies: Southern Pacific; Northern Pacific; Oregon and California; Atlantic and Pacific; Saint Louis and San Francisco; Atchison, Topeka and Santa Fé; Missouri Pacific; Missouri, Kansas and Texas; Saint Louis, Iron Mountain and Southern; Texas and Pacific; Chicago, Rock Island and Pacific; Chicago, Burlington and Quincy; Hannibal and Saint Joseph; Iowa Falls and Sioux City; Dubuque and Sioux City; Cedar Rapids and Missouri River, and the Memphis and Little Rock Railroad Companies.

The appendices to the report include a compilation of the laws affecting the various railroads which have received aid from the United States; decisions of the Supreme

Court affecting the same; Department circulars and orders; and numerous tables of statistics.

The engineer made personal inspection of the following-named railways, the distance traveled and number of days occupied being also stated:

Leaving Washington, D. C., July 14, for Chicago, via Pennsylvania Railway, distance 844 miles; time required upon train and in Chicago two days; thence upon Chicago, Burlington and Quincy Railway, 206 miles to Burlington, Iowa, and upon the Burlington and Missouri River Railway lines in Iowa, Nebraska and Colorado, 819 miles, to Denver, devoting four days to the inspection of these lines. One day was devoted to examination of the Union Pacific Branch line from Denver, Col., to Silver Plume and return, distance 112 miles. Then inspected the Kansas Division of Union Pacific, from Denver to Kansas City, the distance traveled being 639 miles, requiring two days' time. Thence to Atchison over the Missouri Pacific Railway, 47 miles, and examining the Central Branch Union Pacific Railway to Waterville, Kansas, 100 miles, going to Greenleaf, 13 miles, then returning to Kansas City, making 113 miles more, occupying one day. The Hannibal and Saint Joseph Railway between Atchison, Saint Joseph, and Hannibal, 227 miles, was examined next, requiring one day. From Hannibal to Saint Louis, over the Saint Louis, Keokuk and Northwestern Railway, 111 miles, occupied about one-half day. In Saint Louis over three days were spent at the office of Missouri Pacific and the Saint Louis and San Francisco Railways, obtaining information needed for the annual report. Leaving Saint Louis July 29, inspection was made of portions of the Saint Louis and San Francisco and of the Atlantic and Pacific Railways, extending from Saint Louis to Red Fork, Ind. Ter., 428 miles, returning to Peirce Junction and Newton, 386 miles, required two days' time. Returned from Newton to Kansas City over the Atchison, Topeka and Santa Fe Railway in the night, a distance of 201 miles. Went to Omaha upon Missouri Pacific Railway, 213 miles, requiring nearly one day. Remained at Omaha one day, then examined the Sioux City and Pacific Railway between Missouri Valley, Blair, and Sioux City, taking one day, and returning to Omaha in the evening; distance traveled was 214 miles. In Omaha one day examining the shops and equipment of the Union Pacific Railway, then inspected the main line between Omaha and Ogden, in a little more than two days; distance traveled, 1,032 miles. Examined the buildings, sidings, &c., at Ogden; then went to Salt Lake via Utah Central Railway, returning to Ogden, distance 122 miles; time employed, nearly two days. Union Pacific Railway from Ogden to Cheyenne, thence to Denver, was passed over next, the distance being 623 miles, 106 miles of which, between Cheyenne and Denver, was inspected; time employed, one day. Remained at Denver one day examining the buildings and equipment belonging to the Union Pacific Railway; the next day inspected the branch line to Central City and Graymount, traveling 120 miles. Examined the Denver, South Park and Pacific Division of Union Pacific Railway, going as far as Buena Vista, 137 miles, returning to Denver upon the Denver and Rio Grande Railway, 242 miles, taking about two days' time.

August 14, left Denver to complete the examination of the Kansas Division. The trip extended to Kansas City, 639 miles, and occupied two days' time. Returned to Omaha via Missouri Pacific Railway, traveling 213 miles, requiring nearly one day. At Omaha one day, then left for Ogden upon Union Pacific Railway; time, two days; distance, 1,032 miles. From Ogden to San Francisco, traveling upon the Central Pacific Railway; time employed was two days, the distance being 895 miles. Remained in San Francisco six days, obtaining notes relating to Central and Southern Pacific Railways. Then inspected the Southern Pacific Railway, Northern Division, as far as Tres Pinos and Santa Cruz, requiring 291 miles travel and two days' time. Two days' time and 567 miles travel were required for the inspection of the Ogden Division, Central Pacific Railway, and the line from San Francisco to Sacramento via Niles and Tracy. The main line between Sacramento and Ogden, 744 miles, was then inspected; time employed, four days. The Utah and Northern Division of the Union Pacific from Ogden to Garrison, including branch from Silver Bow to Butte, a distance of 468 miles, was next inspected; time employed, two days.

From Garrison the Northern Pacific Railway was examined as far as Cinnabar, 225 miles, returning from thence upon same railway to Livingston and Saint Paul, distance being 1,083 miles; the time employed, including all stoppages, was nearly ten days. Between Saint Paul and Omaha, upon Chicago, Saint Paul, Minneapolis and Omaha Railway, the distance traveled was 370 miles; time used, one day. Remained in Omaha part of a day, then proceeded via the Chicago, Burlington and Quincy Railway to Chicago, the distance being 508 miles; time consumed upon the trip and in Chicago, a little over two days.

Returned to Washington via Lake Shore and Pennsylvania Railways, distance, Chicago to Washington, being 883 miles, arriving in Washington September 24, having been engaged upon the trip seventy-two days, and traveled 14,868 miles.

The following statement shows the amount and character of business received, transacted, and disposed of during the period and on hand, pending and undisposed of at the dates specified below, in the office of the Commissioner of Railroads, Department of the Interior:

Character of business.	During calendar year 1885.	Pending and undisposed of at close of the calendar year 1885.
Letters received .....	717	.....
Letters written .....	763	.....
Semi-annual reports (form 8-002) .....	10	.....
Annual reports (form 8-008) .....	15	.....
General ledger balances .....	38	.....
Reports of earnings and expenses .....	240	.....
Reports of through tonnage .....	24	.....
Reports of through passengers .....	24	.....
Annual reports of this Bureau .....	2, 500	740

In addition to the above, the books and accounts of the following-named railroad companies were examined: Those of the Union Pacific Railway (including the Kansas Pacific) at the company's general office at Boston, Mass., by the book-keeper and assistant book-keeper, occupying fourteen days. The book-keeper and clerk were also occupied sixteen days at the auditor's office in Omaha examining the books of this company. They also examined the books of the Central Branch Union Pacific Railroad at Saint Louis, Mo., occupying four days; the Sioux City and Pacific Railroad at Chicago, occupying three days, and the Central Pacific Railroad at San Francisco, occupying thirty-four days. The assistant book-keeper was also detailed for a period of thirty-three days to take charge of and arrange the exhibit of this office at the World's Industrial and Cotton Centennial Exposition held at New Orleans, La.

After the roads and other properties and the accounts of the various companies were examined, the book-keeper and assistant book-keeper and clerk were occupied about three months in preparing the accounts of the bonded companies to be included in the annual report of the Commissioner, dated October 27, 1885. In compiling these data and in the preparation of the various tables of statistics many days were necessarily spent upon statements, the mere copying of which would occupy but a few hours.

This report contained statements showing amounts reimbursed the Government on account of interest; condition of the sinking funds; statement of the 5 and 25 per cent. of net earnings; assets and liabilities; earnings and expenses; condition of the property, &c., of the Union Pacific, including the Kansas Pacific, the Central Pacific, the Central Branch Union Pacific, and the Sioux City and Pacific Railroad Companies. It also embraced statistics showing the assets and liabilities, earnings and expenses, condition of the property, &c., of the following-named railroad companies: Southern Pacific; Northern Pacific; Oregon and California; Atlantic and Pacific; Saint Louis and San Francisco; Atchison, Topeka and Santa Fé; Missouri Pacific; Missouri, Kansas and Texas; Saint Louis, Iron Mountain and Southern; Texas and Pacific; Chicago, Rock Island and Pacific; Chicago, Burlington and Quincy; Hannibal and Saint Joseph; Iowa Falls and Sioux City; Cedar Rapids and Missouri River; Memphis and Little Rock; Dubuque and Sioux City, and the Saint Paul and Duluth Railroad Companies.

The inspection trip by the engineer of the subsidized railways was commenced July 6, completed August 17, requiring forty-two days' time and 8,638 miles travel, as shown by the following details:

From Washington to Chicago, passing over the Pennsylvania and the Lake Shore roads, distance being 883 miles, requiring nearly two days' time; stopped in Chicago but a few hours; went thence to Saint Louis, via Chicago and Alton Railway, distance 283 miles, and time required about one day. Remained in Saint Louis three days getting information for use in annual report; then went to Kansas City, over the Missouri Pacific Railway, distance 283 miles, requiring for the trip about two days' time. Thence to Atchison, upon the Missouri Pacific Railway, and to Greenleaf, upon the Central Branch Union Pacific Railway, returning to Kansas City the same day, traveling 200 miles upon the latter and 120 upon the former railway. In Kansas City one day, making arrangements for the trip to Albuquerque. From Kansas City to Albuquerque, over the Atchison, Topeka and Santa Fé Railway, the distance, including Hot Springs Branch, is 930 miles, but owing to washout and other delays five days' time was consumed in the inspection. The Atlantic and Pacific Railway

(Western Division) was inspected between Albuquerque and Mojave; time required, three days, the distance, 815 miles. Partial inspection was made of the Southern Pacific Railway between Mojave and San Francisco, the distance traveled being 382 miles, and one day's time devoted to it. Three days were employed in San Francisco obtaining notes from the railway offices for use in annual report.

The Oregon division of the Central Pacific Railway was next inspected, passing from San Francisco to Roseville over the subsidized line, then from Roseville to Delta, 359 miles' travel being required and two days' time. To reach Ashland, Oreg., the present terminus of the Oregon and California Railway, required a stage ride of nearly two days' time and about 125 miles of distance. The examination of the Oregon and California Railway was made in one day, the distance between Ashland and Portland being 341 miles. Remained in Portland one day and then passed over the Oregon Railway and Navigation Company's lines, via Umatilla, to Huntington, Oreg., a distance of 404 miles, in about one day's time.

August 2 left Huntington to inspect the Oregon Short Line Branch of Union Pacific Railway; distance traveled, including the branch between Shoshone and Ketchum, was 678 miles, time required to reach Granger being two days. The inspection between Granger and Cheyenne, thence to Denver, including part of a day in Denver, occupied two days, the distance being 468 miles. From Denver to Kansas City two days were spent upon the inspection and examination of this part of the Union Pacific Railway, the length of the division being 639 miles. From Kansas City rode over the Missouri Pacific Railway to Omaha, 213 miles, requiring for this and time employed at Omaha nearly three days. Passed over the Chicago and Northwestern Railway from Omaha to Chicago, distance 492 miles, requiring one day's time. Over two days were used at Chicago offices of Chicago, Burlington and Quincy Railway and branch lines in vicinity of Chicago, involving 140 miles' travel. Returned to Washington via Lake Shore and Pennsylvania Railways, distance traveled being 883 miles, and time used being about two days.

The Commissioner personally inspected the road-bed, track, shops, bridges, buildings, and appurtenances of the following-named railroads: Those of the Sioux City and Pacific Railroad from Sioux City to Fremont, Nebr.; the main line of the Union Pacific Railway from Omaha, Nebr., to Ogden, Utah; the main line of the Central Pacific Railroad from Ogden, Utah, to San Francisco, Cal., via Port Costa; also that portion of the road between Oakland and Sacramento, formerly the Western Pacific, and the Oregon Division of said road from Roseville Junction to Delta, the Southern Pacific Railroad, Northern Division, from San Francisco to Soledad, and the Oregon and California Railroad from Ashland, Oreg., to Portland, Oreg.

The following statement shows the amount and character of business received, transacted, and disposed of during the period, and on hand, pending, and undisposed of at the dates specified below in the office of the Commissioner of Railroads, Department of the Interior:

Character of business.	During calendar year 1886.	Pending and undisposed of at close of the calendar year 1886.
Letters received.....	667	.....
Letters written.....	604	.....
Semi-annual reports (form 8-002).....	33	.....
Annual reports (form 8-008).....	22	.....
General ledger balances.....	29	.....
Reports of earnings and expenses.....	225	.....
Reports of through tonnage.....	24	.....
Reports of through passengers.....	24	.....
Annual reports of this Bureau.....	2,000	500

In addition to the above the books and accounts of the following-named companies were examined: The Union Pacific Railway (including the Kansas Pacific) at the company's general office at Boston, Mass., by the book-keeper and clerk, occupying sixteen days. The clerk, with the assistance of a gentleman temporarily detailed to serve this office, was also engaged for a period of eighty-five days in the examination of the books and accounts of this company at the Boston and Omaha offices, with particular reference to ascertaining in detail the amounts allowed by the Union Pacific Railway to its branch lines on account of constructive mileage, this examination resulting in nearly three hundred large sheets of tabulated statistics, and enabling the office to estimate the difference which such allowances would make in the

amount of net earnings each year. The books and accounts of the Central Pacific Railroad were examined by the assistant book-keeper at the company's general office at San Francisco, Cal. The main line of the road from San Francisco to Ogden, Utah, and that portion of the Union Pacific Railway between Ogden and Cheyenne was also inspected by him, the total time occupied in these various duties being fifty days. The accounts of the Sioux City and Pacific Railroad were examined in Chicago, occupying three days, and of the Central Branch Union Pacific Railroad at Saint Louis, Mo., occupying two days.

After the roads and other properties and the accounts of the various companies were examined, the book-keeper, assistant book keeper, and clerk were occupied nearly three (3) months in preparing and arranging the data thus obtained for use in the annual report of the Commissioner, dated October 28, 1886. In compiling these data and in the preparation of the various tables of statistics many days were employed.

This report embraces statements showing the amount reimbursed the Government on account of interest; condition of the sinking funds; statements of the 5 and 25 per cent. of net earnings; amounts produced under existing laws, and the interest paid by the United States on account of the subsidy bonds; assets and liabilities, earnings and expenses, and condition of the property of the Union Pacific (including Kansas Pacific), the Central Pacific, the Sioux City and Pacific, and the Central Branch Union Pacific Railroad Companies. The annual report also embraces statistics showing the earnings and expenses, assets and liabilities, and condition of the property of the following-named companies: Northern Pacific Railroad, Oregon and California Railroad, Saint Paul and Duluth Railroad, Chicago and Northwestern Railway, Chicago, Rock Island and Pacific Railway, Chicago, Burlington and Quincy Railroad, Dubuque and Sioux City Railroad, Iowa Falls and Sioux City Railroad, Saint Joseph and Grand Island Railroad, Hannibal and Saint Joseph Railroad, Missouri Pacific Railway, Missouri, Kansas and Texas Railway, Saint Louis, Iron Mountain and Southern Railway, Saint Louis and San Francisco Railway, Memphis and Little Rock Railroad, Atchison, Topeka and Santa Fé Railroad, Atlantic and Pacific Railroad, and the Southern Pacific Railroad.

The inspection by the engineer was commenced August 5 and completed October 8, the distance traveled being 12,573 miles, as shown in the following description:

Leaving Washington, via Pennsylvania Railway, August 5, traveled 844 miles to Chicago, using for the trip and in Chicago two days' time. Thence to Omaha. Inspection was made of the Chicago, Burlington and Quincy and Burlington and Missouri River Railway lines, time used being about one day, the distance traveled being upon the former line 206 and upon the latter 302 miles. Remained in Omaha one day to obtain notes from Union Pacific office, then inspected that portion of the Burlington and Missouri River Railway between Omaha, Hastings and Kearney, which was done in one day's time, the distance traveled being 242 miles. Next inspected the Saint Joseph and Grand Island Railway between Hastings and Saint Joseph, a distance of 227 miles, which, with the examination of the station buildings, consumed about two days. Went from Saint Joseph to Kansas City upon the Missouri Pacific Railway, traveling 68 miles, requiring, with stoppage at Kansas City, one day. The inspection of that part of the Atchison, Topeka and Santa Fé between Kansas City, Topeka, and Lawrence required nearly one day, involving 92 miles' travel. The Southern Kansas Railway was next inspected from Lawrence to Coffeerville and returning to Kansas City, which, including the extension southward from Coffeerville nearly to Indian Territory line, made 317 miles traveled, using two days' time. The trip from Kansas City to Saint Louis, 233 miles over the Missouri Pacific Railway and stop in Saint Louis to obtain information from Saint Louis and San Francisco Railway office, required two days' time. The inspection of the Saint Louis and San Francisco Railway required two days, the trip covering 516 miles, from Saint Louis to Sapulpa and return to Vinita. The portion of the Missouri, Kansas and Texas Railway between Vinita and Junction City, which was inspected, covers a distance of 209 miles, using one day's time.

Between Junction City and Topeka the trip was made over the Kansas division of the Union Pacific Railway; the distance is 72 miles; time used, including the necessary stop at Topeka, was one day. The next inspection was made upon the main line of the Atchison, Topeka and Santa Fé, extending from Topeka to El Paso and to Deming, a total distance of 1,452 miles, which occupied five days. The inspection of the Southern Pacific Railway and branches between Deming and San Francisco required 1,260 miles' travel, which, with delays caused by washouts, consumed seven days' time. The time spent in San Francisco procuring items for use in annual report was about three days. The examination of the Northern division of the Southern Pacific Railway covered the direct line from San Francisco to Tres Pinos, returning to Gilroy and thence to San Miguel upon the new extension, a total distance of 414 miles, requiring two days' time for that and the return to San Francisco. The usual inspection of the Central Pacific Railway required a trip from San Francisco to Dunsmuir and return to Sacramento, making 561 miles' travel, requiring two days' time;



also a trip from Sacramento to Ogden, 744 miles, occupying three days' additional time.

From Ogden the trip over the Oregon Short Line division of the Union Pacific Railway to Huntington, 481 miles, was made in one day, no special examination of that line being required. The Oregon Railway and Navigation Company's line was used from Huntington to Wallula Junction in order to reach the Northern Pacific Railway; number of miles traveled upon this was 217, requiring one day's time. From Wallula Junction to Pasco and Ellensburg and return the examination required two days' time. Upon this portion of the Northern Pacific Railway distance traveled 288 miles, of which 254 were upon the Cascade Branch, between Pasco and Ellensburg, and 34 miles upon the main line. One day's time was spent at Pasco and traveling over the Oregon Railway and Navigation Company's road to Portland; distance from Wallula Junction being 214 miles. Seven days were spent in Portland in obtaining notes and information relative to the Oregon and California and the Cascade division of the Northern Pacific Railway. The Pacific and the western part of the Cascade division of the Northern Pacific Railway between Portland, Tacoma, and Carbonado were inspected next, the time being two days; distance traveled 358 miles.

Returning by the Oregon Railway and Navigation Company's road from Portland to Wallula Junction, 214 miles, which required one day's time, the inspection of the main line of the Northern Pacific Railway was resumed. This required six days' time and 1,699 miles' travel; nearly a day's time was spent in Saint Paul; thence to Chicago over the Chicago, Milwaukee and Saint Paul Railway, 410 miles, required another day, and passing over the Lake Shore and the Pennsylvania Railway lines to Washington, 883 miles, a little more than one day was used.

The Commissioner personally inspected the road-bed, track, shops, bridges, buildings, and appurtenances of the following-named railroads: Those of the Sioux City and Pacific Railroad from Sioux City to Missouri Valley Junction, Iowa; the main line of the Union Pacific Railway from Omaha, Nebr., to Cheyenne, Wyo., the Cheyenne division of said road from Cheyenne to Denver, Colo., and the Kansas division from Denver, Colo., to Kansas City, Mo.; also the Central Branch Union Pacific Railroad from Atchison to Waterville, Kans.

The following statement shows the amount and character of business received, transacted, and disposed of during the period, and on hand, pending and undisposed of, at the dates specified below, in the office of the Commissioner of Railroads, Department of the Interior:

Character of business.	Pending on Jan. 1, 1887.	During calendar year, 1887.	Pending and undisposed of on Mar. 1, 1887.
Letters received.....	.....	112	.....
Letters written.....	.....	.....	.....
Semi-annual reports, Form 8-002.....	.....	2	.....
Annual reports, Form 8-008.....	.....	3	.....
Reports of earnings and expenses.....	.....	19	.....
Annual reports of this Bureau.....	500	.....	450

The amounts to be carried to the credit of the sinking funds of the Union Pacific and Central Pacific Railroad Companies on the first day of February, as required by section 4 of the act of May 7, 1878, have not been ascertained for the year 1886, owing to the fact that the books of these companies are not closed until about the first day of April in each year, and it is impossible to make these examinations and ascertain the precise amount of net earnings subject to the 25 per cent. until all of the entries have been made and the books balanced and closed. For similar reasons the semi-annual and annual reports, on Forms 8-002 and 8-008, for the year 1886, have not yet been submitted by the various railroad companies reporting to this office.

Statement showing the average amount and character of business performed, transacted, and disposed of, during the periods specified, by the employés in the office of the Commissioner of Railroads, Department of the Interior.

Owing to the technical character of the work of this Bureau it was impracticable to keep a record of the business performed, transacted, and disposed of by the employés during the periods covered by the inquiry.

The following statement shows the average number of employes in the office of the Commissioner of Railroads, Department of the Interior, during the periods specified :

Calendar year.	January.	February.	March.	April.	May.	June.	July.	August.	September.	October.	November.	December.
1884.....	6	6	6	6	6	6	6	6	6	6	6	6
1885.....	6	6	6	6	6	6	6	6	6	6	6	6
1886.....	6	6	*5	*5	†6	6	6	6	6	6	6	6
1887 (to March 1).....	*5	*5	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

\* One vacancy.

† One vacancy during first half of May, 1886.

Statement showing the maximum and minimum amount of business transacted and disposed of by the employé doing the most and the employé doing the least, during the periods specified, in the office of the Commissioner of Railroads, Department of the Interior.

Owing to the varied and technical character of the work of this Bureau, it was impracticable to keep a record of the business transacted and disposed of by the employes.

The following statement shows the average number of days and the time and attention devoted to the consideration and transaction of business, during the periods specified, by the employes in the office of the Commissioner of Railroads, Department of the Interior :

Calendar year.	Number of employes.	Average number of days present.	Average number of hours employed daily.
1884.....	6	290	7
1885.....	6	280	7
1886.....	6	275	7
1887 (to March 1).....	*5	38	7

\*One vacancy.

The following statement shows the maximum number of days devoted to business by the employé present for the greatest number of days, and also the minimum number of days devoted to business by the employé present for the least number of days in the office of the Commissioner of Railroads, Department of the Interior, during the periods specified :

	1884.	1885.	1886.	1887. (To Mar. 1).
Maximum number of days.....	307	299	303	48
Minimum number of days.....	278	276	277	24

[Note by Committee: In addition to the foregoing matter there were 41 more sheets containing numerous items under each title or subject of the index which are not considered sufficiently valuable to have printed herein.]

## OFFICE OF INDIAN AFFAIRS.

DEPARTMENT OF THE INTERIOR,  
OFFICE OF INDIAN AFFAIRS,  
Washington, June 18, 1887.

The honorable the SECRETARY OF THE INTERIOR:

SIR: Referring to Department circular of March 28, and letter of April 2, 1887, I have the honor to submit herewith a report of the business transacted in the finance, accounts, land, education, and files divisions of this office, as required by the Senate Select Committee; also a statement as to work performed by clerk in charge of Indian tradership matters.

Very respectfully,

J. D. C. ATKINS,  
Commissioner.

## ACCOUNTS DIVISION.

*Report of the accounts division, Indian Office, on the methods of business and work, as requested by Senate Select Committee, and called for by Department circular of March 23, 1887.*

Statement showing the principal items of business transacted in the accounts division of the Indian Office.

The work of the accounts division is miscellaneous in character, and, strictly speaking, the name is a misnomer. The principal item of work, however, and that from which the name of the division is derived, is the examination of the accounts of Indian agents, inspectors, special agents, superintendents of Indian schools, and other disbursing agents of the Indian service. The responsibility growing out of this work is not inconsiderable. Almost the entire annual appropriation of over \$5,000,000 is placed in the hands of the various agents, inspectors, and other officers, either in cash remitted to them for disbursement, or in property purchased under contract, or otherwise, and committed to them for issue or expenditure, and it is the duty of this division to see that this large amount is paid out, issued, expended, and properly disposed of in accordance with law and regulations.

The service at the several Indian agencies requires, for its proper dispatch, that various employés, such as physicians, clerks, farmers, blacksmiths, carpenters, engineers, herders, millers, sawyers, &c., shall be employed to properly conduct the necessary business and instruct the Indians in the ways of civilized life. Then, again, policemen are required to preserve order, prevent the introduction of liquor on the various reservations, remove intruders, and assist the agent in very many ways to keep in proper control the Indians under his charge. Interpreters are needed as a medium of communication between agent and employés and the Indians, and to certify, as provided by law, to issues and payments to Indians. Additional farmers are required to go among the Indians as they may be scattered on the several reservations and personally instruct them in the use of agricultural implements, how to break up their land, how to plant their seed, &c.

It is the duty of this division to apportion the employés to the several agencies. In the case of agency employés, to take into consideration the appropriations available, the limit provided by law as to the amount allowed for white employés; the provision of law as to the preference to be given to Indians when competent, and in the case of Indian police, interpreters, and additional farmers, the amount of the special appropriations, and the demands and necessities of the several agencies must be carefully considered, so that the employés to be allowed shall, as far as possible, be assigned to the most necessitous agencies.

It is the duty of this division to forward with proper instructions the blanks necessary for the preparation of all bonds of agents, inspectors, special agents, and other disbursing agents, and upon their return of such bonds to examine them and enter them, when approved, in record books prepared for the purpose.

Without entering further into detail, it will be sufficient to say that the various most important kinds of work performed by this division are briefly as follows:

- (1) Examination of accounts.
- (2) Charging up disbursements by book-keeper.
- (3) Acting on explanations to exceptions to accounts.
- (4) Carrying back to appropriations unexpended balances.
- (5) Open-market exigency purchases.
- (6) Supervision of collection and expenditure of miscellaneous receipts.
- (7) Sales of condemned Government property.
- (8) Authorizing boards of survey on unserviceable public property and acting on findings of same.
- (9) Supervising cutting of dead and down timber by Indians and sale of same.
- (10) Recording weekly and monthly statements of public funds in hands of agents.

- (11) Recording statements of indebtedness.
- (12) Charging on property book all property consigned to agents.
- (13) Supervision of annuity payments.
- (14) Deciding on applications of claimants for back annuities.
- (15) Record of all agency employes and changes therein.
- (16) Governing appointments and removals of agency employes.
- (17) Appointment of agents.
- (18) Bonding of agents.
- (19) Recording agent's bonds.
- (20) Instructions to new agents.
- (21) Instructions to outgoing agents.
- (22) Instructions to physicians, clerks, and farmers newly appointed to agencies.
- (23) Leaves of absence for agents and agency employes.
- (24) Consideration of charges against agents.
- (25) Consideration of charges against agency employes.
- (26) Considering and settling disputes between agents and employes.
- (27) Considering and settling disputes between tribes or bands of Indians or between individual Indians where funds are involved.
- (28) Considering, recording, and acting on inspector's reports.
- (29) Considering, recording, and acting on special agent's reports.
- (30) Grants specific authority to agents in the issue of wagons, harness, and the larger and more costly agricultural implements and cattle.
- (31) Obtaining authority to modify manner of issuing subsistence to Indians.
- (32) Obtaining authority for agents to submit their accounts without affidavits.
- (33) Instructing as to care and management of cattle herds at agencies.
- (34) Recording monthly reports of sanitary statistics from agencies.
- (35) Sending weekly report of balances in hands of disbursing agents to Treasury.
- (36) Advising Treasury of receipt of agent's accounts and disbursements and balances of cash on hand shown thereby.
- (37) Annual census of Indians.
- (38) Special census of certain tribes and bands.
- (39) Transfer of property from one agency to another.
- (40) Sale of property not needed at agencies and application of proceeds to benefit of Indians.
- (41) Consolidation of agencies.
- (42) Changes in agency headquarters.
- (43) Register of letters received.
- (44) Register of accounts received.
- (45) Copying in permanent record of letters sent and reports to Department.
- (46) Preparation of following-named statistical tables for Commissioner's annual reports: Table showing population, civilization, allotments, houses, &c., on all Indian reservations.
- (47) Table showing lands cultivated and crops raised and stock owned by Indians.
- (48) Medical statistics of Indians, showing sick, wounded, &c., during the year.
- (49) Statement of disbursements of appropriations during year.
- (50) Statement of salaries and incidental expenses at agencies during year.
- (51) Reports in reply to Congressional inquiries touching business before it.
- (52) Copying mail for signature.
- (53) Copying miscellaneous papers.
- (54) Completion and preparation for printer of book of regulations of Indian Department.
- (55) Completion and preparation for the printer of lists of agencies and Indian schools, agents and school superintendents, their post-office and telegraphic addresses; also of chiefs of divisions, inspectors, special agents, and members of the Board of Indian Commissioners, and periodical revision of the same.
- (56) Verbal instruction of new agents, special agents, agency clerks, and physicians.

Statement showing in detail the methods of transacting business in the accounts division of the Indian Office, in the Department of the Interior, including one or more items of the principal business matters transacted in said division, beginning with the receipt of the business matter in the Indian Office, and then showing in consecutive order the various steps taken by each of such principal business matters through the appropriate division of said office, and the employes through whose hands the same passes, and by whom it is considered and acted upon, and the action thereon had and taken by each, until the same is finally disposed of, and notice thereof duly given to the proper party.

#### EXAMINATION OF ACCOUNTS.

All agents, special agents, inspectors, school superintendents and disbursing officers of every kind are required to render an account, each quarter, of all the cash and property remaining on hand, received, disbursed, issued or otherwise disposed of

during such quarter. Such accounts must be rendered in duplicate and forwarded to the Indian office within thirty days after the expiration of the quarter for which the account is rendered. When such duplicate account is received in the Indian Office it is marked by the Assistant Commissioner with the letter A, indicating that it is to be considered by the accounts division. It then is sent to the files division, where the letter of transmittal is stamped with an office number and the date of its receipt and a brief made of its contents. The package is then opened and each paper contained therein is stamped with the same number as the letter of transmittal, so that it can at any time and in any place be identified. From the files division the account is passed to the desk of the chief of the accounts division, who marks upon the letter of transmittal the name of the clerk in charge of the division files, and it is then sent to the division register, where the number and date of the letter, the name of the writer, the name of the clerk to whom referred and the date of such reference, are entered in a book kept for that purpose called the subregister, and a letter is written to the agent acknowledging the receipt of the account, describing it, and one to the Second Auditor of the Treasury, notifying him of the receipt of the account by Indian Office. An entry is also made in the index of accounts, showing the agency, the name of the agent, the quarter for which the account was rendered, whether it is only cash or property, or both, the date of its receipt in the office and the date of the acknowledgment to the agent and notice to the Second Auditor. The following action is then noted on the book of the letter of transmittal: "Acknowledged —, 1887," after which the account is passed to the division files, and when received by the clerk in charge thereof, a statement of the account-current belonging in such account is sent to the Second Comptroller of the Treasury, after which the package is carefully examined to ascertain if any abstracts or vouchers are missing; if so, the agent is immediately notified by letter of such fact, enumerating the missing papers, and instructing him to forward the same at once. The cash accounts then are sent to the book-keeper of the accounts division, who credits the agent with all disbursements and deposits to the credit of the United States, made during the quarter, and returns the account to the division files. A list of the unexamined accounts is furnished by the file clerk to the chief of the accounts division, who assigns the accounts to the various clerks in the division, for examination.

When a clerk is ordered to examine an account, he is furnished with both original and duplicate copies of the account, also the duplicate account for the preceding quarter, for reference and comparison. The quarterly account being in fact composed of two accounts, cash and property, the cash is examined first. The cash account comprises the account-current, the abstract of disbursements, the various vouchers representing the expenditures of money made during the quarter, and the report of employés. The following synopsis will show the method of examination and the order in which the various portions of the account are considered.

#### ACCOUNT-CURRENT.

- (1) See that the balance remaining on hand at close of preceding quarter, as shown by the duplicate account-current for such quarter, is properly brought forward.
- (2) See that all remittances to the agent during the quarter (if made in time to reach the agent before the end of the quarter) are taken up. This information is obtained from the tabular statement of remittances in the finance division.
- (3) See that all moneys received from miscellaneous sources, as shown by transcript of agent's cash-book, accompanying the accounts, are properly taken up.
- (4) See that all moneys arising from sale of subsistence to employés, as shown by abstract "E," property account, are properly taken up.
- (5) See that the account-current bears the affidavit of the agent that said account-current embraces all the funds denominated "miscellaneous receipts," coming into his hands during the period for which it is rendered. If the agent certifies to the account-current instead of swearing to it, see that he has had proper authority from the Secretary of the Interior for so doing.
- (6) If agent swears to the account-current before any officer other than a clerk or judge of a court of record, see that a certificate of such judge or clerk is attached, showing the official character of the officer before whom the affidavit was made, and that he was legally authorized to administer such oath.
- (7) Where such certificate of official character is furnished, see that it is properly noted in the book kept for that purpose, for future reference and the benefit of other examiners.

#### REPORT OF EMPLOYÉS.

- (1) See that the names, periods of service, and compensations of employés appearing on such report agree in every particular with the record of employés authorized (vide article on employés).



(2) See that agent swears to the report, or, in the event of his certifying, see that he has proper authority for so doing, and that such affidavit or certificate conforms to the requirements of section 245, Regulations Indian Department, 1834.

(3) If irregular service has been approved on the record of employés in bulk examine the agents' reports of approved irregular employés, to be obtained from division files (vide article irregular employés), to see that the quarterly report under examination agrees fully with such approved irregular reports.

(4) If school employés appear upon the report under examination, go to "Education," and compare it with the record of school employés kept there.

(5) If the report of employés is correct in every particular the following certificate, marked with his initials, is written by the examiner on the report, to be signed by the chief of the accounts division.

DEPARTMENT OF THE INTERIOR, OFFICE OF INDIAN AFFAIRS,  
—, 188—.

Examined, compared with the record of employés authorized by this office, and found correct.

Chief Accounts Division.

(Examiner's initials.)

(6) If any inaccuracies appear in the report, insert after the word "correct" the words "except as to," and then mention the discrepancies.

VOUCHERS.

The vouchers accompanying a cash account are numbered consecutively from one each quarter, such numbering being done by the agent without any special reference to the character of expenditure represented by the voucher, but for convenience of description and clearness of statement in describing the process of examination it may be said that nearly all the vouchers ordinarily appearing in an account can be distributed into the following classes: Open-market purchases, purchases under contract, traveling expenses of agents and employés, transportation of supplies, receipt rolls, annuity rolls, and the method of examining a voucher of each class will be given as briefly as is possible, compatible with clearness and accuracy.

*Open-market purchases.*

(1) See if agent had authority from Secretary of the Interior to make purchase and whether copy of such authority is attached to the voucher.

(2) If authority given to make purchase gives the specific items and prices to be paid, see that the voucher conforms thereto in every particular.

(3) If the authority granted does not specify items or prices, but refers to an estimate submitted by agent, go to the files division, look in the index under the proper agency and the heading "estimates," to find the file number of the paper. By referring to the files record ascertain whether the paper has been finally disposed of or still remains in the finance division to which it was originally referred. If in the files it can be easily found in the file-box where it belongs. If it has not yet been sent to the files division, go to the finance division register, find the proper number and ascertain the name of the clerk to whom the same was referred and apply to him for permission to inspect the paper. If taken either from files division or the desk of another clerk, to the examiner's desk, a slip bearing the file number of the paper and the name of the examiner must be left in its place to be destroyed when the paper is returned.

(4) If the full account authorized is not expended in the voucher under consideration, a slip must be made marked at the top with the date and number of the authority and the amounts that can be expended for various articles or purposes; then the number of the voucher and the quarter and year and the amounts expended for each article must be entered on such slip for reference in examining other vouchers in the same account. If no further expenditures are made under such authority in the quarter under examination the slip must be put in an envelope, marked "memorandum for examiner of — agency," and handed to the division file clerk to be kept until the next account from the same agency is ordered to be examined, then furnished the examiner for his information in case any expenditures may be made under the same authority in such succeeding quarter.

(5) See that the authority under which the purchase was made bears date within the same fiscal year in which the expenditure was made, as all authorities expire with the fiscal year in which they were granted. If incorrect in this particular, note an exception and suspend the amount of the voucher till proper authority is furnished.

(6) If the authority bears a date prior to the beginning of the quarter, the account for which is under examination, but still in the same fiscal year, and no memorandum for examiner is found among the papers furnished the examiner, he must look back through the accounts received subsequent to the date of such authority to satisfy himself that no expenditures have been previously made under the same.

(7) If the voucher does not in every particular come within the limit of the authority as to quantities, prices, and articles, a note of the error must be made by the examiner, referring to the voucher and the account in such manner that it can be identified, and stating in clear and concise language the particular defect in the voucher, what is necessary to correct the error, and suspending the amount of the voucher or the overpayment until the required correction is made or a proper explanation is furnished.

(8) See that the original invoice of purchase is attached to the voucher as a sub-voucher, and that it contains a properly itemized bill of the property purchased and the prices paid.

(9) See that the name of the person in whose favor the voucher is made is the same in every particular as the signature to the receipt appearing thereon. If any discrepancy, note the same, stating in what the error consists, and suspending the amount of the voucher until one in proper form is furnished.

(10) If the voucher is made in favor of a partnership or firm, see that the receipt is signed by the firm name, or the firm name per one of the partners. If such voucher is signed by the firm name per any initial or mark indicating that it was done by a clerk or person other than one of the partners, see that proper authority is furnished from the firm for such person to receive and receipt for money due the firm. If such authority does not appear, the amount of the voucher must be suspended until a properly signed receipt is furnished, and the exception noted.

(11) If the voucher is drawn in favor of a corporation, the receipt must be signed by the corporate name per the name of the officer authorized to receive and receipt for money due such corporation, giving his official title as treasurer, secretary, or whatsoever it may be. If any error exists in regard to this point, the amount of the voucher must be suspended and the exception noted.

(12) If the person in whose favor the voucher is made cannot write, and his name is signed to the voucher by another person it must be designated thus: John (his x mark) Doe, and such signature must also be witnessed. In case the payment is made to an Indian, and the amount is \$10 or over, there must be also a certificate of the interpreter in addition to the witness to signature (vide sec. 302, Regulations Indian Department, 1884). Any error in this regard must be noted and usual suspension made.

(13) The computations in the voucher must be carefully examined to see that the correct amounts are extended and the total correctly footed.

(14) See that the total footing of the voucher is the same as that written in the receipt, also see that the receipt is properly filled up. Note any error in this regard in the usual way.

(15) See that the certificate at the bottom of the voucher is properly filled, dated, and signed by the agent, including the statement that the prices paid were reasonable and the lowest obtainable. Note all defects and omissions.

(16) See that the items purchased and appearing on the voucher are properly entered on Abstract A, of the property account, checking the same on such abstract. If not properly taken up, note exception and suspend the amount of the voucher until the property is accounted for.

(17) See that statement on back of voucher as to whether payment was made by cash or check is properly filled out, and if by check that the number of same is given. Note exception and suspension if this has not been done.

(18) See that the number of the voucher, the name of the person in whose favor the same is made, and the total amount of the same, are correctly entered on the abstract of disbursements.

#### *Purchases under contract.*

(1) When a voucher shows a purchase made under contract the examiner should go to the finance division and see if such contract has been made, and if so, whether it has been approved, and whether the articles named and the prices charged in the voucher are the same as specified in the contract, and that none of the articles purchased exceed the quantity contracted for.

(2) Examine the computations appearing in the voucher and see that all amounts are correctly extended and the total correctly footed.

(3) See that the names of all parties are correctly written, and the receipts correctly signed in the same manner as specified above in regard to the voucher for open market purchase.

(4) See that all certificates are properly filled out, dated, and signed by the agent.

(5) If the contract specifies that the goods shall be inspected before delivery or payment, the report of such inspection must accompany the voucher. There should also be a weigher's return showing the weight of the property purchased.

(6) All property appearing upon such voucher must be taken up on Abstract B of the property account. A defect or omission in any of the above particulars is ground for taking an exception and suspending the amount of the voucher until such defect is corrected or omission supplied.

#### *Traveling expenses.*

(1) A copy of authority from the Secretary of the Interior for making the journey or incurring the expense, should be attached to the voucher. If no copy is so attached, the record of authorities in the files division should be examined to ascertain if such authority has been granted.

(2) If any limit is fixed in the authority to the amount to be expended, the voucher must not exceed such limit.

(3) Subvouchers for traveling expenses must be taken by the agent whenever practicable and attached to the voucher. Such subvouchers when for board must show the time and rate and be signed by the person to whom payment was made.

(4) When no subvouchers are furnished the reason for failure to do so must be stated.

(5) The voucher should be made in favor of the agent and the receipt be signed by him except where the expense was incurred by some employé other than the agent, in which case the voucher should be made in the name of and be signed by the person incurring the expense, and there must also in such case, in addition to the subvouchers, be an affidavit of such person attached to the voucher, reciting that the various items appearing therein are correct, and that they have been verified by the memorandum of such expenses kept by the person making such affidavit, as required in section 135, Regulations, 1884.

(6) If the voucher is in favor of the agent, the certificate at the bottom must state that the various items have been verified by his memorandum of expenses. Section 135, Regulations of 1884, must be fully complied with.

(7) Each subvoucher must be examined to see if the computations are correct and the amount of the same properly entered on the voucher; also to see that there is not more than one payment made for the same time or service, and that such subvouchers are properly signed.

(8) If railroad fare is included in such traveling expenses, the table of subsidized roads in Department Regulations, 1884, must be examined to see that such roads are not included in those over which fare is paid. Should such payment be made the amount of same must be disallowed.

(9) The total amount of the voucher must be properly entered on the abstract of disbursements.

If the voucher is defective in any of the above-mentioned particulars, except (8), an exception must be taken by the examiner, and the amount involved in such error suspended until proper correction is made by the agent.

The same regulations apply to such voucher in regard to filling and dating certificates, signing such certificates by the agent and specifying whether payment was in cash or by check, as apply to vouchers for open market purchases (q. v.).

#### *Transportation vouchers.*

A large part of the supplies purchased for the Indians and for use at the various agencies are delivered by transportation contractors at railway stations or boat landings at some distance from the agencies. The transportation of these supplies from such points to the agencies is usually performed by Indians. The form of voucher on which payments are made for such service is prescribed in section 320 of Department Regulations, 1884, and in the examination of such voucher the following points must be noted:

(1) See that a subvoucher is furnished for each load transported, which subvoucher must show the package numbers and weights of the various packages, and be signed by the Indian to whose care they are intrusted, his signature thereto being witnessed, as required in other cases.

(2) If the claims of the transportation contractor have been received in the Indian office, refer to the accounts division property book for the numbers of such claims, and procure the claims from the files division, leaving in place of each a properly numbered slip with the name of the examiner taking the same. Each bill of lading attached to the voucher must be compared with such transportation claim, and every package identified by number and weight. Each item, as identified, should be checked on both the bill of lading and the transportation claim, in order to show what

has been verified, and to prevent confusion. This comparison is necessary to ascertain that transportation is not paid more than once on any portion of the supplies, and that nothing but Government supplies are so transported.

(3) If claims of transportation contractor have not been received at the time of the examination, the account is held on the examiner's desk for a reasonable time to await their receipt. If by reason of failure of the transportation contractor to submit his claim promptly, such claim is not received by the time it is deemed necessary to forward the account to the Treasury, the examiner refers again to the division property book for the numbers of the invoices showing the supplies purchased for the agency under consideration. Such invoices are obtained from the files division in the same manner as mentioned above in referring to transportation claims, and the package numbers and weights on the bills of lading attached to the voucher are then identified and verified by comparison with such invoices, checking the items as above mentioned, each bill of lading, when fully checked, being also checked on the voucher.

(4) When the property transported has all been verified and checked, the voucher must be examined to see that the rate paid is reasonable; that the computations are correctly made; that the receipts are properly signed and witnessed; that the certificate of the interpreter is properly made and signed, and that all certificates to be made by the agent are properly filled out and signed by him. The regulation in regard to payment being made by check or cash must be observed, and then the total correctly entered on the abstract of disbursements.

Any defect or error discovered at any stage of such examination must be noted, describing it in such manner that it can be easily identified, and suspending the amount involved until properly corrected. The exception so taken should instruct the agent what is deemed necessary to correct such defect.

#### *Receipt rolls.*

Agency employes, both regular and irregular, when paid for their services are required to sign a receipt roll, showing the name and position of the employe, the rate of compensation, the period of service, the amount due, and the amount paid. Such receipt roll is submitted as a voucher in the agent's cash accounts, and in the examination of such voucher the following points must be observed:

(1) The voucher must be compared with the report of employes, after verification of same (*vide* report of employes) as to names, positions, and periods of service of the employes appearing thereon.

(2) If found correct as to above points, compute the amount due each employe, see that the receipt is properly signed, and if any signatures are made by mark, that the same are properly witnessed.

(3) If payment of \$10 or over has been made to an Indian on such voucher there must be a proper certificate signed by the interpreter, as required by section 302, Department Regulations.

(4) Receipt-rolls for irregular service must be made out by months, showing the days on which service was rendered by each employe appearing thereon. The requirements as to witnesses, interpreter, and agent's certificates apply to such roll in same manner as to rolls of regular employes.

(5) The total footings of such voucher should be verified and the amount carried to the abstract of disbursements.

In the examination of such voucher overpayments are disallowed and others suspended for explanation and correction, in the same manner as heretofore mentioned in connection with other vouchers.

#### *Annuity rolls.*

When annuity pay-rolls appear in an agent's accounts it is necessary to verify their correctness in regard to certain particulars, and the usual mode of procedure is as follows:

(1) When payments have been made to persons acting as guardians for minors or others a certificate of guardianship must be attached to the roll, setting forth the fact that such person (giving number on roll and name) is the person properly authorized to receive and receipt for money due such minor or other person (giving number and name). Such certificate must be signed by two or more of the principal men of the tribe, and verified by an interpreter and two disinterested witnesses. These certificates should first be examined and the names and numbers appearing thereon should be checked on the rolls. Each certificate should also be checked to show that it has been examined and noted on the roll.

(2) Each name appearing on the voucher must be compared with the preceding roll for the same tribe and identified thereon as to name, age, sex, and family relation, except those shown on the voucher to have been born subsequent to the last preceding payment.

(3) All signatures must be witnessed by two disinterested witnesses who can write their names.

(4) All additions must be verified, and it should also be seen that the correct total is carried to the certificates of the agent at the end of the roll.

(5) Where an annuitant is noted in the margin of the roll as having died, it should be noted that such death did not occur prior to the last preceding payment, as but one payment can be made on account of an annuitant after death.

(6) The certificates of the interpreter, witnesses, and agent, at the end of the roll, must all be properly filled, dated, and signed.

(7) The total amount of such annuity roll should appear properly entered on the abstract of disbursements.

All errors appearing on the face of the roll, as well as all discrepancies between it and the prior roll, must be noted, and an exception taken in the same way as directed in regard to the other classes of vouchers heretofore mentioned.

All unauthorized payments must be disallowed.

#### ABSTRACT OF DISBURSEMENTS.

After the examiner is satisfied that all vouchers representing the expenditure of money have been properly entered on the abstract of disbursements, the same must be footed and the total placed to the credit of the agent on the account-current.

#### CERTIFICATES OF DEPOSIT.

When a certificate of deposit accompanies an account, showing funds deposited to the credit of the United States during the quarter, the amount of the same should appear upon the account-current to the credit of the agent.

#### CLOSING THE ACCOUNT-CURRENT.

After all entries to the credit of the agent have been made on account-current, foot both debit and credit sides of the same, strike the balance and bring down as balance due United States at end of quarter.

#### PROPERTY ACCOUNT.

After the examination of the cash account has been completed and all the errors and discrepancies noted, the property account is taken up.

The papers comprising the property account are the property return, six abstracts designated A, B, C, D, E, and F, with the vouchers and papers belonging to each and a return of medical property.

The property return is an alphabetically arranged statement, showing the amounts and kinds of property belonging to the Government in the hands of the agent at the beginning of the quarter, the amounts and kinds received during the quarter, as shown by Abstracts A, B, and C, the amounts and kinds expended for various purposes during the same period, as shown by Abstracts D, E, and F, and the balance remaining on hand at the end of the quarter. The papers are taken up for examination in the order above indicated.

*Property return.*—(1) The property return must be compared with the duplicate return for the preceding quarter, to ascertain whether all the property remaining on hand at the close of such preceding quarter has been correctly brought forward. If a less quantity of any article is brought forward than was on hand at the close of the previous quarter, the error must be noted and the difference charged to the agent. If a greater amount is brought forward than appears to have been on hand, such fact must be noted, and the agent requested to explain from whence he obtained the excess. The property return will be again referred to in the conclusion of the examination.

*Abstract A.*—(1) This abstract shows property purchased in open market, and should be carefully examined to see that all the items appearing thereon have been checked during the examination of the cash vouchers for open-market purchases.

(2) The various amounts of the different kinds of property appearing on this abstract must be accurately footed and such footings entered on the proper line and under the proper heading on the property return.

*Abstract B.*—This abstract shows, or should show, the property received during the quarter, which was purchased under contract, and should be examined with reference to the following points:

(1) The abstract must be compared with the "Property Book," which contains an abstract of all the supplies purchased under contract, to see if the amounts taken up agree with the amounts appearing on such book, as having been purchased for the agency.



(2) If any differences appear between the book and the abstract, the file number of the invoice should be taken from the book and the invoice procured from the files division compared with the abstract. If there is still a difference for which there appears no satisfactory explanation, the file number of the transportation claim should be taken from the book and such claim obtained from files division, to see if any shortage has been claimed therein by the agent. Where a less quantity is taken up than appears to have been purchased and delivered, the difference must be noted and charged to the agent. If a greater amount is taken up than appears to have been furnished, the agent should be called upon to explain the source from whence obtained.

(3) The footings of all items on such abstract should be verified and such footings carried to the property return in the same manner as prescribed in regard to abstract A.

*Abstract C.*—The agent must report upon this abstract all articles manufactured or produced in any manner at the agency during the quarter, all increase of agency stock, all property that may have come into his hands from any source other than purchase or consignment, and all property taken up to correct errors in former accounts.

(1) The abstract must be examined to see that it bears, in addition to the certificate of the agent, the certificate of each and every employé having charge of any branch of the agency work, showing that it is a true exhibit of all articles so received at the agency during the quarter. If no property has been so received during the quarter, a certificate to that effect, signed by each employé above referred to, as well as by the agent, must appear upon the face of the abstract.

(2) The various items appearing on the abstract should be accurately footed and carried to the property return in the same manner as directed in regard to abstracts A and B.

*Abstract D.*—This abstract shows issues to Indians, and the principal vouchers accompanying it are weekly issues, treaty annuity issues, and occasional issues to the aged, sick, and infirm.

As to weekly issues, the voucher must show—

(1) The kinds of supplies issued, the number of rations issued each family, the number in each family, the receipts of the heads of families for the supplies so issued, which receipts must be witnessed.

(2) The number of rations of each article appearing as issued on the voucher must be footed and reduced to pounds.

(3) The column headed "Number in family" must be footed and computation made to ascertain that the amount issued does not exceed the limit prescribed in the table of rations contained in Department Regulations, 1884.

(4) The certificates of the two witnesses on the back of the voucher must be compared with the number of pounds issued to see that they agree in every particular.

(5) The certificates of the interpreter, witnesses, and agent must be carefully examined to see that they are correctly filled out and signed.

(6) Where issues are made for a longer period than one week, the examiner should ascertain, from the voucher, if possible, otherwise from the office records, whether authority was granted the agent to make such issues.

(7) The total amount issued on each voucher should be correctly carried to the abstract.

As to annuity issued, in the examination of a voucher the examiner should notice—

(1) That no unjust discrimination is made in regard to the quantities issued by giving some too much and others too little.

(2) That where wagons, harness, or agricultural implements are issued, that the agent has proper authority for so doing, as required by section 362, Department Regulations, 1884.

(3) That all certificates are properly filled and signed, and all signatures by mark properly witnessed.

(4) That the voucher is correctly footed, and all the footings correctly entered on the abstract.

As to occasional issues the same rules are to be applied to vouchers as to annuity issues.

When the footings of all the vouchers have been verified as correctly entered on the abstract, the abstract itself must be examined to see that all footings appearing thereon are correct, and then that such correct amounts have been properly entered on the property return as expended.

*Abstract E.*—This abstract shows the amounts of the various kinds of subsistence sold to employés during the quarter. The examiner should notice—

(1) That the amounts entered at the top of the abstract as "price" and "transportation" are correct as to each article appearing thereon. (This can be ascertained by consulting the contract tables.)

(2) That the quantity of supplies sold each person amounts to the sum set opposite the name of such person;

(3) That the abstract bears, in addition to the affidavit of the agent as to its correctness, the affidavit of each employé showing that such abstract shows all supplies purchased by him from the Government during the quarter.

(4) That supplies are sold to employés only.

(5) That the quantities sold are correctly footed on the abstract, and properly entered as expended on the property return.

(6) That the total amount received for supplies sold is checked as having been carried to the account current as a charge against the agent. (Such check should be made in examination of the cash account, *q. v.*)

If the amount shown on the abstract to have been received for supplies sold is not as much as the given quantities amount to at the correct prices, such supplies must be charged to the agent until he accounts for the proper amount.

*Abstract F.*—This abstract is the one upon which is reported all property expended at the agency, such as stationery, fuel, feed, supplies for farm, mill, shops, and schools; property destroyed by board of survey; stock strayed, stolen, and died; cattle slaughtered for issue, &c. The examiner must see—

(1) That the expenditure of each article dropped must be verified by the certificate of the farmer, miller, or other employé under whose supervision the expenditure was made. In such certificate the disposition made of each article must be shown.

(2) That where credit is taken for stock lost, stolen, or dead, the fact of such loss or death must be established by the affidavit of one or more disinterested persons in addition to the agent's certificate.

(3) That where property is dropped as destroyed by order of a board of survey, the fact that the report of the board recommending such disposition of the articles so dropped has been approved by the office—(if a copy of letter of approval does not accompany the voucher, it can probably be found in Accounts Letter Book)—and that such destruction is verified by the sworn report of the persons who destroyed the condemned property, showing the time when and the manner in which the destruction was accomplished.

(4) That in dropping subsistence supplies issued to schools, the requisitions submitted as vouchers must be properly filled, dated, and signed, and the table of rations prescribed in Department Regulations, 1884, must not be exceeded.

(5) That all articles manufactured or fabricated out of goods or property dropped on this abstract must be taken up on Abstract C.

(6) That when property is dropped as worn out or worthless, it must be done in conformity with section 387, Department Regulations, 1884.

(7) That where cattle are slaughtered and the number and gross weight are dropped on this abstract, the net beef derived from such slaughter, and also the hides, must be taken up on Abstract C, both the gross weight dropped and net weight taken up being verified by the affidavit of the butcher or farmer or both.

(8) That where beef hides are sold they must be dropped on this abstract and the certificate of the purchaser must be submitted showing the number of hides bought by him and the price paid, the amount being taken up on the account current.

When all the vouchers have been checked upon the abstract, the footings must be verified and dropped on the property return in the same manner as directed in reference to Abstracts D and E.

Whenever, in the examination of a property account, an error of any character is found it should be noted by the examiner. Where the error consists in taking credit for more property than the amount expended, the difference should be charged to the agent; where credit is taken for less than the amount shown by the vouchers to have been expended, the attention of the agent should be called to such fact and an explanation requested.

#### CLOSING PROPERTY RETURN.

After the verified footings of all the abstracts have been properly checked on the property return, the amounts charged to the agent should be footed, then the amounts to be credited to the agent should be footed and deducted from the amounts charged and the balances brought down as remaining on hand at the end of the quarter.

#### MEDICAL PROPERTY RETURNED.

This return must show all medical property brought forward as on hand at close of the preceding quarter, the amount received during the quarter, also the amount expended with the sick and otherwise, and the amount remaining on hand at the end of the quarter.

The amount brought forward from the preceding quarter is verified by comparison with the duplicate return found with the preceding account. The amount received during the quarter is checked from the invoice of purchase, the number of which is found by reference to the property book, the invoice being found in the files division.

The expenditures are verified by the certificate of the physician. Whenever articles are expended otherwise than "with sick," a certificate stating the manner in which each article was expended must accompany the return.

#### EXCEPTIONS.

After the examiner has completed the examination of an account, he passes the account, together with his notes made during examination, to the reviewer, who verifies the exceptions taken and notes any additional errors that he finds. The account, with the exceptions, is then returned to the examiner with such additions and alterations as the reviewer deems proper, and the exceptions are then written out in full with copying ink by the examiner, who affixes his name thereto, passes the same to the reviewer, who also signs his name on the first page, then hands to the chief of the accounts division, who places his initials in the upper right-hand corner and passes the exceptions to the division file clerk, who press-copies them in a book kept for that purpose and hands them back to the examiner, who folds them and places them in jackets—cash and property separate—indorsed in the following form:

Cash accounts of ———, Indian agent, ——— Agency, ——— quarter, 188—.

DEPARTMENT OF THE INTERIOR,  
OFFICE OF INDIAN AFFAIRS,  
—————, 188—.

Examined and allowed, except as noted, and respectfully referred to the Second Auditor of the Treasury for settlement.

—————,  
Commissioner.

———, Exr.

The original account is then made into two compact packages, cash and property the jackets, with their contents, placed on the front of the respective packages and the letter of transmittal on the back of the cash package, and each is then securely tied with red tape. The duplicate account is now returned to the file clerk, to be kept in the Indian Office for reference, and the packages are handed to the chief of the division, who places his initials on the upper right-hand corner of each jacket and then sends them to the Assistant Commissioner, who places his initials immediately under those of the chief of division and forwards the packages to the Commissioner, who affixes his signature on the line at the bottom of each jacket. After being signed by the Commissioner, the account is returned to the chief of the accounts division, then sent to the register clerk, who takes the exceptions from each jacket and copies both the jacket and exceptions in a book kept for the purpose, then replaces them, and enters in the index of accounts opposite the proper agency and quarter the name of the examiner, the date of examination, the book and page where the exceptions are recorded. The register clerk now obtains from the file clerk the press copy of the exceptions and forwards the same to the agent for his information. The letter of transmittal is taken from the back of the cash account, a description of the account entered on a receipt book, and the packages and receipt book sent to the Second Auditor of the Treasury by a messenger, who delivers the packages and takes the receipt of the Second Auditor for the same in the receipt book, which he brings back and delivers to the register clerk, who makes an entry in the Index of Accounts, showing the date such account was sent to the Treasury and the copy of exceptions to the agent. A similar note is made in the margin of the record containing the exceptions, opposite such exceptions. The register clerk now marks upon the letter of transmittal the following action: "Sent to Second Auditor ———, 188—," enters both actions now appearing upon such letter opposite the proper number, in the Division Register, and then sends the letter to the files division, where the actions are again noted in the margin of the Files Record, and the letter placed in its proper place in the file box.

#### AGENCY EMPLOYÉS.

*Annual appointment of employés at agencies.*—Each agent is required, on or before May 1, each year, to submit a list of such positions as he deems essential to the proper transaction of the business at his agency during the fiscal year commencing the 1st of the following July, and recommending the compensation he deems proper for each position. When such a list is received in the Indian Office it is marked by the Assistant Commissioner with the letter A, which signifies that it is to be considered and acted upon by the accounts division, and is sent to the files division, where it is stamped with an office number and the date of its receipt; a brief is also made of its contents to be entered in the files records. The paper is then sent to the desk of the chief of the accounts division, who marks it with the name of the clerk in charge of the employé desk, then passes it to the clerk keeping the division register, who enters

in a book kept for the purpose the number and date of the paper, the name of the writer, the name of the clerk to whom referred for action and the date of such reference, and then marks upon the paper the book and page where so entered, and the date of entry. The paper then passes to the clerk to whom it has been referred, and he examines it to ascertain whether the amount estimated for will exceed the limit fixed by law for employes at any one agency; whether, if it comes within the legal limit, it exceeds the amount available for pay of employes at that particular agency; whether either the number of employes estimated for or the compensation to be paid any of them is excessive as compared with previous years at the same agency, or with other agencies where the Indian population approximates that of the one under consideration. Reports of inspectors and special agents made during the year in regard to employes are also considered.

If the estimate appears to be incorrect in any of the above particulars such changes and corrections are made as will bring the list within the terms of the statutes and Department regulations. The list (or amended list as the case may be) is then entered in detail in a book prepared for the purpose, showing each agency separately, and transmitted to the honorable Secretary of the Interior for his approval. When the Secretary has examined the lists appearing in the book and noted such changes as he deems proper it is returned to the Indian Office accompanied by a letter of approval or authority, which goes from the Assistant Commissioner to the file-room, where it is briefed and stamped "Authority No. —," and the date of its receipt, after which it takes the same course as the estimate above described until it reaches the desk from which it started. A letter is then addressed to each agent informing him of the positions and compensations authorized at his agency by the honorable Secretary, giving whites and Indians separately, and also the amount allowed for employes at the agency for the year. The agent is also instructed to forward on July 1, or as soon as possible thereafter, nominations of persons to fill the positions authorized, such nominations to be submitted on the blank descriptive statement furnished for the purpose, showing the following particulars in regard to each employe: the name, position, compensation, sex, race, age, whether married or single, where born, and whence appointed.

These letters to the agents are written in the "rough" by the clerk, who puts his initials on the lower left-hand corner, and then passed to the copyist who prints them on the type-writer, after which they are read by the chief of the division, who marks his initials in the upper right-hand corner of the first sheet of each letter and passes them to the Assistant Commissioner, who reviews them and puts his initials under those of the chief and sends them to the Commissioner for his signature, after which they are returned to the accounts division and press-copied in the division letter-book.

Each of the original estimates now has the action entered upon it in the following or similar words: "Letter to Agent —, —, 188—," giving the date of the letter, and is then passed back to the division subregister, where the action is entered opposite the proper number, and the paper sent to the files division, where the action is again noted opposite the proper number in the record containing the brief of the contents, and it is then placed in the files, in its proper place chronologically and numerically. When nominations are received in answer to the letters above mentioned, each paper takes the same course as the estimates until it reaches the same clerk to whom the estimates were referred. Each list of nominations is then carefully examined and compared with the corresponding list authorized by the honorable Secretary to ascertain whether it conforms thereto as to the number of employes, the designation of each of the various positions and the compensation; also to ascertain whether in any case whites have been nominated for positions where Indians were authorized. If found correct, the names submitted by the agent are entered in a book, called the employe record, which shows the personal description of each employe as it appears on the descriptive statement, and also shows the file number of such descriptive statement. When the names have been properly entered on such record and checked on the descriptive statement, a letter bearing in the upper left-hand corner the file number of such statement, thus 20313-188—, is addressed to the agent informing him that the nominations have been approved, specifying the names, position, and compensation of each employe. Such letter undergoes the same process above described of copying, reviewing, initialing, signing, and press-copying, and the descriptive statement is marked "Approved, and letter to Agent —, —, 188—," then returned to the subregister, from whence it goes to the files division to be disposed of in the same manner as the estimates.

*Changes in agency employes.*—When the service of an employe at any agency terminates by reason of his death, resignation, suspension, or discharge, it is the duty of the agent to report such fact on the descriptive statement provided for the purpose, giving the date when and the reason why such service terminated. In the event of another person being nominated to fill a vacancy arising from any cause, the name and personal description of such person with the date upon which his serv-

ice began, must be given upon the same blank and in the same manner as required in regard to the annual list. Such report, upon reaching the Indian Office, takes the regular course, receiving at each step a mark or check that enables one to tell at a glance how far it has gone and where it properly belongs, until it reaches the employé clerk who compares it with the employé record to see if the person who is reported as going out of the service appears upon such record, also to see if the nomination to fill the vacancy is properly made as to the designation of position and compensation, and whether the person so nominated holds any other position in the service. If found incorrect it is returned to the agent for correction, and a slip bearing the same file number and showing the action is kept in its place until it is returned. If correct in every particular, the changes are entered in the record and a letter addressed to the agent notifying him of such fact, which letter goes through the regular course of copying, review, signing, and press-copying. "The action taken is noted on the report thus, "Approved, and letter to Agent —, —, 188—" and it is then sent to the files division through the regular channel, being checked at each step backward until it reaches its resting place in the file box.

*Irregular employés.*—Agents are allowed, under certain restrictions, when sufficient funds applicable to such purpose are available, to employ irregular service to meet exigencies which are constantly arising, and such service must be reported at the end of each month on a blank provided for the purpose, showing the character of the service rendered, the necessity for the same, the days upon which such service was performed, the rate of compensation, the total amount paid, and the name of the person who performed the work. A report of this character, when received by the office, takes the same course as estimates for employés and annual nominations, until it reaches the clerk in charge of employés, who examines it to see if the work performed is of proper character, whether the agent's statement of the necessity for the same is satisfactory and the rate of compensation reasonable; also whether the number of days upon which labor was performed is correctly carried out, whether Sundays are included, and if so whether the work is of such character as would warrant the agent in so doing, and whether the computation of the amount paid is correct. The clerk must also satisfy himself that the amount so expended does not exceed the limit fixed by law for employés at any one agency, nor the amount allowed for employés at the particular agency under consideration. If any white labor appears on such report which has not been previously authorized, a letter is addressed to the honorable Secretary of the Interior, inclosing the report and requesting his approval of the same, which letter takes the regular course, being finally press-copied in the division letter-book and then forwarded. When the Department letter returning such report is received, it goes to the files division to be stamped with its proper authority number and then through the regular channels of checks and entries until it reaches the clerk who wrote the letter requesting the authority. A letter bearing the file number of the report and the authority number is written to the agent notifying him of the approval of such report, specifying the white and Indian labor separately. This letter goes the usual round of review, checks, and signing, being finally press-copied before forwarding to the agent. An entry is made on the employé record of the substance of the report, which is then marked "Approved, and letter to Agent —, —, 188—" The name of the clerk to whom the report was first referred is then canceled and the name of the clerk having charge of the accounts and division files substituted therefor. The report then goes to the division subregister, where the change in reference is noted, after which it goes to the division files to be considered in connection with the agent's accounts when they are taken up by the examiner, after which it retraces its course to the files division where it afterwards remains.

#### APPOINTMENT OF AGENTS.

Commission from President to Assistant Commissioner and by him assigned to accounts division.

To general files division for record.

From general files division to chief of accounts division, who refers it by indorsement to clerk to whom assigned.

To accounts division subregister for record of file mark, date, and name of writer, name of clerk charged to, and date of such charge.

Indorsed with date and page on which entered on subregister and charged to clerk.

To clerk's desk for action.

Letter written notifying appointee, informing him as to salary, amount of bond required, expenses allowed, &c., and instructing him to notify the office if he accepts.

Blanks for official bond filled up and completed as far as possible, and sent with instructions as to proper manner of executing it.



Bond received from agent goes to Assistant Commissioner and follows the same course, receiving same action as the commission until it reaches the clerk in accounts division to whom assigned.

The clerk examines it to see that the date of execution of bond and oath of office are even.

That the affidavits of sureties and of United States judge or attorney are not earlier than date of execution of bond.

That there are at least two sureties.

That the full name of the principal and each of his sureties are written in the body of the bond and signed to the bond, and that the place of residence of each surety is designated in the body of the instrument.

That seals are attached to all signatures of principal and sureties.

That two persons sign as witnesses, stating their residence, and that it appears for whom each witness signs.

That each surety states under oath the nature of the property which he offers as surety. It must appear that the property offered is available upon execution. If a woman is offered as surety, it must appear that she is single.

That the real estate in which the sureties justify aggregates at least double the penalty of the bond.

That the officer before whom any of the acknowledgments are made or oaths taken affixes his official seal, and that a separate and distinct impression of the seal is made for each acknowledgment or oath.

That the official standing of the notary public, justice of the peace, United States commissioner, or other officer qualified to administer oaths (except a clerk of a court of record), before whom an acknowledgment is made or oath taken, is evidenced by the formal certificate of the clerk of the proper court of record or other competent authority.

That the sufficiency of the sureties is certified to by a United States district judge or attorney.

That none of the sureties offered are bonded officers of the United States.

That no erasures or mutilations of any kind have been made, except such as have been certified to as having been made before signing.

If the bond is found defective it is returned to the appointee with a letter pointing out the defect and instructing him what is necessary for him to do to remedy it.

If the bond is considered acceptable by the clerk he places his initials on it and submits it to the chief of division for his examination.

If the chief of division is satisfied with it he places his initials on it and submits it to the Assistant Commissioner for his consideration. If found satisfactory by Assistant Commissioner he initials it and submits it to the Commissioner, who, if it meets his approval, transmits it by indorsement to the honorable Secretary of the Interior for his consideration.

The Secretary returns it approved or disapproved, as the case may be. If not approved it is returned to the appointee with further instructions. If approved it goes to accounts division, where it is copied in the permanent record, and by letter forwarded to the Second Comptroller of the Treasury Department for file in his office.

The Comptroller is notified of the date of the agent's appointment, whether with consent of the Senate, or *ad interim*, date of oath of office, who the new agent succeeds, whether the old agent's term had expired or he was suspended, and whether the new agent has given any other bond under said appointment.

Second Auditor notified by letter of name of new agent, agency appointed to, date of appointment, term of service, who he succeeds, date of oath of office, date of bond, and amount of bond.

Finance division notified of new agent's name, agency appointed to, date and amount of bond.

Commission from the President copied on permanent record and forwarded to new agent.

Appointee notified that his official bond is received and approved, and instructed to proceed to agency and to receipt to old agent for public property. Informed of most direct route to agency, that his personal traveling expense going to agency will be allowed, therefore a proper account must be kept and vouchers taken.

A letter written to old agent instructing him to turn agency over to new man on his application; to deposit all public funds remaining in his hands or to his official credit, after paying all indebtedness for services of employés, &c., incurred by or under him, to the credit of the United States, or to issue certified vouchers for such approved outstanding liabilities as he may not have funds applicable to payment of; to turn over to his successor any miscellaneous receipts, Class IV, he may have, and, if he served out the term for which appointed, that his personal traveling and incidental expenses to his home will be allowed, and that he must keep a proper account of same, sustained with vouchers.

Record of change made on indexed roster of agents and changes at agencies, showing date appointment or confirmation takes effect and when expires; whether by advice and consent of Senate or *ad interim*; date of official bond; amount of official bond; date new agent receipted to old for public property and took charge of agency, which governs date his pay as agent commences.

And in reference to outgoing agents:

Date immediately preceding that on which new agent receipted to him which governs his termination of service and pay.

Nature of change, whether by expiration of term of service or suspension.

If suspension, file mark and date of letter notifying him of said suspension and date of transmittal of same to him by letter from accounts division.

Letter transmitting commission indorsed with date agent notified, date blanks for bond sent, and date commission sent to new agent.

To accounts division subregister for action to be noted, and clerk credited with return of letter.

To general division of files and records for record of action and filing.

Letter transmitting agent's bond indorsed with: Date bond submitted to the Secretary; date bond transmitted to Comptroller; date Auditor notified of appointment of agent and filing of bond; date new agent notified that bond is approved; date old agent is notified to turn over public property to new agent.

To accounts subregister that action may be recorded and clerk receive credit for letter, and thence to general files division as above explained.

When new agent's letter notifying this office of date on which he receipted to old agent and assumed charge of agency is received, the Assistant Commissioner assigns it to accounts division, and it goes to the general files division to finally reach the clerk in accounts division to whom assigned for action.

The Second Comptroller is notified of said date by letter.

All other divisions of the Indian Office are notified in writing of the change.

Record is made on the indexed roster of agents of said date and of file mark of agent's letter.

Letter indorsed with date Comptroller notified, date Auditor notified, all divisions notified.

Letter to accounts division subregister for record of action and credit to clerk, and thence to general files division as before explained.

Letter to Department transmitting suspension by President of an agent assigned by Assistant Commissioner to accounts division.

To division of files to the clerk to whom assigned by the channel above described, to clerk's desk to whom assigned.

Copy of President's letter suspending agent made for record in this office.

Original of President's letter of suspension to agent by letter of transmittal.

Comptroller notified by letter; Auditor notified by letter; all divisions notified in writing.

Letter of Department transmitting President's letter of suspension indorsed with date original sent to agent; date Comptroller notified; date Auditor notified.

All divisions notified.

To subregister accounts division for record of action and credit to clerk and thence to general files division as above stated.

When an agent's term of service expires, before he can be reappointed and qualify by filing an acceptable bond, &c., accounts division writes to Department explaining all the circumstances and recommending that said agent be appointed farmer-in-charge of the agency, at a compensation named, to take effect the day immediately succeeding that on which his term of service under his appointment as agent expires.

Department letter in reply to Assistant Commissioner by him assigned to accounts division.

To division of files and records and thence by channel above described to clerk's desk to whom assigned.

The agent is notified by letter of his appointment as farmer-in-charge and instructed to close his cash account under his official bond with the day his appointment expires; to deposit all balances of public funds in his hands or to his official credit on the evening of that day to the credit of the United States, but that he will remain responsible under his bond for all public property in his charge when his term as agent expired until a properly qualified agent takes charge of the agency.

The Comptroller is notified by letter, inclosing copy of Department letter of appointment. Informed date it takes effect, rate of pay, and that the agent's cash account will close with date preceding that on which appointment as farmer-in-charge takes effect, but that the property account will be continued up to the end of the current quarter or until a regular agent takes charge.

Auditor notified by letter to same effect.

All divisions notified.

Department letter appointing the farmer-in-charge indorsed with: Date of letter of instructions to appointee; date of letter of notification to Comptroller; date of letter of notification to Auditor.

All divisions notified.

To subregister of accounts division for record of action and credit to clerk, and thence to general files division.

Appointment recorded in indexed roster of agents and agencies, viz: Name of appointee; date agent's term ceased; date farmer-in-charge to receive pay from; file mark of Department letter of appointment and date of office letter instructing said farmer-in-charge.

Comptroller's letter acknowledging receipt of Commissioner's letter transmitting agent's bond.

To Assistant Commissioner for assignment to proper division.

To division of general files and records, and thence to clerks to whom assigned by channel before explained.

Noted by check and marked "File."

To subregister accounts division for record of action and credit to clerk, and thence to general files division.

All letters referred to above as being written by this division require the following described action:

A rough of the letter is written by the clerk engaged on the work. The rough is submitted to the chief of accounts division for his consideration. If approved by him he affixes his initials to it and hands it to the type-writer, who copies it.

The copy is then handed to the chief of division, is read by him, and if found correct he affixes his initials and refers it to the Assistant Commissioner who, if it is merely a routine matter, reads, and if it meets his approval, signs it. If it is a paper requiring the signature of the Commissioner, the Assistant Commissioner reads and merely notes his approval by affixing his initials, and it is then submitted to the Commissioner for his consideration and signature if approved. In either case, after being signed, it returns to accounts division to be press copied, put in an envelope, sealed, addressed, and mailed.

The rough is then marked as copied and transferred to general files division to be filed for future reference if required, and the copy in the press book, subject indexed.

The following statement shows the amount and character of business received, transacted, and disposed of during the period, and on hand, pending, and undisposed of at the dates specified below, in the accounts division of the Indian Office, Department of the Interior:

Character of business.	Pending Jan. 1, 1884.	Received during 1884.	Disposed of in 1884.	Pending Jan. 1, 1885.	Received during 1885.	Disposed of in 1885.	Pending Jan. 1, 1886.	Received during 1886.	Disposed of in 1886.	Pending Jan. 1, 1887.	Received during 1887.	Disposed of in 1887.	Pending Mar. 1, 1887.
Accounts.....	115	417	396	136	435	484	87	440	408	119	90	87	122
Explanations to accounts—sets.....	22	361	374	9	413	405	17	449	458	13	72	77	8
Letters.....	182	8,227	8,200	109	11,150	11,155	104	11,747	11,693	158	1,736	1,800	94
Miscellaneous papers.....		6,596	6,596		7,321	7,321		7,320	7,320		1,141	1,141	
Claims.....		1,514	1,544		2,553	2,553		2,957	2,957		717	717	
Bonds.....		55	55		71	71		76	76		8	8	
Sanitary reports.....		721	721		780	780		789	789		166	166	
Commissions.....		34	34		66	66		62	62		10	10	

## ACCOUNTS.

In regard to the statement showing the number of accounts on hand March 1, 1887, it is remarked that a comparison of this number with the number on hand January 1, 1887, will not be a fair one, for the reason that these accounts, as has hereinbefore been stated, are received quarterly, and thirty days are allowed after the expiration of the quarter in which to prepare them, and, therefore, the only fair comparison which can be made is to take the same period in each quarter and compare the number of accounts at that time. On the 1st of January, 1887, there were pending and undisposed of 122 quarterly accounts, and on the 1st of April, 1887, a corresponding quarterly period, there were pending and undisposed of 100 quarterly accounts. Since that, during the first quarter of 1887, the number of pending accounts was reduced 22.

In order that this matter of the examination of accounts may be more clearly understood, it should be noted that in order to their proper examination, and prior thereto, purchases under contract should be entered upon the property books of the office; goods placed in the hands of transportation contractors should have been receipted for by the agents and their receipts received in this office, and the claims for transportation settled and entered up; changes of employes properly reported, approved, and made of record; authorities for exigency purchases, traveling expenses, &c., obtained from the honorable Secretary of the Interior; and, in fact, so many things to be done that it is impracticable to have these accounts examined up any more nearly than they are at the present time. About 100 accounts are received each quarter, and we have on hand to-day only the number received since the 1st of January, 1887. It should also be noted that the work in this direction is more nearly up to date than it was on the 1st of January, 1884, although, while the force of the division at that time numbered 21, yet for the past year it has been reduced to 17.

It is safe to say that the work of the division is kept up practically to date; the only items of work that are not transacted within twenty-four or forty-eight hours after receipt being such as require several stages of action (in which case the different actions are taken as rapidly as the nature of the business will permit) and the examination of accounts (in regard to which, as previously explained, it is not practicable to have them examined nearer to date than they are at present).

The principal papers included under the head of letters are: Reports of boards of survey; inspectors' reports; special agents' reports; charges against agents and agency employes; applications for leave of absence; applications for instructions; applications for authority; agents' monthly reports; agents' monthly statements of, and communications on, subjects too various to specify here; indebtedness of employes.

Miscellaneous papers are mostly vouchers for weekly issues to Indians, weekly and monthly statements of funds in hands of agents and special disbursing officers, and weekly supply reports.

Claims are invoices for supplies of every nature purchased and shipped to agencies and Indian schools by this office, and all claims for transportation of said supplies, as well as all purchases by agents and school superintendents, for which they issue certified vouchers, to be paid through this office.

The following statement shows the average amount and character of business performed, transacted, and disposed of during the periods specified, by the employes in the accounts division of the Indian Office, Department of the Interior:

Character of business.	Average amount transacted during each month.											
	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884.												
Accounts, quarters.....	45	32	29	31	36	58	34	23	22	28	36	22
Explanations to accounts, sets.....	31	31	31	31	31	31	31	31	31	31	31	31
Letters written, pages.....	810	770	913	905	726	769	691	753	674	721	926	952
Claims.....	129	129	129	129	129	129	129	129	129	129	129	129
Bonds.....	3	8	4	6	7	2	6	9	3	2	1	4
Sanitary reports.....	60	60	60	60	60	60	60	60	60	60	60	60
Miscellaneous letters.....	15	35	17	25	30	4	9	6	8	18	29	10
Acknowledgment of accounts.....	28	55	23	36	54	15	33	44	29	29	49	22
Notifying Auditor of receipt of accounts.....	28	55	23	36	54	15	33	44	29	29	49	22
Notifying Comptroller of condition of accounts.....	28	55	23	36	54	15	33	44	29	29	49	22
Commissions acted upon.....	2	1	4	1	2	1	9	1	2	3	1	7
1885.												
Accounts, quarters.....	53	49	33	41	44	44	31	25	30	50	34	50
Explanations to accounts, sets.....	34	34	34	34	34	34	34	34	34	34	34	34
Letters written, pages.....	1,162	854	1,049	1,321	1,130	1,089	1,357	1,341	1,686	1,422	1,055	1,379
Claims.....	211	211	211	211	211	211	211	211	211	211	211	211
Bonds.....	1	4	4	2	1	10	13	7	8	3	9	9
Sanitary reports.....	65	65	65	65	65	65	65	65	65	65	65	65
Miscellaneous letters.....	10	20	31	15	19	21	10	42	23	9	19	5
Acknowledgment of accounts.....	25	58	26	39	60	7	30	69	9	41	64	7
Notifying Auditor of receipt of accounts.....	25	58	26	39	60	7	30	69	9	41	64	7
Notifying Comptroller of condition of accounts.....	25	58	26	39	60	7	30	69	9	41	64	7
Commissions acted upon.....	1	2	1	1	1	8	17	9	11	7	6	2

Character of business.	Average amount transacted during each month.											
	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1886.												
Accounts, quarters.....	63	35	24	24	41	31	43	21	22	24	23	57
Explanations to accounts, sets.....	38	38	38	38	38	38	38	38	38	38	38	38
Letters written, pages.....	1,432	1,361	1,575	2,079	1,719	1,605	1,255	1,441	1,345	1,502	1,023	1,281
Claims.....	246	246	246	246	462	246	246	246	246	246	246	246
Bonds.....	2	.....	3	5	8	5	9	16	10	10	4	4
Sanitary reports.....	66	66	66	66	66	66	66	66	66	66	66	66
Miscellaneous letters.....	10	10	30	13	26	18	11	59	18	20	23	12
Acknowledgment of accounts.....	26	53	27	38	54	11	37	63	9	44	46	32
Notifying Auditor of receipt of accounts.....	26	53	27	38	54	11	37	63	9	44	46	32
Notifying Comptroller of condition of accounts.....	26	53	27	38	54	11	37	63	9	44	46	32
Commissions acted upon.....	4	4	5	10	2	4	5	20	1	4	2	1
1887.												
Accounts, quarters.....	35	52	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Explanations to accounts, sets.....	384	384	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Letters written, pages.....	1,611	1,183	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Claims.....	358	358	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Bonds.....	4	4	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Sanitary reports.....	83	83	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Miscellaneous letters.....	32	8	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Acknowledgment of accounts.....	41	49	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Notifying Auditor of receipt of accounts.....	41	49	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Notifying Comptroller of condition of accounts.....	41	49	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Commissions acted upon.....	1	9	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

*Accounts.*—As hereinbefore stated, these accounts are not uniform in size, some of them containing but ten or fifteen papers, while others contain as many as five hundred, or even more, every one of which requires careful examination as to every item appearing thereon.

In this item of accounts is included, in addition to the examination, the posting of each account by the book-keeper.

*Explanations to accounts.*—The same thing may be said as to these explanations as was said in regard to accounts; they are reported in sets, some of which contain answers to but a few suspensions, while others contain answers to very many suspensions, covering many quarters of accounts.

*Letters written.*—In making report of pages of letters written, it is found that the mail of the division was written with pen and ink up to October, 1884, inclusive, and after that time upon the type-writer, and as one page of the type-writer makes one and three-fourths pages of pen and ink, as verified by actual count, 75 per cent. has been added since October, 1884, to the number of pages actually appearing in the press-copy books.

*Claims.*—This item represents the number of claims entered in the property book of the division.

*Bonds.*—Represents the number of bonds of disbursing officers received, examined, approved, entered in the bond book, and forwarded to the Second Comptroller of the Treasury.

*Sanitary reports.*—Represents the number received, examined, and entered on the record of sanitary statistics.

*Miscellaneous letters.*—Includes letters notifying officers of failure to send accounts, reports, vouchers, &c., in time required by law or regulation.

*Commissions acted upon.*—This represents the number of commissions received and upon which instructions have been issued, blanks sent per preparation of bonds, &c.

#### ADDENDA.

The foregoing tables and explanatory notes represent, partially at least, the work performed by the accounts division for the period embraced in said tables, but it is impossible to convey in a report, either by figures or explanation, the entire amount of work done. Much of the work in connection with the examination of accounts,



tracing through old rolls the rights of individual Indians to share in annuities, considering reports of boards of survey, examining explanations to accounts, &c., is of such a nature that it cannot be represented on paper.

In addition to this class of work there has been a large amount of miscellaneous copying performed by this division, which is estimated to have amounted to at least 15,000 pages per annum. During the past six weeks an account has been kept of this kind of work, and it has amounted to 2,144 pages, an average of over 357 pages per week, or at the rate of 18,681 pages per annum.

The following statement shows the average number of employ  s in the accounts division of the Indian Office, Department of the Interior, during the periods specified :

Calendar year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884.....	21 20.6	21 20.	21 20.4	20 19.6	20 18.4	20 16.8	20 18.4	20 13.8	20 18.7	20 17.3	20 16.7	20 15.8
1885.....	21 20.3	21 19.	21 19.	20 19.3	20 19.	20 18.6	20 16.4	20 15.5	20 15.9	20 18.8	20 17.5	20 17.
1886.....	20 18.5	20 18.5	20 18.7	17 16.4	17 16.6	17 16.4	17 15.3	17 14.5	17 12.7	17 14.	17 13.5	17 14.5
1887 (to March 1).....	17 16.2	17 16.1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

NOTE.—The upper figures opposite each year indicate the number actually on the roll; the lower figures the average number at desk.

The difference is the result of special details, annual leaves, sick leaves, and assignments temporarily to other divisions.

Statement showing the maximum and minimum amount of business transacted and disposed of by the employ   doing the most and the employ   doing the least during the periods specified, in the accounts division of the Indian Office, Department of the Interior.

No account of the business performed by each of the employ  s has been kept, for the reason that the work of the division is so diversified that it would be impracticable to make any comparison by taking the number of accounts, letters, explanations, or other papers disposed of. Even in the same kind of work, as the examination of the accounts of Indian agents, the accounts of various agents are as different as it is possible to imagine—some containing 10 or 12 papers and others containing 200 and 300, and even more. Not only is this true as regards different agent's accounts, but even in the examination of the accounts of the same agency they will vary, and that very materially, in different quarters of the year, and it would be impossible to make any comparison between the different examiners upon the basis of work performed, except by taking all the accounts examined and re-examine them in order to see the amount of work involved in each. It is the duty, however, of the chief of the division to exercise a proper oversight over the clerks under him and see that they are rendering to the Government an equivalent for the compensation paid them, and in case of those not doing so, to report them to the head of the Bureau for dereliction of duty.

The following statement shows the average number of days and the time and attention devoted to the consideration and transaction of business during the periods specified, by the employ  s in the accounts division of the Indian Office, Department of the Interior :

Calendar year.	Number of employ��s.	Average number of days present.	Average number of hours employed daily.
1884.....	20.25	275.2	6.5
1885.....	20.25	276.5	6.5
1886.....	17.75	277.7	6.5
1887 (to March 1).....	17	47.6	6.5

In making up this statement the Sundays, legal holidays, and days the Department was closed by special order have been deducted as well as the half hour for lunch, and no account taken of work performed before 9 a. m. or after 4 p. m.

The following statement shows the maximum number of days devoted to business by the employes present for the greatest number of days, and also the minimum number of days devoted to business by the employes present for the least number of days in the accounts division of the Indian Office, Department of the Interior, during the periods specified :

	1884.	1885.	1886.	1887. (To Mar. 1.)
Maximum number of days.....	301. 25	300.	305	48
Minimum number of days.....	239. 50	229.	209. 50	40. 50

The clerk working the minimum number of days in 1886 has had deducted all time absent from the office, which includes 50 *days without pay*.

#### FINANCE DIVISION.

*Report of the finance division, Indian Office, on the methods of business and work, as requested by Senate Select Committee, and called for by Department circular of March 23, 1887.*

Statement showing the principal items of business transacted in the finance division of the Indian Office, Department of the Interior.

- (1) Settlement of all claims for goods and supplies purchased by the Indian Office.
- (2) Settlement of all claims for goods and supplies transported under contracts.
- (3) Settlement of all claims for services rendered in educating Indians under contract or by special appropriations made by Congress.
- (4) Settlement of all claims growing out of trust funds and sale of trust lands.
- (5) Settlement of claims of whatever nature for purchases made and services rendered, in addition to those already enumerated above, where payment is not made by a bonded disbursing agent.
- (6) Making of contracts for all goods and supplies purchased direct by the Indian Office, and examination and approval of all other contracts made by subordinate officers.
- (7) Recording of all contracts, including those made for education of children, excepting only those made between Indians with whites under section 2103 Revised Statutes.
- (8) Issuing of all requisitions in payment of claims against the Indian Bureau.
- (9) Issuing of all requisitions for advances made to disbursing officers.
- (10) Issuing of all requisitions covering funds in the Treasury.
- (11) Recording of all financial transactions of the Indian Bureau in ledgers under each head of appropriation and the different subheads.
- (12) Preparation of estimates to Congress for all funds required under treaty or otherwise for the Indian service.
- (13) Preparation of all estimates for the purchase of all goods and supplies for the Indian service at the annual letting.
- (14) Examination of all estimates for expenditures submitted by subordinate officers, whether for the erection of buildings or for the purchase of supplies, &c.
- (15) Preparation of all advertisements required to be published in the purchase of supplies, the erection of buildings, &c.
- (16) Preparation of annual statement for Congress of receipts and disbursements for the Indian service.
- (17) Preparation of statement of liabilities to Indian tribes required for annual report of Secretary of the Treasury.
- (18) Preparation of statement for annual report of Commissioner of Indian Affairs on account of trust funds and trust lands.
- (19) Preparation of contract tables, giving in detail each and every bid received for goods and supplies for the Indian service during each fiscal year, as required by law.
- (20) Recording of all property purchased and paid for through the Indian Office and not by disbursing agents.
- (21) Miscellaneous items of business too numerous to mention.

Statement showing in detail the methods of transacting business in the finance division of the Indian office, in the Department of the Interior, including one or more items of the principal business matters transacted in said division, beginning with the receipt of the business matter in the Indian Office, and then showing in consecutive order the various steps taken by each of such principal business matters through the appropriate divisions of said office, and the employés through whose hands the same passes, and by whom it is considered and acted upon, and the action thereon had and taken by each, until the same is finally disposed of and notice thereof duly given to the proper party.

This division has charge of all financial affairs pertaining to the Indian service; acts upon all questions relating to contracts for supplies and annuity goods for Indians, and for the transportation of the same; settles all accounts for goods, supplies, &c., and makes payment for the same; remits funds to the disbursing officers of the Bureau, and conducts all correspondence relating to goods, supplies, &c., and the financial affairs generally of the Indian Office.

In treating of the manner and methods of conducting the "financial" branch of the Bureau, it is deemed proper and expedient, both for convenience and in order that the matters hereinafter set forth may be clearly understood, to make the following classification, viz:

- (1) Purchase of supplies, &c.
- (2) Settlement of claims or accounts arising under contracts or by open market transactions.
- (3) Remittances to disbursing officers of the Bureau.
- (4) Records of appropriations and expenditures, contracts, &c.

#### PURCHASE OF SUPPLIES, ETC.

Formerly large discretion was exercised by the Bureau in its purchases for the Indian service, and purchases were frequently made under the "exigency" clause, which did not limit transactions of that character to any specific sum. The act of Congress approved March 3, 1875, provided that hereafter no purchases of goods, supplies, &c., the cost of which exceeds \$1,000 should be made except after previous advertisement and contract therefor. By the act of August 15, 1876, the open-market limit was increased to \$2,000 in the case of an emergency, and by the act of March 3, 1877, this discretion was further extended so as to permit of purchases in open market to an amount not in excess of \$500, and in the case of an exigency to an amount not exceeding \$3,000. This law has been re-enacted from year to year, and by act of May 15, 1886, authority was also granted to purchase from Indians in open market to an amount not exceeding \$3,000, and to expend all funds appropriated for construction of ditches and other works for irrigating, in the discretion of the Secretary of the Interior, in open market.

The following is the method of letting contracts for the Indian service:

After due advertisement, upon authority previously obtained from the honorable the Secretary of the Interior, as required by law, inviting proposals to furnish annuity goods, supplies, &c., the quantities to be furnished being based upon estimates previously submitted by the various agents of the Indian service, the needs of the Indians and schools, existing treaty stipulations, and amount of money provided by Congress available for the purpose, sealed bids, in all cases when practicable accompanied by samples of the articles proposed to be furnished, are received and deposited until the time specified for opening of bids. At the proper time the box in which the bids are deposited is opened in the presence of the Commissioner of Indian Affairs, a representative of the Interior Department designated by the honorable the Secretary of the Interior, such members of the Board of Indian Commissioners as desire to be present, and a large number of interested persons. The bids are taken from the box one at a time, and read publicly by some member of the Board of Indian Commissioners, thence they are passed to clerks to be numbered, recorded, and abstracted, after which the officers named, with the abstracts of bids and the samples before them (said samples being divested of all marks that could reveal ownership, and having already been subjected to the scrutiny of competent inspectors, experts selected for their technical knowledge of the various kinds of goods offered, appointed for the purpose after the bids are opened), make the awards of contract. The abstracts of proposals submitted to the Commissioner of Indian Affairs and other persons making the awards do not have the names of the bidders, but only the number of the bids.

After the awards have been made contracts are prepared for execution by the successful bidders, which contracts, after receiving the signature of the Commissioner of Indian Affairs, with the necessary bonds for the faithful performance thereof, are forwarded to the Secretary of the Interior for his approval, thence they are returned to this office for record, after which they are passed to the office of the Second Comptroller of the Treasury for files. All contracts made by the Indian Office are exe-

duted in quadruplicate; the original, after approval by the Secretary of the Interior, is filed as stated above; one copy is transmitted to the Second Auditor of the Treasury for his information as required by act of March 3, 1875; one copy is sent to the contractor, and one filed in the "returns office" of the Interior Department as required by law.

As soon as possible after the approval of the contract by the proper authorities, and the execution of a bond with proper sureties, shipments of goods, supplies, &c., are ordered. Sugar, coffee, flour, corn, &c., which are purchased in large quantities and usually at points remote from the place of making contracts, are inspected before shipment, by competent persons appointed for that purpose, by comparison with the samples upon which the contracts were awarded; in all cases a strict compliance with the terms of the contract as to the quality, &c., is required of contractors. In the case of annuity goods, clothing, blankets, and other articles, which are in most cases deliverable by contractors in New York City, Chicago, and Saint Louis, the contractors are required to deliver said articles either at the warehouse in New York or at some place designated in Chicago, Saint Louis, &c., where they are inspected by reputable experts, appointed for that duty, by comparison with the samples upon which the awards were made and the quantities are carefully compared with the invoices. If any of the articles offered for delivery fail to conform to or equal said samples, the same are rejected and the contractor is required to furnish proper articles within five days after the rejection; failing in this, the office has the right to purchase proper articles at the expense of the contractor. If, however, the articles offered and not up to sample are required for immediate use by the Indian Bureau, it has the right to accept the same subject to the inspection and test of a competent inspector to be designated by the Bureau, who determines the percentage of value less than the samples upon which the awards were made, and upon whose finding a deduction *twice* greater than the difference in value between the articles offered and the samples is made from the price agreed to be paid.

To insure greater security in the delivery at the agencies of the goods purchased and shipped, each package is stamped by the inspector with his name and is given a number which must correspond with a number on the invoice of the articles furnished. A copy of this invoice is forwarded by the first mail after shipment of the goods to the agent for whom they are intended, in order that he may compare quantities, &c., of articles received with the articles invoiced.

The above arrangements in detail in the matter of awarding contracts and the inspection and shipment of goods received thereunder, serve to protect the Department from both fraud and error, and great care is taken to insure the delivery at the agencies of the goods intended for them.

#### SETTLEMENT OF CLAIMS OR ACCOUNTS.

Within the last ten years great improvement has been made in the manner of the settlement and payment of accounts for goods, supplies, services, &c. Prior to July 1, 1876, payments of this class of claims or accounts were made by the superintendents and Indian agents, except for goods, &c., purchased at the annual letting of contracts, which covered only a portion of the yearly purchases. About the commencement of the fiscal year 1877 the system of making payment through the Indian Office for all goods, &c., was adopted, excepting in isolated cases, where the interests of the service were better subserved by direct payment through the agents. In payment for supplies furnished under contract, excepting for articles deliverable at agencies by contractors, each contractor must furnish invoices in quadruplicate of the articles delivered, two of which must have on the back the certificate of the inspector to the effect that the articles enumerated thereon (describing the packages by numbers and marks) are equal in quality to the samples upon which the contract was awarded, and he must also furnish the receipt of the transportation contractor for the packages covered by said invoices, describing the same by number and weight. Upon presentation of these invoices the contractor's account is adjusted by the Indian Office, the quantities and prices of articles being compared by the examining clerk with the records of the original contract; if found correct, the same is "jacketed" and submitted to the financial clerk for his initials and to the Commissioner for his signature; after receiving which, it goes to the bookkeeper to take a memorandum of the amount of the different appropriations to be charged and is then recorded in the "special accounts" records. A notice is mailed to the claimant or his attorney of the action by the Indian Office on the accounts and it is passed to the Second Auditor of the Treasury for settlement, by whom it is forwarded, with his findings thereon, to the Second Comptroller of the Treasury for examination, who certifies the balance due and upon whose certificate a requisition on the Secretary of the Interior for said balance due is issued by this office, who, in turn, makes requisition on the Secretary of the Treasury for the amount of the said account.

In the case of deliveries by contractors at agencies, other forms are used, as follows: "Receipt" of agent; "Certificate" of inspector; and "Weigher's return;" upon which, properly filled out and signed by the receiving, inspecting, and weighing officers, payment is made as hereinbefore described.

Payments for articles purchased in "open market" by agents of the Bureau are made after the manner before set forth, upon certified vouchers in duplicate, accompanied by duplicate invoices and transporters' receipts, where articles purchased are not delivered by the seller at the agency.

By a rule of the Department agents of the Bureau are required to obtain authority from the head of the Department, through the Indian Office, before purchasing any supplies or incurring any expense for the Indian service, except in a case of absolute emergency or exigency, when the necessary articles may be purchased in *small quantities*; but in such case an explanation is required to accompany the vouchers presented for approval.

#### REMITTANCES TO DISBURSING OFFICERS.

Advances of public funds are made only to bonded officers of the Bureau and officers of the Army detailed for duty under the Indian Department, who are required to submit quarterly estimates of the amount necessary to conduct the service at the several agencies and schools within the period covered by their estimates. Funds for the payment of money annuities arising under treaty stipulations are remitted in the fall and spring of the year. In all other cases the sums advanced are limited to the amount actually required to pay the agents and employés, salaries, said amounts being based on the amount allowed for that purpose at the several agencies, by the Secretary of the Interior, in accordance with the law, a small amount necessary to pay traveling expenses of the agents and contingent expenses of their agencies, and, in some cases, the amount necessary to pay for supplies, the purchase of which by the agents has already been authorized by the Department.

#### RECORDS OF APPROPRIATIONS AND DISBURSEMENTS, CONTRACTS, ETC.

The system of accounting for moneys appropriated by Congress for the Indian Department is very rigid and complete. The records of appropriations under existing treaty obligations with Indians require the use of nine large ledgers, in which are kept full and complete accounts of all receipts and disbursements of public funds appropriated for the various tribes of Indians. These accounts include not only a record of moneys appropriated by Congress, but also of receipts and disbursements arising from interest collected on bonds held by the Government for the benefit of the Indian tribes and from the sale of Indian lands. There are nearly three hundred and fifty different titles of appropriations, each one distinct from the other, and which under the law can only be used for such expenditures, as the several treaties or existing law may provide in each case.

Copies of all requisitions issued for funds are kept in books prepared especially for that purpose, which show the amount drawn from the Treasury, to whom paid, and the character of the supplies furnished or services performed, or, if advances to disbursing officers, to whom and for what purpose.

Besides the foregoing the following records are kept in the finance division of the Indian Bureau: Of all contracts for the Indian service, whether for supplies, services, or otherwise; of all property, whether purchased under contract or in open market, when payment therefor is made through this office and the Treasury Department; of all accounts paid through the office and the Treasury; record in detail of all advances to disbursing officers, showing the appropriation from, and the objects for, which the funds are remitted, together with the amounts thereof; register of letters received for action by the division, and of all correspondence emanating from it.

*Statement showing an item of business transacted in the finance division of the Indian Office, Department of the Interior.*

Payment of a claim for beef-cattle delivered under contract at an Indian agency, showing the different steps taken to settle the claim and obtain payment.

On receipt of the beef-cattle by the Indian agent, he issues receipts, inspection certificates, and weigher's returns, in duplicate; the originals are given to the contractor and the duplicates mailed by the agent direct to the Indian Office. When the originals are received from the contractor, they are sent to the file room of this office, where they are "jacketed," and receive a number, say claims No. 31253, and are entered into the record of "claims received." When the duplicates are received they also are sent to the file room properly briefed, numbered, and entered into the



record of "letters received." The papers are sent to the "finance division," where the chief of division marks the name of the clerk who is to examine the claim, on the right-hand corner at the bottom of the "jacket," and they are entered in the division record of papers received, and the clerk is charged with the same and becomes responsible for them. For convenience, the different agencies are divided among three clerks in the finance division, to whom all claims are charged, and each examiner is responsible for the proper settlement of the claims of the agencies assigned to him.

After the receipt by the examining clerk of the original and duplicate receipts, inspection certificates, and weigher's returns, he examines the papers to convince himself that they are properly made out, that all the stipulations of the contract have been complied with, &c., and if he finds such to be a fact, he states an account as follows:

The United States to John Smith :

For 237 head of steers, weighing 220,410 pounds gross, delivered at Cheyenne and Arapaho Agency, I. T., January 5, 1887, under contract of May 22, 1886, as per receipts, inspection certificates, and weigher's returns herewith, at \$3.20 per 100 pounds..... \$7,053 12

Account stated in Indian Office.

A. BROWN,  
*Examiner.*

The original papers issued by the agent, together with the above account, are put in a "jacket" indorsed as follows:

"The within account of John Smith for 237 head of steers, weighing 220,410 pounds gross, delivered at Cheyenne and Arapaho Agency, I. T., January 5, 1887, under contract of May 22, 1886, amounting to \$7,053.12, has been examined and allowed for the sum claimed and is forwarded to the Second Auditor of the Treasury for settlement, charging appropriation. Support of Arapahoes, Cheyennes, Apaches, Kiowas, Comanches, and Wichitas, 1887, \$7,053.12."

Payment to be made to claimant, Saint Louis, Mo., and property to be charged to Agent Williams.

(Signed)

J. D. C. ATKINS,  
*Commissioner.*

A. BROWN, *Examiner.*

Before the jacket is sent for signature to the Commissioner it is handed to the financial clerk, who gives the papers a cursory examination and sees that the appropriation charged is proper. After which he initials the same on the left hand upper corner and sends it to the room of the Assistant Commissioner, who also initials the same and passes it to the Commissioner for signature.

The duplicate papers are stamped with the word "settled" and the date, put in the jacket in which the originals were formerly, and on the outside "To Auditor" and date are written, after which they are given to the clerk in charge of the division records, who sends claimant a notice of the allowance of his claim by the Indian Office, and then passes the papers to the clerk in charge of the records of property purchased, who makes the proper entries on his bonds, charging the beef to the agent receiving it, and returns the papers to the clerk in charge of the division records, who enters the action had on the record and returns the jacket containing the duplicates to the file-room of the office for file.

The jacket containing the original papers, after receiving the signature of the head of the Bureau, is passed to the book-keeper of the finance division, who takes a memorandum of the name and amount of the claim and the appropriation to be charged and sends it to the clerk in charge of the "Records of special accounts," who copies, in a book prepared especially for that purpose, the indorsement on the jacket as stated above, exactly and word for word as it is signed by the head of the Bureau, notes the dates on which it is sent to the Second Auditor of the Treasury and sends it there by messenger.

The papers under the law are examined in that office and a settlement stated and transmitted to the Second Comptroller of the Treasury, who examines the same and certifies the balance due, which balance, under section 191 Revised Statutes, is binding on the Executive Departments of the Government. The settlement as certified to by the Second Comptroller is transmitted to the Indian Office, where a requisition for the amount certified to is issued on the Secretary of the Interior, copied on the records of the finance division, and the proper entry made on the ledgers of the division. The requisition is examined and initialed by the financial clerk and the Assistant Commissioner, and signed by the head of the Bureau, and passed to the Secretary of the Interior, who issues a requisition on the Secretary of the Treasury for the amount

due. This requisition is countersigned by the Second Comptroller of the Treasury, and registered by the Second Auditor of the Treasury, and then goes to the Secretary of the Treasury for warrant. The warrant issued is signed by the Assistant Secretary of the Treasury designated for that purpose, countersigned by the First Comptroller of the Treasury, and registered by the Register of the Treasury, thence it goes to the Treasurer of the United States for draft, which is sent to the claimant.

The following statement shows the amount and character of business received, transacted, and disposed of during the period, and on hand, pending, and undisposed of at the dates specified below, in the finance division of the Indian Office, Department of Interior:

Character of business.	Pending Jan. 1, 1884.	Received during 1884.	Disposed of in 1884.	Pending Jan. 1, 1885.	Received during 1885.	Disposed of in 1885.	Pending Jan. 1, 1886.	Received during 1886.	Disposed of in 1886.	Pending Jan. 1, 1887.	Received up to Mar. 1, 1887.	Disposed of up to Mar. 1, 1887.	Pending Mar. 1, 1887.
Letters .....	875	12,104	12,592	387	13,146	12,775	758	17,640	17,654	744	2,715	2,183	1,276
Claims .....	220	3,550	3,660	110	3,963	3,975	98	4,551	4,376	273	663	569	367

NOTE.—In explanation of the large number of letters on hand undisposed of on March 1, 1887, it is stated that all annual estimates for the next fiscal year are received during January of each year, but are not disposed of until in May or June of the year.

The following statement shows the average amount and character of business performed, transacted, and disposed of during the periods specified, by the employes in the finance division of the Indian Office, Department of the Interior:

Character of business.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884.												
Letters written and mailed .....	538	666	737	685	685	569	1,187	973	663	522	428	650
Claims settled .....	206	154	130	137	201	196	209	169	322	458	262	322
Notices mailed to claimants .....	211	161	137	148	206	193	205	76	335	461	268	337
Statement of funds issued and mailed .....	23	46	35	31	47	22	30	17	70	20	35	45
Pay requisitions issued .....	259	194	160	141	232	118	502	202	333	357	223	330
Refunding requisitions issued .....	39	10	67	17	17	31	24	9	64	40	23	17
Contracts made and acted upon .....	11	5	13	1	13	4	156	44	11	8	12	10
1885.												
Letters written and mailed .....	599	489	638	557	885	764	634	737	498	577	609	633
Claims settled .....	250	123	160	175	198	131	155	228	206	540	381	320
Notices mailed to claimants .....	262	130	163	183	164	142	167	228	306	614	427	355
Statements of funds issued and mailed .....	24	33	46	40	3	52	21	48	37	18	36	36
Pay requisitions issued .....	318	195	267	214	233	138	234	223	274	321	375	259
Refunding requisitions issued .....	55	16	25	50	16	11	62	40	49	30	22	17
Contracts made and acted upon .....	6	28	26	10	26	154	39	32	12	15	2	6
1886.												
Letters written and mailed .....	576	699	859	840	739	926	891	728	726	860	568	790
Claims settled .....	207	144	214	179	150	175	227	321	582	419	385	285
Notices mailed to claimants .....	222	156	231	180	153	184	231	300	550	431	410	308
Statements of funds issued and mailed .....	18	41	37	21	37	20	33	33	49	25	49	37
Pay requisitions issued .....	266	207	191	260	198	193	296	354	353	392	367	347
Refunding requisitions issued .....	46	57	11	77	31	36	53	15	42	46	46	16
Contracts made and acted upon .....	25	4	26	21	3	172	48	73	18	12	20	23

Character of business.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1887.												
Letters written and mailed	588	691	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Claims settled	230	241	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Notices mailed to claimants	261	252	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Statements of funds issued and mailed	23	37	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Pay requisitions issued	288	317	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Refunding requisitions issued	65	27	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Contracts made and acted upon	9	7	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----

The following statement shows the average number of employes in the finance division of the Indian Office, Department of the Interior, during the periods specified:

Calendar year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884	13	13	13	13	13	13	13	13	14	14	14	14
1885	14	14	14	14	14	14	14	14	14	14	14	14
1886	14	14	14	14	14	14	15	15	15	15	15	15
1887 (to March 1)	14	14	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----

Statement showing the maximum and minimum amount of business transacted and disposed of by the employe doing the most and the employe doing the least during the periods specified, in the finance division of the Indian Office, Department of the Interior.

No account has been kept of the business performed and disposed of by each employe. The work of the division is so diversified that it is impossible to keep an account. The chief of division sees to it that each employe does his or her share of the work of the division.

The following statement shows the average number of days and the time and attention devoted to the consideration and transaction of business during the periods specified by the employes in the finance division of the Indian Office, Department of the Interior:

Calendar year.	Number of employes.	Average number of days present.	Average number of hours employed daily.
1884	13½	275½	7
1885	14	271	7
1886	14½	278	7
1887 (to March 1)	14	47	7

The following statement shows the maximum number of days devoted to business by the employe present for the greatest number of days, and also the minimum number of days devoted to business by the employe present for the least number of days, in the finance division of the Indian Office, Department of the Interior, during the periods specified:

	1884.	1885.	1886.	1887 (to Mar. 1).
Maximum number of days	306	297	304	48
Minimum number of days	213	234	258½	43

The number of days, during which the Department was open for the transaction of official business, is as follows:

	Days.
1884 .....	307
1885 .....	301½
1886 .....	305
1887, up to March 1 .....	48

In addition to the above, the financial clerk has devoted nearly all Sundays and most of the evenings to the transaction of official business.

#### FILES AND RECORDS DIVISION.

*Report of the files and records division, Indian Office, on the methods of business and work, as requested by Senate Select Committee, and called for by Department circular of March 23, 1887.*

Statement showing the principal items of business transacted in the files and records division of the Indian Office, Department of the Interior.

The business of this division is to brief, register, index, and file all official documents received in the Indian Office; and to "abstract" (i. e., to record a brief) index, and copy into permanent registers all official communications sent from the office.

Statement showing in detail the methods of transacting business in the files and records division of the Indian Office, in the Department of the Interior, including one or more items of the principal business matters transacted in said division, beginning with the receipt of the business matter in the Indian Office, and then showing in consecutive order the various steps taken by each of such principal business matters through the appropriate divisions of said office, and the employés through whose hands the same passes, and by whom it is considered and acted upon, and the action thereon had and taken by each until the same is finally disposed of and notice thereof duly given to the proper party.

The mail when received is opened in the office of the honorable Assistant Commissioner, and each piece is marked by him or his representative, for the time being, with the initial letter of the division which shall act administratively on the same. It is then sent to the files and records division, where it is properly briefed, stamped with a stamp bearing the name of this office, and the date of its receipt; then each piece receives a distinctive number (which number it forever retains); then the letter is thoroughly indexed as to names of writer, persons mentioned, and the subject; it is then (the brief of it) recorded, or registered, in a proper book, the division to which it is charged being noted on said register, as well as the number; and then it goes to the division to which it is charged for appropriate administrative action; and finally, after it has filled its mission, is returned to this division, where it undergoes the final action taken upon it, unless called up by subsequent developments. This final action is to note on the register opposite the original entry, what action was had on it in the division to which it was sent, and then it is filed away in proper receptacles convenient for future reference.

Of these letters received we have four classes.

- (1) Ordinary letters.
- (2) Claims and contract letters.
- (3) Authority letters.
- (4) Miscellaneous reports (purely routine in nature).

The first class embraces all official communications from whomsoever and on all subjects.

The second class comprises only letters containing claims against and contracts with the United States. (Note: The exception to this being claims of citizens on account of deprivations by Indians, claims for improvements by squatters on Indian reservations, claims for damages, and kindred claims.)

The third class are letters from the honorable the Secretary of the Interior alone, authorizing this office to perform certain acts, to make purchases, to employ labor, to grant surveys, to remove intruders, &c.

The fourth class is composed of certain routine reports required by the regulations of this office and the United States Treasury from its agents, and are, viz:

- (1) Weekly statements of public funds. (2) Monthly statements of public funds.
- (3) Weekly supply reports. (4) Statement of issues to Indians. This class of mail is, for convenience, recorded but once a week, on Saturday.

Every morning the various divisions of the office send to this division "rough drafts" or memorandums, of the letters that have been written and sent from their respective divisions the previous day.

These "roughs" undergo something of a similar treatment to that of the letters received, above described. They are conveniently arranged and each stamped with a number. Then a brief, or "abstract," of them is recorded in a proper record book, and thoroughly indexed; and the roughs preserved until they shall have been completely copied in permanent record books prescribed for the purpose; then, opposite the brief, or "abstract," the number and page of the said record is noted and the rough itself destroyed. (Note: Comparison as to correctness is made from the press copy.)

This division keeps books, as follows:

- (1) Record of letters received.
- (2) Record of claims and contracts received.
- (3) Record of authorities received.
- (4) Record of miscellaneous reports received.
- (5) Record of letters sent (abstract).
- (6) Record of letters sent to Secretary of the Interior (full copy).
- (7) Record of letters sent to other persons (full copy).
- (8) Index to letters received.
- (9) Index to claims, &c., received.
- (10) Index to authorities received.
- (11) Index to letters sent.

Besides, for convenience, several auxiliary books, such as special record of reports of Indian inspectors, containing all reports up to December 31, 1880; special file-book, containing memorandum of special files; that is, where many papers have been received in a case running for a number of years and no final disposition could be made of it, then the papers would be kept together in a "special file" until the matter was finally disposed of. After final disposition these papers find their way to the places where they properly belong.

In indexing papers the card-index system has been adopted. Each card represents a name or a subject, with the number of the letter to which it refers.

Every few days these cards are separated—first, in alphabetical order, and second, in combinations of the second letter. They are arranged in convenient order for searching purposes, and transferred to the permanent index-books as rapidly as possible.

The work of this division is purely initiative but not administrative.

The following statement shows the amount and character of business received, transacted, and disposed of during the period and on hand, pending, and undisposed of at the dates specified below in the files and records division of the Indian Office, Department of the Interior:

Character of business.	Pending Jan. 1, 1884.	During year 1884.	Transacted and disposed of in 1884.	Pending Jan. 1, 1885.	During year 1885.	Transacted and disposed of in 1885.	During year 1886.	Transacted and disposed of in 1886.	Up to Mar. 1, 1887.	Disposed of up to Mar. 1, 1887.
Letters received	.....	24,956	.....	.....	31,188	.....	34,621	.....	5,583	.....
Claims received	.....	3,531	.....	.....	3,963	.....	4,556	.....	467	.....
Authorities received	.....	2,379	.....	.....	2,504	.....	2,660	.....	407	.....
Miscellaneous reports received	.....	6,596	37,462	.....	7,321	44,976	7,320	49,157	1,141	7,598
Letters sent	.....	17,400	17,400	.....	20,123	20,123	23,927	.....	3,842	.....
Recording of letters sent in permanent records*	.....	9,750	17,400	.....	27,150	20,143	.....	23,927	23,927	3,842

Letters disposed of from January 1, 1884, to March 1, 1887..... 5,500  
 Approximate amount on hand and undisposed of March 1, 1887..... 69,562

\* It is impossible to even approximate, with any accuracy, the amount of this class of work performed in any year since January 1, 1884; but the above statement will show quite correctly (approximated) the amount done from January 1, 1884, to March 1, 1887.



The following statement shows the average amount and character of business performed, transacted, and disposed of during the periods specified, by the employes in the files and records division of the Indian Office, Department of the Interior:

Character of business.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884												
Letters received.....	2,149	1,912	2,172	2,089	2,096	1,838	2,227	2,102	2,154	2,176	1,951	2,060
Claims received.....	213	132	148	164	226	245	356	278	457	774	282	256
Authorities received.....	200	203	194	192	194	172	219	213	241	182	161	208
Miscellaneous reports received.....	485	657	520	480	617	482	602	443	552	647	558	545
Letters sent.....	1,538	1,421	1,509	1,552	1,414	1,348	1,559	1,399	1,498	1,409	1,178	1,575
1885.												
Letters received.....	2,050	2,211	2,371	2,922	2,459	2,405	2,984	2,730	2,721	2,839	2,722	3,774
Claims received.....	225	176	177	236	203	286	201	415	655	683	369	337
Authorities received.....	211	219	236	285	191	182	228	231	167	225	180	190
Miscellaneous reports received.....	621	542	466	638	714	484	502	694	583	672	659	746
Letters sent.....	1,629	1,384	1,674	1,837	1,362	1,505	1,975	1,668	1,831	1,816	1,465	1,977
1886.												
Letters received.....	3,152	3,013	2,794	2,709	2,683	2,753	3,193	2,849	2,936	2,997	2,677	2,865
Claims received.....	225	156	200	207	246	389	274	468	800	730	436	425
Authorities received.....	185	220	245	268	195	158	240	220	198	312	188	231
Miscellaneous reports received.....	552	552	722	511	646	557	637	602	551	687	578	725
Letters sent.....	2,266	1,866	2,068	2,226	1,926	1,865	1,907	1,912	1,981	2,249	1,663	1,978
1887.												
Letters received.....	2,982	2,601										
Claims received.....	278	189										
Authorities received.....	217	190										
Miscellaneous reports received.....	571	570										
Letters sent.....	2,098	1,750										

The following statement shows the average number of employes in the files and records division of the Indian Office, Department of the Interior, during the periods specified:

Calendar year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884.....	6.6	6.6	6.9	6.6	5.7	6.5	5.7	7.4	8.6	8.8	9.6	7.8
1885.....	7.3	7.2	6.7	7.3	7.8	7.7	7.8	6.2	5.6	6.3	6.8	5.4
1886.....	6.7	6.9	6.4	6.9	6.4	6.0	6.2	5.6	5.6	6.6	8.9	8.5
1887 (to March 1).....	6.4	5.4										

Statement showing the maximum and minimum amount of business transacted and disposed of by the employe doing the most and the employe doing the least during the periods specified, in the files and records division of the Indian Office, Department of the Interior.

It is utterly impossible to answer this. No time of individual work has been kept, and it would be impracticable to do so. While each clerk has a particular desk and line of work assigned, it often happens that the entire force of the division is engaged on the same piece of work; and besides, the work of each desk is so interwoven with that of another that to disentangle it would be impossible.

A personal examination would soon convince a skeptic of this statement.

The following statement shows the average number of days and the time and attention devoted to the consideration and transaction of business during the periods specified, by the employes in the files and records division in the Indian Office, Department of the Interior:

Calendar year.	Number of employes.	Average number of days present.	Average Number of hours employ'd daily.
1884.....	77	264.2	6.02
1885.....	78	270.8	6.16
1886.....	78	275.8	6.29
1887 (to March 1).....	7	46.7	6.56

The following statement shows the maximum number of days devoted to business by the employé present for the greatest number of days, and also the minimum number of days devoted to business by the employé present for the least number of days in the files and records division of the Indian Office, Department of the Interior, during the periods specified:

	1884.	1885.	1886.	1887 (to March 1).
Maximum number of days .....	276½	289½	295½	48
Minimum number of days .....	253½	253½	236½	44½

#### LAND AND LAW DIVISION.

*Report of the land and law division, Indian Office, on the methods of business and work, as requested by Senate Select Committee, and called for by Department circular of March 23, 1887.*

A statistical statement of the work performed by the land and law division of the Indian Office will be found appended hereto.

The responsible, intricate, and complex character of the duties of this division render it almost impossible to give even an approximate estimate of the amount or an idea of the varied nature and character of the work performed by its clerical force.

All questions relating to Indian lands are subjects for the determination of this division, many of which require an examination of the official records back for forty and sixty years; in some cases as far back as the earliest treaties made by the Government with various Indian tribes, and even back to treaties made between the colonies and the Indians.

All questions of law involved in the management and civilization of the Indians are considered and determined here, such as their lands; their internal and external affairs; their legal attitude and status among themselves, or with reference to the whites; conflicts between the local laws and customs of a tribe and the State laws and between the State and Federal laws; questions of citizenship; guardianship; crimes; misdemeanors; jurisdiction; how far Indians are subject to their own laws and customs, and how far they are amenable to State and Federal law; intruders and trespassers; prosecution of persons guilty of the sale of whisky to Indians; taxation; water rights; right of way for railroads through reservations; cattle grazing; conveyances of land; contracts with Indians; sale of timber; allotments; patents; Executive orders establishing reservations; the construction of treaties and acts of Congress, and many other questions not necessary to enumerate here. Many of these questions require an examination of the decisions of the district, circuit, and Supreme Courts of the United States, and of the various State courts, as well as an examination of the various text-books and the application of the principles and rules laid down therein.

In addition to these, many other matters are constantly and necessarily arising in the transition of the Indian from the semi-civilized to the civilized state. As the Indian advances toward civilization he naturally arrives at a better understanding as to his rights, and when those rights are infringed or trespassed upon, he appeals to the Government for protection.

Numerous original bills and reports are prepared here and transmitted to Congress, and nearly every bill originating in either house of Congress relating to Indian lands or the status of the Indian is referred to this office for information and report, and the President seldom affixes his signature to a measure which has passed Congress relating to Indian matters without it first having been referred to this office for report.

No idea can be formed of the amount and character and the labor necessary to perform the work of this division without personal examination and inspection.

Some cases require days and sometimes weeks of record and legal research in compiling data necessary to the preparation of a single letter, many of which cover from twenty to one hundred pages. No record has been or can be kept of the amount and character of work performed by any employé. Hardly any of the correspondence is of a routine nature. Each subject is separate and distinct and must be considered and determined by the particular treaty or law within which it may come. Many cases require immediate action and the exercise of sound judgment and discretion. One employé may prepare several letters in a day, while another may prepare none, and the next day it may be *vice versa*.

A letter of a few lines may require several days to make proper answer.

I desire to call attention to the fact that all the work with which the civilization division of this Bureau was charged, except matters pertaining to licensed traders

and the examination and settlement of depredation claims, was assigned to this division on September 1, 1885, since which time all that work, in addition to the regular work of the division, has been performed without additional clerical force.

The act recently passed, providing for the allotment of land in severalty to the Indians, will necessarily very largely increase the work of this division.

Land must be surveyed, field-notes and plats copied, allotments made, schedules prepared, tract-books opened, patents issued and recorded, with all the correspondence incident thereto.

Apart from the absorption of the civilization division a vast amount of additional labor has within the past few years been entailed on this division, owing to the rapid extension of the railroad system throughout the country and consequent construction of railroads through Indian reservations.

The act of Congress of March 3, 1875, granting to railroads the right of way through the public lands of the United States specially excepts from the operations of its provisions, *inter alia*, Indian reservations, unless the right of way shall have been provided for by treaty stipulation or by act of Congress theretofore passed.

Whenever, therefore, an application is made for a right of way through an Indian reservation—and such applications are getting to be quite numerous—reference has to be made to the treaty or other muniment of title under which the reservation was established, to ascertain its provisions (if any) in regard to railroads and the proper method, which varies with the different cases, to be adopted in regard to obtaining such right of way and compensating the Indians for the same.

From its inception down to the close a great amount of detail work is involved.

The case of the Milwaukee, Lake Shore and Western Railway, constructed on the La Pointe or Bad River Reservation in Wisconsin in 1884-'85 will serve as a practical illustration.

In this case the treaty provides for the building of roads across the reservation on terms of just compensation to the Indians.

This case went through the following successive steps :

First, the general solicitor of the company writes to this office for information as to the manner of procuring the right of way.

Application referred to this division; treaty examined; and inquiry made in General Land Office (railroad division) whether proofs of organization, &c., filed.

General solicitor of the company fully instructed by letter.

He writes to Department to inquire whether Congressional action is necessary.

Report to Secretary thereon, with information that general solicitor is already advised on the subject.

Member of Congress telegraphs making same inquiry.

Telegram to him in reply.

Application by company for authority to make preliminary survey on reservation.

Report to Secretary thereon with recommendations.

Department returns papers and grants authority.

Railway company notified thereof, and agent instructed to consult Indians.

Proofs of incorporation, &c., examined and filed.

Agent reports result of council with Indians.

Company notified to proceed with survey, and file maps, &c.

Company applies for leave to proceed with work of construction pending completion of survey, which is interrupted by unexpected topographical difficulties.

Report to Secretary recommending application be granted conditionally that company give bond of indemnity to secure compensation, &c.

Department concurs and directs bond to be taken.

Bond prepared and transmitted to railway company for execution.

Agent notified of action taken.

Agent reports Indians satisfied.

Agent applies for permission for Indians whose allotments are hitherto unapproved to cut and sell ties to railroad company.

Report to Secretary with favorable recommendation.

Department grants authority and agent instructed thereon.

Company files map of definite location and bond.

Papers examined and transmitted to Secretary for approval, with recommendation that agent be directed to take necessary measures to adjust question of compensation to Indians.

Department returns bond and map approved with instructions.

Letter to agent instructing him as to his duties.

Also to railway company advising it of action taken.

Agent reports result of negotiations with Indians collectively and individually in respect of compensation for right of way, transmits preliminary papers, &c.

Papers examined and reported to Secretary with recommendation for approval and authority to perfect negotiations on terms stipulated.

Preparing agreement in reference to general right of way through unallotted lands, and same transmitted to agent for signature by the Indians.

Company transmits draft for \$855.75, compensation agreed upon to Indians for general right of way.

Report to Secretary therewith, with recommendation for deposit in Treasury pending completion.

Department concurs and directs deposit.

Formal agreement with Indians received, examined, and submitted to Secretary for approval.

Agreement returned approved, and authority granted for payment of compensation to Indians *per capita*.

Draft transmitted to agent for amount, and instructions as to distribution.

Agent transmits deeds from individual owners.

Same examined and submitted to Secretary for approval of President, in compliance with terms of treaty.

Deeds returned approved by President, recorded in office books, and sent to the company who has previously settled with the individual Indians direct.

The above statement only presents the principal steps taken in the case, and no mention is made of much incidental correspondence which arose. The matter was pending over one year.

At first sight it would seem as if this was a very simple matter, but the foregoing outline of proceedings shows the amount of detail labor involved in one case alone.

Again, take the cases of the different railways now in course of construction in the Indian Territory. A glance at the acts under which they are being built will suffice to show the work necessary to carry out these acts, particularly the clauses having reference to compensation and the adjustment thereof. In the case of the Southern Kansas Railway alone, where the Indians dissented from the terms of the act, the detail work has been enormous already. So also in the case of the Gulf, Colorado and Santa Fé Railway, now being constructed through the Territory, with the prospect of equal labor in the Denison and Washita Valley, the Kansas and Arkansas Valley, the Kansas City, Fort Scott and Gulf, the Saint Louis and San Francisco, the Fort Worth and Denver City, and the Chicago, Kansas and Nebraska Railroads, all authorized by act of Congress to build in the Territory, and now pending before this division.

In the Western reservations, we have the Saint Paul, Minneapolis and Manitoba, the Utah Midland, the Maricopa and Phoenix, the Rocky Fork and Cooke City, the Utah and Northern, the Chicago, Milwaukee and Saint Paul, the Dakota Central, the Duluth, Superior and Michigan, and several other railroads in course of construction, all requiring more or less attention at successive steps, not to mention the Atlantic and Pacific and the Missouri, Kansas and Texas Railroad in the Indian Territory, with whom questions of damages to Indians are constantly arising.

At the present writing there are between thirty and forty railroad cases before this division in various stages of completion, and all involving a great amount of correspondence and detail work. In fact, the railroad business in connection with Indian reservations has increased of late years, and is of such a character as to almost occupy the time of one clerk exclusively to give it that attention which its importance to the Indians demands.

As another illustration I cite the following case:

Rev. C. C. Painter, secretary Indian Rights Association, informs this office that adjacent to the Coahuila Reservation, in California, there is a section of land within a railroad grant, which has always been occupied and used by the Indians for grazing purposes; that they are anxious to purchase the same, but cannot comply with the terms of the company; and that it is of the utmost importance that the Indians should have it, and hopes that something may be done at once to secure it to them.

Written inquiry is made of the General Land Office as to the legal status of the section in question. Land Office replies that it is within the 30-mile indemnity limit of the grant to the Southern Pacific Railroad Company, and appears on a list of selections made by the company, which list has not been acted upon.

Case reported to the Secretary, with the recommendation that the matter be laid before the proper officers of the company, to see if it would not relinquish the section to the Government for the use of the Indians, or make such terms as would enable the Indians to purchase it.

C. F. Huntington replies to a letter written to Senator Stanford by Department, in accordance with foregoing suggestions, stating that the company would be inclined to do what the Secretary desired in the matter.

Report is again made to the Secretary suggesting that if the company relinquishes this section, it can select another in lieu thereof.

Commissioner of the General Land Office reports that Southern Pacific Railroad Company, has filed a quit-claim deed to the section in question.

A draft of an Executive order setting apart said section as an addition to the Coahuila Reservation is then prepared and sent to the Department, with a report recommending that it be laid before the President for his signature.

Executive order is received and copies made and sent to the General Land Office, to the agent of the Mission Indians, and to Rev. Mr. Painter.

As an illustration of the labor involved in answering an apparently simple inquiry, I cite the following:

A gentleman engaged in some literary work writes a letter of about a dozen lines asking certain information relative to the Oneida, Stockbridge, and Brothertown Indians in Wisconsin.

A clerk searches the ancient files of the Office for more than two days, and prepares an answer which covers nearly five type-written pages.

There are kept in this division the following books and records, viz:

Register of letters received.

Subject index of letters received.

Subject index of letters sent.

Deed-books, where all deeds of conveyance of Indian lands are recorded.

Tract-books, wherein a record of all allotments to Indians is made.

Miscellaneous record wherein are recorded all contracts, agreements, &c., with Indians.

Record of timber contracts and bonds.

It will be observed by reference to the attached statistical statement that there has been a marked increase in the work of this division during the period covered by the request of the committee.

The increase for the year 1886 over that of 1884 is,

Number of letters received.....	71 per cent.
Number of letters sent.....	45 per cent.
Number of pages written.....	58 per cent.

Up to October, 1886, the draftsman of the Bureau was borne on the roll of employés of this division, but, owing to the peculiar character of the work performed by him, no account is taken thereof in the following statements.

Statement showing (1) the amount of business pending in the land division of the Indian Office, for the year ending January 1, 1884; (2) the amount of business received during the year 1884; (3) the amount of business transacted during the year 1884. Similar statistics respecting the years 1885 and 1886, and up to the 1st of March, 1887, as disclosed by the records of the office.

Business.	1884.	1885.	1886.
Number of letters pending in the division January 1.....	257	260	241
Number of letters and telegrams received in division during the year.....	2, 823	3, 669	4, 851
Number of letters and telegrams prepared and sent out from the division during the year.....	1, 951	2, 318	2, 827
Number of letters pending in the division January 1, 1887.....			491
Number of letters pending in the division March 1, 1887.....			687
(Some of these letters have been partially acted upon, but not finally disposed of.)			
Number of letters and telegrams received in division during the year 1887.....			836
Number of letters and telegrams prepared and sent out from the division for the year up to March 1, 1887 (two months).....			475

	Year.	Pages by type-writer.	Written pages.
Letters prepared.....	1884	1, 250	4, 844
Do.....	1885	3, 014	2, 270
Do.....	1886	5, 155	666
Do.....	1887	872	85

NOTE.—Many letters received in the division require no action, being answers to inquiries from the office, while others are transferred to other divisions, and in some cases answer to several letters is embraced in one, which will account for the difference in the number of letters received, the number written, and the number pending at the beginning of each year.

Allowing one page by type-writer as equal to two and a quarter written pages (a tested fact) the statement would be:

Year.	Letters.	Written pages.	Year.	Letters.	Written pages.
1884.....	1, 951	7, 657	1886.....	2, 827	12, 265
1885.....	2, 318	9, 051	1887.....	475	2, 077

#### Comparative statement.

Number of letters received during the year 1885, 3,669; during the year 1884, 2,823; showing an increase of 30 per cent., or 846.

Number of letters received during the year 1886, 4,851; during the year 1885, 3,669 showing an increase of 31 9-10 per cent., or 1,182.

Number of letters prepared during the year 1885, 9,051 pages; during the year 1884, 7,657; showing an increase of 18 2-10 per cent., or 1,394.

Number of letters, &c., prepared during the year 1886, 12,265 pages; during the year 1885, 9,051; showing an increase of 35 1/4 per cent., or 3,214.



*General summary showing per cent. of increase.*

	1884.	1885.	1886.	1887.	Mar. 1, 1887.
Business pending January 1.....	257	260	241	491*	687*
Business received in the year.....	2,823	3,669	4,851	.....	836
Per cent. of increase.....	.....	30.	31.90	.....	.....
Letters, &c., prepared and sent out for the year.....	1,951	2,318	2,827	.....	475
Per cent. of increase.....	.....	18.50	21.90	.....	.....
Pages covered by letters written.....	7,657	9,051	12,265	.....	2,047
Per cent. of increase.....	.....	18.20	35.50	.....	.....

\* Some of these letters have been partially acted upon, but not finally disposed of.

The following statement shows the average number of employés in the land division of the Indian Office, during each month in the years 1884, 1885, 1886, and 1887, up to March 1, 1887:

Date.	1884.		1885.		1886.		1887.	
	On roll.	At desk.	On roll.	At desk.	On roll.	At desk.	On roll.	At desk.
January.....	15	14	14	13.3	13	12.5	12	9.75
February.....	15	14.5	14	13.2	13	12	12	10
March.....	15	14.3	14	13.6	14	13	.....	.....
April.....	14	13.5	14	12.6	13	12.5	.....	.....
May.....	14	13.6	14	12.5	13	11.7	.....	.....
June.....	14	13	14	12.2	13	12.2	.....	.....
July.....	14	11.8	15	12.6	13	11.5	.....	.....
August.....	14	11.5	15	11.5	13	10	.....	.....
September.....	14	12	15	12.7	13	8.6	.....	.....
October.....	14	11.3	14	12	12	9	.....	.....
November.....	14	12	14	12	13	11	.....	.....
December.....	14	12.5	14	13	13	11.2	.....	.....
General average.....	14.25	12.8	14.25	12.7	13	11.26	12	9.9

NOTE.—One clerk, C. F. Larrabee, detailed for special service in the field from July 10, 1885, to September 3, 1885, and from July 28, 1886, to March 1, 1887, is carried on roll in above statement, but not in column of "employés at desk."

The employés of the division consist of 1 chief, 4 corresponding clerks, 1 statistical and deed clerk, 1 draftsman (up to October last), 1 file clerk, 1 register clerk, 1 index clerk, 2 type-writers, and 1 copyist.

The following statement shows the maximum and minimum number of days during each of the years 1884, 1885, and 1886, and up to March 1, 1887, devoted to business by the employés in the land division of the Indian Office, present for the greatest number of days, and also for the least number of days:

	1884.	1885.	1886.	1887.*
Possible number of days.....	307	301½	305	48
Maximum number of days.....	300½	293	288	48
Minimum number of days.....	245½	230	250	23½

\* Up to March 1.

*Monthly statement of business prepared and sent out by land division, Indian Office.*

	January.	February.	March.	April.	May.	June.	July.	August.	September.	October.	November.	December.	Total.	Average.
1884.....	141	180	158	178	197	162	223	187	138	145	100	142	1,951	163
.....	769	700	649	850	615	583	852	648	588	443	328	632	7,657	638
1885.....	191	144	168	225	243	193	169	127	163	260	185	259	2,318	193
.....	676	580	551	787	941	927	796	448	608	982	769	986	9,051	754
1886.....	226	197	282	240	301	253	226	198	224	223	234	243	2,827	236
.....	974	901	1,293	1,377	1,311	1,013	987	986	849	936	759	879	12,265	1,022
1887.....	258	217	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	475	238
.....	1,085	962	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,047	1,024

NOTE.—The first line of figures opposite each year represents the number of letters prepared and sent out. The other line of figures represents the number of pages covered by said letters.

In conclusion, I desire to invite attention to the fact that the work incident to this division requires an immense amount of copying of which no account has been kept. As an illustration three cases are cited, viz:

1st. Papers relating to the lands of the Black Bob Band of Shawnee Indians, 644 pages type-written matter.

2d. Report of the Northwest Indian Commission, 133 pages of printed matter.

3d. Testimony of Colonel Carrington, taken before a special commission in the spring of 1867, called for by Senate resolution of February 11, 1887, 146 pages of type-written matter.

I am enabled to give the number of pages in the cases of the Black Bob Shawnee Indians, and the testimony of Colonel Carrington, from the fact that copies were made in duplicate (manifold), one copy of each being retained in the division for future use.

#### EDUCATION DIVISION.

*Report of the education division, Indian Office, on the methods of business and work, as requested by Senate Select Committee, and called for by Department circular of March 23, 1887.*

Statement showing the principal items of business transacted in the education division of the Indian Office, Department of the Interior.

This division was organized September 1, 1885, and consisted of the chief of division, one clerk, and two copyists.

In March, 1886, an additional clerk was assigned to it, and since that time the force has consisted of the chief of division, two clerks, and two copyists.

The following is a general statement of the work of the division:

All communications regarding the establishment and management of Indian schools are considered and acted upon. In the performance of this duty the question of plans and specifications for the erection of new school buildings and repairs of those already erected must be decided upon; the requests from agents and superintendents of schools for authority to purchase supplies needed by the schools are considered, and the propriety of granting the authority is decided upon, and the question as to whether the condition of the appropriations available will warrant the expenditure is considered. The correspondence is necessarily of a miscellaneous character, covering as it does not only the expenditure of money but all questions that arise in the management of Indian schools.

To properly conduct the schools various employes, such as superintendents, teachers, seamstresses, cooks, laundresses, &c., and teachers of various industries are required. The number and salaries of these positions vary with the necessities of each school. The positions and salaries allowed for the schools are determined in this division, and in considering the matter the attendance, industries taught, cost of living, and the condition of the appropriations available must be taken into account.

Statistics of Indian schools are prepared in this division. These statistics give the name and location of all Indian schools, how they are supported, the school population, capacity and the number of employes at each school, the attendance, number of months in session, cost to the Government, and cost per capita per month. Also the names, positions, salaries, kind of service, salary per annum, and amount paid each employe at Indian schools conducted by the Government.

Contracts for educating Indian pupils are determined upon and the contracts prepared.

Quarterly reports of attendance at each school are examined and recorded.

Monthly reports of issues and expenditures on account of each school are analyzed and recorded.

Reports of inspectors and special agents on schools are recorded and suitable action taken on each case.

Statement showing in detail the methods of transacting business in the education division of the Indian Office, in the Department of the Interior, including one or more items of the principal business matters transacted in said division, beginning with the receipt of the business matter in the office, and then showing in consecutive order the various steps taken by each of such principal business matters through the appropriate divisions of said office, and the employes through whose hands the same passes, and by whom it is considered and acted upon, and the action thereon had and taken by each, until the same is finally disposed of, and notice thereof duly given to the proper party.

All papers received in the Indian Office which pertain in any manner to Indian schools are referred to this division. When they are received from the files division each letter is entered on a register, which shows the file number, date of receipt,

in the Indian Office, date of reception in the division, the party from whom received, and the subject of the letter. This register has columns in which the date of action and the nature of such action are entered after the letters have been disposed of. After the letters are entered they are read by the chief of division, who directs what action shall be taken, and if the action involves any expenditure of money for articles needed in the schools, or calls for supplies furnished under contract, the letter is transferred to the finance division, approved, either in whole or in part.

#### SCHOOL EMPLOYÉS.

All agents and superintendents of schools not under control of agents are required, during the last quarter of the fiscal year, to submit an estimate of the positions and salaries which are deemed necessary for properly carrying on the schools under their charge during the coming fiscal year. When these are received in the division, the question of providing employés for the schools and the salaries of each is considered. The attendance of each school as shown by the last quarter's report, the probable increase or decrease during the next year, the appropriations available, the reports of inspectors and special agents, and any other information available regarding each school, are all factors which enter into the determination of what force will be necessary.

The list of positions and salaries are then entered into a book, showing each school separately, and transmitted to the Hon. Secretary of the Interior for his approval. When the Secretary has approved the list it is returned to the Indian Office, and after receiving its proper file mark is sent to this division. A letter is then sent to each agent or superintendent having charge of schools informing them of the positions and compensations allowed, and instructions are given to forward, as soon after July 1 as possible, nominations of persons to fill the positions (except such as have been or are to be appointed by this office), such nominations to be submitted on a blank descriptive list, showing the name, position, compensation, sex, race, age, social condition, where born, whence appointed, and previous occupation of each person nominated.

When the nominations are received they are referred to this division, where each list of nominations is carefully examined and compared with the list of employés authorized, in order to ascertain whether the nominations agree as to positions and salaries. If found correct, the names, with the information on the descriptive list, are recorded in a record of school employés. A letter is then written to the proper officer informing him that his nominations are approved. If the nominations are not in accordance with the authorized positions and salaries, they are returned for correction, with a letter noting the defects.

*Changes in school employés.*—When the service of any school employé terminates, from any cause, the facts in the case are submitted to the Indian Office on the descriptive list, giving the date and the reason of such termination. The name of a person to fill a vacancy is usually submitted at the same time. The information required in each case is the same as is required in the annual list of nominations. The report of change in employés is compared with the record, in order to ascertain if the person whose service terminates appears upon the roll, and if the nomination is in accordance with the authorized list. If found correct, the changes are entered in the record of school employés, and notice is sent of the approval.

#### IRREGULAR EMPLOYÉS.

At some of the schools, under certain circumstances, it is necessary to employ temporary labor, mostly Indian, and such labor is reported at the end of each month on a blank provided for the purpose, showing the character of the service, the necessity for it, the number of days employed, the rate of compensation, the amount paid, and the name of the person employed. Such reports, when received in this division are scrutinized for the purpose of ascertaining the necessity for the work, the reasonableness of the compensation, and if computations are correct.

If any white labor appears on the report a letter is written to Hon. Secretary of the Interior, asking authority to expend the amount involved. When the authority is received in this division a letter is written, approving of the expenditure, as shown by the report.

*Inspectors' and special agents' reports.*—These reports are recorded, the recommendations and suggestions considered; and the attention of the person having supervision of the school called to anything requiring action, with instructions to take the necessary steps to increase the efficiency of the schools.

*Contracts for education of Indian pupils.*—These contracts are prepared (5 copies of each) in this division, and sent to the party of the second part for signature. When they are returned they are forwarded to the Hon. Secretary of the Interior for his approval.



As to the maximum and minimum amount of business transacted and disposed of by the employé doing the most and the employé doing the least during the periods specified in the education division of the Indian Office, Department of the Interior, the miscellaneous character of the work of this division precludes the possibility of giving any definite information as to the amount of work done by any individual employé.

The following statement shows the average number of days and the time and attention devoted to the consideration and transaction of business during the periods specified by the employés in the education division of the Indian Office, Department of the Interior:

Calendar year.	Employés.	Average days present.	Average hours employed daily.
1885* .....	3	290	7
1886 .....	5	1,392	7
1887 (to March 1) .....	5	236	7

\* Division created September 1, 1885.

The following statement shows the maximum number of days devoted to business by the employé present for the greatest number of days, and also the minimum number of days devoted to business by the employé present for the least number of days in the education division of the Indian Office, Department of the Interior, during the periods specified:

	1884.	1885.	1886.	1887 (to Mar. 1).	Character of business.
Maximum number of days .....		103½	296	48	Miscellaneous.
Minimum number of days .....		85½	271	45	Do.

The division was organized on September 1, 1885; consequently these figures are for four months only.

#### LICENSED INDIAN TRADERS.

The clerk in charge of matters relating to licensed Indian traders does not belong to any one of the regular divisions of the office, but is assigned to the office of the Assistant Commissioner.

At almost every agency in the service from one to six traders are licensed to live upon the reservation and keep stores for supplying the Indians with such goods as they may desire to purchase, the kind and quality of goods kept being specified by this office. The number of traders licensed upon any reservation is now determined by the gross amount of annual trade, and the limit of profit which may be realized from goods sold to Indians is fixed by this office. Schedules of prices, classifying the goods kept, and fixing the profit which may be realized upon the different classes, are sent to every agent having licensed traders under his jurisdiction.

A license to trade is granted for one year only, and if the trader remains it must be renewed yearly.

The regulations governing licensed traders are to be found in the Regulations of the Indian Department for 1884, sections 544 to 576, and also in several circular letters issued since the compilation of the above Regulations.

When an application for license to trade is received it is marked with the letters A. C. (showing that it is to be considered in the Assistant Commissioner's office) and sent to the Files, where it is stamped and registered. It is then sent to the clerk in charge of traders' matters, where it is placed in a file jacket, with the recommendations of the applicant, properly marked and filed. Before a license is issued the applicant is required to give a bond in the sum of \$10,000 to insure a compliance with the laws and regulations governing trade and intercourse with the Indians.

Besides keeping on file all bonds of licensed traders and applicants for license the clerk in charge of these matters makes out all licenses, has charge of the preparation of all correspondence upon the subject for signature, examines the reports of United States Indian agents, special agents in the field, and inspectors, in order to collect



and bring forward for official action all matter in them relating to Indian traders and the Indian trade. He has also the consideration of all charges preferred against Indian traders and the preparation of instructions to agents and special agents directed to investigate the same.

Every licensed trader (except those among the five civilized tribes) is required to forward monthly all invoices of goods purchased. The trader's clerk is required to examine these invoices, and if they are approved they are sent to the general files of the office, subject to inspection at any time.

Matters relating to trading licenses and the regulation and control of traders involve a great deal of correspondence. There are frequent charges of violation of the intercourse laws and the Rules and Regulations of the office which require thorough investigation and close consideration in order that justice may be done. It is sometimes necessary, in order to rid the Indian country of improper persons who refuse to comply with the requirements imposed or whose presence upon the reservations is detrimental to the civilization of the Indians, to revoke the license of Indian traders and remove them with their effects from the reservation. In such cases, besides a thorough consideration of all facts bearing upon the matter, great care and judgment is necessary in the preparation of the correspondence, &c., in order that as little pecuniary loss as possible may result from the removal.

Besides performing the duties mentioned the same clerk makes the semi-monthly pay-rolls of the Indian Office, keeps the time rolls, showing the absences of all clerks in the office, and renders a monthly report to the Secretary of the Interior. In addition he performs such occasional miscellaneous duties as attending to the weekly issue of stationery, opening and marking the correspondence received, &c.

#### BUREAU OF PENSIONS.

*Report of the Bureau of Pensions on the methods of business and work, as requested by Senate Select Committee, and called for by Department circular of March 23, 1887.*

DEPARTMENT OF THE INTERIOR,  
OFFICE OF THE COMMISSIONER OF PENSIONS,  
*Washington, D. C., April 6, 1887.*

SIR: I have the honor to transmit herewith reports from the several divisions of this Bureau embodying the information called for in departmental circular of the 23d of March, for the use of the Senate Select Committee appointed to inquire into and examine the methods of the business and work of the Executive Departments.

The information is as complete as can be made at this time with the records at hand, and in instances where the information is not complete, I have directed that the reasons therefor be given by the chiefs of the divisions.

The Commissioner respectfully suggests that in some instances it has been found advisable—notably in regard to questions of annual leave, and sick leave, &c.—to divide the period for which the report is made into fiscal years rather than into calendar years; for the reason that the force allotted by law to the performance of these duties has varied with the fiscal years under the several acts of appropriation.

The Commissioner respectfully submits that any standard of efficiency or excellence which is based alone upon the number of cases disposed of by any employé in the Bureau would be unjust, owing to the fact that the cases disposed of vary so materially in their character. A single case often has more hard work in it, and requires a more thorough and patient study, and the exercise of more judicial acumen, than a dozen cases of another and different type.

The Commissioner calls attention in particular to the report of the chief clerk as exhibiting the progress of a case through the Bureau, and as exhibiting the general working force of the office, with appropriate remarks. And, finally, the Commissioner challenges attention with genuine satisfaction, to the report of the certificate division as showing the great increase in the output of the Bureau, although a reduction has been made in the clerical force thereof, as shown by Table A, since the first day of January, 1884, of 128 employés, according to statutory allowance.

Very respectfully,

JOHN C. BLACK,

Hon. L. Q. C. LAMAR,  
*Secretary of the Interior.*

## OFFICE OF THE CHIEF CLERK.

Report of the chief clerk, Bureau of Pensions, on the methods of business and work, as requested by Senate Select Committee, and called for by Department circular of March 23, 1887.

DEPARTMENT OF THE INTERIOR,  
BUREAU OF PENSIONS,  
Washington, D. C., April 4, 1887.

SIR: I have the honor to present my report showing "the number of days devoted to the consideration and transaction of the public business" by the employes of the Bureau of Pensions during the years 1884, 1885, 1886, and up to March 1, 1887, and "the number of days devoted to the business" of the Bureau "by the employé present for the greatest number of days and the employé present for the least number of days during the same period."

It is impracticable to report the average number of days and the maximum and minimum number of days devoted to the consideration and transaction of the public business during the said period by the employes in each division of the Bureau. No division time records have been kept, but the daily and weekly reports from the different divisions of the Bureau are consolidated, and the record of the time of the entire clerical force arranged in alphabetical order by the chief clerk.

Attached will also be found a report showing the number of cases in the admitted files, in charge of the chief clerk, on January 1, 1884, January 1, 1885, January 1, 1886, January 1, 1887, and on March 1, 1887, together with the number of cases filed, year by year, from January 1, 1884, up to March 1, 1887.

There are no records at my disposal from which I can report the number of cases actually drawn from the files by the different divisions prior to January 1, 1886, since which date I am enabled to report the number of cases drawn and the number filed month by month.

I also present a tabulated statement showing the number of certificates of disability on file January 1, 1884, the number received month by month, and the number applied to pension cases up to March 1, 1887.

I am, sir, very respectfully,

D. I. MURPHY,  
Chief Clerk.

Hon. JOHN C. BLACK,  
Commissioner of Pensions.

*The time and attention to business by employes in the Bureau of Pensions.*

[Fiscal year 1883-'84. Number of employes authorized by law, 1,548.]

Date.	Number of employes per month.	Working days in month.	Total working days of whole force.	Time lost.			Actual time of entire force.	Average working days per year or parts thereof.
				Annual.	Sick.	Total.		
1884.								
January .....	1,546	26	40,196	2,163	794	2,957	.....	.....
February .....	1,547	24	37,128	2,148	879	3,027	.....	.....
March .....	1,546	26	40,196	2,330	1,072	3,402	.....	.....
April .....	1,545	26	40,170	2,091	1,103	3,194	.....	.....
May .....	1,546	26	40,196	2,779	1,031	3,810	.....	.....
June .....	1,545	25	38,625	3,080	1,126	4,206	.....	.....
	*1,545.83	.....	236,511	14,591	6,005	20,596	215,915	139.67

*The time and attention to business by employes in the Bureau of Pensions—Continued.*

[Fiscal year 1884-'85. Number of employes authorized by law, 1,675.]

Date.	Number of employes per month.	Working days in month.	Total working days of whole force.	Time lost.			Actual time of entire force.	Average work- ing days per man, or parts thereof.
				Annual.	Sick.	Total.		
1884.								
July .....	1,523	26	39,598	3,247	1,417	4,664		
August .....	1,520	25	38,000	3,285	1,524	4,809		
September .....	1,538	26	41,288	4,288	1,550	5,838		
October .....	1,049	27	44,523	5,316	2,343	7,659		
November .....	1,063	24	39,912	5,894	2,004	7,898		
December .....	1,667	26	43,342	3,726	1,614	5,340		
1885.								
January .....	1,663	26	43,238	1,032	1,949	2,981		
February .....	1,664	21	34,944	998	1,558	2,556		
March .....	1,859	24	39,816	1,519	1,870	3,388		
April .....	1,659	26	43,134	766	1,266	2,032		
May .....	1,632	23½	38,352	1,258	900	2,158		
June .....	1,600	26	41,600	1,252	736	1,988		
	*1,623.92	.....	487,747	35,580	18,731	54,311	433,436	266.90

[Fiscal year 1885-'86. Number of employes authorized by law, 1,675.]

<b>1885.</b>								
July .....	1,484	26	38,584	2,549	398	2,947		
August .....	1,484	26	38,584	6,022	610	6,632		
September .....	1,500	26	39,000	5,271	1,013	6,284		
October .....	1,501	27	40,527	3,639	763	4,402		
November .....	1,506	24	36,144	2,276	706	2,982		
December .....	1,520	26	39,520	3,540	664	4,204		
<b>1886.</b>								
January .....	1,535	25	38,375	475	910	1,415		
February .....	1,533	23	35,259	595	792	1,387		
March .....	1,520	27	41,040	625	1,833	2,458		
April .....	1,515	26	39,390	938	1,014	1,952		
May .....	1,513	25	37,825	1,328	892	2,220		
June .....	1,528	26	39,728	1,280	489	1,769		
	*1,511.58	.....	463,976	28,538	10,114	38,652	425,324	281.38

[Fiscal year 1886-'87. Number of employes authorized by law, 1,547.]

<b>1886.</b>								
July .....	1,515	26	39,390	3,586	942	4,528		
August .....	1,504	26	39,104	7,935	998	8,933		
September .....	1,512	26	39,812	6,637	1,120	7,757		
October .....	1,512	26	39,812	4,624	901	5,525		
November .....	1,523	24	36,552	2,417	817	3,234		
December .....	1,535	25	38,375	3,269	674	3,943		
	*1,516.83	.....	232,045	28,468	5,452	33,920	198,125	130.63
<b>1887.</b>								
January .....	1,538	25	38,450	581	964	1,545		
February .....	1,539	23	35,397	654	854	1,508		
	*1,538.50	.....	73,847	1,235	1,818	3,053	70,794	46.02
	†1,522.25	.....	305,892	29,703	7,270	36,973	268,919	176.65

\* Average.

† Average eight months, July 1, 1886, to February 28, 1887.

The following statement shows the average number of days and the time and attention devoted to the consideration and transaction of business by the employes of the Bureau of Pensions during the years named :

Fiscal year.*	Average number of days.	In person or by proxy.	Number authorized by law.	Number actually employed.
January 1, 1884, to June 30, 1884.....	139. 67	In person.	1, 548	1, 545½
July 1, 1884, to June 30, 1885.....	266. 9	do.....	1, 675	1, 623½
July 1, 1885, to June 30, 1886.....	281. 38	do.....	1, 675	1, 511½
July 1, 1886, to March 1, 1887.....	176. 65	do.....	1, 547	1, 522½

\* This table is arranged according to fiscal years because of the variation in the clerical force provided by the appropriation bills.

The following statement shows the number of days devoted to business by the employé present for the greatest number of days, and employé present for the least number of days, in the Bureau of Pensions during the years named :

Fiscal year.	Maximum number of days.	Minimum number of days.
January 1, 1884, to June 30, 1884.....	156	6
July 1, 1884, to June 30, 1885.....	313	43
July 1, 1885, to June 30, 1886.....	311	124
July 1, 1886, to March 1, 1887.....	207	59

Statement showing the principal items of business transacted in the admitted files section of the Bureau of Pensions, Department of the Interior.

The business of the admitted files consists in arranging all admitted pension cases by class and number in the files, and in furnishing them when called for by proper authority. The section is now under the supervision of the chief clerk.

Statement showing in detail the methods of transacting business in the admitted files section of the Bureau of Pensions, in the Department of the Interior, including one or more items of the principal business matters transacted in said division, beginning with the receipt of the business matter in the section, and then showing in consecutive order the various steps taken by each of such principal business matters through the appropriate divisions of said office, and the employes through whose hands the same passes, and by whom it is considered and acted upon, and the action thereon had and taken by each, until the same is finally disposed of, and notice thereof duly given to the proper party.

Upon the allowance of claims for pension the cases are sent to the admitted files, where they are classified (invalid, widows, &c.) and arranged according to number in bundles which are securely strapped, labeled, and put in proper place in the files. When a case is required for any purpose by an officer of the Bureau or by a chief of division, or when an application is filed for increase, reissue, restoration, &c., it is charged upon a slip to the person making the call. This slip takes the place of the case in the files and remains there until the case is returned.

The following statement shows the amount and character of business received, transacted, and disposed of during the period, and on hand, pending, and undisposed of at the dates specified below, in the admitted files (in charge of chief clerk) division of the Bureau of Pensions, Department of the Interior :

Character of business.	Pending Jan. 1, 1884.	Received during 1884.	Pending Jan. 1, 1885.	Received during 1885.	Pending Jan. 1, 1886.	Received during 1886.	Pending Jan. 1, 1887.	Received up to March 1, 1887.	Pending Mar. 1, 1887.
Invalid cases.....	255, 360	27, 122	282, 482	33, 036	315, 518	29, 635	345, 153	5, 334	350, 487
Widows and dependent cases.....	203, 744	7, 200	210, 944	8, 233	219, 177	9, 760	228, 937	1, 999	230, 936

The following statement shows the amount and character of business received, transacted, and disposed of during the period, and on hand, pending, and undisposed of at the dates specified below, in the admitted files (in charge of chief clerk), division of the Bureau of Pensions, Department of the Interior:

Character of business.	Cases drawn.	Cases filed.	Evidence applied.	Total.
1886.				
January.....	34,200	26,867	3,446	64,513
February.....	30,238	21,899	3,656	55,793
March.....	34,206	23,432	6,731	64,369
April.....	31,088	22,025	15,714	68,827
May.....	23,187	20,330	26,098	69,615
June.....	25,808	20,244	6,287	51,839
July.....	22,557	17,350	5,377	45,284
August.....	26,788	20,787	993	48,568
September.....	28,529	22,810	5,556	56,895
October.....	27,457	19,748	4,277	51,482
November.....	25,676	19,855	2,878	48,409
December.....	22,791	18,087	2,419	43,287
	332,025	253,434	83,432	668,891
1887.				
January.....	32,347	24,326	1,364	58,037
February.....	28,196	20,091	1,700	49,987
	60,543	44,417	3,064	108,024

Statement showing the principal items of business transacted in the certificate of disability section of the Bureau of Pensions, Department of the Interior.

The certificate of disability section receives, records, and files all certificates of disability furnished by the War Department, all naval medical surveys and death certificates from the Navy Department, and furnishes the same upon call of the proper adjudicating division.

The work of the certificate of disability section, in charge of the chief clerk, is of such a character as to make it impossible to report the actual amount of business transacted by the different clerks. The section has charge of the duplicate certificates of disability furnished by the War Department, the reports of the naval medical surveys, and the death records furnished by the Navy Department.

The current work of this section is generally finished up by the close of each day. As the certificates of disability, copies of medical surveys, and the death records are called for by the different adjudicating divisions, they are at once furnished, applied to the case, and proper record made. On the new record books now in process of completion, 150,000 names, with service, &c., have been recorded since June 1, 1885. Prior to that date I am unable to report the number of names recorded.

The following statement shows the amount and character of business received, transacted, and disposed of during the period, and on hand, pending, and undisposed of at the dates specified below, in the certificate of disability section (in charge of chief clerk) of the Bureau of Pensions, Department of the Interior:

Character of business.	Pending Jan. 1, 1884.	Received during 1884.	Disposed of in 1884.	Pending Jan. 1, 1885.	Received during 1885.	Disposed of in 1885.	Pending Jan. 1, 1886.	Received during 1886.	Disposed of in 1886.	Pending Jan. 1, 1887.	Received up to Mar. 1, 1887.	Disposed of up to Mar. 1, 1887.	Pending Mar. 1, 1887.
Certificate of disability.....	139,518	1,196	6,974	133,740	886	3,942	130,684	831	3,590	127,935	144	1,098	126,961
Naval medical survey.....	10,702	300	250	10,752	300	250	10,802	300	227	10,875	40	20	10,895
Naval certificates of death.....	6,501	100	80	6,521	100	90	6,531	100	68	6,563	16	10	6,589
	156,721	1,496	7,304	151,013	1,286	4,282	148,017	1,231	3,875	145,373	200	1,128	144,465



The following statement shows the average number of employes in the chief clerk's division of the Bureau of Pensions, Department of the Interior, during the periods specified :

Calendar year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884.....	42	41	40	40	39	38	37	28	36	35	40	40
1885.....	44	48	48	47	41	39	38	35	36	38	39	39
1886.....	42	42	-----	-----	45	47	40	-----	-----	47	-----	-----
1887 (to Mar. 1) .....	52	53	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----

This includes clerks detailed to Interior Department.

#### MAIL DIVISION.

*Report of the mail division, Bureau of Pensions, on the methods of business and work, as requested by Senate Select Committee, and called for by Department circular of March 23, 1887.*

Statement showing in detail the methods of transacting business in the mail division of the Bureau of Pensions, in the Department of the Interior, including one or more items of the principal business matters transacted in said division, beginning with the receipt of the business matter in the division, and then showing in consecutive order the various steps taken by each of such principal business matters through the appropriate divisions of said office, and the employes through whose hands the same passes, and by whom it is considered and acted upon, and the action thereon had and taken by each, until the same is finally disposed of and notice thereof duly given to the proper party.

General JOHN C. BLACK,  
*Commissioner of Pensions :*

SIR: I have the honor to present the following statement as to the methods of this division and the volume of work handled by it during the fiscal years of 1883-'84, 1884-'85, 1885-'86, and of the eight months (July 1, 1886, to March 1, 1887) of the current fiscal year, in reference to the circular letter of the Hon. F. M. Cockrell, chairman Senate Select Committee, transmitted by the honorable Secretary of the Interior on the 18th instant. It has been our aim to do the greatest possible amount of work in the shortest time and with the least force. It will be seen that the number of persons engaged in this work has gradually decreased until now, when we are handling the largest mails with the smallest force we have ever had. It is the duty of this division to read, mark, stamp, record, count, classify, and deliver all the incoming mail to the respective divisions of this office. Indelible ink is used upon all the stamps (sample impressions inclosed), and the date affixed by these stamps governs the action of the office as to the filing of the claim or paper. The mails are thus disposed of always on the day of their receipt. Our work is current in the strictest sense and there is none reported, it will be observed, as undisposed of:

Number of pieces received in one day :

Maximum ..... 12,000  
Minimum ..... 4,000

Number of letters sent in one day :

Maximum ..... 10,000  
Minimum ..... 3,000

U. S. PENSION OFFICE.

A.

Apr. 7, 1887.

U. S. PENSION OFFICE.

Apr. 7, 1887.

U. S. PENSION OFFICE.

Apr. 7, 1887.

U. S. PENSION OFFICE.

Apr. 7, 1887.

U. S. PENSION OFFICE.

B.

Apr. 7, 1887.

CONGRESSIONAL.

Apr. 7, 1887.

U. S. Pension Office.

U. (F.) S. PENSION OFFICE.

Apr. 7, 1887.

U. S. PENSION OFFICE.

Apr. 5, 1887.

The following statement shows the principal items of business transacted in the mail division of the Bureau of Pensions, Department of the Interior:

During fiscal year—	Mail received.			Mail sent.		
	Pieces received.	Per month.	Per day.	Letters sent.	Per month.	Per day.
1883-'84 .....	1,776,906	148,076	5,807	1,550,300	129,192	5,066
1884-'85 .....	1,830,884	153,574	6,023	1,453,971	121,164	4,783
1885-'86 .....	2,036,528	169,711	6,099	1,646,086	137,174	5,415
July 1, 1886, to February 23, 1887*	1,359,419	160,027	6,730	1,105,302	136,163	5,472

\* Eight months.

The following statement shows the amount and character of business received, transacted, and disposed of during the period, and on hand, pending, and undisposed of at the dates specified below, in the mail division of the Bureau of Pensions, Department of the Interior:

Character of business.	1884.	1885.	1886.	Jan. and Feb., 1887.
Mail received.....	1,755,759	1,940,872	2,022,954	391,561
Mail sent.....	1,468,450	1,567,240	1,684,830	287,970

The following statement shows the average amount and character of business performed, transacted, and disposed of, during the periods specified, by the employes in the mail division of the Bureau of Pensions, Department of the Interior:

Character of business.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884.												
Mail received.....	5,455	6,133	6,130	5,815	5,589	5,577	4,958	5,926	5,578	6,099	4,889	6,209
Mail sent.....	5,179	5,421	5,461	5,450	5,266	4,712	4,067	4,268	4,397	4,616	3,718	4,642
1885.												
Mail received.....	5,861	6,510	7,307	6,234	6,271	6,523	6,633	6,018	6,083	6,657	6,845	6,518
Mail sent.....	5,105	5,339	4,865	5,687	5,633	5,117	4,993	4,597	5,030	5,444	5,373	5,253
1886.												
Mail received.....	6,311	6,814	6,941	7,535	6,868	7,138	6,598	5,974	5,877	5,962	6,548	6,769
Mail sent.....	5,401	5,324	5,672	5,932	6,065	5,394	5,342	4,728	4,378	6,120	5,955	5,308
1887.												
Mail received.....	7,475	8,899										
Mail sent.....	5,661	6,368										

The following statement shows the average number of employes in the mail division of the Bureau of Pensions Department of the Interior, during the periods specified:

Calendar year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884.....	42	42	42	42	42	41	40	37	36	37	33	33
1885.....	34	34	33	33	32	31	31	31	32	30	29	29
1886.....	30	30	30	30	31	30	31	30	30	29	28	27
1887 to March 1.....	28	28										

Statement showing the maximum and minimum amount of business transacted and disposed of by the employé doing the most and the employé doing the least during the periods specified, in the mail division of the Bureau of Pensions, Department of the Interior.

Owing to the varied duties and miscellaneous nature of the work of this division, such a report as is indicated above is entirely impracticable and impossible. The prepared mail is the joint product of the entire force, and while some are more efficient than others, this is always easily determined by the chiefs of section and the chief of the division.

The following statement shows the average number of days and the time and attention devoted to the consideration and transaction of business, during the periods specified, by the employes in the mail division of the Bureau of Pensions, Department of the Interior:

Calendar year.	Number of employes.	Average number of days present.	Average number of hours employed daily.	Number by proxy.
1884.....	39	255	6½	None.
1885.....	32	263	6½	Do.
1886.....	30	265	6½	Do.
1887 to March 1.....	28	45	6½	Do.

The following statement shows the maximum number of days devoted to business by the employe present for the greatest number of days, and also the minimum number of days devoted to business by the employe for the least number of days in the mail division of the Bureau of Pensions, Department of the Interior, during the periods specified:

	1884.	1885.	1886.	1887 to Mar 1.	Character of business.
Maximum number of days .....	292	283	296	48	Mail received and sent.
Minimum number of days .....	183	219	246	16	Do.

Respectfully submitted.

M. A. MANNING,  
Chief of the Mail Division.

U. S. PENSION OFFICE, April 7, 1887.

#### RECORD DIVISION.

*Report of the record division, Bureau of Pensions, on the methods of business and work, as requested by Senate Select Committee, and called for by Department circular of March 23, 1887.*

DEPARTMENT OF THE INTERIOR,  
PENSION OFFICE,  
Washington, D. C., April 2, 1887.

Hon. JOHN C. BLACK, Commissioner:

SIR: In response to your verbal direction that I furnish certain information pertaining to the operations of this division called for by the Hon. F. M. Cockrell, chairman of the Senate Select Committee, in his communication addressed to the honorable Secretary of the Interior, March 18, 1887, copies of which were transmitted to this Bureau by Departmental circular of March 23, 1887, I have the honor to submit the accompanying report.

Very respectfully,

C. R. FAULKNER,  
Chief of Record Division.

Statement showing in detail the methods of transacting business in the record division of the Pension Office, in the Department of the Interior, including one or more items of the principal business matters transacted in said division, beginning with the receipt of the business matter in this division, and then showing in consecutive order the various steps taken by each of such principal business matters through the appropriate divisions of said office, and the employes through whose hands the same passes, and by whom it is considered and acted upon, and the action thereon had and taken by each, until the same is finally disposed of, and notice thereof duly given to the proper party.

This division has charge of the records of the late war in which a record is kept of applicants for pension under act of July 14, 1862.

All original applications and applications for increase of pension are received in this division direct from the mail division. The original claims are jacketed, searched, numbered, and recorded. Those for increase are jacketed and forwarded to their proper divisions.

It is the duty of this division to enter upon the State, combination, and certificate records all certificates issued from the certificate division, and forward cases to the admitted files.

This division also receives from the mail and other divisions, evidence, letters of inquiry, and Congressional inquiries, &c., the receipts of which, during the fiscal year of 1885-'86, averaged about 45,000 pieces per month. No record having been kept in this division previous to the above dates, it is impossible to give the amount received during the year 1884. This class of work requires to be briefed and searched upon the records, it being the special duty of this division to supply from the records the name, number, or service to each piece of evidence, or letter of inquiry, when that important data has been omitted by the claimant or attorney, in order that it may reach as speedily as possible the case for which it is intended.

Record has only been kept of the amount of work received and disposed of as a whole, and can be reported more conveniently by fiscal years.

The time reports are given for the calendar year 1886 to March 1, 1887. Prior to this date no complete record was kept in this division of the time lost.

Upon the receipt of an application for pension, the various steps taken until finally disposed of by this division are as follows:

The service alleged by applicant is verified from State roster, and all additional services are supplied when omitted by the applicant.

It is then jacketed, giving on the face of the same the name, service, or services, post-office address of claimant, date of enlistment, date of discharge, date of filing, attorney's address, &c., after which it is passed to the State records, where a careful search is made to ascertain whether or not a prior application has been filed; if found to be a duplicate, it is forwarded to the original claim; if original, it is numbered and recorded upon the State records, in each service alleged. It is also recorded upon the three-letter combination record.

Copies are also made from the face of the jackets for preservation in the files of this division. In all original applications this division notifies claimants and attorneys of the receipt and number of the application.

From the face of an invalid jacket a service card is written for the Army and Navy survivors' division, giving number, name, rank, service, date of enlistment, date of discharge, and post-office address of claimant, after which the case is forwarded to its proper division for adjudication.

Upon the receipt of a piece of evidence in support of an application for pension the various steps taken until finally disposed of are as follows:

It is passed to the briefer, whose duty it is to read carefully and endorse thereon the applicant's name, company, battery, regiment, or other military organization, and the number of claim, provided such information is contained therein. After which it is searched on the State record when service is given, and on alphabetical record when service is omitted.

After careful search upon both records, and no claim found, notice is sent to claimant or attorney of the fact that the information given is insufficient to identify a claim, and a request for further data is made.

When the number or service of the claim to which the piece of evidence refers is found it is indorsed thereon and forwarded to its proper division.

Statement showing the principal items of business transacted in the record division of the Pension Office, Department of the Interior.

Verifying services alleged by applicants from State records.

Jacketing original applications.

Jacketing applications for increase of pension.

Searching original applications on State records to ascertain whether or not a prior application has been filed.

Supplying numbers to original applications.

Recording original applications on State records.

Recording original applications on combination records.

Verifying and examining work of jacketers.

Recording certificates on State, certificate, and combination records.

Briefing, searching, and supplying Congressional inquiries with the required data.

Briefing and searching on records all evidence and letters of inquiry.

Congressional correspondence.

Calls for data; miscellaneous correspondence.

Notifying claimants and attorneys of the receipt of applications.

Correcting services and numbers on records.

Writing slips from original cases.

Writing service cards for the Army and Navy, survivor's division.

Furnishing data to other divisions in answer to telephone calls.

The following statement shows the average amount and character of business performed, transacted, and disposed of during the periods specified, by the employés in the record division of the Pension Office, Department of the Interior:

[Average amount transacted during each month of the fiscal year 1884.]

Character of business.	July.	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May.	June.
Services verified.....	3,037	3,306	3,075	2,872	2,221	2,960	3,037	3,171	3,902	3,424	3,246	3,828
Jacketing original applications.....	3,037	3,306	3,075	2,872	2,221	2,960	3,037	3,171	3,902	3,424	3,246	3,828
Searching original applications.....	3,037	3,306	3,075	2,872	2,221	2,960	3,037	3,171	3,902	3,424	3,246	3,828
Numbering original applications.....	3,037	3,306	3,075	2,872	2,221	2,960	3,037	3,171	3,902	3,424	3,246	3,828
Recording original applications:												
State records.....	3,037	3,306	3,075	2,872	2,221	2,960	3,037	3,171	3,902	3,424	3,246	3,828
Combined records.....	3,037	3,306	3,075	2,872	2,221	2,960	3,037	3,171	3,902	3,424	3,246	3,828
Congressional correspondence*												
Miscellaneous correspondence*												
Notifying claimants.....	3,037	3,306	3,075	2,872	2,221	2,960	3,037	3,171	3,902	3,424	3,246	3,828
Correcting services, &c., on records*												
Service cards for Army and Navy survivors' division.....	2,110	2,365	2,182	1,988	1,486	2,081	2,181	2,340	2,808	2,454	2,203	2,698
Jacketing increase applications.....	4,448	3,872	4,502	3,362	2,549	4,877	5,305	6,719	8,246	6,924	6,053	9,733
Admitted cases recorded. Evidence, letters, &c., briefed*	9	2,010	2,504	3,337	1,409	1,833	4,504	2,476	2,637	5,244	3,695	5,239
Notifying attorneys.....	2,429	2,624	2,460	2,297	1,776	2,368	2,429	2,536	3,121	2,739	2,596	3,062

\*No record kept.

The following statement shows the average amount and character of business performed, transacted, and disposed of during the periods specified, by the employés in the record division of the Pension Office, Department of the Interior:

[Average amount transacted during each month of the fiscal year 1885.]

Character of business.	July.	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May.	June.
Services verified.....	3,320	3,297	3,474	3,175	3,044	3,391	3,568	4,368	5,637	5,125	4,585	5,214
Jacketing original applications.....	3,320	3,297	3,474	3,175	3,044	3,391	3,568	4,368	5,637	5,125	4,585	5,214
Searching original applications.....	3,320	3,297	3,474	3,175	3,044	3,391	3,568	4,368	5,637	5,125	4,585	5,214
Numbering original applications.....	3,320	3,297	3,474	3,175	3,044	3,391	3,568	4,368	5,637	5,125	4,585	5,214
Recording original applications:												
State records.....	3,320	3,297	3,474	3,175	3,044	3,391	3,568	4,368	5,637	5,125	4,585	5,214
Combined records.....	3,320	3,297	3,474	3,175	3,044	3,391	3,568	4,368	5,637	5,125	4,585	5,214
Congressional correspondence*												
Miscellaneous correspondence*												
Notifying claimants.....	3,320	3,297	3,474	3,175	3,044	3,391	3,568	4,368	5,637	5,125	4,585	5,214
Correcting services, &c., on records*												
Service cards for Army and Navy survivors' division.....	2,323	2,345	2,504	2,256	2,200	2,518	2,707	3,367	4,322	3,635	3,151	3,632
Jacketing increase applications.....	7,720	6,416	6,974	8,345	6,085	8,559	7,034	7,777	9,484	8,753	6,172	9,875
Admitted cases recorded. Evidence, letters, &c., briefed†	2,817	2,064	2,903	2,855	3,025	3,123	2,942	3,006	4,050	3,617	3,291	5,799
Notifying attorneys.....	2,656	2,638	2,779	2,540	2,435	2,712	2,854	3,494	4,510	4,100	3,668	4,171

\*No record kept.

†About 45,000 pieces per month.



The following statement shows the average amount and character of business performed, transacted, and disposed of during the periods specified :

Character of business.	1886.						1887.	
	July.	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.
Services verified.....	4, 015	3, 869	3, 432	3, 209	2, 926	3, 301	4, 412	5, 390
Jacketing original applications....	4, 015	3, 869	3, 432	3, 209	2, 926	3, 301	4, 412	5, 390
Searching original applications....	4, 015	3, 869	3, 432	3, 209	2, 926	3, 301	4, 412	5, 390
Numbering original applications....	4, 015	3, 869	3, 432	3, 209	2, 826	3, 301	4, 422	5, 390
Recording original applications:								
State records.....	4, 015	3, 869	3, 432	3, 209	2, 926	3, 301	4, 412	5, 390
Combined records.....	4, 015	3, 869	3, 432	3, 209	2, 926	3, 301	4, 412	5, 390
Congressional correspondence*.....								
Miscellaneous correspondence*.....								
Notifying claimants.....	4, 015	3, 869	3, 432	3, 209	2, 926	3, 301	4, 412	5, 390
Correcting services, &c., on records*.....								
Service cards for Army and Navy survivors' division.....	2, 735	2, 587	2, 278	2, 104	1, 884	2, 266	3, 231	4, 042
Jacketing increase applications.....	6, 950	6, 074	7, 772	6, 671	5, 708	8, 766	8, 804	8, 044
Admitted cases recorded.....	2, 250	2, 410	2, 221	3, 253	3, 520	2, 931	3, 720	3, 610
Evidence letters, &c., briefed.....								
Notifying attorneys.....	3, 212	3, 095	2, 745	2, 567	2, 340	2, 640	3, 530	4, 312

\* No record kept.

† About 45,000 pieces per month.

The following statement shows the amount and character of business received, transacted, and disposed of during the period, and on hand, pending, and undisposed of at the dates specified below in the division of records in the office of the Commissioner of Pensions:

Character of business.	Transacted and disposed of during fiscal year 1884.	Transacted and disposed of during fiscal year 1885.	Transacted and disposed of during fiscal year 1886 to March, 1887.
Services verified.....	38, 079	30, 554	48, 198
Jacketing original applications.....	38, 079	30, 554	48, 198
Searching original applications.....	38, 079	30, 554	48, 198
Numbering original applications.....	38, 079	30, 554	48, 198
Recording original applications, State records.....	38, 079	30, 554	48, 198
Recording original applications, combined records.....	38, 079	30, 554	48, 198
Congressional correspondence*.....			
Miscellaneous correspondence*.....			
Notifying claimants.....	38, 079	30, 554	48, 198
Notifying attorneys.....	30, 463	24, 443	38, 558
Correcting services, &c., on records*.....			
Service cards for Army and Navy survivors' division.....	26, 909	21, 127	34, 960
Jacketing increase applications.....	66, 590	53, 879	93, 195
Admitted cases recorded.....	34, 897	23, 915	40, 092
Evidence, letters, &c., briefed*.....		360, 000	540, 000

\* No record kept.

The work passing directly through the division, there was none undisposed of at the close of the year.

The following statement shows the average number of employes in the record division of the Pension Office, Department of the Interior, during the periods specified:

Fiscal year.	July.	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May.	June.
1884.....	70	65	65	68	69	69	70	68	67	65	63	61
1885.....	61	62	62	55	53	52	52	52	51	50	43	43
1886.....	43	43	44	45	45	45						
1887 (to March 1).....							45	47				

A statement showing the maximum and minimum amount of business transacted and disposed of by the employé doing the most and the employé doing the least, during the periods specified, in the record division of the Pension Office, Department of the Interior, cannot be furnished, as the work is of such a nature that the clerks are frequently changed from one class of work to another, this having been found necessary, and no record having been kept of the work performed individually.

The following statement shows the average number of days and the time and attention devoted to the consideration and transaction of business during the periods specified, by the employés in the record division of the Pension Office, Department of the Interior:

Year.	No. of employés.	Average of days present.	Average of hours employed daily.	No. by proxy.	Remarks.
1884.....	66½				} Complete record of time not kept in this division. Averaged on basis of 365 days.
1885.....	53				
1886.....	44½	331	7	0	
1887 (to March 1) .....	47	56½	7	0	Averaged on basis of 59 days.

The following statement shows the maximum number of days devoted to business by the employé present for the greatest number of days, and also the minimum number of days devoted to business by the employé present for the least number of days, in the record division of the Pension Office, Department of the Interior, during the periods specified:

	1884.*	1885.*	1886.	1887 (to Mar. 1).
Maximum number of days .....			361½	59
Minimum number of days .....			307	41

\* Complete record of time not kept in this division.

#### ARMY AND NAVY SURVIVORS' DIVISION.

*Report of the Army and Navy survivors' division, Bureau of Pensions, on the methods of business and work, as requested by Senate Select Committee, and called for by Department circular of March 23, 1887.*

DEPARTMENT OF THE INTERIOR,  
PENSION OFFICE,  
Washington, D. C., April 2, 1887.

HON. JOHN C. BLACK,  
Commissioner of Pensions:

SIR: In response to your verbal direction that I furnish certain information pertaining to the operation of this division, called for by Hon F. M. Cockrell, chairman of the Senate Select Committee, in his communication addressed to the Secretary of the Interior, March 18, 1887, copies of which were transmitted to this Bureau by Department circular, I have the honor to report as follows:

That this division, now known as the Army and Navy survivors', was not recognized as a division until May 18, 1885. In October, 1883, the work had its origin in the special examination division, and continued as a section of that division, with an average of ten clerks, until May, 1884.

The object in establishing this branch of work was to collect names and post-office addresses of surviving soldiers and sailors of the Union Army or Navy, in order to aid applicants for pension to obtain the evidence necessary to the final adjudication of their claims.

In the analysis of pending cases made in the Pension Bureau early in 1883, it was ascertained that of the total number pending—244,000 in round numbers—204,000 were awaiting response of claimants to calls for necessary evidence, and that the evidence lacking in the majority of these cases was of officers or enlisted men to show the origin and continuance of disability, and if contracted in service and line of duty. In a large number of these cases there was either no record at all at the Adjutant-

General's office, or one of constant presence for duty, and without the positive evidence of officers or comrades no pension can be granted under the law.

The inability to furnish this evidence, in otherwise meritorious cases, arose from the fact that comrades, being widely separated, had no means of learning each other's whereabouts.

The best plan for obtaining the data desired, and the best method for compiling and making the record a matter of ready reference, was under discussion for some time, and the result was the designing of the accompanying cards.

In order to successfully carry out the project, it was deemed advisable to interest the officers of the Grand Army of the Republic, and through them to obtain lists comprising the full membership of that organization. Service cards (see Exhibit 1) were prepared and sent out to the assistant adjutant-general of each Department, G. A. R.

An order was issued to all examiners in adjudicating divisions, requesting them to make a copy of the name, rank, service, and present post-office address of all affiants in claims which passed through their hands. A similar order was issued to all special examiners in the field, requiring them to supply the same data of all ex-soldiers of whom they gained knowledge during the examination of pension claims.

Many lists were received from various sources, giving only name and post-office address; as these were useless to the record without the rank and service, still another card was designed for the purpose of obtaining full data with as little trouble as possible. (See Exhibit 2.)

Correspondence was had with officers of regimental associations with a view of obtaining rosters of the full membership of those organizations, and when said lists were received they were copied on cards prepared for office use. (See Exhibit 3.)

The other sources for obtaining the material necessary to the establishment of this record were many and varied. Officers and comrades of various regiments, resident in this city and elsewhere, learning that such a record was in course of preparation, exhibited a great interest, and voluntarily forwarded much valuable information as to officers and enlisted men known to them.

In connection with the above described, a separate and complete record of Union ex-prisoners of war is in course of preparation, and as a means of filing all information received relative thereto, the card, Exhibit 4, was printed.

In January, 1884, about 5,000 of the G. A. R. cards had been received; and it was decided that the best method of filing for ready reference was to arrange them by company, regiment, and State organization, and arm of service. Woodruff's patent file-cases were utilized, and the boxes labeled according to arm of service, namely, blue for infantry, yellow for cavalry, red for artillery, and dark blue for Navy.

From January, 1884, to May, 1885, the record increased from 5,000 cards to between 500,000 and 600,000, and at this date there are fully 750,000 on file.

The tabulated statement affixed hereto shows the number of names together with post-office addresses supplied to cases each month since April 16, 1884, when the section was first organized, to February 23, 1887.

The work as it progressed suggested many new ideas which were adopted when they appeared to further the best interest of the Bureau, and it will be observed that as time advanced the monthly report became more specific.

Rosters of regimental surgeons are supplied to the various adjudicating divisions, but they are somewhat incomplete in the matter of post-office addresses and were printed in 1882. When in the examination of a claim the question arose of medical treatment in hospitals by surgeons U. S. Army, U. S. Volunteers, or contract surgeons, it was a slow matter, and one often fraught with much difficulty, to obtain this very necessary class of information. There has been in course of preparation for some time past, a record of surgeons U. S. Army, U. S. Volunteers, and contract surgeons who were in charge of, or on duty in, the general and post hospitals throughout the loyal States during the war; and for the purpose of collecting the necessary data, several blanks (see Exhibit 5) are sent to every surgeon whose name may come before the Bureau in the above connection. The verification of the post-office address of regimental surgeons is also attended to. This branch of the record has been of great service; in fact it ranks with the most important features of the division.

In connection with the surgeons' record there is being prepared a list of all hospitals where Union soldiers were cared for during the war. When completed, this list will show the exact location, and give the history of nearly 3,000 hospitals, whether general, post, or field, also the convalescent camps and the exact dates of establishment and discontinuance of same. The value of such a record as this can be fully understood from the following description: A claimant states that he was wounded at Fort Wagner, was taken on hospital ship to Hilton Head, thence to Beaufort, S. C., where he was sent to a hospital in the house of Barnwell Rhett. By referring to our list it is immediately ascertained that said house was Hospital No. 3, Beaufort, S. C., Department of the South. By a further reference then to our surgeons' files we can readily obtain the names of the surgeons who were on duty at that hospital at the time the claimant was an inmate.

In the early days of this division, when, in fact, it was but yet a section of another division, the records kept of work received and completed were very incomplete. It will, therefore, be an impossibility to give the exact amount of work pending and undisposed of at the close of any calendar year.

During the past year the work of the division has increased so rapidly that it has been found impossible to keep it up to date with the force of clerks provided, and on the 1st of March a full account was taken of arrears of work in the division, with the following result: In that branch of the division where information is supplied to adjudicating divisions—Exhibit 6 is the form used by divisions in calling for same—it was found that of 1,866 calls received during the month of February, none had been taken up for action, as the January work was not yet completed. One thousand two hundred and eighty-six is the largest number of calls ever completed for adjudicating divisions in any one month, and the difference between 1,866 received and 1,286 completed requires no further comment.

In that branch of the division devoted to the correspondence of claimants and their attorneys, the count of March 1 showed 1,570 letters received during the month of February; 210 of this number were acted upon in addition to some January work, leaving 1,360 in arrears. Of these 1,570 letters 300 were requests for post-office addresses of officers and comrades of Regular Army or Navy, and about 60 were for post-office addresses of surgeons.

In 1885 the Commissioner desired to know the actual benefit rendered to the Bureau by the record described, and an estimate was made for the annual report of that year by the chief of the special examination division, which showed that he considered the work of special examination in the field expedited 30 per cent. by the addition of lists of officers and comrades, with post-office addresses, furnished in the cases, and the assistance rendered to the adjudicating divisions was estimated in about the same proportion; and inasmuch as the record has been greatly improved, and the system of furnishing data more complete, and the clerks better educated in regard to the various branches of service, it is safe to presume that the assistance rendered at the present date is greater than two years ago.

This branch of the Pension Bureau has become very widely known, and, as the following letters will show, its usefulness is appreciated by other Departments of the Government service:

TREASURY DEPARTMENT, SECOND AUDITOR'S OFFICE,  
*Washington, D. C., October 28, 1885.*

SIR: In compliance with your verbal request of this date for information in regard to the benefit derived by this office from information received through the Army and Navy survivors' division of your office, I would state that in a large number of cases in this office, involving erroneous payments and overpayments to officers of the Army and others, great difficulty has been experienced in ascertaining the residence or whereabouts of such persons, but since the organization of said division in your office we have, in nearly all the cases in which inquiries have been made, been enabled to obtain definite information so as to dispose of the cases satisfactorily, and frequently to recover quite large sums of money.

I do not know of any other source from which an equal amount of information could be obtained. The manifest advantage of such Government records, if kept up, can readily be seen, especially when we consider the great lapse of time which often arises since the officers left the service before the indebtedness was discovered.

Very respectfully,

WM. A. DAY,  
*Auditor.*

HON. J. C. BLACK,  
*Commissioner of Pensions.*

WAR DEPARTMENT, ADJUTANT-GENERAL'S OFFICE,  
*Washington, D. C., October 29, 1885.*

SIR: In reply to your request of this date for a statement as to whether the information received from the Army and Navy survivors' division of your office has been satisfactory and of any material benefit to this office, I have to say that it has often been found necessary to ascertain the present whereabouts of officers and enlisted men of the late volunteer army in order either to corroborate or disprove statements made by citizens, or by officers or enlisted men, who were not present at the time of the occurrence to which they testify, in applications for amendment of record, removal of charge of desertion, &c., and the information received from the division named has been found to be satisfactory and of material benefit to the claimants' interests as well as to the Government.

I am, very respectfully, your obedient servant,

R. C. DRUM,  
*Adjutant-General.*

The COMMISSIONER OF PENSIONS, *Washington, D. C.*

There is perhaps no description that would give a clearer idea of the advantage of this record system to the Pension Bureau than to relate the following instances:

In a case that has been pending for nineteen years, the claimant, who is a resident of Wisconsin, had served in the Sixth Maryland Infantry, and was a prisoner of war. He claimed a pension for a wound received at the time of his capture. There were fourteen members of his company captured at the same time and place, but all of the fourteen had either died in prison or since the war, as was believed, and it was necessary for him to file evidence that the wound for which he applied for pension was received in service and in line of duty. He came to Washington to advise with the Commissioner as to the best course to pursue. He was at once furnished with the names of two of his comrades, both residents of Washington, one holding an important Government position. He called upon them, learned that they had participated in the same battle, and had seen the claimant lying on the battle-field after he had been wounded. In short, he was able that same afternoon to place in the Commissioner's hands the necessary evidence to prove the justice of his claim.

On the other hand, a claimant, late of the New York service, filed an application for pension through a claim agent, declaring under oath that owing to exposure and disease contracted in the service he had wholly lost the use of one of his eyes, and that the sight of the other was much impaired. His proofs were defective, but when called upon for corroborative evidence he sent on affidavits to the effect that the officers of the company in which he served were all dead, and that he did not know the address of a single living comrade. But when the roster of the Army and Navy survivors' division was assorted and placed on file it was found that a member of the company and regiment in which the claimant served was employed in the Government Post-Office at Washington. He was called up and asked if he knew the claimant. He replied in the affirmative. "What kind of a soldier was he?" queried the examiner. "Well, he might have been good enough if he could have seen anything," answered the witness, "but he was almost blind when he enlisted, and I could never account for his being passed by the examining surgeon."

A little further search revealed the fact that two officers and several comrades of the company in which the claimant had served were still alive and were residents of the very town in which the "proofless" claimant had his place of abode.

Very respectfully,

FRANK A. BUTTS,

*Chief of Army and Navy Survivors' Division.*

The following statement shows the amount and character of business transacted and disposed of from April 16, 1884, to January 1, 1887, in the Army and Navy survivors' division of the United States Pension Bureau:

Total of surgeons' addresses.....	3, 378
Total of names.....	351, 770
Total of names furnished for use in cases.....	53, 849
Addresses supplied to names especially designated.....	44, 420
Letters and circular letters.....	55, 110
Circulars forwarding lists of names with post-office addresses.....	53, 559
Calls on Adjutant-General.....	1, 230
Calls on Navy Department.....	297
Calls on Surgeon-General.....	196

FROM APRIL 15, 1884, TO DECEMBER 31, 1884.

Date.	Number.	Cases.
April.....	906	129
May.....	3, 345	664
June.....	8, 097	1, 190
July.....	6, 061	760
August.....	8, 070	917
September.....	13, 239	1, 328
October.....	12, 350	1, 331
November.....	2, 465	933
December.....	2, 362	1, 106
Total.....	70, 985	8, 358

Average number of clerks employed from April 16 to December 31, 1884, 12.



1885.

Date.	Number.	Cases.	Addresses supplied to names especially designated.	Letters and circular letters.	Circulars and circular cards.	Calls on Adjutant-General.	Calls on Navy Department.	Calls on Surgeon-General.
January .....	9,002	1,187						
February .....	6,539	890						
March .....	6,920	910						
April .....	5,738	807						
May .....	6,059	825						
June .....	14,985	1,830		1,091	1,511			
July .....	11,449	1,456		984	2,720			
August .....	10,074	1,485		1,762	2,539			
September .....	10,886	1,668	2,561	2,586	3,563			
October .....	11,895	1,773	2,615	2,216	4,766			
November .....	12,133	1,749	3,170	2,096	2,323			
December .....	11,608	1,710	3,005	1,772	2,240			
Total .....	116,888	16,290	11,351	12,507	25,681			

Average number of clerks employed from January 1 to December 31, 1885, 25.

1886.

Date.	Addresses of surgeons.	Total of names.	Total of cases.	Addresses supplied to names especially designated.	Letters and circular letters.	Circulars and circular cards.	Calls on Adjutant-General.	Calls on Navy Department.	Calls on Surgeon-General.
January .....		12,090	2,016	3,975	2,607	1,530			
February .....		12,240	1,930	3,174	2,025	1,774			
March .....		14,286	2,527	2,442	3,304	1,072			
April .....		12,349	2,370	2,221	2,376	1,441			
May .....		12,430	2,248	2,359	3,311	4,814			
June .....		12,788	2,373	2,220	2,945	1,355			
July .....		11,012	2,006	1,854	2,053	1,463			
August .....		9,288	1,806	1,797	1,309	1,455			
September .....		9,170	1,664	1,651	2,099	1,116			
October .....	388	11,881	2,072	2,148	3,204	1,194			
November .....	604	9,883	1,686	1,786	5,855	1,934	271	76	
December .....	634	10,632	2,002	2,391	3,689	2,417	211	76	54
Total .....	1,626	138,949	24,700	27,927	34,758	21,565	482	152	54

Average number of clerks employed from January 1 to December 31, 1886, 32.

## JANUARY AND FEBRUARY, 1887.

Date.	Addresses of surgeons.	Total of names.	Total of cases.	Addresses supplied to names especially designated.	Letters and circular letters.	Circulars and circular cards.	Calls on Adjutant-General.	Calls on Navy Department.	Calls on Surgeon-General.
January .....	735	11,899	2,119	2,362	4,075	1,871	430	73	70
February .....	1,017	13,049	2,382	2,780	3,770	4,442	318	72	73
Total .....	1,752	24,948	4,501	5,142	7,845	6,313	748	145	142

Average number of clerks employed for the above-named months, 41.

## THE DEPARTMENT OF THE INTERIOR.

## EXHIBIT 1.

[Where a comrade served in more than one regiment, fill in a separate card for each service.]

## DEPARTMENT OF THE INTERIOR, PENSION OFFICE.

Name, \_\_\_\_\_, Inf., Cav., Art.  
 Late rank, \_\_\_\_\_ Co., \_\_\_\_\_, Regt. \_\_\_\_\_.  
 Vessel, \_\_\_\_\_; Squadron, \_\_\_\_\_.  
 Enlisted, \_\_\_\_\_, 18\_\_\_\_; Discharged, \_\_\_\_\_, 18\_\_\_\_.  
 Member of Post No. \_\_\_\_\_, at \_\_\_\_\_.

## DEPARTMENT OF PENNSYLVANIA.

Residence, No. \_\_\_\_\_ street.  
 Town, \_\_\_\_\_; Co., \_\_\_\_\_; State, \_\_\_\_\_.  
 Change of residence, No. \_\_\_\_\_ street.  
 Date of change, \_\_\_\_\_, 18\_\_\_\_.  
 Town, \_\_\_\_\_; Co., \_\_\_\_\_; State, \_\_\_\_\_.  
 \_\_\_\_\_

Please notify this office, by postal card, of any change of residence.

## EXHIBIT 2.

[If in more than one regiment or vessel, fill in a card for each service.]

DEPARTMENT OF THE INTERIOR, PENSION OFFICE.  
*Washington, D. C., \_\_\_\_\_, 18\_\_\_\_.*

SIR: This office will esteem it a favor if you will supply the data called for below.

The information is desired as an addition to a record that has been established in the Pension Office of all surviving soldiers and sailors who served in the Union Army or Navy during the late war.

Very respectfully,

JOHN C. BLACK,  
*Commissioner.*

Name, \_\_\_\_\_, Inf., Cav., Art.  
 Late rank, \_\_\_\_\_ Co., \_\_\_\_\_, Regt. \_\_\_\_\_.  
 Vessel, \_\_\_\_\_; Squadron, \_\_\_\_\_.  
 Enlisted, \_\_\_\_\_, 18\_\_\_\_. Discharged, \_\_\_\_\_, 18\_\_\_\_.  
 Residence, No. \_\_\_\_\_ street.  
 Town, \_\_\_\_\_; Co., \_\_\_\_\_; State, \_\_\_\_\_.  
 Change of residence, No. \_\_\_\_\_ street.  
 Date of change, \_\_\_\_\_, 18\_\_\_\_.  
 Town, \_\_\_\_\_; Co., \_\_\_\_\_; State, \_\_\_\_\_.  
 \_\_\_\_\_

Please notify this office, by postal card, of any change of residence.

[If on more than one vessel, fill in a card for each service.]

DEPARTMENT OF THE INTERIOR, BUREAU OF PENSIONS.  
*Washington, D. C., \_\_\_\_\_, 18\_\_\_\_.*

SIR: This Bureau will esteem it a favor if you will supply the data called for on the other side of this card.

The information is desired as an addition to a record that has been established in the Bureau of Pensions of all surviving soldiers and sailors who served in the Union Army or Navy during the late war.

Very respectfully,

JOHN C. BLACK,  
*Commissioner.*

## U. S. NAVY.

Name, \_\_\_\_\_.  
 Rank, \_\_\_\_\_.  
 Ordered to U. S. S. \_\_\_\_\_.  
 Date ordered, \_\_\_\_\_, 18\_\_\_\_; Detached, \_\_\_\_\_, 18\_\_\_\_.  
 Present residence, No. \_\_\_\_\_ street.  
 Town, \_\_\_\_\_; Co., \_\_\_\_\_; State, \_\_\_\_\_.  
 Final discharge from U. S. N., \_\_\_\_\_, 18\_\_\_\_.

Please notify this Bureau of any future change of residence.

Change of residence, No. \_\_\_\_\_ street.  
 Town, \_\_\_\_\_; Co., \_\_\_\_\_; State, \_\_\_\_\_.  
 \_\_\_\_\_

## EXHIBIT 3.

[If in more than one Co., Reg't, or Vessel fill in a card for each service.]

DEPARTMENT OF THE INTERIOR,  
BUREAU OF PENSIONS,  
Washington, D. C., \_\_\_\_\_, 188—.

Name, \_\_\_\_\_, Inf., Cav., Art.  
Late rank, \_\_\_\_\_ Co., \_\_\_\_\_ Reg't \_\_\_\_\_.  
Vessel, \_\_\_\_\_; Squadron, \_\_\_\_\_.  
Enlisted, \_\_\_\_\_, 18—; Discharged, \_\_\_\_\_, 18—.  
Present P. O. address, No. \_\_\_\_\_ Street.  
City, \_\_\_\_\_ Co., \_\_\_\_\_ State, \_\_\_\_\_.  
Future change of residence, No. \_\_\_\_\_ Street.  
Date of change, \_\_\_\_\_, 18—.  
City, \_\_\_\_\_ Co., \_\_\_\_\_ State, \_\_\_\_\_.  
\_\_\_\_\_

## EXHIBIT 4.

[Where a comrade served in more than one Regiment fill in a separate card for each service.]

DEPARTMENT OF THE INTERIOR,  
PENSION OFFICE.

Name, \_\_\_\_\_, Inf., Cav., Art.  
Late Rank, \_\_\_\_\_ Co., \_\_\_\_\_ Reg't \_\_\_\_\_.  
Vessel, \_\_\_\_\_; Squadron, \_\_\_\_\_.  
Name of Commanding Officer of Co. or Vessel, \_\_\_\_\_.  
Where enlisted: Town, \_\_\_\_\_; Co., \_\_\_\_\_; State, \_\_\_\_\_.  
Date of enlistment, \_\_\_\_\_, 18— Date of discharge, \_\_\_\_\_, 18—.  
Taken prisoner at \_\_\_\_\_.  
Date of capture, \_\_\_\_\_, 18— Date of parole, \_\_\_\_\_, 18—.  
Where confined, \_\_\_\_\_.  
Present P. O. address, \_\_\_\_\_ street.  
City \_\_\_\_\_; Co., \_\_\_\_\_; State, \_\_\_\_\_.  
\_\_\_\_\_

Please notify this office, by postal card, of any change of residence.

## EXHIBIT 5.

DEPARTMENT OF THE INTERIOR,  
PENSION OFFICE,  
Washington, D. C., \_\_\_\_\_, 188—.

SIR: This office will esteem it a favor if you will supply the data called for on the other side of this slip. The information is desired as an addition to a record that has been established in the Pension Office of all surviving soldiers and sailors who served in the Union Army during the late war. If you were at any time on duty with a battery, detachment, or any separate organization, please give full data as to length of time on duty with same. Also be particular as to dates of service in each hospital.

If you have any records in your possession, please put the letters H. R. in corner under date.

Very respectfully,

JOHN C. BLACK,  
Commissioner.

(Reverse side.)

U. S. PENSION OFFICE, ARMY AND NAVY SURVIVORS' DIVISION.

Please state whether General, Post, or Field Hospital.

Name of hospital, \_\_\_\_\_.  
At \_\_\_\_\_.  
No. \_\_\_\_\_, ward; \_\_\_\_\_.  
Name, \_\_\_\_\_.  
Rank, \_\_\_\_\_; Surgeon, \_\_\_\_\_.  
From \_\_\_\_\_, 18—.  
To \_\_\_\_\_, 18—.

Present P. O. address:

City or Town, \_\_\_\_\_.  
County, \_\_\_\_\_.  
State, \_\_\_\_\_.

Please notify this office by postal card of any change of address.

Date, \_\_\_\_\_, 188—.

## EXHIBIT 6.

\_\_\_\_\_ Div.  
 \_\_\_\_\_, Exr.  
 No. \_\_\_\_\_,  
 Name, \_\_\_\_\_,  
 Co. \_\_\_\_\_, Reg't \_\_\_\_\_,  
 P. O. \_\_\_\_\_,  
 Enlisted \_\_\_\_\_, 18\_\_\_\_,  
 Discharged \_\_\_\_\_, 18\_\_\_\_.

DEPARTMENT OF THE INTERIOR,  
 PENSION OFFICE,  
 Washington, D. C., \_\_\_\_\_, 188\_\_\_\_.

## CHIEF ARMY AND NAVY SURVIVORS' DIVISION:

Please give the present post-office address of the following-named soldiers for use in above case.

Chief \_\_\_\_\_, Div.

Name.	Company.	Regiment.	Present post-office address.

Respectfully returned to Chief \_\_\_\_\_ Division with the desired information as far as known.

Chief Army and Navy Survivors' Division.

\_\_\_\_\_, 188\_\_\_\_.

\_\_\_\_\_ Div.  
 \_\_\_\_\_, Ex'r.  
 No. \_\_\_\_\_,  
 Name, \_\_\_\_\_,  
 Co. \_\_\_\_\_, Reg't \_\_\_\_\_,  
 P. O. \_\_\_\_\_,  
 Enlisted \_\_\_\_\_, 18\_\_\_\_,  
 Discharged \_\_\_\_\_, 18\_\_\_\_.

DEPARTMENT OF THE INTERIOR,  
 PENSION OFFICE,  
 Washington, D. C., \_\_\_\_\_, 188\_\_\_\_.

## CHIEF ARMY AND NAVY SURVIVORS' DIVISION:

Please furnish the names and P. O. address of officers and \_\_\_\_\_ comrades of Co. \_\_\_\_\_, Reg't \_\_\_\_\_, for use in above case.

Chief \_\_\_\_\_, Div.

Name.	Rank.	Present post-office address.

Respectfully returned to Chief \_\_\_\_\_ Division with the desired information as far as known.

Chief Army and Navy Survivors' Division.

\_\_\_\_\_, 188\_\_\_\_.

## Special Examination Div.

No. \_\_\_\_\_, Rev'r.

Name, \_\_\_\_\_.

Co. \_\_\_\_\_, Reg't \_\_\_\_\_.

P. O. \_\_\_\_\_.

Enlisted \_\_\_\_\_, 18\_\_\_\_.

Discharged \_\_\_\_\_, 18\_\_\_\_.

DEPARTMENT OF THE INTERIOR,

BUREAU OF PENSIONS,

Washington, D. C., \_\_\_\_\_, 188\_\_\_\_.

## CHIEF ARMY AND NAVY SURVIVORS' DIVISION:

Please give the present post-office address of the following-named soldiers for use in above case,

*Chief Special Examination Division.*

Name.	Company.	Regiment.	Present post-office address.

Respectfully returned to Chief Special Examination Division with the desired information as far as known.

*Chief Army and Navy Survivors' Division.*

\_\_\_\_\_, 188\_\_\_\_.

Reverse side:

WASHINGTON, D. C., \_\_\_\_\_, 188\_\_\_\_.

For the information of the special examiner to whom this case has been referred for investigation, the accompanying list of officers and comrades who served in the same military organization with the claimant about whom inquiry is to be made, together with their last known post-office addresses, is furnished. The special examiner will not confine his inquiries to this list of comrades, but will seek out others if necessary.

*Chief of Division.*

## Special examination div.

No. \_\_\_\_\_, Rev'r.

Name, \_\_\_\_\_.

Co. \_\_\_\_\_, Reg't \_\_\_\_\_.

P. O. \_\_\_\_\_.

Enlisted \_\_\_\_\_, 18\_\_\_\_.

Discharged \_\_\_\_\_, 18\_\_\_\_.

DEPARTMENT OF THE INTERIOR,

BUREAU OF PENSIONS,

Washington, D. C., \_\_\_\_\_, 188\_\_\_\_.

## CHIEF ARMY AND NAVY SURVIVORS' DIVISION:

Please furnish the names and P. O. addresses of officers and \_\_\_\_\_ comrades of Co. \_\_\_\_\_, Reg't \_\_\_\_\_, for use in above case.

*Chief Special Examination Division.*

Name.	Rank.	Present P. O. address.

Respectfully returned to chief special examination division with the desired information as far as known.

*Chief Army and Navy Survivors' Division.*

\_\_\_\_\_, 188\_\_\_\_.

(Reverse side:)

WASHINGTON, D. C., \_\_\_\_\_, 188\_\_\_\_.

For the information of the special examiner to whom this case has been referred for investigation, the accompanying list of officers and comrades who served in the same military organization with the claimant about whom inquiry is to be made, together with their last known post-office addresses, is furnished. The special examiner will not confine his inquiries to this list of comrades, but will seek out others if necessary.

*Chief of Division.*



## EASTERN DIVISION.

*Report of the eastern division, Bureau of Pensions, on the methods of business and work, as requested by Select Senate Committee, and called for by Department circular of March 23, 1887.*

DEPARTMENT OF THE INTERIOR,  
BUREAU OF PENSIONS,  
Washington, D. C., April 1, 1887.

General JOHN C. BLACK, *Commissioner of Pensions* :

SIR : In response to your order directing the chiefs of divisions in the Bureau of Pensions to furnish certain information pertaining to the amount and character of business pending and transacted in their divisions for the years 1884, 1885, 1886, and for the months of January and February, 1887, called for by the Hon. F. M. Cockrell, chairman of the United States Senate Select Committee, in a communication addressed to the Hon. L. Q. C. Lamar, Secretary of the Interior, dated March 18, 1887, a copy of which was by you transmitted to this division March 23, 1887, I have the honor in compliance therewith to submit the following report.

Very respectfully,

W. J. HILLIGOSS,  
*Chief of Eastern Division.*

Statement showing in detail the methods of transacting business in the eastern division of the Bureau of Pensions, in the Department of the Interior, beginning with the receipt of the business matter in the eastern division, and then showing in consecutive order the various steps taken by the employes through whose hands the same passes, and by whom it is considered and acted upon, and the action thereon had and taken by each, until the same is finally disposed of and notice thereof duly given to the proper party.

The claim having been received either from the record division or from the law division, as the case may be, it goes to the pending files of this division, and withdrawn to be put in the hands of an examiner, who at once examines it as to the proper execution of the declaration and sufficiency of the allegations.

If insufficient, the claimant and attorney are so notified, and the case is sent to the pending files to await further action on their part.

If sufficient, the claimant and his attorney are given the number of the claim, and notified that it will be settled as soon as possible.

The examiner then, in blanks prepared for the purpose, calls on the Adjutant and Surgeon Generals, U. S. Army, for a complete military history and hospital treatment of the claimant, and at the same time the claimant is ordered to appear for examination before a board of surgeons most convenient to him, this last order being addressed to the attorney, if there is one; if there is not, direct to the claimant.

On the receipt of the reports from the Adjutant and Surgeon Generals, U. S. Army, the examiner notifies the attorney or claimant that the case is now ready for consideration, and calls on one of them, usually the attorney, for all the evidence that, in his judgment, is necessary to complete the claim.

It may be that in a gunshot-wound case the allegations of the claimant are sustained by the record, in which event the certificate of the board of surgeons describing and locating the wound and rating the degree of disability is all that is required in such cases.

If there is no record the examiner requires the claimant, through his attorney, to furnish the testimony of officers or comrades as to origin in service and line of duty, and of the surgeon or assistant surgeon for treatment in service, which, if satisfactory, completes the case.

In all cases where officers and comrades testify as to origin a call upon the Adjutant-General, U. S. Army, is necessary to ascertain whether or not such affiants were present or absent at the time indicated in the affidavits, together with the location of the command at that date.

In disease cases of record the same course is adopted, and in addition the best evidence obtainable as to condition at discharge and each year since, the attorney being invariably furnished with the necessary requirements by the examiner.

In disease cases not of record, testimony as in the cases of gunshot wounds not of record is required as to origin in service and line of duty and treatment therefor in service, together with the best obtainable evidence showing claimant's condition at discharge and each year since. In all cases an examination by a board of surgeons, or if that is impracticable, by some surgeon designated for that purpose is necessary, this class of cases being known as invalid.

The basis of a widow's title to pension is an invalid right; that is, the soldier through whom the right to pension is claimed must have contracted a disability in

the military service of the United States, and under such circumstances as would have entitled him to a pension, and died by reason of said disability either in the service or since his discharge.

When a soldier's right to a pension has been established to give title to his widow it must appear, first, that he died on a certain date of a wound, injury, or disease contracted in the service; and, second, that the claimant was his lawful wife when he died; therefore in such cases the examiner requires the claimant to perfect the soldier's claim, if that has not already been done, and next to furnish proof of marriage, dates of birth and death of children, if any, and she still continues his widow unless a short time has elapsed since death of soldier and the filing of her declaration, and in all such cases the death of the soldier must be shown to have been due to disability contracted in the service.

In that class of cases known as dependent, the death of the soldier being shown, the examiner further requires proof of the celibacy of the soldier, dependence, in whole or in part, at the date of the soldier's death, and that she is the mother of the soldier.

A mass of proof is required in such cases, and it can readily be seen that the amount of correspondence necessary to collect sufficient evidence for the proper and equitable adjustment of the claim consumes long periods of time and necessarily tries to the utmost the patience of the parties interested.

All cases are jacketed, on one side of which are given the number, the name, service, post-office address, dates of enlistment and discharge, the name of the disease or disability on account of which pension is claimed, and the name and post-office of attorney.

The examiner notes briefly but plainly on the reverse side of the jacket the date and character of all calls made, and as each requirement is complied with it is erased, but not sufficiently to make it illegible.

When the evidence is complete the examiner briefs the case and submits it for "admission" or rejection.

The chief of division sends it to the board of review, and unless the case is sent back to him as improperly submitted, his connection with such claim ceases.

If improperly submitted the claim is returned for readjudication, the points of variance being indicated on a slip attached, calling attention to what is considered further requirements in the case.

#### Statement showing the principal items of business transacted in the eastern division of the Bureau of Pensions, Department of the Interior.

The principal item of business transacted in the eastern division of the Bureau of Pensions consists in the adjudication of the claims of invalids, widows, and dependent relations for pension, and the increase and restoration of such pensions of all applicants on account of service in commands organized and accredited to the States of Maine, New Hampshire, Vermont, Massachusetts, Connecticut, Rhode Island, New York, New Jersey, and Delaware.

This work of itself comprises the assimilation of a vast amount of evidence which, to the uninitiated, would ever remain an unsolved problem; yet so well are the various parts of the official machinery adapted to each other that with a rare precision each piece, however insignificant, adapts itself to its allotted place.

So great though is the demand from all sources, Members of Congress, attorneys, claimants, and persons wholly unconnected with the case, for information as to its status, further requirements, and final favorable action, which have to be answered, that in this division, numbering 138 employes, 87 only are regularly engaged in the examination and adjudication of cases, 13 employed on the files, while a miscellaneous section of the best equipped men, responding to calls for information in cases long since rejected, in increase cases, in claims for rating and restoration, has become obligatory, to the great detriment of the service, and resulting in great delay to the speedy and just adjudication of claims.

Unfortunately there is no remedy so long as any one can prefer a request for information respecting this or that case.

As a consequence the overworked clerks are worked to their utmost, cases are delayed by causes beyond their control, and the unsatisfied claimant or attorney proclaims the utter inefficiency of the public service.

A little charity and a little patience would accomplish much more than all the complaints now uttered, which are ever ready upon the lips of interested parties.

The following statement shows the amount and character of business received, transacted, and disposed of during the period, and on hand, pending, and undisposed of at the dates specified below, in the eastern division of the Bureau of Pensions, Department of the Interior:

Character of business.	Pending Jan. 1, 1884.	Received during 1884.	Disposed of in 1884.	Pending Jan. 1, 1885.	Received during 1885.	Disposed of in 1885.	Pending Jan. 1, 1886.*	Received during 1886.	Disposed of in 1886.	Received up to Jan. and Feb., 1887.	Disposed of up to Jan. and Feb., 1887.	Pending Mar. 1, 1887.
Original, invalid, widows', and dependents' claims.	55,681	9,910	{ <sup>9,156</sup> {2,911}	53,524	8,952	{ <sup>16,058</sup> {3,568}	42,855	11,742	{ <sup>9,146</sup> {3,677}	1,789	{ <sup>1,539</sup> {165}	41,805
Increase claims	12,933	12,484	{ <sup>6,254</sup> {5,026}	14,137	22,598	{ <sup>7,468</sup> {17,756}	21,511	21,168	{ <sup>8,895</sup> {10,211}	4,309	{ <sup>1,944</sup> {1,063}	24,875
Original rejected claims . . . .	24,033	2,911	†1,297	25,647	3,563	‡1,213	27,997	3,677	‡2,030	165	‡44	29,565
			*Adjusted.		†Rejected.		‡Reopened.					

The number of pending claims for increase is about 4,000 too great, as the number of claims rejected without medical examination should be deducted, but no record of such cases has been kept; a fair estimate, however, shows the number so rejected to be about one-eighth of the number acted upon.

Although the number of rejected original claims appears in the column of those pending at the close of the year, they are not regarded as pending claims, but as claims disposed of though subject to reopening.

The following statement shows the average amount and character of business performed, transacted, and disposed of during the periods specified by the employés in the eastern division of the Bureau of Pensions, Department of the Interior :

[illegible]

The following statement shows the average number of employes in the eastern division of the Bureau of Pensions, Department of the Interior, during the periods specified.

[illegible]

The following statement shows the maximum and minimum amount of business transacted and disposed of by the employé doing the most and the employé doing the least during the periods specified, in the eastern division of the Bureau of Pensions, Department of the Interior:

## EMPLOYÉ DOING THE MOST.—MAXIMUM.

Character of business.	Calendar Year.	January.	February.	March.	April.	May.	June.	July.	August.	September.	October.	November.	December.
Cases submitted .....	1884	26	42	42	47	50	42	15	39	27	49	25	27
Do .....	1885	30	19	5	29	36	60	30	23	39	35	31	7
Do .....	1886	12	22	40	41	59	49	44	30	33	29	21	17
Do .....	1887 to Mar.1	30	36	---	---	---	---	---	---	---	---	---	---

## EMPLOYÉ DOING THE LEAST.—MINIMUM.

* Cases submitted .....	1884	5	3	6	6	6	6	3	3	7	2	1	2
Do .....	1885	2	2	2	3	2	4	8	5	1	3	3	9
Do .....	1886	10	4	5	8	7	8	7	8	5	6	4	5
Do .....	1887 to Mar.1	3	6	---	---	---	---	---	---	---	---	---	---

In this connection it is proper to add that the figures embodied in this statement by no means indicate the amount of work necessary before a case can be submitted.

To illustrate, by an inspection of the reports for January and February of this year this singular state of facts is seen to exist.

One examiner during that period writes 361 letters, in each of which the status of the case is given, and 195 circular letters, and as a result he is credited with 43 cases submitted, while another with 130 letters and 870 circular letters gets credit only for 8 cases; and yet while the record shows each to be industrious the results in each case are widely different,—and can be explained only by saying that the difficulties in the way of obtaining satisfactory testimony were greater in one case than in the other.

The following statement shows the average number of days and the time and attention devoted to the consideration and transaction of business during the periods specified by the employés in the eastern division of the Bureau of Pensions, Department of the Interior:

Calendar year.	Number of employes.	Average number of days present.	Average number of hours employed daily.	Number by proxy.
1884 .....	174	273	2,047	None.
1885 .....	157	273	2,047	Do.
1886 .....	143	273	2,047	Do.
1887 (to March 1) .....	144	48	360	Do.

As to the maximum number of days devoted to business by the employé present for the greatest number of days, and also the minimum number of days devoted to business by the employé present for the least number of days in the eastern division of the Bureau of Pensions, Department of the Interior, during the periods specified, after an exhaustive research, it is found to be impracticable to comply with this requirement. The daily changes in the *personnel* of the division explain why it can not be done.

## MIDDLE DIVISION.

*Report of the middle division, Bureau of Pensions, on the methods of business and work as requested by Senate select committee, and called for by Department circular of March 23, 1887.*

DEPARTMENT OF THE INTERIOR,  
BUREAU OF PENSIONS,  
Washington, D. C., April 2, 1887.

SIR: In transmitting the data contained in the records of this division for use in the report asked for by the Hon. F. M. Cockrell, chairman Senate select committee, I beg to submit the following statement by way of explanation and comment:

I know of no records which can be regarded as affording data from which the "maximum and minimum amount of business transacted and disposed of" by an employé can be definitely determined.

Who disposed of the greatest number of claims or wrote the greatest number of letters is a matter of record. A fair comparison, however, can be made only between persons engaged upon the same kind of work for a long period of time.

Usually the one accomplishing least in any given month is the one who has not been engaged upon the work long enough to have become familiar with it. As a rule, the one who accomplishes most does not do his work as well as those who accomplish less.

One who accomplishes least, as shown by the data, may be of more value to the Bureau than some who appear to have accomplished more.

One who knows when and how to dispose of claims, if he or she apply that knowledge with reasonable diligence, is of more value than one showing, apparently, more diligence but possessing less knowledge.

One who knows when a letter should be written and what to write is of more value than one who writes more letters, some of which are unnecessary.

A very careful clerk may use his head too much. A very careless one may use his hands too much.

I know of no way to secure the proper use of both in all cases and at all times.

Upon examination of the records of this division for a period of thirty-eight months I find that it fell to the lot of one clerk, now engaged on other work, to represent the "minimum" three different months. One represented the "maximum" nearly every month during said period.

The latter disposed of so much work each month and year that, so far as rapidity is concerned, his work may be regarded as phenomenal. To compare his record with that of any other clerk engaged on the same kind of work in this division or in the Bureau would, I think, be unjust to others.

Respectfully submitted.

HON. JOHN C. BLACK,  
Commissioner of Pensions.

WM. P. DAVIS,  
Chief Middle Division.

Statement of the middle division of the Bureau of Pensions, showing the methods adopted in transacting the principal business matters, beginning with the receipt of the matter by the Department or by any of the agents of the Department, and giving in consecutive order the various steps taken by each of such business matters through the various divisions of the Office and the various Bureaus and divisions of such Bureaus, and employés through whose hands the same passes, and by whom it is considered and acted upon, and the action thereon had and taken by each, until the same is finally disposed of, and notice thereof duly given to the proper party.

Upon the receipt of a claim for pension, the same having been previously recorded and given a number by another branch of the Office, calls are made upon the War Department for a report of the soldier's military service, and, in claims made by invalid soldiers, a medical examination is ordered. If the reports made in answer to such calls do not afford sufficient proof to warrant a settlement of the claim, calls are made for such further evidence as may be deemed necessary. Upon the receipt of such evidence as, in the opinion of the chief of division, will justify final action, the claim is submitted to the board of review for consideration. If the submission be for allowance and recommendation be concurred in, this division ceases to have custody of the claim. If the recommendation be not concurred in, the claim is given such further consideration by this division as may be deemed proper, and in the same manner and with a view to the same end as though the same had not been submitted. If the recommendation be for rejection and be concurred in (certificate never having issued), the division continues to have custody of the claim.

Very respectfully,

WM. P. DAVIS,  
Chief of Division.



The following statement shows the amount and character of business received, transacted, and disposed of during the period, and on hand, pending, and undisposed of at the dates specified below in the middle division of the Bureau of Pensions, Department of the Interior:

	Pending original.	Pending increase, restoration, miscellaneous.	Rejected original.	Total.	Amount on hand pending and undisposed of at close of the calendar year.
<b>1884.</b>					
On hand January 1 .....	60,903	7,024	23,364	91,291	67,927
Filed and reopened .....	12,794	11,509	.....	24,303	.....
Admitted .....	8,288	6,516	.....	14,804	.....
Rejected .....	4,083	4,915	.....	8,998	.....
<b>1885.</b>					
On hand January 1 .....	61,326	7,102	25,475	93,903	68,428
Filed and reopened .....	11,686	23,310	.....	34,996	.....
Admitted .....	9,201	8,974	.....	18,175	.....
Rejected .....	4,907	7,538	.....	12,445	.....
<b>1886.</b>					
On hand January 1 .....	58,904	13,900	*28,719	101,523	72,804
Filed and reopened .....	15,500	23,535	.....	39,035	.....
Admitted .....	9,863	10,649	.....	20,512	.....
Rejected .....	3,937	10,703	.....	14,640	.....
<b>1887.</b>					
On hand January 1 .....	60,604	16,083	*30,018	106,705	76,687
Filed and reopened January and February .....	2,431	5,256	.....	7,687	.....
Admitted January and February .....	2,194	2,246	.....	4,440	.....
Rejected January and February .....	148	1,302	.....	1,450	.....
On hand March 1 .....	60,693	17,791	*29,905	108,389	78,494

\* Estimated.

This table, owing to lack of sufficient data, is only approximately correct.

*Work report of the middle division, Bureau of Pensions.*

	Number of employes.	Examiners.	Original claims submitted.	Average number of claims to examiner.	Increase claims submitted.	Letters.	Circulars.	Lowest number of claims submitted by an examiner.	Highest number of claims submitted by an examiner.
<b>1884.</b>									
January .....	193	131	2,136	16.41	1,472	1,312	21,860	3	40
February .....	193	131	1,796	13.71	587	13,470	19,807	4	47
March .....	193	128	1,783	13.93	931	14,183	22,327	4	42
April .....	191	132	1,906	14.44	869	14,516	24,147	4	38
May .....	184	125	1,955	15.68	758	13,395	19,056	3	49
June .....	182	123	1,619	13.24	748	10,255	12,391	1	59
July .....	181	122	1,197	9.82	670	7,634	13,060	3	35
August .....	178	119	1,284	10.79	490	9,367	15,600	2	42
September .....	180	109	1,148	10.53	785	10,112	18,567	2	42
October .....	182	118	1,025	8.69	843	12,275	19,023	1	44
November .....	182	125	1,163	9.29	811	9,340	15,122	1	44
December .....	178	129	1,361	10.51	452	12,538	17,866	2	44
<b>1885.</b>									
January .....	178	124	1,198	9.62	1,000	14,068	19,359	1	39
February .....	180	128	929	7.26	619	11,653	19,850	1	39
March .....	179	122	1,198	9.82	1,108	12,087	19,464	1	38
April .....	186	124	1,130	9.11	1,065	14,141	19,790	2	36
May .....	183	126	1,549	12.30	1,582	13,289	21,083	2	37
June .....	170	120	1,776	14.80	1,417	13,490	19,876	4	37
July .....	167	117	1,641	14.03	1,330	13,461	25,737	4	42
August .....	157	112	1,254	11.20	563	10,511	15,115	3	39
September .....	153	98	1,404	14.33	862	10,315	14,623	5	50
October .....	159	105	1,606	15.29	1,577	13,704	19,344	6	50
November .....	158	105	1,478	14.08	1,304	12,579	19,183	3	42
December .....	158	102	1,605	15.73	1,587	11,597	18,078	5	61

*Work report of the middle division, Bureau of Pensions—Continued.*

	Number of employees.	Examiners.	Original claims submitted.	Average number of claims to examiner.	Increase claims submitted.	Letters.	Circulars.	Lowest number of claims submitted by an examiner.	Highest number of claims submitted by an examiner.
<b>1886.</b>									
January.....	175	117	1,562	13.44	1,233	12,893	17,360	2	45
February.....	156	100	1,555	15.55	1,434	11,786	16,567	3	74
March.....	154	101	1,605	15.89	1,630	15,570	20,807	5	80
April.....	158	100	1,827	18.27	1,540	13,781	23,909	5	63
May.....	163	105	1,911	18.19	1,649	15,484	21,341	2	99
June.....	167	107	2,333	21.89	2,189	15,308	20,918	4	123
July.....	163	105	1,712	16.29	2,800	15,056	21,036	4	98
August.....	158	98	1,428	14.88	1,211	13,478	19,400	6	33
September.....	161	100	1,434	14.34	1,295	12,663	18,629	4	99
October.....	158	98	1,624	16.68	1,336	13,651	17,960	3	92
November.....	164	107	1,235	11.59	1,063	14,266	20,146	3	66
December.....	169	104	1,282	12.34	1,082	13,620	18,730	2	68
<b>1887.</b>									
January.....	174	101	1,859	18.41	1,321	15,015	25,147	1	100
February.....	170	100	1,878	18.78	1,332	15,246	22,675	5	104

The following statement shows the principal items of business transacted in the middle division of the Bureau of Pensions, Department of the Interior:

Month.	Number of Congressional inquiries received—			
	1884.	1885.	1886.	1887.
January.....	2,841	2,502	2,500	3,265
February.....	2,595	2,204	2,180	2,541
March.....	2,998	1,841	2,768	.....
April.....	2,402	1,386	2,458	.....
May.....	2,134	651	2,279	.....
June.....	3,190	722	2,454	.....
July.....	1,417	498	2,342	.....
August.....	608	505	1,245	.....
September.....	709	644	589	.....
October.....	673	705	879	.....
November.....	470	625	673	.....
December.....	2,682	2,006	2,133	.....
Total.....	22,719	14,379	22,501	5,806

Month.	Number of pieces of evidence and letters referring to claims received—			
	1884.	1885.	1886.	1887.
January.....	24,963	30,029	30,557	43,675
February.....	25,245	27,275	32,246	40,185
March.....	28,240	33,404	37,440	.....
April.....	28,776	35,081	36,175	.....
May.....	25,300	33,006	38,520	.....
June.....	25,269	33,103	41,152	.....
July.....	26,514	31,764	32,492	.....
August.....	32,194	26,890	32,480	.....
September.....	35,803	28,879	32,886	.....
October.....	36,050	29,428	35,560	.....
November.....	23,411	29,098	35,952	.....
December.....	32,878	32,106	45,593	.....
Total.....	344,733	370,063	431,053	83,800

## WESTERN DIVISION.

*Report of the western division, Bureau of Pensions, on the methods of business and work, as requested by Senate select committee, and called for by Department circular of March 23, 1887.*

DEPARTMENT OF THE INTERIOR,  
BUREAU OF PENSIONS,  
Washington, D. C., April 1, 1887.

SIR: In compliance with your instructions, I have the honor to submit herewith a statement showing, as far as can be shown, the amount and character of the business transacted in the division and the methods of transacting the same, as called for by the select committee of the United States Senate appointed in pursuance of the resolution of the Senate adopted March 3, 1887.

Very respectfully,

A. A. ASPINWALL,  
Chief of Western Division.

Hon. JOHN C. BLACK,  
Commissioner of Pensions.

The following statement shows the amount and character of business received, transacted, and disposed of during the period, and on hand, pending, and undisposed of at the dates specified below, in the western division of the Bureau of Pensions:

Character of business.	Pending original claims.	Pending increase, restoration and miscellaneous claims.	Rejected original claims.	Total.	Amount on hand pending and undisposed of at close of the calendar year.
1884.					
On hand January 1.....	67,367	9,398	22,902	99,667	76,765
Filed and reopened.....	12,405	17,134	.....	29,539	.....
Admitted.....	11,611	9,652	.....	12,263	.....
Rejected.....	3,717	6,003	.....	9,720	.....
1885.					
On hand January 1.....	64,444	10,977	25,825	101,146	75,321
Filed and reopened.....	12,570	30,693	.....	43,263	.....
Admitted.....	12,998	12,169	.....	25,167	.....
Rejected.....	4,071	10,793	.....	14,864	.....
1886.					
On hand January 1.....	59,945	18,608	*24,306	102,859	78,553
Filed and reopened.....	15,298	32,550	.....	47,848	.....
Admitted.....	12,789	15,980	.....	28,769	.....
Rejected.....	3,431	14,640	.....	18,071	.....
1887.					
On hand January 1.....	59,023	20,538	*25,723	105,284	79,561
Filed and reopened in January and February.....	2,241	7,371	.....	9,612	.....
Admitted in January and February.....	2,074	3,225	.....	5,299	.....
Rejected in January and February..	162	1,859	.....	2,021	.....
On hand March 1, 1887.....	59,028	23,825	*23,709	106,562	82,853

\* Estimated.

This table, owing to lack of sufficient data, is only approximately correct.

Statement showing the principal items of business transacted in the western division of the Bureau of Pensions, Department of the Interior.

This division has charge of the detail work connected with the adjudication of all pension claims which are based upon disabilities incurred during the war of the rebellion by soldiers who served in the volunteer force of the United States in organizations which were raised in the Territories and the following States, viz: Illinois, Indiana, Iowa, Wisconsin, Minnesota, Nebraska, Kansas, Colorado, California, Oregon, and Nevada.

Statement showing in detail the methods of transacting business in the western division of the Bureau of Pensions, in the Department of the Interior, including one or more items of the principal business matters transacted in said division, beginning with the receipt of the business matter in the western division, and then showing in consecutive order the various steps taken by each of such principal business matters through the appropriate divisions of said office, and the employes through whose hands the same passes, and by whom it is considered and acted upon, and the action thereon had and taken by each, until the same is finally disposed of and notice thereof duly given to the proper party.

On receipt of claims for adjudication by this division a count of the number received is made and recorded under the proper classification. A claim thus noted is at once sent to the files, where it is charged to an examiner on a slip, which is retained in the files, and which slip contains the number and title of the claim, the name and service of the soldier, and date the claim is given to the examiner.

On receiving the claim the examiner proceeds, without delay, to make the necessary calls on the War Department for its record of the soldier's service and medical treatment, and on the claimant, through his attorney, for such evidence as is deemed requisite to complete the claim. In the cases of invalid claimants an order for a medical examination is also issued. The claim is then sent back to the files to await the evidence and reports called for.

It is of very frequent occurrence, however, that in the mean time the claim is sent to the examiner that letters of inquiry relative to the claim may be answered.

The receipt of any portion of the evidence called for also causes the claim to be taken from the files to the examiner, in order that such evidence may be applied to the claim, and the condition of the claim as affected by the evidence received be furnished claimant or his attorney.

When, in the opinion of the examiner, all the evidence necessary to the proper adjudication of the claim has been received, the claim is briefed and submitted by the chief of division to the board of review, the action thus taken being entered on the division records.

The examiner's connection with the claim then ceases, except in claims submitted to the board of review for rejection, in which case, if the board of review approve the action taken, the claim is returned to the examiner that he may notify the claimant and his attorney of the decision reached; also in cases where the claim is returned by the board of review for further evidence.

In addition to the force employed in the adjudication of claims, there is a section of this division known as the miscellaneous section, whose work it is to answer miscellaneous inquiries relative to claims which have been once adjudicated and in which letters of complaint are received.

Very respectfully,

A. A. ASPINWALL,  
Chief of Western Division.

*Work report of the western division of the Bureau of Pensions.*

Months.	Number of employes.	Examiners.	Original claims submitted.	Average number to examiner.	Increase claims submitted.	Letters written.	Circulars.	Lowest number of claims submitted by an examiner.	Highest number of claims submitted by an examiner.
1884.									
January .....	(*)	135	1,910	14.14	1,198	*	*	2	39
February .....		135	1,679	11.54	1,068			1	32
March .....		136	1,778	12.16	1,283			1	48
April .....		136	2,084	15.10	1,510			2	63
May .....		133	1,993	14.38	1,290			1	45
June .....		135	1,992	14.74	1,509			1	61
July .....		125	1,186	9.49	1,073			1	27
August .....		122	1,038	8.50	1,063			1	35
September .....		117	1,152	9.84	1,058			1	32
October .....		123	1,172	9.53	1,107			1	31
November .....		119	1,165	9.79	1,216			1	39
December .....		128	1,638	12.79	831			1	44

\* There is no record of the number of employes or of letters and circulars written prior to January 1, 1886.

*Work report of the western division of the Bureau of Pensions—Continued.*

Months.	Number of employes.	Examiners.	Original claims submitted.	Average number to examiner.	Increase claims submitted.	Letters written.	Circulars.	Lowest number of claims submitted by an examiner.	Highest number of claims submitted by an examiner.
1885.									
January.....		122	1,280	11.96	1,216	.....	.....	2	33
February.....		123	1,229	9.99	818	.....	.....	1	32
March.....		123	1,575	12.72	1,191	.....	.....	1	40
April.....		127	1,402	11.04	1,527	.....	.....	1	46
May.....		126	1,643	13.04	1,441	.....	.....	1	46
June.....		121	1,857	15.71	2,685	.....	.....	2	43
July.....		112	1,485	13.68	1,524	.....	.....	1	32
August.....		112	1,108	9.89	1,783	.....	.....	1	28
September.....		107	1,470	13.73	1,287	.....	.....	2	34
October.....		103	1,837	17.83	2,482	.....	.....	2	51
November.....		102	2,273	22.28	2,589	.....	.....	2	73
December.....		98	1,799	18.36	2,710	.....	.....	1	60
1886.									
January.....	148	100	2,635	26.35	1,471	8,073	20,186	1	55
February.....	141	94	2,071	22.03	1,967	7,420	16,789	1	250
March.....	140	92*	1,927	20.94	2,689	8,585	22,392	4	44
April.....	137	89	2,028	22.79	3,707	8,770	19,157	2	53
May.....	143	91	1,886	20.90	1,568	9,036	17,899	1	41
June.....	136	92	2,652	28.93	1,551	8,177	15,352	1	89
July.....	144	92	1,648	17.91	1,545	9,278	17,046	1	49
August.....	142	81	1,526	18.83	2,491	6,799	15,938	1	56
September.....	141	93	1,479	15.88	1,644	7,250	14,110	1	46
October.....	140	84	1,732	20.66	2,410	8,361	16,524	1	54
November.....	149	81	910	11.23	1,300	7,474	17,107	1	38
December.....	149	83	1,074	13	2,241	9,361	15,724	1	37
1887.									
January.....	147	79	1,335	17	1,862	8,652	16,463	2	46
February.....	146	84	1,690	20.01	2,673	8,771	15,363	1	51

## SOUTHERN DIVISION.

*Report of the southern division, Bureau of Pensions, on the methods of business and work, as requested by the Senate Select Committee and called for by Department circular of March 23, 1887.*

DEPARTMENT OF THE INTERIOR,  
BUREAU OF PENSIONS,  
Washington, D. C., April 1, 1887.

SIR: In compliance with your instructions, I have the honor to transmit herewith statements showing the amount and character of the business transacted in this division during the periods therein stated, the principal business considered, and the methods pursued in its transaction.

Very respectfully,

D. W. WEAR,  
Chief Southern Division.

HON. JOHN C. BLACK,  
Commissioner of Pensions.



The following statement shows the amount and character of business received transacted, and disposed of during the period, and on hand, pending, and undisposed of, at the dates specified below, in the southern division of the Bureau of Pensions:

Character of business.	Pending original.	Pending increase, restoration, miscellaneous.	Rejected original.	Total.	Amount on hand, pending, and undisposed of at close of calendar year.
<b>1884.</b>					
On hand January 1 .....	50,050	3,087	17,414	70,551	53,137
Filed and reopened .....	8,265	4,255	.....	12,520	.....
Admitted .....	4,096	2,375	.....	6,471	.....
Rejected .....	4,222	1,868	.....	6,090	.....
<b>1885.</b>					
On hand January 1 .....	49,997	3,099	21,035	74,131	53,096
Filed and reopened .....	10,310	9,788	.....	20,098	.....
Admitted .....	5,949	3,580	.....	9,529	.....
Rejected .....	4,052	3,036	.....	7,088	.....
<b>1886.</b>					
On hand January 1 .....	50,306	6,271	*23,543	80,121	56,577
Filed and reopened .....	8,766	9,270	.....	18,046	.....
Admitted .....	6,868	4,497	.....	10,805	.....
Rejected .....	3,886	5,106	.....	8,492	.....
<b>1887.</b>					
On hand January 1 .....	49,328	2,998	*25,850	81,176	55,326
Filed and reopened, January and February .....	1,395	2,226	.....	3,621	.....
Admitted, January and February .....	1,019	1,023	.....	2,042	.....
Rejected, January and February .....	131	688	.....	819	.....
On hand March 1 .....	49,573	6,513	25,940	82,026	56,086

\* Estimated.

This table, owing to lack of sufficient data, is only approximately correct.

*Work report of the southern division.*

	Number of employées.		Examiners.	Original claims submitted.	Average number of claims to examiner.	Increase claims submitted.	Letters.	Circulars.	Lowest number of claims submitted by an examiner.	Highest number of claims submitted by an examiner.
1884.										
January .....	138	105	1,206	11 1/2	422	9,361	19,110	0	24	
February .....	136	102	1,232	12 1/2	389	8,725	15,311	2	44	
March .....	139	103	1,133	11 1/2	316	10,126	17,781	1	34	
April .....	143	106	1,241	11 7/8	269	10,078	17,170	1	29	
May .....	140	105	1,162	11 1/2	332	9,442	16,199	1	28	
June .....	138	103	1,130	10 5/8	143	8,732	14,431	0	28	
July .....	136	103	702	6 1/2	138	6,727	12,153	2	21	
August .....	123	93	583	6	231	6,632	9,905	1	21	
September .....	123	93	670	7	397	6,611	9,967	0	23	
October .....	125	93	629	6	497	7,094	12,239	1	21	
November .....	129	96	632	6	289	5,509	9,483	0	21	
December .....	133	99	735	7	424	8,379	12,059	0	17	
1885.										
January .....	136	101	805	7 3/8	312	8,471	11,992	1	24	
February .....	133	98	618	6	223	6,200	10,583	1	20	
March .....	132	98	816	8	415	7,225	10,441	0	26	
April .....	131	97	742	7	549	8,421	14,280	0	25	
May .....	127	96	974	10	594	8,096	13,711	1	26	
June .....	124	94	1,215	12	466	7,450	13,777	1	34	

*Work report of the southern division—Continued.*

	Number of employes.	Examiners.	Original claims submitted.	Average number of claims to examiner.	Increase claims submitted.	Letters.	Circulars.	Lowest number of claims submitted by an examiner.	Highest number of claims submitted by an examiner.
1885.									
July.....	124	96	1,052	10	202	6,804	8,750	2	38
August.....	122	96	790	8	511	6,688	10,423	1	23
September.....	120	92	937	10	684	7,355	13,205	2	33
October.....	118	92	1,103	12	578	8,412	14,548	1	33
November.....	120	94	1,172	12	686	7,232	13,624	1	30
December.....	116	92	1,112	12	455	6,032	11,042	1	31
1886.									
January.....	117	91	1,439	15	720	5,710	11,633	0	51
February.....	112	87	1,127	12	660	6,559	10,726	0	39
March.....	110	85	1,183	13	756	6,652	11,298	0	39
April.....	109	83	1,324	15	785	6,755	12,464	3	52
May.....	106	75	1,152	15	786	(*)	(*)	3	39
June.....	112	75	1,522	20	839	.....	.....	2	43
July.....	114	79	1,099	13	405	.....	.....	5	32
August.....	115	82	1,057	12	553	.....	.....	2	40
September.....	112	76	1,091	14	813	.....	.....	2	43
October.....	113	76	960	12	467	.....	.....	6	31
November.....	116	74	923	12	492	.....	.....	3	28
December.....	121	79	851	10	617	.....	.....	3	31
1887.									
January.....	119	75	950	12	606	.....	.....	1	37
February.....	118	76	982	12	759	.....	.....	2	32

\* No record of letters and circulars was kept in this division after April 30, 1886.

Statement showing in detail the methods of transacting business in the southern division of the Bureau of Pensions in the Department of the Interior, including one or more items of the principal business matters transacted in said division, beginning with the receipt of the business matter in the division, and then showing in consecutive order the various steps taken by each of such principal business matters, the employes through whose hands the same passes and by whom it is considered and acted upon, and the action thereon had and taken by each, until the same is finally disposed of and notice thereof duly given to the proper party.

Applications for pension having been received, jacketed, numbered, and recorded by the proper divisions of the office, are sent to the adjudicating divisions for consideration. Such cases as are sent to the southern division are properly filed and sent to examiners in their regular order. In original claims by soldiers in their own right the examiner at once calls upon the War Department for a report of the military history of the soldier and of such medical treatment as he may have received while in the service, and the claimant is directed to report to the nearest convenient board of examining surgeons for an examination. Upon receipt of reports from the War Department and of the certificates of the examining surgeons, if the case is considered complete, it is submitted to the board of review for its consideration. If further evidence is deemed necessary a call is made upon the claimant or his attorney for such evidence. Upon its receipt it is considered by the examiner, and, if satisfactory, the case is submitted to the board of review as above. If the testimony furnished is not considered satisfactory further calls are made until the case is believed to be complete. When a case is submitted for admission and the boards of review and re-review consider further evidence necessary the case is returned to this division with such instructions as are deemed proper. Calls in accordance with these instructions are made by the examiner, and upon the receipt of the evidence the claim is resubmitted. If the boards of review and re-review concur in the opinion that a claim should be admitted the case passes from the jurisdiction of this division.

In case the records of the War Department or the evidence filed shows, in the opinion of the examiner, that the case should be rejected it is submitted to the board of review, and, if the opinion of the examiner is concurred in, the case is rejected and returned to the division, where it is placed in the rejected files. If rejection is not

considered proper, the case is returned with suggestions which are followed by the examiner, the case being considered as still pending.

When it appears that the merits of a case cannot be determined from evidence furnished by the claimant in this *ex parte* method, the case is submitted, subject to the approval of the boards of review and rereview, for a special examination.

The same general course of procedure is followed in the consideration of claims of widows, minor children, and dependent relatives, although the details differ somewhat.

It will be understood that in all cases the action of the examiner is subject to the approval of the chief of the division.

Statement showing the principal items of business transacted in the southern division of the Bureau of Pensions, Department of the Interior.

1. The adjudication of claims for pension, on account of service in the late war in regiments from Maryland, the District of Columbia, Virginia, West Virginia, North Carolina, South Carolina, Georgia, Florida, Alabama, Mississippi, Louisiana, Texas, Arkansas, Kentucky, Tennessee and Missouri, and in the United States colored troops, and correspondence incident to such adjudication. The final action of this division in the adjudication of each case is subject to the approval of the boards of review and rereview.

2. The consideration of miscellaneous inquiries relative to claims already admitted on account of service in the above named organizations, and of communications from persons believing themselves entitled to pension on account of such service.

Respectfully transmitted.

D. W. WEAR,  
Chief, Southern Division.

---

#### OLD WAR AND NAVY DIVISION.

*Report of the old War and Navy division, Bureau of Pensions, on the methods of business and work, as requested by Senate Select Committee, and called for by Department circular of March 23, 1887.*

DEPARTMENT OF THE INTERIOR,  
BUREAU OF PENSIONS,  
Washington, D. C., April 2, 1887.

SIR: In compliance with instructions, I furnish herewith the information called for by the Interior Department, March 23 last, for the use of the Senate Select Committee appointed "to inquire into and examine the methods of business and work in the Executive Departments," and remain,

Very respectfully, yours,

J. AS. B. COIT,  
Chief, Old War and Navy Division.

Hon. JOHN C. BLACK,  
Commissioner of Pensions.

---

#### METHODS OF TRANSACTING BUSINESS.

Declaration for bounty land, or for such claims for pension as are adjudicated in this division, except for Army service in the late war, when received in the Bureau are sent at once to the mail division, after having the date of receipt stamped upon them. The records are then searched for duplicates and claims on account of the same service by persons having a prior title, and in case of all claims for service pension and other old war pension claims, search of records is made for any claim for bounty-land, which, if found, is applied to the pension claim as proof of service and disability. Claims are jacketed, numbered, and recorded, charge slips are put in the files, and their receipt is acknowledged. To this point the work is done by miscellaneous clerks. The claims then go to the examiner, by whom a medical examination is ordered if the claims are for disability pension; calls for reports relative to service where the records of the Bureau do not supply the evidence are made on the Adjutant-General, the Quartermaster-General, the Paymaster-General, Secretary of the Treasury, the Second Auditor, the Third Auditor, the Fourth Auditor, the Fifth Auditor, or the Register of the Treasury, the Secretary of the Navy, the Bureau of Equipment and Recruiting, or the Bureau of Navigation, Navy Department, or the Commandant of the Marine Corps, according to the character of the claim. If the claim is for disability, evidence of treatment for or the existence of the alleged disability in the service is called for from one of the following Bureaus, viz, the Surgeon-General of the Army or Navy, the Adjutant-General, the Second Auditor, the Third Auditor of the Treasury, or the Bureau of Navigation, Navy Department.

The claimant is notified by the examiner of any defect in the declaration, and as soon as reports of service and of treatment for disability are received, he calls upon the claimant or his attorney for the evidence required, if any, to complete the claim. Official calls made for evidence of service, &c., are recorded before they leave the division, and also the receipt of the reply; and examiners note all calls upon the back of the jacket of the claim, and note final action in a special docket. When evidence in any claim is received, the date of receipt is stamped upon it, and a record made that "evidence" in a specified claim is received, and the evidence at once sent to this division, where it is assorted, and the records searched where the number is not given, then arranged numerically or alphabetically, as required by the class of claim, stamped with the date of receipt in the division, then applied to the claim, delivered to the examiner in regular order, and the date of such delivery stamped upon the evidence. When the examiner believes the claim to be complete, or that no additional evidence can be obtained by correspondence, he arranges the evidence under a brief face, which contains the name of the claimant, his post-office address, the names of the organizations in which service has been rendered, with dates of enlistment and discharge, and a brief statement of the claimant's allegations, stating whether submitted for admission, rejection, or special examination, with the name and address of the attorney, and the fee to which he is entitled. Then the claim goes to the board of review, and from there to the special examination division, if to be investigated, and to the board of rereview if to be admitted or rejected, for action or submission to the Commissioner. From the board of rereview, a claim which is to be admitted, if for disability, goes to the medical division for decision of medical questions, then to the board of review for rating, and finally to the certificate division for issuance of certificate and notification to claimant. From the board of rereview bounty-land claims are returned to the division for issue of the warrant.

Should the board of review and rereview concur in regarding the evidence insufficient to establish the claim, it is returned to the division, indicating to the examiner the deficiency in the evidence. The division then takes the indicated course of action, or appeals therefrom to the Commissioner.

The following statement shows the amount and character of business received, transacted, and disposed of during the period, and on hand, pending, and undisposed of at the dates specified below, in the division of Old War and Navy, in the Bureau of Pensions:

Character of business.	Pending Jan. 1, 1884.	Received during 1884.	Disposed of in 1884.	Pending Jan. 1, 1885.	Received during 1885.	Disposed of in 1885.	Pending Jan. 1, 1886.	Received during 1886.	Disposed of in 1886.	Pending Jan. 1, 1887.	Received up to Mar. 1, 1887.	Disposed of up to Mar. 1, 1887.	Pending Mar. 1, 1887.
<i>Regular Army.</i>													
Invalid, original...	4,288	1,269	1,197	4,360	1,304	1,477	4,187	1,399	1,168	4,418	213	279	4,352
Invalid, increase...	1,127	1,170	1,264	1,033	1,842	1,684	1,191	1,911	1,542	1,560	358	351	1,567
Widows, original...	1,539	449	354	1,634	458	331	1,761	503	494	1,770	31	59	1,742
Widows, increase...	6	16	22	-----	22	17	5	22	16	11	4	2	13
<i>Old War.</i>													
Invalid, original...	1,468	377	210	1,635	247	329	1,553	346	141	1,758	67	26	1,799
Invalid, increase...	296	343	364	375	539	546	368	484	148	704	79	35	748
Widows, original...	299	116	94	321	120	87	354	166	112	408	18	9	417
Widows, increase...	2	7	9	-----	9	9	-----	-----	-----	-----	-----	-----	-----
<i>Navy.</i>													
Invalid, original...	2,578	776	497	2,857	820	586	3,091	833	604	3,320	192	157	3,355
Invalid, increase...	298	394	331	361	595	335	621	560	711	470	128	101	497
Widows, original...	661	276	215	722	288	186	824	328	226	926	72	34	964
Widows, increase...	-----	11	11	-----	12	12	-----	-----	-----	-----	-----	-----	-----
1812.													
Survivors, original...	83	28	11	100	45	67	78	80	33	75	2	3	74
Survivors, reissue...	-----	1	1	-----	3	3	-----	-----	-----	-----	-----	-----	-----
Widows, original...	865	498	476	887	386	640	633	298	386	545	52	32	565
Widows, reissue...	-----	1	1	-----	4	4	-----	-----	-----	-----	-----	-----	-----
<i>Bounty Land.</i>													
Original.....	2,399	214	1,652	961	181	169	973	104	115	1,022	33	24	1,031
Duplicate.....	86	30	16	100	39	11	128	17	12	133	4	4	133

Mexican war.—A large number of Mexican war claims were filed in this Bureau, but they were not transferred to this division for adjudication until March 15, 1887.

*Work performed by examiners.*

Month.	1884.				1885.				1886.				1887.			
	Examiners on roll.	Claims submitted.	Letters.	Circulars.	Examiners on roll.	Claims submitted.	Letters.	Circulars.	Examiners on roll.	Claims submitted.	Letters.	Circulars.	Examiners on roll.	Claims submitted.	Letters.	Circulars.
January .....	35	581	2,701	3,469	30	475	2,746	3,542	27	676	2,861	1,820	32	728	3,166	2,337
February .....	34	590	2,274	2,613	31	488	2,264	2,627	25	464	1,692	1,390	33	697	2,867	3,172
March .....	34	517	2,576	2,915	31	577	1,918	2,880	24	539	2,619	1,896	.....	.....	.....	.....
April .....	32	615	2,752	3,527	31	612	2,309	2,761	25	660	2,446	1,724	.....	.....	.....	.....
May .....	35	626	2,681	2,788	32	757	2,000	2,226	27	693	2,056	2,095	.....	.....	.....	.....
June .....	33	517	2,218	2,702	30	644	2,292	1,882	30	906	2,017	1,953	.....	.....	.....	.....
July .....	31	*287	1,934	2,054	28	551	2,113	2,024	28	532	1,758	2,112	.....	.....	.....	.....
August .....	32	568	1,927	1,953	28	414	2,207	1,996	25	458	1,643	1,500	.....	.....	.....	.....
September .....	32	357	2,234	2,674	27	782	1,760	1,857	26	552	1,793	1,818	.....	.....	.....	.....
October .....	32	325	2,309	2,269	27	727	2,204	2,040	30	665	2,639	2,392	.....	.....	.....	.....
November .....	32	324	1,639	2,553	27	709	2,118	2,191	31	592	2,872	2,531	.....	.....	.....	.....
December .....	32	427	2,262	3,060	28	636	2,097	1,899	30	534	2,996	1,888	.....	.....	.....	.....

\* Employed about half month on files.

This list includes chief and assistant chief of division and chiefs of sections, none of whom were engaged in examining.

*Work performed by miscellaneous clerks.*

Month.	1884.			1885.			1886.			1887.		
	No. of clerks on roll.	Letters.	Circulars.	No. of clerks on roll.	Letters.	Circulars.	No. of clerks on roll.	Letters.	Circulars.	No. of clerks on roll.	Letters.	Circulars.
January .....	24	497	1,414	22	569	1,315	24	875	1,166	18	487	513
February .....	24	354	1,344	21	332	867	25	274	850	19	543	515
March .....	23	420	1,316	22	542	1,651	19	654	1,543	.....	.....	.....
April .....	23	417	1,647	22	657	1,261	18	513	1,446	.....	.....	.....
May .....	23	307	1,209	22	695	1,719	19	425	1,064	.....	.....	.....
June .....	24	455	1,232	23	638	1,113	18	313	674	.....	.....	.....
July .....	*24	439	1,360	22	760	1,398	19	297	790	.....	.....	.....
August .....	22	205	1,422	26	706	394	18	386	548	.....	.....	.....
September .....	21	315	1,580	27	466	1,020	18	238	747	.....	.....	.....
October .....	22	363	2,334	26	468	1,402	18	298	1,158	.....	.....	.....
November .....	21	257	2,470	26	306	1,045	16	230	439	.....	.....	.....
December .....	22	379	1,085	25	380	904	16	270	363	.....	.....	.....

\* Part of month engaged on files.

It is impracticable to report the amount of work performed by the clerks designated as "Miscellaneous," who are engaged in recording, searching records, drawing claims from or returning, them to the files, assorting, stamping, and applying evidence, preparing reports, in miscellaneous correspondence, &c., their duties being so various in character that no common standard of measure can be applied.

All claims for pension on account of disability or death due to service in all wars and in time of peace, from 1775 to the present time, excepting those due to army service in the late war, and all claims for service pension and bounty land, numbering in all—admitted, rejected, and pending—nearly one million, are on file in this division; and the records relating to them are very voluminous and complicated.

The various duties in connection with these claims, as indicated above, including an extensive correspondence in relation to Revolutionary claims, and other claims which were adjudicated many years ago, require a large miscellaneous force.



*Average number of employes during each month in 1884, 1885, 1886, and up to March 1, 1887.*

Month.	1884.	1885.	1886.	1887.	Month.	1884.	1885.	1886.	1887.
January.....	59	52	51	50	July.....	55	50	47	.....
February.....	58	52	50	52	August.....	54	54	43	.....
March.....	57	53	43	.....	September.....	53	54	44	.....
April.....	55	53	43	.....	October.....	54	53	48	.....
May.....	58	54	46	.....	November.....	53	53	47	.....
June.....	57	53	48	.....	December.....	54	55	46	.....

Compliance with this paragraph, "The maximum and minimum amount of business transacted and disposed of by the employé doing the most and the employé doing the least in each division during each month in the years 1884, 1885, 1886, and up to March 1, 1887," is impossible for the following reasons: The great variety of work assigned to the Old War and Navy division makes constant transfer of clerks from one class of work to another, back and forth, according to the pressure, necessary, and the answering of the question implied in the above inquiry impossible.

JAS. B. COIT,  
Chief, Old War and Navy Division.

	1884.	1885.	1886.	1887. March 1.
Number of working days.....	307	302	307	48
Average attendance of employes.....	274	267	275	46
Maximum number of days present.....	282	282	291	48
Minimum number of days present.....	225	235	200	38

#### SPECIAL EXAMINATION DIVISION.

*Report of the special examination division, Bureau of Pensions, on the methods of business and work, as requested by Senate select committee, and called for by Department circular of March 23, 1887.*

#### DEPARTMENT OF THE INTERIOR, BUREAU OF PENSIONS, Washington, D. C., April 2, 1887.

GENERAL: In compliance with your directions I have the honor to submit the report called for March 18 of the current year, by the Hon. F. M. Cockrell, chairman Senate Select Committee.

This (the special examination) division has two branches, viz: a field force of special examiners (divided geographically into five districts, each under a supervising examiner here), and an office force of clerks (now divided into sections) whose principal duty is to keep the field force supplied with work.

Pension claims (with a slip of reference, stating the object of the examination) are received into this division for special investigation, generally from the adjudicating divisions and the board of review. On the receipt of a claim, it is first recorded by number and name in a book kept for that purpose. It is then opened and sufficient data taken, in an abstract form, from the papers to identify it and enable the office to answer any inquiries about it. This abstract is filed in the place of the case, which is then charged to and (with the reference slip or letter of instructions) mailed to a special examiner, who forwards a receipt for the case on its arrival. When the case is reached in its order—the oldest on file in the Bureau generally having precedence—the special examiner notifies the claimant by mail of the probable date of examination of his case. Within a period of two days prior to the probable date fixed by the said notice, a second notice is served by the special examiner in person on the claimant, and an acknowledgment of such service obtained. At the expiration of the two days the claimant is fully advised (by the examiner) of all his rights and privileges of being present in person, or by attorney (or both), during the investigation of his claim. When all accessible testimony bearing upon the point or points in question is obtained, the case is returned by mail from the field. It is then reviewed to de-

termine whether the special examiner has complied with the instructions accompanying the case. If he has done so, the case is sent and charged to the board of review for their action.

I am, general, very respectfully,

General JOHN C. BLACK,  
*Commissioner of Pensions.*

WM. McE. DYE,  
*Chief Special Examination Division.*

The following statement shows the amount and character of business received, transacted, and disposed of during the period, and on hand, pending, and undisposed of, at the dates specified below, in the division of special examination in the Bureau of Pensions:

Character of business.	Pending Jan. 1, 1884.	Received during 1884.	Disposed of in 1884.	Pending Jan. 1, 1885.	Received during 1885.	Disposed of in 1885.
The special examination of pension claims.....	15,745	12,282	13,583	14,144	11,110	16,164
Criminal cases included in above statement.....	118	387	*192	313	221	†190
Letters to special examiners and others.....	.....	.....	3,941	.....	.....	4,920
Reductions.....	.....	.....	392	.....	.....	60
Suspensions.....	.....	.....	456	.....	.....	677
Droppings.....	.....	.....	477	.....	.....	247
Rejections.....	.....	.....	1,830	.....	.....	2,934
Credibility inquiries.....	.....	19,000	19,000	.....	30,000	30,000
Attorneys' calls, complaints, Department matters, &c., recorded.....	.....	25,000	.....	.....	11,000	.....
Replies to inquiries of all classes.....	.....	.....	14,000	.....	.....	7,500
Letters and telegrams to special examiners.....	.....	.....	17,424	.....	.....	22,936
Letters, telegrams, and requisitions from special examiners.....	.....	6,000	6,000	.....	6,000	6,000
Auditing per diem and expense accounts of special examiners.....	.....	3,743	3,743	.....	4,365	4,365
Recording daily reports of special examiners.....	.....	114,245	114,245	.....	121,155	121,155

\* Convictions, 156; acquittals, 36.

† Convictions, 109; acquittals, 81.

Character of business.	Pending Jan. 1, 1886.	Received during 1886.	Disposed of in 1886.	Pending Jan. 1, 1887.	Received up to Mar. 1, 1887.	Disposed of up to Mar. 1, 1887.	Pending Mar. 1, 1887.
The special examination of pension claims.....	9,390	15,733	18,404	6,629	2,738	2,350	7,017
Criminal cases included in above statement.....	344	274	*172	446	15	†24	†437
Letters to special examiners and others.....	.....	.....	3,996	.....	.....	369	.....
Reductions.....	.....	.....	282	.....	.....	42	.....
Suspensions.....	.....	.....	1,086	.....	.....	92	.....
Droppings.....	.....	.....	742	.....	.....	92	.....
Rejections.....	.....	.....	2,933	.....	.....	84	.....
Credibility inquiries.....	.....	50,000	50,000	.....	6,500	6,500	.....
Attorneys' calls, complaints, Department matters, &c., recorded.....	.....	8,500	.....	.....	1,729	.....	.....
Replies to inquiries of all classes.....	.....	.....	5,500	.....	.....	700	.....
Letters and telegrams to special examiners.....	.....	.....	22,557	.....	.....	5,595	.....
Letters, telegrams, and requisitions from special examiners.....	.....	5,200	5,200	.....	686	686	.....
Auditing per diem and expense accounts of special agents.....	.....	4,035	4,035	.....	528	528	.....
Recording daily reports of special examiners.....	.....	113,107	113,107	.....	15,567	15,567	.....

\* Convictions, 115; acquittals, 57.

† Convictions, 15; acquittals, 2; nol pros., 7.

‡ Cases

waiting action, 364; indictments, 73.

The following statement shows the amount and character of business transacted and disposed of in the special examination division of the Bureau of Pensions during the years specified :

Character of business.	1884.	1885.	1886.	1887 (Jan. and Feb.).
Total number of reports of cases by special examiners .....	22,621	29,396	28,035	3,779
Total number of depositions taken in same by special examiners .....	163,268	178,400	156,282	20,398
Average work of the field force of the division each month :				
Reports .....	1,885	2,449	2,336	1,889
Depositions .....	13,605	14,866	13,023	10,199
Average work of each special examiner per month :				
Reports .....	6 $\frac{3}{4}$	7 $\frac{9}{10}$	8 $\frac{1}{2}$	7 $\frac{3}{4}$
Depositions .....	48 $\frac{1}{2}$	48 $\frac{1}{2}$	46 $\frac{1}{2}$	41 $\frac{1}{2}$
Maximum work of each special examiner :				
Reports .....	(*)	(*)	37	18
Depositions .....	(*)	(*)	124	111
Minimum work of each special examiner :				
Reports .....	(*)	(*)	2	2
Depositions .....	(*)	(*)	5	6
Average amount of work per month of the office force, viz :				
Average number credibility inquiries .....	1,583	2,500	4,166	3,250
Average number attorneys' calls, Department matters, &c. ....	2,083	917	708	864
Average number of replies to inquiries of all classes. ....	1,166	650	458	350
Average number letters and telegrams to special examiners recorded .....	1,452	1,911	1,880	2,797
Average number letters, telegrams, and requisitions from special examiners recorded .....	500	500	433	343
Average number of per diem and expense accounts of special examiners audited .....	312	364	336	264
Average number of daily reports of special examiners recorded .....	9,520	10,096	9,425	7,783

\* Cannot be given in time allotted.

The character of the work of each clerk in the office force being different from that of any other employé, and the constant change from one class of work to another, render it impracticable to give a comparative statement of the amount of work accomplished by each employé.

It is impracticable to give the maximum and minimum days of attendance of the employé attending the most number of days and of the employé attending the least number of days, and the average number of employés during each month, in the time allotted, but in lieu thereof the following table shows the comparative number of employés during the several months of the year (the time lost by the field force has been deducted, but that of the office force has not) :

Month.	Number of employés.			
	1884.	1885.	1886.	1887 (Jan. and Feb.).
January .....	299	467	399	317
February .....	306	468	397	316
March .....	303	465	391	
April .....	322	473	389	
May .....	332	455	378	
June .....	326	412	347	
July .....	339	341	333	
August .....	375	312	336	
September .....	446	360	342	
October .....	448	371	345	
November .....	438	381	323	
December .....	462	385	296	

## MEDICAL DIVISION.

*Report of the medical division, Bureau of Pensions, on the methods of business and work, as requested by Senate Select Committee, and called for by Department circular of March 23, 1887.*

DEPARTMENT OF THE INTERIOR,  
BUREAU OF PENSIONS.

Washington, D. C., March 31, 1887.

SIR: In compliance with the circular of the Hon. Secretary of the Interior, dated March 23, 1887, I have the honor to submit the following report as to the method of transacting the business of the medical division of this Bureau, with the various details of said business, made the subject of inquiry by the Senate of the United States.

Very respectfully,

JOHN CAMPBELL,  
*Medical Referee.*

HON. JOHN C. BLACK, *Commissioner of Pensions.*

Statement showing in detail the methods of transacting business in the medical division of the Bureau of Pensions office, in the Department of the Interior, including one or more items of the principal business matters transacted in said division, beginning with the receipt of the business matter in the office, and then showing in consecutive order the various steps taken by each of such principal business matters through the appropriate divisions of said office, and the employes through whose hands the same passes, and by whom it is considered and acted upon, and the action thereon had and taken by each until the same is finally disposed of and notice thereof duly given to the proper party.

The medical examiners are divided into sections, each having in charge a special class of work, as follows:

- (1) General and constitutional diseases.
- (2) Injuries and diseases of head, brain, and nervous system.
- (2) Injuries and diseases of eyes and other organs of special sense.
- (4) Injuries and diseases of thorax and thoracic organs.
- (5) Injuries and diseases of abdomen and abdominal organs.
- (6) Injuries and diseases of pelvis, pelvic and urinary organs.
- (7) Injuries and diseases of extremities.
- (8) Medical examinations.

To the eighth section are referred all cases for examination by boards of surgeons or single surgeons in which it is supposed that special instructions are necessary and must be written. To this section also was assigned the class of cases coming under the act of August 4, 1886.

When pension claims reach the medical division they are first arranged or classified for distribution to the proper section, where they pass into the hands of the medical examiners, who, considering the medical evidence, determine whether the case shall be admitted or rejected, and, in the cases of admission, fix the rate at which pensions shall be paid. The action of the medical examiner is subject to the approval of the chief of section. The case then passes to the reviewer for a final examination. If the action is found correct it is ready for the signature of the medical referee, which completes the medical action.

The assistant medical referee and the two qualified surgeons constitute the examining board of the Bureau, act as chiefs of sections, and otherwise assist the medical referee in the supervision and management of the details connected with and incident to the medical work proper of the division.

There is a very large amount of work performed, which can be understood and comprehended by statement, which has never been tabulated. The following tables, however, with the explanatory statements accompanying, will, it is hoped, show clearly the amount of business transacted and the methods under which it is done in a satisfactory manner.

I cannot say that there has at any time within the period for which we have the data been any actual arrears of business in the medical division. Within my own personal knowledge there has been sufficient only to keep all employes busy, with the work in rapid transit. If there has been any falling behind in any department it has always by a little exertion been corrected in the space of a few days.

Herewith are submitted all the details of the work of the medical division which the records preserved enable me to supply.

Statement showing the principal items of business transacted in the medical division of the Bureau of Pensions office, Department of the Interior.

Adjudication of pension claims.  
Examination of surgeons' certificates.  
Verification of surgeons' accounts.  
Records.  
Correspondence.  
Instructions for medical examinations.

Statement showing the number of employes and character of business transacted in the medical division of the Bureau of Pensions office, Department of the Interior.

Medical referee.....	1
Assistant medical referee.....	1
Qualified surgeons.....	2
Medical examiners.....	18
Clerks.....	47
Messengers.....	2
Total.....	70

One medical referee, one assistant medical referee, two qualified surgeons, and eighteen medical examiners have continued unchanged as to numbers since January, 1884.

Seven clerks are employed on surgeons' accounts.

Three medical examiners and one clerk (formerly a medical examiner) are employed in reviewing the work of sections.

Fifteen medical examiners are employed in the adjudication of pension claims.

Twelve clerks, also physicians, are employed in the adjudication of pension claims.

Three clerks, also physicians, are employed in the examination of surgeons' certificates.

One clerk, also a physician, is employed in the classification of work.

One clerk has general supervision of clerical force.

One clerk has charge of roster of examining surgeons.

One clerk engaged as stenographer and type-writer.

One clerk employed in supervision of record work.

Seven clerks engaged upon surgeons' accounts.

Fifteen employed upon records.

Three clerks employed upon files.

The following statement shows number of pension cases adjudicated during the periods specified below, in the medical division of the Bureau of Pensions, Department of the Interior:

	Current.	Miscellaneous.	Total.
Quarter ending September 30, 1884.....	18, 259	9, 250	27, 509
December 31, 1884.....	13, 618	7, 085	20, 703
March 31, 1885.....	18, 650	3, 319	21, 969
June 30, 1885.....	32, 041	5, 299	37, 340
Total.....	82, 568	24, 953	107, 521
Quarter ending September 30, 1885.....	23, 230	8, 496	31, 726
December 31, 1885.....	32, 574	13, 802	46, 376
March 31, 1886.....	34, 187	18, 540	52, 727
June 30, 1886.....	34, 752	17, 830	52, 582
Total.....	124, 743	58, 668	183, 411
Quarter ending September 30, 1886.....	23, 973	15, 934	39, 907
December 31, 1886.....	26, 528	14, 172	40, 700
March 31, 1887.....	31, 417	2, 837	34, 254

There have also been adjudicated during the last quarter under the act of August 4, 1886, 3,042 cases.



The following statement shows the number of surgeon's certificates received and accepted and returned for correction during the periods specified below, in the medical division of the Bureau of Pensions, Department of the Interior:

	Received and ac- cepted.	Returned for cor- rection.	Total.
Quarter ending September 30, 1885 .....	36, 097	1, 953	38, 050
December 31, 1885 .....	40, 710	2, 421	43, 131
March 31, 1886 .....	37, 046	2, 579	39, 625
June 30, 1886 .....	44, 389	3, 023	47, 412
Total .....	158, 242	9, 976	168, 218
Quarter ending September 30, 1886 .....	85, 156	4, 443	89, 599
December 31, 1886 .....	62, 656	2, 556	65, 212
March 31, 1887 .....	40, 683	1, 033	41, 716

All medical examinations ordered within the Bureau are sent to the medical division to be recorded and mailed, and the certificate of examination, when made, is received by the medical division, where it is also recorded and examined as to its fullness, compared with the board account corresponding, with a view to the correctness of the account, and if satisfactory is accepted as to both the certificate and the account. If not, it is returned to the board for correction or amendment, as the case may be.

Statement showing the examining surgeon's accounts during the periods specified in the medical division of the Bureau of Pensions, Department of the Interior.

Fees for fiscal year ending June 30, 1885 .....	\$610, 402 06
Fees for quarter ending September 30, 1885 .....	155, 331 31
December 31, 1885 .....	183, 581 27
March 31, 1886 .....	179, 896 29
June 30, 1886 .....	208, 898 27
Total .....	727, 707 14
Fees for quarter ending September 30, 1886 .....	158, 173 60
December 31, 1886 .....	173, 070 90
March 31, 1887 .....	176, 232 11

The report for the fiscal year ending June 30, 1885, does not include the fees for examinations made during the quarter ending June 30, 1885, but does include those for the quarter ending June 30, 1884; and a few other examinations made prior thereto, where the surgeons had delayed rendering their accounts.

In verifying these accounts every item is compared with the corresponding certificate and the record.

Statement showing the amount of correspondence during the periods specified below, in the medical division of the Bureau of Pensions, Department of the Interior.

Letters written during the quarter ending—	
September 30, 1884 .....	1, 019
December 31, 1884 .....	923
March 31, 1885 .....	942
June 30, 1885 .....	1, 171
Total for year .....	4, 055
Letters written during quarter ending—	
September 30, 1885 .....	1, 141
December 31, 1885 .....	891
March 31, 1886 .....	1, 017
June 30, 1886 .....	884
Total for year .....	3, 933
Letters written during quarter ending—	
September 30, 1886 .....	695
December 31, 1886 .....	746
March 31, 1887 .....	807

The labor involved in correspondence is very great, in consequence of its requiring the withdrawal of cases and papers from the files in almost every instance, and oftentimes a large number. No formal letters can be used. Each one must cover the particular point or points involved and is *sui generis*.

Instructions for medical examinations form no part of the above correspondence.

The following statement shows the average number of employes in the medical division of the Bureau of Pensions Department of the Interior, during the periods specified:

Calendar year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884.....	49	48	48	49	50	49	49	49	49	49	57	48
1885.....	45	41	40	40	40	41	45	45	50	49	51	47
1886.....	50	50	51	51	51	63	63	65	73	73	73	73
1887 (to March 1) .....	73	70	70	.....	.....	.....	.....	.....	.....	.....	.....	.....

The foregoing statistics are all that I have been able to compile from the data preserved and accessible.

Respectfully submitted.

JOHN CAMPBELL,  
*Medical Referee.*

#### BOARD OF EXAMINING SURGEONS FOR PENSIONS.

DEPARTMENT OF THE INTERIOR,  
BUREAU OF PENSIONS,  
Washington, D. C., March 31, 1887.

SIR: Pursuant to your directions of this date, I have the honor to submit the attached report, as per order of Hon. H. L. Muldrow, Acting Secretary of the Interior, dated the 29th instant, which says: "Please furnish me, as soon as practicable, the number of boards of examining surgeons for pensions, and the number of the members of such boards, and the number of individual examining surgeons of pensions."

Very respectfully,

PHILIP H. BARTON,  
*Assistant Medical Referee.*

Hon. JOHN C. BLACK, *Commissioner of Pensions.*

The following statement shows the amount and character of business received, transacted, and disposed of during the period, and on hand, pending, and undisposed of, at the dates specified below, in the medical division of the Bureau of Pensions:

	No. of boards.	No. of members of boards.	No. of single surgeons.		No. of boards.	No. of members of boards.	No. of single surgeons.
Alabama.....			1	Missouri.....	29	86	28
Arizona Territory.....			3	Montana Territory.....	1	3	5
Arkansas.....	5	14	8	Nebraska.....	16	47	25
California.....	5	14	11	Nevada.....			2
Colorado.....	3	9	12	New Hampshire.....	10	30	9
Connecticut.....	6	18	5	New Jersey.....	5	15	15
Dakota Territory.....	17	49	18	New Mexico Territory.....	6		
Delaware.....	1	3		New York.....	32	96	58
District of Columbia.....	2	6		North Carolina.....	3	9	10
Florida.....	3	7	6	Ohio.....	52	154	30
Georgia.....	2	6	2	Oregon.....	1	3	9
Idaho Territory.....			4	Pennsylvania.....	46	133	43
Illinois.....	48	138	40	Rhode Island.....	1	3	
Indiana.....	49	145	27	South Carolina.....			2
Indian Territory.....			3	Tennessee.....	7	19	20
Iowa.....	41	121	35	Texas.....	2	6	11
Kansas.....	30	84	37	Utah Territory.....	2	3	
Kentucky.....	20	60	29	Vermont.....	8	24	9
Louisiana.....	1	3	1	Virginia.....	2	6	8
Maine.....	17	50	18	Washington Territory.....	2	6	6
Maryland.....	4	12	6	West Virginia.....	8	24	15
Massachusetts.....	8	24	20	Wisconsin.....	14	39	39
Michigan.....	30	90	25	Wyoming Territory.....			5
Minnesota.....	14	42	18				
Mississippi.....			5				
				Total.....	547	1,603	689

## LAW DIVISION.

*Report of the law division, Bureau of Pensions, on the methods of business and work, as requested by Senate Select Committee, and called for by Department circular of March 23, 1887.*

DEPARTMENT OF THE INTERIOR,  
BUREAU OF PENSIONS,  
April 2, 1887.

SIR: In accordance with your instructions and in answer to the call of Hon. F. M. Cockrell, chairman of the Senate Select Committee "to inquire into and examine the methods of business and work in the Executive Departments of the Government, the time and attention devoted to the operations thereof by the persons employed therein, and generally to inquire into and report to the Senate the cause of the delay in transacting the public business said to exist in some of the Departments," and answering the requests for information in the order in which they are set out in the letter of Mr. Senator Cockrell to the Secretary of the Interior, I have the honor to report as follows:

By appointment as law clerk of the United States Pension Bureau I qualified and entered upon the discharge of my duties on the 25th day of September, A. D. 1885. At that date there were in the office of the law clerk two female copyists, and I am unable to advise you what the duties of the law clerk were, how they were discharged, nor furnish you with any detailed statement of the work in that office beyond the simple statement that the law clerk seems, prior to that date, to have had no specified duties beyond reporting pending appeals to the Secretary of the Interior.

The records of the office consisted in a number of letter-press copy books and certain dockets indorsed "appeal dockets."

My experience shows that the dockets were very imperfectly kept, were incomplete in method, and as a basis for any definite statement wholly unreliable. Nevertheless, relying upon such data as are furnished by the records referred to, in answer to the first question for information, that is, for a "detailed statement showing the amount and character of business pending in each division on the 1st day of January, 1884," I have the honor to advise you that there would appear to have been pending in the office of the law clerk on the 1st day of January, 1884, 533 appeals. Between January 1, 1884, and January 1, 1885, there were received in the office of the law clerk of the Pension Bureau 2,188 appeals, and during the calendar year 1885 there were decided by the Commissioner, of the pending appeals, and transmitted to the Secretary, appeals to the number of 1,472, so that on the 1st day of January, 1885, there were pending for report by the Commissioner and decision by the Secretary appeals to the number of 1,249.

Between the 1st day of January, 1885, and the 1st day of January, 1886, there were received appeals to the number of 2,860, and during the calendar year 1885 appeals were decided by the Secretary to the number of 1,527, and there were pending in the office of the law clerk on the 1st day of January, 1886, for report by the Commissioner and decision by the Secretary, appeals to the number of 2,592.

Between the 1st day of January, 1884, and the 25th day of September, 1885, an examination of the letter-press copy books of the so-called reports upon pending appeals show virtually nothing in any of these cases beyond letters of transmittal.

On the 25th day of September, 1885, the force assigned to duty at the desk of the law clerk, which desk was known in the Bureau of Pensions as the "appeal desk," consisted of a law clerk at a salary of \$2,000; two clerks, Miss Georgiana Kenny, a clerk at \$1,400, and Mrs. Anna M. Cleary, at a salary of \$1,200.

Shortly after my advent to office, the work of the law clerk being increased by references upon questions of law, from the desk of the honorable Commissioner of Pensions, the deputy commissioners, and the several chiefs of division, upon my request, the Commissioner assigned to me as a stenographer, on the 23d day of October, 1885, a young man, carried at that time upon the pension rolls as a "messenger boy," Harry Lineaweaver, at the salary of \$400.

Mrs. Anna M. Cleary being, by order of the Commissioner, transferred to the board of re-review, at a date that I am unable particularly to state, Miss Mary E. Weeks was assigned to the office of the law clerk, drawing at the date of her assignment a salary of \$900.

Between the 24th day of September, 1885, and the 1st day of January, 1886, with the sanction of the Commissioner of Pensions, I took such steps as were then possible to establish a proper and complete system of recording the work of the law clerk, and more especially devoted much time to establishing a more careful and exhaustive form of report on pending appeals for the consideration and signature of the Commissioner.

By Order No. 125, dated January 26, 1886, a division was created by the Commissioner of Pensions, to be known as the "law division," and for the first time the duties of the law clerk and such clerks as might be assigned were, in a measure, clearly de-

fined, and a copy of Order No. 125, creating the law division, is hereto annexed and marked Exhibit A.

I found that upon the question of attorneys, their recognition, their rights under the law, methods of considering complaints, rectifying errors in both the recognition of attorneys and the payment of fees, there was no system, record, or anything like a uniformity of precedent in any of the questions so presented.

By instructions of the Commissioner of Pensions, and under his direction, the old rules of practice were revised *in toto*, and a new set of rules promulgated, taking effect on the 1st day of February, 1886. Further than that, that no attorney might claim nor any clerk have the power to give to an attorney precedence over any other, I caused to be prepared a system of dockets known as "attorney and fee dockets," numbered in consecutive order and entered and acted upon as received in this Bureau, a sample sheet of which docket, as better suggesting the nature of this part of the work is hereto annexed and marked Exhibit B.

Further, finding that, where these questions had been once considered and the same questions were again presented in any given claim, a great amount of time and labor was unnecessarily expended in going through all of the papers in the claim, to reach as a rule what comparatively few papers were necessary to decide a question of right to recognition, I caused to be prepared, under the direction of the Commissioner, a system of fee envelopes, corresponding to any given docket number, into which are placed all of the papers relating to fee questions, recognition, and other questions strictly appertaining to rights of attorneys as distinct from the rights of the claimant, indorsed with the docket entry, so that a question having been once handled there is neither loss of time nor unnecessary labor in handling either the same question or in deciding a question of recognition after action has been once had in this division. A copy of the envelope referred to is hereto annexed and marked Exhibit C.

Upon the organization of the law division, I subdivided it into three sections, first known as the "appeal section," the "attorney and fee section," and the "criminal and notary public section," but as the law division increased in numbers and in the character and nature of its duties, at a later date the division was subdivided into three sections, known, respectively, as Sections A, B, and C, which organization of division is now in operation.

As complete and full a reply to the letter of Mr. Senator Cockrell as I am able to make, the history of each one of these sections is as follows:

Section A was, from the time of the organization of the division, charged with the disposition of pending appeals. On February 1 the section consisted of Mr. Gideon A. Lyon, at a salary of \$1,600; Mr. J. A. Whitcombe, at a salary of \$1,400; and Mr. Frank Claudy, at a salary of \$1,200.

On the 1st day of April, 1886, I assigned Mr. S. P. Pearson to duty in Section A, as clerk at a salary of \$1,600.

On May 20, 1886, I assigned Mr. O. H. Rundle to duty in that section, at a salary of \$1,800, and on the same day Mr. Joseph Dickinson at a salary of \$1,600, Mr. Theodore Sargeant at a salary of \$1,200, Mr. E. B. Olmstead at a salary of \$1,000, and on November 5, Mr. J. D. Haile at a salary of \$1,000, on November 15, Mr. A. K. Arnold at a salary of \$1,400, and Mr. Manual Johnson at a salary of \$1,400.

On October 26, 1886, Mr. Horah, who was in the division only a few days, was also assigned to this section.

Subsequently both Mr. Dickson and Mr. Whitcombe were transferred to other divisions of the office, so that Section A, as constituted to-day, consists of Mr. Gideon A. Lyon, \$1,800; Mr. O. H. Rundle, \$1,800; Mr. S. P. Pearson, \$1,600; Mr. Manual Johnson, \$1,400; Mr. A. K. Arnold, \$1,400; Mr. F. Claudy, promoted October 25, 1886, \$1,400; Mr. J. D. Haile, \$1,000, and Mr. E. B. Olmstead, \$1,000; and in connection with Section A and with the Congressional and other correspondence connected with the pending appeals and the strictly clerical work connected with the records, are assigned Mr. P. F. Sullivan, \$1,000; Miss Georgiana Kenny, \$1,400; Miss N. E. Royer, \$1,400, and as type-writers and copyists, Mrs. A. H. Woodall at a salary of \$1,000, and Mr. E. E. Mattingly at a salary of \$900.

I have the honor to annex as Exhibits D and E, respectively, a sheet of the old dockets and a sheet of the new dockets, as suggesting a completer form of keeping the records at present than under the old system, and an enormous saving of time in the handling of cases.

Each of the gentlemen connected with this work of Section A have been required by me to keep daily a memorandum of the cases acted upon by them, and I submit as marked Exhibit F, a statement of the time and number of cases disposed of by each clerk in section A, month by month, from their advent into the division to the 1st of March, 1887.

Section B has charge of the records of attorneys, pension notaries, notaries public, justices of the peace, and the files of all officers connected with the prosecution of pension claims as attorneys or authorized to administer oaths, and to this section are

assigned three clerks—Mr. Alonzo Weeks, \$1,400; Miss Emmilly Browne, \$1,200; and Miss Carrie Maher, \$1,000.

The work of this section is a matter of detail, pure and simple, and I have the honor to annex, and marked Exhibit G, the report of the work done by this section from the 1st day of February, 1886, to the close of business hours on the 28th day of February, 1887.

It is impossible in this section, or indeed in any other section, to state the relative amount of work done by each clerk, nor is the estimate of the number of cases disposed of a fair criterion with reference to the ability or industry of any clerk, since it may happen that one man will find a case involving no difficult point of consideration and dispose of two or three in a day; whereas another man may find cases requiring consideration, study, and care, extending over several days.

I have the honor to annex hereto, marked Exhibit H, an itemized statement, as shown by the appeal dockets, of all the cases received and reported to the Secretary between the 1st day of January, 1884, by calendar years, to the 28th day of February, 1887; but up to the 1st of October, 1885, I do not believe that these records are reliable or the data absolutely correct. From that date on, however, the statement is absolutely correct.

Section C has charge of the investigation of criminal charges, of the recognition of attorneys, discipline of attorneys, the certification of fees to attorneys in disputed claims, the correction of errors in the action of the adjudicating divisions in the matter of recognition or certification of fees, and all correspondence relating to any one of these questions.

To this section are assigned Mr. E. A. Harding, \$1,800; Mr. C. L. Whelpley, \$2,000; Mr. V. E. King, \$1,600; Mr. E. E. Fuller, \$1,200; Mr. S. S. Simpson, \$1,200; Mr. C. C. Williams, \$1,400; and as copyists, Miss Mary E. Weeks, \$1,200; Mrs. A. De K. Shattuck, \$900, and Mrs. M. A. Winslow, \$1,200. And I annex hereto, as showing the work of this section collectively and individually, marked Exhibit I, and the individual reports of Messrs. E. E. Fuller, V. E. King, and Charles L. Whelpley, and the report of Miss Weeks.

Under my instructions, Mr. E. A. Harding has general charge of this section, and both the nature of his work and the time necessarily taken in the proper supervision of the work of the clerks in the section renders any estimate by detailed statement of the work done by him impossible.

At my own desk I have, as an assistant, in reviewing questions of law presented for decision, answering correspondence upon either the construction of the pension laws or the practice of the office, and upon all of the comparatively legal questions, Mr. E. Bierer, jr., clerk, at a salary of \$1,500, and as a stenographer, Miss Frances E. Hewlett.

My own duties consist in reviewing all reports on appeals before they are submitted for the signature of the Commissioner, the supervision and direction of all matters sent from the bureau of criminal prosecution, the decision of questions presented from the different divisions of the Bureau upon the law and practice, the presentation orally of such points as may be so directed by the Commissioner of Pensions, and generally the discharge of all such duties as from time to time are laid upon me by the Commissioner.

I have inaugurated in the law division an absolutely accurate record of every item of business transacted. I have divided the correspondence into systematic subdivisions, and have caused press copies to be taken of every question propounded and answered by me as law clerk, or from the division, over my signature.

By direction of the Commissioner of Pensions, I have further prepared, upon questions involving general principles of law or practice in the Bureau, a record of rulings to the number of 206. These rulings cover questions of law, involving such questions as legitimacy, marriage, divorce, guardianship, evidence, presumption, and other questions incident to the prosecution of pension claims before this Bureau.

By direction of the Commissioner of Pensions, since the 1st of January, 1887, I have been personally charged with the general direction of criminal prosecutions in the matter of referring to the Attorney-General's Office for prosecution, offenders against the pension laws.

Further, by order of the Commissioner, I caused to be prepared a statement to the Attorney-General, of all criminal cases pending for prosecution in the several districts of every State and Territory in the Union, and have opened a new set of "criminal dockets," eliminating from the old dockets cases either barred by the statute of limitations or ended by conviction or acquittal, and am now, by the direction of the Attorney-General to the several district attorneys throughout the United States, advised through the honorable Commissioner of Pensions of the status of every pending criminal prosecution and the progress and action in all of them.

All of which is respectfully submitted.

Very respectfully,

JAMES M. WARD.

Hon. JOHN C. BLACK, *Commissioner of Pensions.*



## Order 125.

DEPARTMENT OF THE INTERIOR,  
PENSION OFFICE,  
Washington, D. C., January 26, 1886.

A division to be known as the law division of the Pension Office is hereby established and will be operative from and after February 1, 1886.

Mr. James M. Law, law clerk, is hereby designated as chief of said division.

The following-named persons will report to Mr. Ward for instructions and duty in connection with said division:

E. A. Harding, J. M. McCoy, Alonzo Weeks, Mrs. M. P. Winslow, Miss Carrie Maher, and Miss Emily Brown, of the special examination division; Charles M. Whelpley, V. King, S. P. Pearson, J. A. Whitcombe, of the miscellaneous division; George A. Lyon, of the Southern division, and F. A. Claudy, of the Western division.

All matters relating to attorney's fees; all matters relating to the standing of attorneys practicing before this Bureau; all matters relating to appeals from the decisions of the Commissioner of Pensions to the Secretary of the Interior will be sent to this division. Other duties will, from time to time, be indicated by the Commissioner.

All rulings and orders of the Commissioner of Pensions relating to the disposition of cases, or to the laws and practice of the office, will be transmitted through the chief clerk immediately to the law division for record and preservation, as will, also, all rulings and decisions of the Secretary of the Interior, or other law officer, touching the conduct, practice, and business of the Pension Bureau.

The chief of this division is charged with the duty of preparing for publication by the chief clerk all rulings and decisions affecting the practice of the office and business therein.

All mail matter pertaining to the various questions above assigned to the law division will be sent immediately to said division.

JOHN C. BLACK,  
Commissioner.

No. 9588.	188 .	Action.	Docket No.
Name of Attorney,			ATTORNEY:
Name of Claimant,			CLAIMANT:
Service,			SERVICE:
Co.,	Reg't,		Co., Reg't,
Number,			No.,
Action desired,			Filed law division,
			Returned to files,
			NOTES:

## Docket No. 2400. Appeal of

188 .	Claim No.
	Nature of Appeal,
	Attorney,
	Report called for,
	Commissioner's action,
	Report transmitted, L. B. p.
	Decision received,
	Decision transmitted, L. B. p.

1886.	
Mr. Claudy, for February and March .....	74
Mr. Claudy, for April .....	49
Mr. Claudy, for May .....	52
Mr. Claudy, for June .....	77
Mr. Claudy, for July .....	80
Mr. Claudy, for August .....	60
Mr. Claudy, for September .....	45
Mr. Claudy, for October .....	59
Mr. Claudy, for November .....	61
Mr. Claudy, for December .....	39
Average per month .....	54

1887.	
Mr. Claudy, for January .....	48
Mr. Claudy, for February .....	45
Average per month .....	46½

During this period he had thirty days' leave.

1886.	
Mr. Lyon, for February .....	34
Mr. Lyon, for March .....	23
Mr. Lyon, for April .....	35
Mr. Lyon, for May .....	53
Mr. Lyon, for June .....	55
Mr. Lyon, for July .....	30
Mr. Lyon, for August .....	12
Average per month .....	35

1886.	
Mr. Pearson, for April .....	30
Mr. Pearson, for May .....	58
Mr. Pearson, for June .....	69
Mr. Pearson, for July .....	93
Mr. Pearson, for August .....	10
Mr. Pearson, for September .....	70
Mr. Pearson, for October .....	65
Mr. Pearson, for November .....	4
Mr. Pearson, for December .....	2
Average per month .....	44½

1887.	
Mr. Pearson, for January .....	89
Mr. Pearson, for February .....	53
Average per month .....	71

Mr. Pearson acted as chief of the section from November 1 to December 29, 1886, and made during said period but five reports on cases; he has also been assigned to the duty of replying to miscellaneous correspondence since February 18, 1887, and replied to one hundred and forty inquiries from said date to March 1, and reported upon four appeals.

1886.	
Mr. Rundel, from May 21 .....	11
Mr. Rundel, for June .....	46
Mr. Rundel, for July .....	43
Mr. Rundel, for August .....	44
Mr. Rundel, for September .....	39
Mr. Rundel, for October .....	31
Mr. Rundel, for November .....	28
Mr. Rundel, for December (absent on leave) ..	00
Average per month .....	39

1887.	
Mr. Rundel, for January .....	44
Mr. Rundel, for February .....	36
Average per month .....	40

1886.	
Mr. Olmsted, from May 20 .....	16
Mr. Olmsted, for June .....	37
Mr. Olmsted, for July .....	38
Mr. Olmsted, for August .....	29
Mr. Olmsted, for September .....	24
Mr. Olmsted, for October .....	26
Mr. Olmsted, for November .....	29
Mr. Olmsted, for December .....	24
Average per month .....	30½

1887.	
Mr. Olmsted, for January .....	53
Mr. Olmsted, for February .....	89
Average per month .....	71

1886.	
Mr. Sargeant, from May 20 .....	11
Mr. Sargeant, for June .....	16
Mr. Sargeant, for July .....	26
Mr. Sargeant, for August .....	37
Mr. Sargeant, for September .....	4
Average per month .....	22

Mr. Sargeant was absent on leave during the most of the month of September, and was dismissed on October 5, 1886.

1886.	
Mr. Dickinson, from May 20 .....	5
Mr. Dickinson, for June .....	15
Mr. Dickinson, for July .....	21
Mr. Dickinson, for August .....	14
Mr. Dickinson, for September .....	7
Average per month .....	14½

Mr. Dickinson was transferred from the division on September 18, 1886.

1886.	
Mr. Johnson, for December .....	13
1887.	
Mr. Johnson, for January .....	22
Mr. Johnson, for February .....	32
Average per month .....	27

Mr. Johnson was employed on miscellaneous work from November 16, 1886, to December 1, 1886, and was on leave during the month of December.

1886.	
Mr. Arnold, for November .....	12
Mr. Arnold, for December .....	27
Average per month .....	19½

1887.	
Mr. Arnold, for January .....	32
Mr. Arnold, for February .....	35
Average per month .....	33½

Mr. Arnold was employed on miscellaneous work from November 16 to about December 1, 1886.

1886.	
Mr. Haile, for November .....	17
Mr. Haile, for December .....	30
Average per month .....	23½

1887.	
Mr. Haile, for January .....	34
Mr. Haile, for February .....	42
Average per month .....	38

Mr. Whitcombe, one of the original detail to the law division, was transferred from the division on March 18, 1886, and there is no record of any work disposed of by him during the month and eighteen days that he remained in the division.

Mr. Horah was in the law division from October 27, 1886, to November 17, 1886, and the records do not show the work done by him.

After the division was reorganized and divided into sections, Mr. Lyon was placed in charge of section A, and since which time he has not been employed in reporting on appeals.

DEPARTMENT OF THE INTERIOR,  
BUREAU OF PENSIONS,  
*Washington, D. C., March 31, 1887.*

WORK REPORT—SECTION B.

The following is a report of the amount and class of work done by the desk of clerk in charge of records of attorneys, pension notaries, notaries public, justices of the peace, and files for the same, from February 1, 1886, the date of the organization of the law division, to February 28, 1887, inclusive:

Records searched and the standing of attorneys certified to chiefs of divisions in—	
Original claims .....	51,498
Increase claims .....	81,647
Powers of attorneys .....	15,882
Examiner's slips .....	8,332
The work properly assorted and distributed to the several divisions.	
Circular letters with blank oaths of allegiance and instructions mailed to persons desiring to qualify as attorneys, and record made of same .....	2,266
Certificates of qualifications and oaths received and forwarded to the honorable Secretary of the Interior for his consideration, and record made of the same .....	560
New attorneys and agents certified by the honorable Secretary of the Interior as having been admitted to practice before this and other Bureaus of the Department, and their names entered on the roster .....	1,661
Orders signed by the honorable Commissioner of Pensions affecting the status of attorneys received and the fact noted on the roster, of—	
Suspension .....	None.
Disbarment .....	4
Prohibition under section 190, R. S. ....	26
Prohibition under section 5498, R. S. ....	25
Prohibition under section 5498, R. S., ceased .....	3
Prohibition under section 190, R. S., ceased .....	1
Restoration .....	8
Change of residence .....	94
Deaths .....	35
Dropped .....	1
Papers containing charges against or relating to attorneys, jacketed, name entered on the index to, and papers placed in attorneys files .....	216
Papers drawn for examination from and returned to attorney files .....	1,398
Application for the designation of pension notaries referred to the honorable Commissioner of Pensions for his consideration and direction .....	18
Pension notaries designated and commissioned .....	17
Letters written .....	856
Records searched and the standing of notaries public and justices of the peace certified to the chief of division, in—	
Examiner's slips .....	8,678
Circular letters written .....	2,022
Certificates of notaries public and justices of the peace received and examined .....	7,219
Searched and recorded .....	7,219
Imperfect certificates searched and returned for correction .....	345
Blank certificates for clerk of courts mailed to those desiring to file the same for general reference .....	161
Notaries public commissions returned .....	56

In addition to the amount and class of work done at the attorneys desk during the period covered by this report, the names and residences of more than 15,000 attorneys have been copied from the old into the new roster of attorneys by Misses Browne and Maher.

As the attorneys desk deals wholly with current work, there was nothing pending on it when the law division was organized, excepting the completion of copying the old roster of attorneys.

While there is a general division each day of the work relating to attorneys, between Miss Browne and myself, it has not been with that definiteness to enable me to give an accurate account of the amount of work done by each, individually, but it is so divided that every call made is answered on the day of its receipt.

As Miss Maher's work relates exclusively to magistrates, this report will show the amount of work done by her individually.

Respectfully submitted.

ALONZO WEEKS.

JAMES M. WARD, Esq.,  
Chief, Law Division.

To January 1, 1884 .....	533
Cases pending .....	533
To January 1, 1885, appeals received .....	2,188
To January 1, 1885, appeals decided .....	1,472
January 1, 1885, appeals pending .....	1,249
To January 1, 1886, appeals received .....	2,860
To January 1, 1886, appeals decided .....	1,527
January 1, 1886, appeals pending .....	2,592
To January 1, 1887, appeals received .....	3,068
To January 1, 1887, appeals decided .....	1,543
January 1, 1887, appeals pending .....	4,117
To March 1, 1887, appeals received .....	469
To March 1, 1887, appeals decided .....	799
March 1, 1887, appeals pending .....	3,787

DEPARTMENT OF THE INTERIOR,  
BUREAU OF PENSIONS,  
Washington, D. C., March 31, 1887.

WORK REPORT—SECTION C.

*From February 1, 1886, to February 28, 1887, with the names and grade of clerks composing the same.*

	Salary.
E. A. Harding .....	\$1,800
Alonzo Weeks .....	1,400
J. M. McCoy* .....	1,200
Mrs. M. P. Winslow .....	1,200
Miss E. Browne .....	1,200
Miss Carrie Maher† .....	900

At the date of the organization of the law division, February 1, 1886, the attorney and criminal branch was composed of the above-named clerks, whose duties were to attend to all matters relating to criminal and improper acts of agents and attorneys in the prosecution of pension claims, to prepare cases for references to the Department of Justice for criminal prosecution, to attend to all matters pertaining to the suspension and disbarment of attorneys, and their restoration to practice, and to keep a record of attorneys practicing before the office, and also a record of the different notaries public and justices of the peace, the evidence of whose official character and date and duration of term of office are placed on file for reference.

On April 15, 1886, there was added to the section C. C. Williams; salary, \$1,400.

On May 20, 1886, the division was reorganized and the section designated Section C, and to the duties of the section were added those of attending to all matters relating to fees of agents and attorneys in the prosecution of pension claims and questions of disputed attorneyship, with the following additional clerks:

	Salary.
C. L. Whelpley .....	\$2,000
E. E. Fuller† .....	1,800
V. E. King .....	1,600
C. W. Simpson .....	1,200
Miss M. E. Weeks § .....	1,000

\* Transferred to S. E. Division, June 17, 1886.  
† Reduced to \$1,200 September 18, 1886.

† Promoted May 14, 1886, to \$1,000.  
§ Promoted to \$1,200 August 2, 1886.

*Work of criminal part of the section.*

Cases received for consideration .....	853
Cases in which final action has been taken .....	611
Cases referred to the S. E. Division for investigation .....	67
Cases in which partial action has been taken .....	112
Cases remaining to be acted upon (not examined) .....	5
Cases submitted for prosecution .....	58
Cases returned, no indictments found .....	5
Convictions .....	24
Acquittals .....	0
Cases pending in the courts .....	29
Letters written to attorneys, in which unlawful or improper conduct was alleged against them .....	660
Letters written to members of Congress .....	62
Letters written, classed as miscellaneous .....	1,559
Letters written to the honorable Secretary of the Interior .....	172
Letters of advice written to district attorneys .....	10
Reports made to the honorable Secretary of the Interior relating to suspen- sion and disbarment of attorneys and restoration to practice .....	55
Cases in which unlawful fees have been refunded upon the action of this section .....	121
Amount so refunded .....	\$8,852 78
Certifications of evidence .....	166

Respectfully submitted.

E. A. HARDING.

JAMES M. WARD, Esq.,  
Chief, Law Division.*Report of Mr. V. E. King, since February 1, 1886, to February 28, 1887.*

Claims disposed of (questions of attorneyship and fees) .....	4,637
Letters written (relating to questions of fee and recognition) .....	1,859
References (relating to attorneyship) .....	1,638

*Report of Mr. Charles L. Whelpley, since February 1, 1886.*

Claims disposed of (questions of attorneyship) .....	4,168
Letters written (relating to matters of fee and recognition) .....	2,933
References (relating to attorneyship and fees) .....	1,393
Appeals to Department (on matters of recognition and fees) .....	78

*Report of Miss Mary E. Weeks.*

Number of cases entered on docket, 8,700.

All action taken by examiners entered on docket.

All evidence relating to cases already on docket numbered and applied.

Commissioner's rulings and Secretary's decisions recorded.

*Report of Mr. E. E. Fuller, May 20, 1886, to March 1, 1887.*

Cases disposed of on questions of attorneyship and fee .....	3,066
Letters written relating to questions of fee and recognition .....	722
References (relating to attorneyship) .....	1,338

## BOARD OF REVIEW.

*Report of the board of review, Bureau of Pensions, on the methods of business and work, as requested by Senate Select Committee, and called for by Department circular of March 23, 1887.*

Statement showing the principal items of business transacted in the board of review division of the Bureau of Pensions, Department of the Interior.

The board of review is charged with the duty of examining and passing upon the evidence that has been procured from all sources by the adjudicating divisions and the special examination division in pensions claims growing out of service in the Army and Navy in all wars in which the United States has been engaged, and also bounty-land claims.

The board of review conducts no correspondence for evidence.



Statement showing in detail the methods of transacting business in the board of review division of the Bureau of Pensions, in the Department of the Interior, including one or more items of the principal business matters transacted in said division, beginning with the receipt of the business matter in the Pension Office, and then showing in consecutive order the various steps taken by each of such principal business matters through the appropriate divisions of said office, and the employees through whose hands the same passes, and by whom it is considered and acted upon, and the action thereon had and taken by each until the same is finally disposed of and notice thereof duly given to the proper party.

Claims that have been filed, numbered, and recorded are forwarded to the adjudicating division for necessary correspondence with the War Department and claimants for evidence to complete them.

When in the judgment of such division they are ready for final action, whether favorable or unfavorable, they are forwarded day by day to the board of review. The same course is taken where the division believes the case should be sent forward for special examination in the field.

Upon their receipt by the board of review they are filed for reference in the order of their dates of receipt.

As the different reviewers require work a number of cases in the order of the dates of submission are charged to them, and a record of the charge is made and placed in the files.

If upon the evidence submitted it is the reviewer's judgment that the case should be allowed or rejected, he enters his finding upon the brief.

If he thinks further information on any point is necessary to the determination of the merits of the claim he writes out such judgment and attaches it to the papers in the case.

Upon the completion of the review in this board, the cases, except those for ordinary increase of rate involving only a medical question, are at once charged to and sent to the board of re-review for examination of the action taken here.

Ordinary increase claims are sent after review at once to the medical division.

Upon the completion of its work the board of review sends such cases as require medical action to the medical division.

The medical division returns them to this board to have the rates allowed entered, the record completed, and the cases forwarded to the certificate division for issue of certificate.

Cases that do not require medical action are returned by the review board to this board with either its concurring or dissenting action on the decisions rendered here.

A concurrence of judgment completes the action, subject to appeal to the Commissioner.

On a dissenting opinion the case goes to the chiefs of the two boards for consideration. If they concur, it completes the action of the two boards; if not, the question is taken to the Commissioner.

Upon completion of the action a record is made and the case goes forward to the division where it originated unless the action be that of admission.

The board of review is composed of five sections, each presided over by a chief who supervises the work therein, and the force of file clerks and record clerks.

The following statement shows the amount and character of business received during the period at the dates specified below, in the division of board of review, in the Bureau of Pensions:

Character of business.	Received during fiscal year 1884.	Received during fiscal year 1885.	Received during fiscal year 1886.	Received from July, 1886, to Mar., 1, 1887.
July .....	4, 789	5, 178	11, 258	12, 154
August .....	4, 552	5, 248	9, 382	11, 659
September .....	4, 871	6, 872	10, 189	12, 195
October .....	6, 152	6, 373	14, 322	11, 936
November .....	5, 257	6, 542	14, 452	10, 058
December .....	5, 398	7, 059	14, 855	11, 811
January .....	7, 495	7, 821	14, 513	12, 041
February .....	6, 417	6, 288	13, 114	13, 557
March .....	7, 392	9, 264	15, 130	.....
April .....	7, 982	9, 489	16, 363	.....
May .....	8, 006	10, 373	14, 624	.....
June .....	7, 975	15, 547	17, 361	.....

As the board of review has no permanent files, its business being current business submitted to it, it cannot be stated what number of cases were on hand at a given date. The business transacted is fully given by classes and divisions in the accompanying tables. The above numbers are from reports of divisions, monthly, of cases

submitted to June, 1885, when the board made its own count. Up to June, 1885, cases that had been before the board once were not counted when resubmitted. From June, 1885, they were counted, as their re-examination took the time of the board.

The accompanying tables show the number of employes on the board of review, with the exception of clerks employed on such duty as to make it impracticable to make a record of the work, such as file clerks, record clerks, chiefs of sections, and miscellaneous duty—for instance, the supervision of attorneyships and fees in cases allowed to prevent error. These classes of employes were present for duty during all the time specified in the resolution, except when actually sick or on regular annual leaves. These clerks averaged each month in 1884 thirteen persons, exclusive of the chief; 1885, twelve persons, exclusive of the chief; 1886, nineteen, up to October, 1886, when five chiefs of sections were designated. The total for 1887 to March 1 was twenty-five. No clerical duty in this board has been done by proxy. It is impracticable to give the maximum and minimum amount of business by employes in figures on account of the varied work. A clerk can examine a large number of ordinary increase cases, but of other claims, especially those containing voluminous evidence or special examiners' reports, but a few can be examined in comparison.

[*Memorandum by Committee:* In the report of the Secretary of the Interior transmitting the report of the Bureau of Pensions on the methods of business, and work, &c., the board of review attached to their report five large sheets, each headed "Board of Review," one being a report for the fiscal year ending June 30, 1884, another for the fiscal year ending June 30, 1885, another for the fiscal year ending June 30, 1886, another for the semi-annual part of the year ending December 30, 1886, and the other for January and February, 1887, and each containing the names of all the reviewers, and opposite each name some thirty columns, with proper headings and with figures in each column opposite the names of the respective reviewers, indicating the amount of work performed by each, and making an immense mass of figures. The information contained in these massive sheets is not considered sufficiently important to justify the printing of the same. The committee has therefore substituted for all the said five sheets the following sheet, made out on a similar blank to those which the said five sheets were made out on, which shows the aggregate number of cases disposed of by all the reviewers during each of the periods indicated on each of the said five sheets respectively.]

*Report for fiscal years ending June 30, 1884, 1885, 1886, and up to March 1, 1887.*

Cases disposed of in fiscal year—	Original.									
	Invalid.			Widows.			Dependents.			Total original claims dis- posed of.
	Admitted.	Rejected.	Returned on review.	Admitted.	Rejected.	Returned on review.	Admitted.	Rejected.	Returned on review.	
1884.....	26,706	3,445	12,725	4,184	426	1,487	2,298	293	1,040	53,532
1885.....	23,375	4,012	9,064	4,854	1,481	1,532	3,336	1,009	1,041	56,711
1886.....	31,975	13,170	14,296	5,470	2,544	2,484	3,493	1,297	1,464	76,885
1887, six months to Dec. 31, 1886.....	12,306	5,059	5,043	2,787	1,209	1,104	2,004	507	500	30,950
January and Feb- ruary, 1887.....	5,404	292	1,604	1,317	261	465	758	97	202	10,544

Cases disposed of in fiscal year—	Increase.								
	Invalid.			New Dis.			Widows, &c.		
	Admitted.	Rejected.	Returned on review.	Admitted.	Rejected.	Returned on review.	Admitted.	Rejected.	Returned on review.
1884.....	17,273	5,144	2,100	1,333	247	132	222	18	25
1885.....	26,801	11,227	2,509	3,141	588	90	227	26	24
1886.....	33,110	39,599	2,846	3,201	2,358	706	252	51	68
1887, six months to Dec. 31, 1886.....	17,102	16,407	1,522	1,742	1,093	385	153	31	34
January and Feb- ruary, 1887.....	7,209	4,805	705	1,381	298	140	86	8	13

*Report for fiscal years ending June 30, 1884, 1885, &c.—Continued.*

Cases disposed of in fiscal year—	Number of days absent.	Number of days on other work.	Original to southeast division.	Increase to southeast division.	Special examiners' reports examined.	Number of reviewers
1884.....	1, 163	212	628	659	7, 573	63
1885.....	764	622	469	561	11, 829	69
1886.....	1, 467	325	692	1, 807	13, 614	83
1887, six months to Dec. 31, 1886.	1, 278	814	431	845	5, 714	74
January and February, 1887.....	50	486	154	225	1, 684	68

The foregoing figures are the exact figures in the footings of the various columns in the five sheets respectively, and have not been verified by the committee, except only the figures under the headings, "Number of days absent," "Number of days on other duty," and "Number of reviewers." Under the heading "Number of reviewers" is given the number of the names of reviewers as stated by name on each sheet, and under the headings "Number of days absent" and "Number of days on other duty" is given the result of the figures opposite the name of each reviewer as counted by the committee. In the sheet for 1885 the footing of the column "Number of days absent" is stated at 764, while the figures given, correctly added, make 1,382 days absent. On each sheet is a statement of the actual number of days' work performed, number of days possible, days absent, on detached or other duty, average number of cases by all the reviewers per day, and by each reviewer per day, and total number of cases disposed of, the figures of which are given in following tabulated statement, just as stated on said sheets, to wit:

In fiscal year ending—	Total days' work by board.	Possible work days.	Days absent.	Days detached.	Average number of cases by board per day.	Average number of cases by each reviewer per day.	Special examiners' reports examined.	Total cases disposed.
June 30, 1884.....	9, 886	11, 272	1, 169	217	265½	8½	7, 573	80, 686
June 30, 1885.....	12, 066	14, 099	1, 408	625	340	8.4	11, 829	101, 985
June 30, 1886.....	13, 022	14, 787	1, 440	325	531½	12.1	13, 614	160, 934
Six months fiscal year 1887 to Dec. 31, 1887.....	6, 475	9, 855	2, 849	531	456	10.5	5, 714	70, 284
January and February, 1887.....	2, 375	2, 910	51	484	529½	10.7	1, 684	25, 412

#### BOARD OF RE-REVIEW.

*Report of the board of re-review, Bureau of Pensions, on the methods of business and work, as requested by Senate Select Committee and called for by Department circular of March 23, 1887.*

DEPARTMENT OF THE INTERIOR,  
BUREAU OF PENSIONS,  
Washington, D. C., April 4, 1887.

MR. COMMISSIONER:

I beg to submit herewith my report of the work of this board, as far as the records will allow, in answer to the requirements of the Senate Select Committee.

Very respectfully,

F. W. POOR,  
Chief, Board of Re-Review.

HON. J. C. BLACK,  
Commissioner of Pensions.

Statement showing the principal items of business transacted in the board of re-review of the Pension Office, Department of the Interior.

The principal items of business transacted in the board of re-review are the re-review of all classes of pension and bounty land claims, whether for favorable or unfavorable action, and in addition such special work as may be assigned it by the Commissioner of Pensions.

The re-review of a claim involves the examination of all the claimant's allegations, the reports of the War or Navy Departments, as the case may be, bearing upon the claimant's service, and the parol testimony bearing upon the origin of his disability, and the fact of its continuance and the degree thereof, from the date of his discharge from the service; and in many cases this includes voluminous reports of testimony taken by the special examiners of this office.

Statement showing in detail the methods of transacting business in the board of re-review of the Pension Office, in the Department of the Interior, including one or more items of the principal business matters transacted in said division, beginning with the receipt of the business matter in the ——— office, and then showing in consecutive order the various steps taken by each of such principal business matters through the appropriate divisions of said office, and the employes through whose hands the same passes, and by whom it is considered and acted upon, and the action thereon had and taken by each, until the same is finally disposed of, and notice thereof duly given to the proper party.

The principal item of business transacted by the board of re-review is the re-review of all classes of pension and bounty land claims.

These claims are received from the board of review with the action of the adjudicating divisions and the board of review indorsed on the briefs thereof. They are then taken by the file clerks and charged to the clerks of this board, whose duty it is to re-review them.

If the preceding action is for approval, and the re-reviewer concurs, the cases are then forwarded to the medical referee for his action.

If the action for approval is non-concurred in, the case is returned to the board of review, with a statement of the grounds thereof.

The case then receives the personal consideration of the chiefs of the two boards, and if they should disagree as to its disposition the question is decided by the Commissioner of Pensions.

A like course is followed should a question arise as to the rejection of a claim.

The following statement shows the amount and character of business received, transacted, and disposed of during the period, and on hand, pending, and undisposed of at the dates specified below, in the board of re-review, in the Pension Office :

Character of business.	Received during 1885.	Disposed of in 1885.	Received during 1886.	Disposed of in 1886.	Received during 1887.	Disposed of in 1887.	Pending March 1, 1887
Pension claims...	19,426	19,426	72,447	72,447	19,488	16,545	2,943

As the cases are not expected to accumulate in this board, but that each day's work will dispose of the receipts, the records do not show the number of cases undisposed of prior to March 1, 1887.

The following statement shows the average amount and character of business performed, transacted, and disposed of during the periods specified, by the employes in the board of re-review of the Pension Office, Department of the Interior :

Character of business.	J n	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1885.												
Re-reviewing pension claims..	-----	-----	-----	-----	-----	-----	115	338	325	317	325	217
1886.												
Re-reviewing pension claims..	218	196	335	229	239	276	179	206	254	260	208	291
1887.												
Re-reviewing pension claims..	210	237	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----

The falling off in the average since 1885 is due to the fact that cases have been more closely scrutinized, consequently more time has been required upon each case.

The following statement shows the average number of employes in the board of re-review of the Pension Office, Department of the Interior, during the periods specified:

Calendar year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1885.....							11	11	14	14	14	18
1886.....	26	31	22	27	30	30	27	30	32	35	33	28
1887 (to Mar. 1) .....	43	43										

The present force is divided as follows: 1 chief of the board; 1 chief of section; 37 re-reviewers; 4 file clerks and type-writers.

The following statement shows the maximum and minimum amount of business transacted and disposed of by the employé doing the most and the employé doing the least during the periods specified, in the board of re-review of the Pension Office Department of the Interior:

[Re-reviewing pension claims. Employé doing the most. Maximum.]

Year.	Jan.	Feb.		Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1885.....							239	734	734	540	666	554
1886.....	411	434	733	500	338	326	369	280	273	514	399	559
1887 (to March 1).....	629	566										

[Re-reviewing pension claims. Employé doing the least. Minimum.]

1885.....							60	311	160	43	383	1
1886.....	229	233	151	245	191	176	43	219	207	217	203	142
1887 (to March 1).....	199	189										

Up to July 22, 1885, the re-reviewers were a part of the board of review, and the report of their work was incorporated in that of that board, which accounts for no report being submitted prior to that date.

A statement of the average number of days and the time and attention devoted to the consideration and transaction of business during the periods specified by the employes in the board of review of the Pension Office, Department of the Interior, cannot be given, as no record has been kept in the board, but was made a matter of daily report to the chief clerk of the office. The employes in this board have devoted the entire official hours of labor to the transaction of the business intrusted to them, except for the time when they have been officially authorized to be absent from their duties.

A statement of the maximum number of days devoted to business by the employé present for the greatest number of days, and also the minimum number of days devoted to business by the employé present for the least number of days in the board of re-review of the Pension Office, Department of the Interior, during the periods specified cannot be given, as no record of time has been kept in the board, but all absences have been made a matter of daily report to the chief clerk of this office.

#### CERTIFICATE DIVISION.

*Report of the certificate division, Bureau of Pensions, on the methods of business and work, as requested by Senate Select Committee, and called for by Department circular of March 23, 1887.*

DEPARTMENT OF THE INTERIOR,  
BUREAU OF PENSIONS,  
Washington, D. C., April 2, 1887.

SIR: I have the honor to transmit herewith, in obedience to your instructions, statements showing the business of this division from July 1, 1883, to March 1, 1887, in so far as the records on file show it.

Very respectfully,

J. E. SMITH,  
Chief of Division.

To the Hon. COMMISSIONER.



Statement showing the principal items of business transacted in the certificate division of the Pension Office, Department of the Interior.

- (1) The issue of pension certificates, the necessary accompanying papers, and making proper record of the same.
- (2) The adjudication of claims for duplicates of lost or destroyed pension certificates.
- (3) The transfer of pensioners' names from one agency roll to another upon change of residence.
- (4) Certifying title (disability) to the Surgeon-General on applications for artificial limbs, commutation therefor, and for trusses.
- (5) The preparation of reports, viz: (a) disabilities (classified) for which pensions are granted; (b) admissions by States and counties; (c) admissions by names and residences, for newspapers; (d) special-act cases; (e) miscellaneous, as called for, such as "amputation cases on the rolls," "amounts due at first payments," &c.
- (6) Miscellaneous correspondence.

Statement showing in detail the methods of transacting business in the certificate division of the Pension Office, in the Department of the Interior, including one or more items of the principal business matters transacted in said division, beginning with the receipt of the business matter in the certificate division of the office, and then showing in consecutive order the various steps taken by each of such principal business matters through the appropriate divisions of said office, and the employes through whose hands the same passes, and by whom it is considered and acted upon, and the action thereon had and taken by each until the same is finally disposed of and notice thereof duly given to the proper party.

The principal business of this division is the issuing of pension certificates and other papers necessary to provide for the payment of the claims adjudicated and admitted by other divisions of the Bureau.

#### PROCESS OF ISSUE.

The admitted briefs, bearing the approval of the legal reviewers and medical referee, together with all the papers pertaining to each case, are received from the board of review at 3 p. m. each day for the following day's work. They are arranged by the division messenger, alphabetically, and placed on tables convenient to the entry clerks. The course then taken is as follows:

(1) Each case is entered upon the permanent record by name, the certificate number it will bear, service and agency where payable.

(2) The papers are then distributed to the writers, who make up therefrom the pension certificates and orders on the proper pension agents to inscribe the names on their rolls and make payment.

(3) The certificates and orders to inscribe are carefully reviewed in connection with the briefs, each paper being initialed by the reviewer.

(4) The certificates are then arranged in classes—original, increase, reissue, invalids, widows, &c.—counted, and, with the briefs and a report slip, showing the day's issue in detail, sent to the Commissioner's room for examination and signature.

(5) The "orders to inscribe" and claim papers go to the jacket section, where the proper "admitted jackets" are made up, the papers inclosed therein, and an "admission slip" (showing the issue) prepared for the adjudicating division from which the claim emanated.

(6) The papers are then taken by the notice section, where notices of admission are prepared in each case for the claimant, the proper accounting officer of the Treasury, the attorney, and an order made for payment of the attorney's fee, if any.

(7) The case, order to inscribe, and notices are then forwarded to the mailing section, where they are classified and applied to their proper certificates as these are returned from the Secretary's office signed and sealed, placed in addressed envelopes, sealed, and sent to the mail division of the Bureau for transmission to the post-office.

(8) After the dates of issue and mailing are indorsed on the jackets the cases are handed to the report clerks, who make up slips showing allowances by States and counties, for the division record, and allowances by names and residences for the newspapers publishing reports of daily issues.

(9) The record clerks then complete the permanent record (begun by the entry clerks) by adding the rates, dates of commencement, termination, disability, amounts due, &c., and make a list of new disabilities for the disability record. The cases then go, finally, to the record division of the Bureau, and from there to the admitted file rooms.

The following statement shows the amount and character of business received, transacted, and disposed of during the period, and on hand, pending, and undisposed of at the dates specified below, in the division of certificates in the office of Commissioner of Pensions:

Character of business.	Received during 1883-'84.	Disposed of in 1883-'84.	Pending July 1, 1884.	Received during 1884-'85.	Disposed of in 1884-'85.	Pending July 1, 1885.	Received during 1885-'86.	Disposed of in 1885-'86.	Pending July 1, 1886.	Received during 1886-'87.	Disposed of in 1886-'87.	Pending Mar. 1, 1887.
Pension certificates, (recorded, written, reviewed, mailed).....		57,930			74,631			81,247			55,316	
Orders to inscribe.....		57,930			74,631			81,247			55,316	
Notices to accounting officers.....		55,711			72,252			78,866			53,761	
Notices to claimants.....		58,130			74,631			81,247			55,316	
Notices to attorneys.....		38,695			54,404			64,997			39,288	
Fee orders.....		15,000			28,134			35,115			24,530	
Case-jackets.....		39,192			48,053			53,574			46,226	
Transfer notices.....		4,868			3,909			5,720			3,552	
Permits.....		1,226			1,116			1,191			843	
Accrued pension claims.....	2,156	1,848	308	2,136	2,096	348	2,300	2,237	411	965	1806	
Claims for duplicate certificates.....	1,030	989	41	889	894	36	853	842	47	493	489	51
Letters written.....		4,452			5,040			6,706			6,726	
Total.....											342,169	

\* Estimated.

† Action on accrued pension claims ceased in this division November 16, 1886, and the pending claims (570) were turned over to the adjudicating divisions.

Average number of clerks employed in 1883-'84, 50; 1884-'85, 47; 1885-'86, 48; 1886-'87, 50.

The principal work of this division—the issuing of pension certificates and accompanying papers—being completed each day, there was nothing of that class pending at the beginning of the fiscal year, nor undisposed of at its close.

There is nothing on file to show the number of claims for accrued pension and for duplicate certificates on file July 1, 1883.

The following statement shows the maximum and minimum amount of business transacted and disposed of by the employé doing the most and the employé doing the least during the periods specified in the certificate division of the Pension Office, Department of the Interior:

[Pension certificates and orders to inscribe written.—Employé doing the most.—Maximum.]

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1886.....							905	772	1,105	1,407	1,041	1,025
1887 (to March 1).....	1,145	1,006										

[Pension certificates and orders to inscribe written.—Employé doing the least.—Minimum.]

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1886.....							392	765	832	884	484	504
1887 (to March 1).....	525	885										

For prior years no record is found on file.

The following statement shows the average number of days and the time and attention devoted to the consideration and transaction of business during the periods specified by the employés in the certificate division of the Pension Office, Department of the Interior:

Year.	Number of employés.	Average number of days present.	Average number of hours employed daily.	Remarks.
1884.....	54	259	6½	Six clerks assigned temporarily, one to three months.
1885.....	49	264	6½	
1886.....	53	267	6½	Five clerks assigned temporarily, one to three months.
1887 to March 1.....	52	45	6½	

The following statement shows the maximum number of days devoted to business by the employé present for the greatest number of days, and also the minimum number of days devoted to business by the employé present for the least number of days in the certificate division of the Pension Office, Department of the Interior, during the periods specified:

	1884.	1885.	1886.	1887 (to Mar. 1).	Character of business.
Maximum number of days .....	278	277	277	48	Writing certificates, notices, &c.
Minimum number of days .....	188	225	208	.....	Do.

## AGENTS' DIVISION.

*Report of the agents' division, Bureau of Pensions, on the methods of business and work, as requested by Senate Select Committee, and called for by Department circular of March 23, 1887.*

DEPARTMENT OF THE INTERIOR,  
BUREAU OF PENSIONS,  
Washington, D. C., March 31, 1887.

SIR: In response to your verbal direction that I furnish certain information pertaining to the work of this division called for by the Hon. F. M. Cockrell, chairman of the Senate Select Committee, in his communications addressed to the Secretary of the Interior, March 18, 1887, copies of which were transmitted to this Bureau by departmental circular of March 23, 1887, I have the honor to report:

## BUSINESS ASSIGNED TO AGENTS' DIVISION.

It has control of all appropriations for the payment of Army and Navy pensions, arrears of Army and Navy pensions, fees and expenses of examining surgeons, salaries of pension agents, clerk hire, rents, fuel, lights, and contingent expenses at the eight-teen agencies for the payment of pensions.

It issues requests on the Secretary of the Interior for requisitions for all warrants on the Treasury under each of the foregoing items of appropriation, and upon all settlements made by the accounting officers of the Treasury for lost checks, refundments, and reimbursements under section 4718, R. S.

It receives and records the accounts (weekly, monthly, and annual) of the pension agents, and examines and prepares for approval the expenses of the agencies upon accounts submitted monthly.

It keeps records of all disbursements for all purposes by the pension agents and of the balances of pension funds to their official credit, as well as of all other disbursements chargeable to any of said items of appropriation, and of the balances of each in the Treasury of the United States.

It keeps the pension agents supplied with all necessary funds for payments under each item of appropriations before recited, as well as with all records, pension vouchers, blank checks, and other blanks needed for their official use.

It is charged with the examination and preparation for approval of all official bonds of pension agents and of all leases for quarters for pension agencies, and with all correspondence relative to the qualification and duties of said agents.

It receives and records monthly reports from each of the eighteen pension agents, showing the additions and losses to their rolls in each class of pensioners, viz: Invalids, widows, minors, mothers, fathers, survivors of the war of 1812, widows of the war of 1812, survivors of the war with Mexico, and widows of the war with Mexico.

It is charged with the settlement of all claims under the following described acts:

January 25 and March 3, 1879: Granting arrears of pensions.

March 1, 1879: Granting civil service arrears.

March 3, 1883: Granting increase from \$18 to \$24 and from \$24 to \$30 for certain disabilities.

March 3, 1885: Granting \$37.50 per month for amputations at the shoulder joint.

March 19, 1886: Granting increase to \$12 per month to widows, minors, and dependents.

August 4, 1886: Granting an increase from \$24 to \$30 per month, and from \$30 to \$36 and \$45 per month for certain disabilities. It also issues all supplemental certificates under said acts of March 19 and August 4, 1886.

It is charged with the duty of explaining to the proper pension agents the money value of all allowances covering periods for which pension was previously allowed; the cases in point being described as "reissues."

It is charged with all correspondence with pension agents and accounting officers of the Treasury in explanation of the official action of this Bureau; in directing the payment of all attorneys' fees when certified by the law division; in acceptance or rejection for payment of vouchers submitted by the agents to this Bureau for consideration; with regard to complaints from pensioners and others relative to delays on the part of pension agents in the payment of pensions; also with pensioners and others relative to title to pension under any of the acts hereinbefore referred to.

It is charged with the duty of depositing in the Treasury of the United States all monies illegally paid out of pension funds and recovered through the special examination division and referred to this division for that purpose, as well as with the essential correspondence with the Secretary of the Treasury in explanation of the said recoveries in order that they may be covered into the Treasury to the credit of the proper appropriation; and of making all computations of illegal or other improper payments to pensioners, and also in collating the necessary data for certain tables in the Commissioner's annual report, and in the preparation in proper form of said tables.

It is charged with the duty of submitting weekly a tabulated statement showing the amount of funds to the credit of each of the eighteen agents for the payment of pensions under each item of appropriation; and, since March 7, 1887, it has furnished a weekly report to the Commissioner for transmission to the Secretary of the Interior, under a system inaugurated just prior to that date, showing the amount and character of work, in the aggregate, performed by the division.

It will be seen from the foregoing statement that the work pertaining to this division is of an exceedingly varied character. It is largely of a nature to require immediate attention, and that each day's work shall be performed on that day. Such has been the fact since I assumed charge of the division, September 1, 1885, and, so far as the records show, such has been the fact since its organization.

For this reason I believe there was no business pending and undisposed of in this division on the 1st day of January, 1884, or on the 1st day of January, 1885, and I personally know that there was no business pending and undisposed of January 1, 1886, or January 1, 1887.

It is impossible to state the amount of work received and disposed of during any of the periods mentioned in the communication of the chairman of the Senate Select Committee, either by calendar or fiscal years, nor is it possible to state either the maximum or minimum work performed during any of said periods by any particular clerk of this division, for the reason that no record has been kept of work performed in this division, either by years or by individuals, other than the current letter books, and other records, and for the further reason that in a large amount of the work performed the files of the respective pension cases contain the only record of the action taken.

In certain classes of special work assigned to this division from time to time, records have been kept of the amount performed by the division as a whole, and which can be reported more conveniently by fiscal years.

#### ARREARS OF PENSIONS.

During the fiscal years 1884, 1885, 1886, and to March 1, 1887, arrears of pensions were allowed under acts of January 25, and March 3, 1879, by this division, as follows:

1884 .....	116
1885 .....	70
1886 .....	93
1887 (to March 1, 1887) .....	33
Total .....	312

#### REISSUES.

During the fiscal years 1886, and 1887 to March 1<sup>st</sup>, instructions have been given to pension agents in reissue cases, as follows:

1886 .....	3,314
1887 (to March 1, 1887) .....	3,275
Total .....	6,589

## INCREASE UNDER ACT MARCH 3, 1885.

Under the act of March 3, 1885, granting increase for amputations at the shoulder-joint, the following number of cases have been allowed:

1885 .....	75
1886 .....	227
1887 (to March 1, 1887) .....	18
Total .....	320

## INCREASE UNDER ACT MARCH 19, 1886.

Between March 19, 1886, and June 30, 1886, there were issued under the act of March 19, 1886, increasing the pensions of widows, minors, and dependents, supplemental certificates, 79,989.

## INCREASE UNDER ACT AUGUST 4, 1886.

Under the act of August 4, 1886, increasing pensions for certain disabilities, there have been issued up to March 1, 1887, supplemental certificates, 8,988.

## METHODS OF TRANSACTING BUSINESS.

In answer to so much of the Select Committee's letter as refers to the methods of transacting business of this division, I have the honor to submit the following examples:

*Bonds.*—Whenever a commission is issued by the President of the United States to a pension agent, a bond is required before he is permitted to qualify and disburse the public funds. When such a commission is received in this Bureau from the President, through the Secretary of the Interior, the proper blanks and instructions are prepared in this division, setting forth the amount of bond which will be required, the manner of executing said bond, and the character and amount of the different kinds of property upon which the sureties will be permitted to justify. After receiving the approval and signature of the Commissioner, the papers and instructions are transmitted to the appointee for execution by him and return to this Bureau. Upon their receipt they are carefully examined, and if found to comply with existing laws and the regulations of the Department, the bond receives the signature of the Commissioner in recommendation of its approval, and is then transmitted to the Secretary of the Interior for examination and approval, as required by section 4779, Revised Statutes. In the event of its approval it is returned to this Bureau, and to this division, where a copy of said bond is made for retention, and after a record has been made of all the material names, dates, and amounts the original bond is transmitted to the Second Comptroller of the Treasury Department, its final custodian, with the proper notice of the pension agent's appointment and information as to the date on which he will assume charge of his agency. A similar notice is addressed to the proper Auditors of the Treasury Department. The commission from the President, and full and explicit instructions touching his official duties, are then transmitted to the appointee, and to the outgoing pension agent (if any) instructions are also sent relative to surrendering the agency to his successor, to the proper receipts for all Government property for which he is responsible, and touching the deposit of the unexpended balances of all public funds to his credit.

*Funds for pension agents.*—When the necessity exists for placing funds to the credit of the pension agents, which is a matter of constant occurrence, a request for a requisition, addressed to the Secretary of the Interior, is prepared in this division for the approval and signature of the Commissioner, and contains the name of the pension agent, the date and amount of the bond under which he is chargeable, the amount of the credit which he is to receive, the depository in which the amount is to be placed, and the appropriation to which the credit is to be charged. After this request has received the approval and signature of the Commissioner, it is recorded in this division, and is transmitted to the division of stationery and accounts of this Bureau, where it is also recorded. It is then forwarded to the Secretary of the Interior, and remains on file in the disbursing office of the Department, where the requisition on the Treasury, pursuant to said request, is prepared, and after receiving the signature of the Secretary of the Interior, and being properly recorded by the disbursing clerk, is forwarded to the Second Comptroller, in the pension division of whose office it is examined and recorded, and after receiving the approval and signature of the Second Comptroller is sent to the Third Auditor of the Treasury, in the book-keeper's division of whose office it is again recorded and then receives the signature of the Third Auditor. It is then transmitted to the warrant division in the office of the Secretary of the Treasury,



where the requisition remains on file. A warrant on the Treasury is then prepared by this division of the office of the Secretary of the Treasury. It receives the signature of the Secretary of the Treasury, and is then forwarded to the First Comptroller of the Treasury, in whose office it is recorded, and after having been signed by the Comptroller is transmitted to the Register of the Treasury, where it is again recorded, and after having been signed by the Register of the Treasury is forwarded to the Treasurer of the United States, in the accounts division of whose office the warrant remains on file, and a draft addressed to the designated depository mentioned in the request from this Bureau, for the desired amount, is prepared and receives the signature of the Treasurer of the United States, after which it is mailed to said depository, who, upon its receipt, sends a formal notice thereof to the pension agent to whose credit the funds are placed, and who is then, and not until then, authorized to draw against said credit.

*Monthly expense accounts.*—Promptly at the close of each month each pension agent is required to furnish to this Bureau, upon blanks prepared and sent to him for the purpose, an expense account for all the expenses incurred by him during said month, and itemized according to the terms of the appropriation providing for the payment of such expenses, and accompanied by a receipt or voucher for each amount under each item of such expenditure. These accounts are promptly sent to this division, where they are carefully examined, and, if found proper, they are prepared for the signature of the Commissioner in recommendation of their approval and recorded. They are then sent to the stationery and accounts division of this Bureau, where they are again recorded, and after receiving the approval and signature of the Commissioner they are transmitted to the Secretary of the Interior for his examination and approval, as required by the terms of the law making said appropriations. They are then returned to this division where, after completion of the record, they are transmitted to the proper pension agent, who is then authorized to take credit for said expenditures in what is known as his monthly account current, and who then forwards said expense accounts to the Third Auditor of the Treasury Department as a voucher for the total amount expended. These expense accounts are furnished to this Bureau in duplicate, and the duplicate is retained on file in this division.

*Increase under act of August 4, 1886.*—When, upon application by a pensioner or for any other reason, it appears that a pensioner is entitled to consideration under the act of August 4, 1886, before alluded to, the papers of said case are drawn from the admitted files, the papers are examined, and, if necessary, are prepared and sent to the medical division of this Bureau, that an examination of the degree of the pensioner's disability may be ordered to be made at or near his home by our duly authorized examining surgeons, if thought essential.

Upon receipt of the certificate of the said examining surgeons the case is considered by the medical division, and the opinion is expressed by the medical referee whether, and if so, at what rate, the pensioner is entitled to increase under said act. The case, with this opinion (in writing), is then returned to this division, where a supplemental certificate authorizing the rate found by the medical division to be due to the pensioner is prepared, and after the whole action has been carefully reviewed and a record thereof made, said certificate is forwarded for the signature of the Commissioner, and then for the signature of the Secretary of the Interior and the seal of the Department. It is then returned to this division, from which it is duly mailed to the proper pension agent, who makes an entry upon the rolls of his agency of the increased rate and date of commencement, and then transmits said certificate to the pensioner, with the voucher for the amount due thereof. A formal notice of this action is also sent by this division to the proper Auditor of the Treasury.

The foregoing is submitted as a sample of the methods of transacting business in four of the matters assigned to this division.

#### CLERICAL FORCE AND HOURS OF WORK.

Since I assumed charge of this division, September 1, 1885, the average number of clerks permanently employed on the work of this division has been about fourteen. Twice since that date the clerical force has been temporarily increased in order to accomplish speedily special work under the act of March 19 and August 4, 1886, assigned at these different times to be performed by this division, never, however, making the total number exceed twenty-four, and continuing for a few weeks only at this number. Except annual and sick leave, the force of this division has been employed regularly during all the hours of service fixed by law, and in some instances longer, except in two cases, in which the time absent in excess of that granted by law and the departmental regulations was deducted from the pay of the absentees.

No record has been or is now kept in this division of the amount or character of work performed by individual clerks, either by days, months, or years, for the reason that the miscellaneous character of the work renders such an individual record impracticable. It would require nearly as much time for the individual clerks to keep

such a record as it would to perform the work itself. But as before stated, the clerks of this division are required to labor during the full legal hours, and the work is always kept up to date.

Respectfully submitted.

Hon. JOHN C. BLACK,  
*Commissioner of Pensions.*

H. C. BELL,  
*Chief Agents' Division.*

NOTE.—See supplemental report, following.

*Supplemental to report of March 31, 1887.*

AGENTS' DIVISION, DEPARTMENT OF THE INTERIOR,  
BUREAU OF PENSIONS,  
Washington, D. C., April 1, 1887.

SIR: In response to your verbal direction of this date that I furnish the "number of employés in the pension agencies, exclusive of the agent, the agencies to be considered collectively as well as individually in this connection; to include all persons who, though direct employés of the Government, were not appointed by the President or the Secretary of the Interior, as required by the letter addressed to you on the 29th instant by Hon. H. L. Muldrow, Acting Secretary of the Interior, I have the honor to submit the following report:

On the 1st day of March, 1887, as shown by the expense accounts of the pension agents, on file in this Bureau, there were employed a total of 175 permanent clerks at the agencies, distributed as follows:

Augusta.....	6	Milwaukee.....	8
Boston.....	13	New York.....	10
Chicago.....	19	Philadelphia.....	8
Concord.....	7	Pittsburgh.....	10
Columbus.....	20	San Francisco.....	2
Des Moines.....	9	Syracuse.....	8
Detroit.....	9	Topeka.....	8
Indianapolis.....	12	Washington.....	11
Knoxville.....	9		
Louisville.....	6	Total.....	175

In addition to the permanent force employed as indicated above, and to enable the pension agents to make the regular quarterly payments promptly, an additional force is employed at nearly all of the agencies during each quarter, for periods ranging from one to three weeks. During the December, 1886, quarter (the March, 1887, quarter not having been reported) this force aggregated 145, and was distributed as follows:

Augusta.....	6	New York.....	19
Chicago.....	2	Philadelphia.....	16
Columbus.....	13	Pittsburgh.....	2
Concord.....	2	San Francisco.....	1
Des Moines.....	4	Syracuse.....	27
Indianapolis.....	22	Topeka.....	10
Knoxville.....	2	Washington.....	14
Louisville.....	1		
Milwaukee.....	4	Total.....	145

Respectfully submitted.

Hon. JOHN C. BLACK,  
*Commissioner of Pensions.*

H. C. BELL,  
*Chief Agents' Division.*

RECAPITULATION.

The following statement shows the principal items of the special business transacted in the Agents' Division of the Bureau of Pensions Office.

Arrears of pension:

1884.....	116
1885.....	70
1886.....	93
1887 (to March 1).....	33

Total..... 312

## Reissues:

1886.....	3,314
1887 (to March 1) .....	3,275
Total .....	6,589

## Increase under act March 3, 1885:

1885.....	75
1886.....	227
1887 (to March 1).....	18
Total .....	320

## Increase under act March 19, 1886:

March 19 to June 30, 1886 .....	79,989
---------------------------------	--------

## Increase under act August 4, 1886:

August 4, 1886, to March 1, 1887 .....	8,988
--	-------

*Number of permanent employes at pension-agencies, March 1, 1887.*

Augusta .....	6	Milwaukee .....	8
Boston .....	13	New York City .....	10
Chicago .....	19	Philadelphia .....	8
Columbus .....	20	Pittsburgh .....	10
Concord .....	7	San Francisco .....	2
Des Moines .....	9	Syracuse .....	8
Detroit .....	9	Topeka .....	8
Indianapolis .....	12	Washington .....	11
Knoxville .....	9		
Louisville .....	6	Total .....	175

*Number of temporary employes at pension agencies for short periods while making quarterly payments, due December 4, 1886.*

Augusta .....	6	New York City .....	19
Chicago .....	2	Philadelphia .....	16
Columbus .....	13	Pittsburgh .....	2
Concord .....	2	San Francisco .....	1
Des Moines .....	4	Syracuse .....	27
Indianapolis .....	22	Topeka .....	10
Knoxville .....	2	Washington .....	14
Louisville .....	1		
Milwaukee .....	4	Total .....	145

## STATIONERY AND ACCOUNTS DIVISION.

*Report of the stationery and accounts division, Bureau of Pensions, on the methods of business and work, as requested by Senate Select Committee and called for by Department circular of March 23, 1887.*

DEPARTMENT OF THE INTERIOR,  
BUREAU OF PENSIONS,  
Washington, D. C., April 1, 1887.

SIR: In compliance with your instructions that the various chiefs of divisions furnish you, in so far as it is possible, with the information called for in the circular letter of Hon. F. M. Cockrell, chairman of the Select Committee of the Senate, I have the honor to submit the following report from the stationery and accounts division:

This division was organized June 1, 1886, and the time between that and July 1, the beginning of the next fiscal year, was consumed mainly in formulating the methods of work to be pursued and securing the necessary record books, file cases, &c., so that the work of the division could be fairly inaugurated by July 1, 1886.

## DUTIES OF THE DIVISION.

The duties of the division are to audit and approve all accounts of whatsoever nature pertaining to the Bureau of Pensions after they have been passed upon by the respective chiefs of divisions to which they apply, and to charge these accounts

to the proper appropriations; to make requisition on the Secretary of the Interior for all stationery used by the Bureau, and to issue the same on requisitions, when properly approved, to the various divisions and employes of the Bureau, charging the articles to the divisions or individuals drawing; to make requisitions on the honorable Secretary of the Interior for the engraving and printing and binding of all pension checks, pension certificates, blanks, envelopes, record books, and publications used by the Bureau of Pensions, the pension agencies, and the pension examining surgeons throughout the country, and the issuing of the same on properly approved requisitions.

#### METHOD OF TRANSACTING BUSINESS.

The principal accounting work of this division is in connection with the pension examining surgeons throughout the country, who number about twenty-five hundred. The certificates of examination, together with the orders for examination, and the daily reports of the persons examined, when they are received by the mail division of this Bureau, are transmitted to the medical division, where the certificates are examined and accepted or returned for correction, as the case may be, and the daily reports so checked and forwarded to the stationery and accounts division. When the reports are received in this division, they are stamped with the date of receipt, and, after being scrutinized to see if they are properly checked, are turned over to the clerk who keeps the day-book, when he calculates the number of examinations and the amount of fees due, and makes the entry, showing the name of board or surgeon, the town, county, and State, the number accepted, with the amount of fees, and the number returned for correction, with the amount of fees. This record is so arranged that at any time the total number of examinations that have been made during the fiscal year, with the cost of the same, can be told, together with the number that have been returned for correction to the surgeons, the number that have been received back corrected and credited, and the number still outstanding.

After the entries have been made in the day-book, they are turned over to the two employes who keep the ledger accounts with each board, single, civil, special, expert, and foreign surgeons. These ledgers are so arranged that each county and State comes in alphabetical order, and the number of examinations and the amount of fees for any particular surgeon or board can be found almost instantly, and if necessary, with a little labor, the amount of work done in each county or State. The ledgers and day-book are kept closely checked with each other to avoid any discrepancies, and the daily reports are filed in the division for reference.

At the end of each quarter the quarterly account of each board or surgeon is rendered in duplicate, and, after being certified as correct by the medical division, it is forwarded to this division, when, if it agrees with the ledger account and with the daily reports with which it is compared, it is indorsed as correct and sent to the Commissioner for his approval, and then returned to the board or surgeon to be presented to the proper pension agent for payment. If there is any discrepancy between the quarterly account and the books of this Bureau, it is returned for correction, unless it be merely a mistake in charging the proper fee fixed by law. In such cases the account is approved for the amount which the law fixes for the number of examinations reported.

Every account when it is closed on the ledger by the approval of the quarterly voucher is entered upon a book, which is called "A Register of Vouchers Approved," and which shows at any time the number of examinations, with their cost, which have been approved, the date of approval, the name of the board or surgeon, and the place, the character of examinations, whether by board, single, civil, special, expert, or foreign surgeons, and whether the applicants were of the Army or Navy, and the agency at which it is payable, the total amount being the liabilities against the appropriation.

This division also scrutinizes and audits the monthly and semi-monthly expense accounts of all special and detailed pension examiners in the field, after they have been approved by the chief of the special-examination division, the amount of their per diem and expenses being charged to the respective appropriations to which they apply. They are then transmitted to the Commissioner for his approval, after which they are forwarded to the Secretary of the Interior for his approval before being finally sent to the disbursing officer for payment.

In addition to the foregoing, this division keeps an account of all expenses of the pension agencies for whatever purpose, and of the appropriations for Army and Navy pensions, for fees of examining surgeons, and for clerk hire, fuel, light, and contingent expenses of the pension agencies. All requisitions for funds drawn against these various appropriations by the agents' division on the Secretary of the Interior pass through this division for record before being forwarded to the Secretary.

The books of this division are checked with the books of the agents' division each week, and every Monday morning there is a statement made to the honorable Secre-

tary of the Interior of the condition of every appropriation for the Bureau of Pensions, for the pension agencies, for the payment of Army and Navy pensions, and for the fees of examining surgeons.

#### THE AMOUNT OF WORK PENDING.

This division only being organized last June, it is of course impossible to furnish any data for prior years. The work of the division is entirely current, and it is not allowed to accumulate, it being a rare instance for any work to remain in the division undisposed of for twenty-four hours, consequently we have no pending work on hand to report.

#### AVERAGE NUMBER OF EMPLOYÉS.

The average number of employés in this division has been nine, and at no time has there been to exceed eleven, and for only two or three weeks was that number employed. The employés commence work at 9 a. m., and, with the exception of a half hour for lunch, from 12.30 to 1 o'clock p. m., work until 4 p. m., except when it is necessary to work later to complete some special or pressing work, when they have several times worked over hours. In no case has a single clerk in this division been absent for the full amount of time which the rules of the Department allow for leave of absence with pay.

#### AMOUNT OF WORK PERFORMED BY EMPLOYÉS.

It is impossible to give the amount of work performed by each individual employé, as no such record has been kept. I can only say in general terms that three persons are employed in the stationery and printing branch of the work, while the others are employed on the accounts. The accounting work of the division is so varied and irregular that no one employé is constantly engaged upon one class of work, and in my opinion it would be impracticable to keep a record of this class of work which would convey an intelligible idea of the amount and value of the work performed by each employé.

Very respectfully,

C. F. GILLIAM,  
Chief, Stationery and Accounts Division.

Hon. JOHN C. BLACK,  
Commissioner of Pensions.

The following statement shows the amount and character of business received, transacted, and disposed of during the period, and on hand, pending, and undisposed of, at the dates specified below, in the stationery and accounts division of the Bureau of Pensions, Department of the Interior:

Character of business.	Received up to March 1, 1887.	Disposed of up to March 1, 1887.	Character of business.	Received up to March 1, 1887.	Disposed of up to March 1, 1887.
Daily reports of medical examinations received, audited, and entered on day book and ledgers.....	25,031	25,031	Requisitions on the Secretary of Interior for printing, engraving, and binding.....		517
Quarterly accounts of examining surgeons audited, approved, and recorded in register.....	5,521	5,521	Blanks and envelopes received and distributed....	7,746,375	7,746,375
Special examiners' expense accounts received, audited, approved, and charged to proper appropriations.....	2,115	2,115	Record books received and distributed.....	1,664	1,664
Requisitions for funds for pension agents and reimbursement requisitions entered and charged to various appropriations.....	2,450	2,450	Reams of paper received and distributed.....	598	598
Requisitions on the Secretary of Interior for stationery and miscellaneous supplies.....		145	Commissioner's report and laws and regulations.....	35,000	35,000
			Division and personal requisitions filled in Bureau.....	3,344	3,344
			Requisitions packed and shipped to the special examiners and examining surgeons.....	4,578	4,578

It is estimated that the amount of blanks, &c., distributed equals the amount received, as the stock on hand is kept as near the same as possible.

The work of the division is entirely current, and is usually disposed of on the same day as received.



## SUPERINTENDENT'S DIVISION.

*Report of the superintendent's division, Bureau of Pensions, on the methods of business and work, as requested by Senate Select Committee, and called for by Department circular of March 23, 1887.*

DEPARTMENT OF THE INTERIOR,  
BUREAU OF PENSIONS,  
Washington, D. C., April 2, 1887.

SIR: In compliance with your request, I have the honor to submit the following statement of the character of the labor performed by the employes of the Bureau of Pensions, coming under the superintendent of building.

*The messenger force.*—The messenger force is composed of forty-five persons, twenty-five messengers at \$840 per annum, and twenty messenger boys at \$400 per annum. These messengers and messenger boys are assigned to duty in the different divisions of the Bureau in proportion to the number of persons in each division and the character of the work to be performed.

*Engineers and firemen.*—The law provides for two engineers and three firemen in the Bureau of Pensions. The engineers have charge of the boiler-room and the heating apparatus. The firemen are subject to the orders of the engineers, and, besides watching the fires, assist the engineers in running the pumps, &c.

*The watch force.*—The watch force is composed of twenty-four persons—a captain, three sergeants, and twenty watchmen. The watchmen are divided into three reliefs; the first watch coming at 8 a. m.; the second at 4 p. m., and the third at 12 midnight. The captain, assisted by one of the sergeants, has charge of the watch from 8 a. m. to 4 p. m., and each of the night watches is in charge of a sergeant. The watchmen have charge of the building and its property, and are held to a strict accountability for the faithful performance of their duties.

*The labor-roll.*—The labor-roll contains the names of twenty-five persons. These men do the labor work of the bureau—sweeping, scrubbing, and cleaning generally, besides the heavier work of moving furniture, &c. The labor force is none too large for the amount and character of work to be performed.

*Charwomen.*—The law provides for five charwomen in the Bureau of Pensions. The salaries of these women is \$400 each. They have charge of the ladies' dressing-rooms, pick over the waste paper, &c.

*Skilled labor.*—The law provides for no skilled labor in the Bureau of Pensions; and as a consequence two copyists have been detailed for duty under the superintendent. One of these men is a carpenter, and the other a gas and steam fitter, and their services could not be dispensed with.

*Recapitulation.*—The total number of persons doing duty under the superintendent of building is as follows:

Messengers .....	25	Laborers .....	25
Messenger boys .....	20	Copyists .....	2
Engineers .....	2	Charwomen .....	5
Firemen .....	3		
Watchmen .....	24	Total .....	106

I have the honor to be, very respectfully,

W. F. SCHUCKERS,  
*Superintendent of Building.*

Hon. JOHN C. BLACK,  
*Commissioner of Pensions.*

## THE GENERAL LAND OFFICE.

## DIVISION A.

*Report of Division A, General Land Office, on the methods of business and work, as requested by Senate Select Committee, and called for by Department circular of March 23, 1887.*

Statement showing the principal items of business transacted in the A division of the General Land Office, Department of the Interior.

Division A of the General Land Office is immediately under the direction of the chief clerk, whose duties are multiform and quite difficult to enumerate. He has the supervision of the whole force in the office, assigns employes to the respective divisions, makes details and transfers of clerks from one division to another as the exigency of the service may demand, grants all leaves not exceeding one day, examines and

initials all applications for leaves exceeding one day; under his direction and supervision is apportioned the contingent fund for local land offices, and are prepared for the signature of the Commissioner all letters authorizing expenditures for rents, clerks, furniture, and other contingent expenses of local land offices. All requisitions for blanks and stationery for said offices are examined and approved by him.

Under his supervision and requisitions, are issued all stationery supplies to the employés of the office, and he has kept by the stationery clerk an account of all stationery issued to each employé; the stationery clerk being charged with all supplies received and only credited with the approved requisitions of the chief clerk, an account being opened with each employé, showing the amount and date of each article furnished.

The bonds of all bonded officers of this Bureau are examined and initialed by the chief clerk and then submitted to the Commissioner for his signature. All office circulars are required to be placed before him for his examination and initials and then submitted to the Commissioner; all telegrams likewise.

All letters written in Division A are examined, and, if approved, are initialed by the chief clerk before submitting same to the Commissioner. All proposals for bids and contracts for photolithographing maps and plats are made under his supervision and then submitted to the Commissioner.

All departmental and official orders are transmitted through him to employés. He examines the weekly summary report made by the several chiefs of the work done in their respective divisions, corrects the same, if necessary, initials them and then submits them to the Commissioner.

He, in connection with the Assistant Commissioner and the two law clerks, examines the tabulated abstracts of proof of all agricultural entries after the same have been prepared and examined by the board of review. If said tabulated abstracts are approved, the lands are recommended for patent and signed by the Assistant Commissioner, chief clerk, and law clerks.

The chief clerk keeps a record of all moneys received in this office, examines and verifies the weekly report and vouchers of the receiving clerk.

It is to him largely that personal applications are made by Senators and Representatives in the interest of their constituents, and other citizens for information relative to the status of claims in which the parties are interested.

The foregoing are some of the many duties devolved upon the chief clerk.

Division A embraces the law clerks, law examiners, registering room, receiving clerk, and the stationery, printing, and file clerk. The last-named clerk keeps record of the leaves of absence of the entire land service. Legal and intricate questions arising in the office, drafts and reports on bills to Congress and matters of special importance are acted upon by the law clerks. The law clerks and law examiners read and initial all letters and communications prepared in all the other divisions before the same are placed before the Commissioner for signature, thereby securing uniform action.

The law clerks examine such cases and matters as the Commissioner directs, and prepare decisions and instructions when so required. They are called upon daily for information, opinions relative to legal questions arising in the administration of the land laws, and the practice of the office and Department and of local land offices. Chiefs of divisions and clerks are permitted to consult the law clerks at any time.

The law clerks also critically read each day and examine as to correctness of law and practice, all letters and decisions prepared in the railroad and special service divisions, and the decisions and instructions relative to surveys and private land claims, and such other letters, decisions and instructions prepared in other divisions of the office as may be specially referred to them by the Commissioner. They also prepare, or examine and revise, under the direction of the Commissioner, important reports to the Secretary upon special matters, and reports to Congress upon bills and resolutions, and prepare, or examine and revise, drafts for circulars of instruction to local land officers, surveyors-general, and special agents. The work is of such varied character that no tabulation of it or comparative statement could be made.

The law clerks are habitually employed at their desks from one to two hours daily beyond office hours.

The registering room receives, opens, briefs, numbers and registers all letters and communications received in this office. The system is thorough and letters are readily found, few or no losses being sustained.

The receiving clerk is a bonded official, receiving all money transmitted to this office. Deposits are made in the United States Treasury at the end of each week, and report transmitted to the Honorable Secretary of the Interior for verification by the Treasury Department. The moneys received are for exemplifications of the records and fees and commissions for lands entered and sold in the States of Ohio, Indiana and Illinois, where the Commissioner is ex-officio register and receiver (act of March 3, 1897). This clerk also has charge of the pay rolls of this office (payments are made semi-monthly), writes letters authorizing the employment of clerks in local land offices

and rent for said offices. All complaints preferred against local officers and surveyors-general are referred to him to examine and write letters therein, and he also writes other miscellaneous letters.

The stationery, printing, and file clerk draws the requisitions and examines the same for issue of stationery supplies, for this office, special agents, local land service and surveyors-general, puts his initials on same and then submits them to the chief clerk for his examination and signature.

Also all printing and binding for the entire land service together with the issue of the same, are dealt with in the same way. He examines the bonds of local land officers and surveyors-general, affixes his initials and then submits them to the chief clerk for his examination, approval, and initials, and writes the letters transmitting the commissions of the above named officers, has charge of the files of the division and writes miscellaneous letters.

Following the mail through the process of registration, it is as follows:

First: All communications addressed to this office are taken to the general registering room; letters are folded in as nearly a uniform size as possible, and if there be sufficient blank space on same, a summary of the contents is written on the back in as brief a manner as the case will admit.

If there be not sufficient blank space on the back of the letter, or if the letter is to be returned to the writer, it is put into a jacket and the brief of contents written thereon.

The next step is to separate the letters into different classes, as follows: Departmental letters, Congressional letters, gubernatorial letters, surveyor-general letters, register and receiver letters, money letters, and miscellaneous letters. When each class has been arranged separately in alphabetical order the letters are each stamped with a number and the date of the receipt thereof, the number running consecutively from No. 1 at the beginning of the calendar year up to the highest at the end of the year.

The letters are then noted on a general index in order according to their number. This index gives the number, initial of writer, class of letter, and the division of the Bureau to which same are delivered. The letters are then registered in the several volumes to which they properly belong and then delivered to the proper divisions. When letters are to be transferred from the division where first sent to another division, or from this Bureau to another department or Bureau, they are again brought to the registering room and the transfer noted in the proper volume opposite the entry of the letter.

In transferring letters from one division to another Department or Bureau the fact is noted both on the index and on the volume in which same were originally registered.

When a letter contains an inclosure a note of the same is made on the back of the letter or on the jacket giving the number of inclosures, and the number of the letter is written on each inclosure.

#### RECEIVING CLERK.

Under the act of Congress of July 2, 1864, one of the employes of the General Land Office is designated as the receiving clerk, and to his keeping all moneys received at the General Land Office for exemptions of records, &c., are committed and disposed of as hereinafter mentioned. Letters received at the General Land Office are opened by the Commissioner and assistant commissioner and chief clerk, and those containing remittances are turned over to the receiving clerk, who places each letter in a separate special jacket or envelope, properly briefed, with the name of the writer, the address, date, amount, and purpose for which it is intended.

These letters are then entered by the receiving clerk in a special register of money letters, and then handed to the chief clerk, who keeps a check-list of the name and amount inclosed in each letter.

These letters are then sent to the registering room for registering in the usual manner and reference to appropriate divisions.

When the letters are answered, the division so answering sends the letters to the receiving clerk, who notes upon his register the date of answer and division in which answered, and in case that any fee in excess of the amount required by law has been remitted, the balance is returned to the sender in a registered letter to insure safe delivery.

At the end of each week the receiving clerk deposits in the Treasury of the United States the money received during the week, taking therefor a certificate of deposit.

He then prepares a weekly statement of the gross amounts received, the amount returned to senders or otherwise disposed of, the amount deposited in the Treasury, and his balance on hand.

Statement is examined and verified by the chief clerk and afterwards approved by the Commissioner and transmitted to the Secretary of the Interior.

*Statement of business of receiving clerk.*

	Money let- ters re- ceived.	Gross cash re- ceipts.	Cash deposited with U. S. Treasury.
Fiscal year ending—			
June 30, 1884.....	4, 087	14, 523 91	10, 274 76
June 30, 1885.....	3, 472	10, 083 09	8, 821 85
June 30, 1886.....	4, 133	12, 449 00	10, 587 40
July 1, 1886, to March 1, 1887.....	2, 631	8, 435 60	7, 100 00

The difference between the amount of cash received and the amount deposited in the United States Treasury was returned to the senders, the sum remitted being in excess of the legal fees required.

The larger difference between the gross amount received and deposited in 1884 was caused by the fact that at that time the office frequently received moneys in substitution for land warrants, which were taken up as cash receipts, and subsequently applied as the law requires in payment for the land. Since 1884 such moneys have been accounted for by the local land officers.

*Under act of March 3, 1877.*

The Commissioner of the General Land Office as *ex-officio* register and receiver of land offices in Ohio, Indiana and Illinois, has received as follows, and deposited in the U. S. Treasury :

During the fiscal year ending June 30, 1884:

Sales of land in Ohio.....	\$193 64	
Sales of land in Illinois.....	122 61	
		316 25
Fees and commissions on sales of land in Ohio.....	12 49	
Fees and commissions on sales of land in Indiana.....	6 00	
Fees and commissions on sales of land in Illinois.....	19 61	
		38 10

During the fiscal year ending June 30, 1885 :

Sales of land in Illinois.....	30 90	
Fees and commissions on sales of land in Indiana.....	7 00	
		37 90

During the fiscal year ending June 30, 1886:

Fees and commissions on sales of land in Indiana.....	5 00	
Fees and commissions on sales of land in Ohio.....	1 00	
		6 00

During the current fiscal year from July 1, 1886, to March 1, 1887, the sum of \$70.89 has been received on account of the foregoing ; but final disposition of all the cases has not been made and the exact amounts to be deposited under the respective heads cannot now be determined.

## ATTORNEYS' ROOM.

A room in the General Land Office is set apart for the use of attorneys practicing before the office, and is placed in charge of a clerk, whose duty it is to receive from such attorneys as are authorized by departmental regulations to practice before the office proper cards of request for permission to examine such records and papers on the files of the office as they may be entitled to inspect under the rules and to procure from the respective divisions such papers and under his personal supervision permit the same to be inspected and the desired information obtained by copy or otherwise. The records are then returned to their proper places.

Such cards of inquiry average over 500 per week, and their usage in the manner indicated prevents obstruction and delay in the conduct of official business which would necessarily follow were the rooms of the respective divisions open to such visits.

## PACKING ROOM.

In this room all plats, both of public surveys and mineral, together with all lists, &c., are mounted on cloth for binding and their better preservation.

During the past year there were mounted 4,500 plats of public land surveys and 1,100 mineral plats, besides a number of railroad selections, &c., requiring 992 yards of ten-quarter cotton cloth. The packer stitches all mineral patents and prepares for mailing all maps, reports, circulars, and heavy packages. He also has in charge the files of circulars issued from time to time by this office.

## MESSENGERS AND LABORERS.

This force is under the supervision of one person detailed as chief messenger, and consists of 26 persons.

Eight messengers, 12 laborers, 6 designated as packers, doing service as assistant messengers and laborers. Of the laborers one is detailed to the office of the Secretary. This force does all messenger work and have charge of the rooms and halls occupied by this office.

The foregoing, with the reports from the several divisions, comprises the employees of the General Land Office proper, and there are besides, and under its authority and supervision, the following additional officers and employees:

## SURVEYORS-GENERAL.

There are 15 surveyors-general, not including that of Alaska, where the United States marshal is *ex-officio* surveyor-general. No surveys have been made in that Territory. All surveys of public lands are under the immediate supervision of the officers. They are bonded officials and acting disbursing officers, employing their own clerks, renting quarters, &c., under specific appropriation by Congress. Their accounts, as well as all others pertaining to the General Land Office, are audited in this office. They make contract with and approve the bonds of deputy surveyors subject to the approval of this office.

There are employed in the several offices of the surveyors-general 102 persons as clerks, draftsmen, copyists, messengers, and janitors, at salaries ranging from \$120 to \$2,400 per annum.

## REGISTERS AND RECEIVERS.

There are 109 local land offices in operation now; 2 (in Nebraska) not as yet opened for business (officers appointed have not qualified) and 1 (in Wyoming) organized by act of March 3, 1887 (no officers have been appointed); total, 112. All local officers are bonded; the receiver is a disbursing agent.

There are employed in these offices 118 clerks at an annual expenditure of \$95,184.09; salaries range from \$600 to \$1,200 per annum, and rents allowed amounting to \$13,946.75.

The field force of this office consists of 78 persons, divided as follows:

Inspector of United States land offices and offices of surveyors-general. ....	3
Examiner of surveys. ....	4
Examiners of swamp lands. ....	7
Fraudulent entries. ....	30
Timber depredations. ....	27
Custodians abandoned military reservations. ....	7

The first named are paid \$2,000 per annum. Swamp land agents, \$1,400 and \$1,500 per annum. Fraudulent land agents, \$1,500 to \$1,600 per annum. Timber depredations, \$1,200 and \$1,400 per annum. Of the custodians of abandoned military reservations, 5 receive salaries ranging from \$25 to \$75 per month. Two receive no compensation. In addition to the salary paid, all are allowed a per diem of \$2.50 (except custodians), and their actual and necessary expenses.

All letters authorizing expenditures for rents, clerk-hire, and furniture for local offices, and all contingent expenses are prepared in division A, also all requisitions for stationery and blanks for local offices and surveyors general.

## INSPECTORS.

Three inspectors of United States land offices and offices of surveyors-general constitute a part of the General Land Office. They are appointed by the Secretary of the Interior, and their duties consist in making periodical examinations of the local offices and offices of surveyors-general, giving the officers of the same proper instructions as to the manner of conducting business, correcting informalities, and generally supervising their work so far as may be practicable in the limited time at their disposal. These inspectors are assigned to separate sections of the country in which the offices are located, and they are required to report to this office the result of each inspection made, and the condition of the work in the respective offices, making such suggestions as to the manner of work as their experience demonstrates is essential to



the proper conduct of the same. They also are called upon to investigate any charges affecting the personal or official conduct of the officers, and to report the result of such investigations.

They are also required to make report every week to this office, showing their whereabouts and their occupation each day.

#### EXAMINERS OF SURVEYS.

Their duties consist in examining surveys in the field, testing measurements, and reporting the exact conditions of surveys as found, describing corners found, noting failures to establish the same, discrepancy in measurement, or any other failures to comply with the contracts and instructions, and carrying out any other instructions issued by this office.

#### SWAMP-LAND AGENTS.

Swamp-land agents are required to make an examination in the field of lands claimed under the acts of Congress granting swamp and overflowed lands to a number of States, and make detailed reports showing the character of each smallest legal subdivision of land examined. They also examine and report on lands on which indemnity is claimed as swamp and overflowed lands sold by the United States or located with warrants, and attend at the taking of testimony in support of such claims, for the purpose of cross-examining witnesses and taking such other measures as may be necessary to protect the interests of the Government.

#### SPECIAL AGENTS FOR THE INVESTIGATION OF FRAUDULENT LAND ENTRIES.

Whenever any charges are preferred against an entry or claim by a person other than legal contestant, or there is evidence tending to show fraud, or that the law has not been complied with, the special agent is required to make a thorough and personal investigation of the case. His first duty after conferring with the person who made the charges, if the information was furnished by an individual, is to locate and examine the land, and ascertain its character and present condition and the nature and value of the improvements thereon, and, if the claim is a homestead or pre-emption, the evidences of inhabitancy, cultivation, or improvement during the period covered by the claimant's proof, or, if a desert claim, the evidences of reclamation or non-reclamation of the land within the time required by the law. He then proceeds to ascertain, from any person who may be cognizant of the facts, all the evidence tending to show compliance or non-compliance with the requirements of the law under which the entry or claim was made; the circumstances under which it was made and held; the good or bad faith of claimant; whether the entry was made in the interest of any person other than entryman, and whether or not the land had been conveyed, and in ascertaining this fact the county records are always examined. If the entryman is alleged or supposed to be fictitious, he obtains the evidence of persons who are well acquainted in the neighborhood to show that such person was unknown and could not have lived on the land without their knowledge; and the personal tax list and county record are also examined. All persons who may know any material fact are interviewed and their affidavits taken, if it is deemed necessary and the parties are willing to give them, and the claimant, if he can be found, is advised that he can submit his statement or any evidence he may have favorable to the entry. The agent is required to critically examine and ascertain whether or not the entryman has failed to comply with any requirement of the law under which the entry was made, and to do this he must be familiar with the various land laws and the rulings of the Land Department and the courts thereon. The result of the investigation and all the facts discovered are submitted in a full report to the Commissioner of the General Land Office, who takes the proper action on the entry. Should a hearing be ordered, as is always done on the application of any party in interest, it then becomes the duty of the agent to attend to the service of the notices and procure the attendance of his witnesses, there being no judicial writ or process to aid him. At the trial he acts in the capacity of an attorney for the Government; presents its case, and cross-examines the defendant's witnesses. Whenever the investigation develops a criminal offense against the land laws, the agent presents the facts to the United States district attorney and renders him all possible aid in procuring the evidence of the crime. In cases where suits are brought to vacate land patents or to remove all unlawful inclosures of the public lands, he is relied upon by the United States attorney to obtain the evidence to support or sustain the suit, and to do this efficiently necessitates a thorough investigation of the case and generally a survey of the land involved. The duty of investigating and reporting upon charges of unprofessional conduct of attorneys and agents practicing before the local offices and the Department also devolves upon the special agents, and requires judgment of the highest degree of intelligence. The agents submit weekly reports, showing the work they were engaged on during each day of the week, besides making special reports on the cases investigated.

## SYNOPSIS OF THE DUTIES OF SPECIAL TIMBER AGENTS.

Special timber agents are assigned to duty in certain States, Territories, or district, wherein they have a general supervision and charge over all timber upon Government land.

It is their duty to keep themselves thoroughly informed respecting the condition of the timber on public lands in their districts and to protect the same from waste and destruction from any and all sources.

Upon receipt of intimation to the effect that trespass has been, or is being, perpetrated upon public timber within his jurisdiction, it is expected of the agent that he will visit the locality and investigate the alleged trespass in person. Should the investigation result in developing trespass, a report thereon is required upon the proper form, presenting the facts of trespass in detail, in such a manner as to form a sound basis upon which to recommend proper action against the guilty parties. In every instance in which legal proceedings are ordered upon such reports, the agent is expected to render to the prosecuting United States attorney such required assistance as he is able, and thereafter advise this office respecting the outcome of the proceedings.

In cases in which settlement by payment of due measure of damages by the proper parties is deemed advisable by the Department the agent is required to issue proper notice to that effect, and subsequently keep this office duly advised respecting action taken thereunder.

In cases in which depredations are committed upon unperfected entries, separate reports upon the lands involved are submitted, and the agent is required to thereafter hold himself in readiness to render assistance in disposing of—under instructions from this office—the question of title to the lands raised by the facts presented in his report.

In cases demanding emergent action the agent is required to apply to the proper United States attorney to institute the legal proceedings requisite, and thereafter report as above indicated.

Agents are required to submit each week a report presenting a brief statement of official acts each day of the week.

Agents are required to submit semi-annually a report showing in every case investigated and reported, with all action taken therein, until finally closed.

Agents are required to keep an accurate account of all expenses incurred incident to the discharge of their official duties, over and above their actual daily expenses, and to submit a monthly itemized statement of same accompanied by proper vouchers.

## CUSTODIANS OF MILITARY RESERVATIONS

have the care and custody of abandoned military reservations turned over to the Department. On many of them are buildings of value and other improvements left by the military authorities, and it is for the protection of these improvements that these custodians are appointed.

Statement showing in detail the methods of transacting business in the chief clerk's division of the General Land Office, in the Department of the Interior, including one or more items of the principal business matters transacted in said division, beginning with the receipt of the business matter in the office, and then showing in consecutive order the various steps taken by each of such principal business matters through the appropriate divisions of said office, and the employes through whose hands the same passes, and by whom it is considered and acted upon, and the action thereon had and taken by each, until the same is finally disposed of, and notice thereof duly given to the proper party.

An applicant for appointment as receiver of public moneys files his application for appointment with the honorable Secretary of the Interior; the appointment is made by the President, by and with the advice and consent of the United States Senate. The commission is drawn, signed by the President and Secretary of the Interior, and transmitted to this office. A bond is prepared with blank affidavits and instructions are forwarded to the appointee, who is directed to execute the instrument in conformity with the instructions. The bond and affidavit are sent to this office; if found correct, are forwarded to the honorable Secretary for approval; when approved they are returned to this office. The names of the sureties are noted with the amounts of surety. The proper notes are made on the bond book, the division of accounts notified, the bond is transmitted to the First Comptroller of the Treasury, and the commission sent to the appointee. He enters on duty, gives receipts in duplicate to the outgoing officer, who forwards one to this office and retains the other copy, and from the day following the date of said receipts the new officer enters on duty and his pay commences.

The following statement shows the amount and character of business received, transacted, and disposed of during the period, and on hand, pending and undisposed of, at the dates specified below, in the A division of the General Land Office, Department of the Interior:

Character of business.	Year.	Amount pending on Jan. 1.	During calendar year.	Disposed of during year.
Letters received and registered.....	1884	None.	131,652	131,652
Do.....	1885	None.	132,482	132,482
Do.....	1886	None.	139,086	139,086
Do.....	1887 (to Mar. 1).	None.	23,660	23,660

The work of this division is current, and is disposed of daily. There has never been any classified record kept of business received and transacted, and to make a statement as called for by this blank, and make the compilation, would require the examinations of many volumes of records containing the different items of business disposed of. It is practicable to give the number of letters received and registered each year, and also the number received for the years specified, in which are included the reports in duplicate from registers and receivers and applications for circulars, &c. Registering the former was continued up to August 1, 1885, when it was discontinued as to one report, and the registering of applications for circulars was discontinued August, 1885. These two items are estimated to number about 11,500 annually; therefore, to get a correct idea of the increase of business in this office by the number of letters registered, in comparing the number received in 1886 with former years, the sum of 11,500, which is included in former years but now discontinued, should be added to the number received in 1886 and a proportionate amount for 1887; by so doing an intelligent and approximate idea may be had of the increase.

A statement of the average amount and character of business performed, transacted, and disposed of during the periods specified, by the employés in the A division of the General Land Office, Department of the Interior, is not given. No monthly classified account of the business performed has been kept.

The following statement shows the average number of employés in the A division of the General Land Office, Department of the Interior, during the periods specified:

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884.....	18	19	19	19	19	20	19	20	20	19	19	20
1885.....	20	18	19	19	19	19	20	20	20	20	20	20
1886.....	19	19	19	20	20	20	20	20	20	20	20	20
1887 (to March 1).....	19	19										

No statement showing the maximum and minimum amount of business transacted and disposed of by the employé doing the most and the employé doing the least during the periods specified, in the A division of the General Land Office, Department of the Interior, can be given. The clerks have been fully employed, but no account kept of the business transacted and disposed of by each employé, for the reason that it was never required, and in most cases wholly impracticable.

The following statement shows the average number of days and the time and attention devoted to the consideration and transaction of business during the periods specified, by the employés in the A division of the General Land Office, Department of the Interior:

Year.	No. of employés.	Average No. of days present.	Average No. of hours employed daily.	Possible No. of days.
1884.....	19½	263.7	7	307
1885.....	19½	271.3	7	301½
1886.....	19½	273.3	7	305
1887 (to March 1).....	19	46.7	7	48

The official day is from 9 to 4 (7 hours), but there is allowed to the employes thirty minutes, from 12 m. to 12.30 p. m., for lunch, which is almost invariably availed of, which would bring the average hours of attendance to not exceeding 6½ hours.

The following statement shows the maximum number of days devoted to business by the employe present for the greatest number of days, and also the minimum number of days devoted to business by the employe present for the least number of days in the A division of the General Land Office, Department of the Interior, during the periods specified:

	1884.	1885.	1886.	1887 (to Mar. 1).
Maximum No. of days .....	285	300½	305	42
Minimum No. of days .....	241	260½	261	37

1884.—Maximum time made by E. H. Minor, packer; minimum, A. M. Stagg, copyist.

1885.—Maximum time made by two law clerks, W. O. Conway and J. W. Le Barnes; minimum, A. M. Stagg, copyist.

1886.—Maximum time made by W. O. Conway, law clerk; minimum, J. E. Shepherd, class 1.

1887, to Mar. 1.—Maximum time made by ten clerks of the division; minimum, G. A. Wooley, class 1.

#### RECORDER'S (B) DIVISION.

*Report of the recorder's (B) division, General Land Office, on the methods of business and work, as required by Senate Select Committee, and called for by Department circular of March 23, 1887.*

Statement showing the principal items of business transacted in the recorder's division of the General Land Office, Department of the Interior.

The business of this division comprises the receiving and answering letters relative to bounty land warrants, the public lands, and miscellaneous subjects.

The issuing of patents, the examination of same, in connection with the certificates of entry, and the recording of said patents. The examination of said records in connection with the patents and certificates of entry.

The examination of bounty land warrants that have been returned to this office by the district officers after their location upon the public lands.

The furnishing certified copies of the records and papers on file in this division when ordered, in accordance with the provisions of section 461, Revised Statutes, and circular of July 20, 1875.

Answering attorneys' cards.

Indexing the records.

Statement showing in detail the methods of transacting business in the recorder's division of the General Land Office, in the Department of the Interior, including one or more items of the principal business matters transacted in said division, beginning with the receipt of the business matter in the office, and then showing in consecutive order the various steps taken by each of such principal business matters through the appropriate divisions of said office, and the employes through whose hands the same passes, and by whom it is considered and acted upon, and the action thereon had and taken by each, until the same is finally disposed of and notice thereof duly given to the proper party.

All letters received in this division from the general registering room, after which they are handed to the registering clerk of the division, who proceeds to register them in the division in alphabetical order, giving the date of the letter, date when it was received, name and address of the writer, office number of letter, and a brief of the contents of said letter. The letters are then distributed to the proper clerks for answering. When answered the date of the answer is indorsed on the letter and the letter is returned to the registering clerk, who makes the proper notes on the register. All letters received after proper action is taken upon them are filed in alphabetical order.

Cases for patenting are sent to this division by the board of review after having been duly examined and approved.

The cases are accompanied with a letter addressed by the Commissioner to recorder instructing him to prepare and issue patents for described entries. A letter ad-

dressed by the Commissioner to the President's secretary to sign land patents requesting the Secretary's signature, under the direction of the President of the United States, to described patents, also accompanies the cases from the board of review. The clerk in charge of such cases, in this division, after they are received, enters them on the proper charge books and distributes them to the patent writers, who prepare the patents from the certificates of entry.

After the patents are written they are sent to the board of examiners, who examine them in connection with the certificates of entry, and if found to be correct, the patents are sent to the President's secretary with a letter requesting her signature. After signing the patents she returns them to the recorder, who then proceeds to countersign them; after which they are sent to the sealing room, where the seal of the office is attached. The patent is now complete, and they are sent to the recording clerks, who record them in the proper volumes. After they are recorded the patents, the records, and the certificates of entry are sent to the second board of examiners for final examination. This board is composed of three examiners, one of whom holds the certificate of entry, which is read, one the record, and the third the patent. After a careful examination, if the patent and the record agree with the certificate of entry, the patents are delivered to the transmission clerk, who transmits them to the address of the register of the proper land office or to the address of the party who may have surrendered to this office the duplicate receipt.

Bounty land warrants after location upon public lands are returned to this office by the district officers where the locations were made. They are examined in this division, and if it is found that no caveat has been filed against the satisfaction of the warrant and that the assignments are correct, the locations are properly registered on the register in this division.

The warrants and location papers, with the abstracts of warrants located, are then sent to the public lands division for examination, as the correctness of the location. If any defect in the assignment of the warrant is found, or a conflict with a prior entry, the location is suspended and correspondence opened with the district officers of the district where the location was made, and when the cause of suspension has been removed the location is referred to the board of review for final action.

Attorneys' cards request information as to the name and residence of the party who may have made an entry of a certain tract of land, and if patented, the date of patent, the number of the volume and page where recorded. No account of the number of such cards received has been kept, but they amount to thousands each year.

Statement showing the amount and character of business received, transacted, and disposed of during the period, and on hand, pending, and undisposed of, at the dates specified below in the recorder's division of the General Land Office, Department of the Interior.

Character of business.	During 1883-'84.	Disposed of, 1883-'84.	During 1884-'85.	Disposed of, 1884-'85.	During 1885-'86.	Disposed of, 1885-'86.	During part of fiscal year July 1, 1886, to Mar. 1, 1887.	Transacted and disposed of during part of fiscal year July 1, 1886, to Mar. 1, 1887.
Letters received	16, 605		15, 454		15, 748		8, 993	
Letters written		14, 532		13, 468		12, 486		6, 636
Pages of record covered by letters written		8, 799		7, 995		7, 279		2, 800
Copies furnished from patent records		4, 790		4, 005		4, 903		2, 730
Number of warrants examined and assignments approved		163		137		118		29
Number of pieces of Virginia military scrip issued		23		61				
Number of agricultural patents issued		51, 337		71, 131		19, 885		12, 967
Number of records of same		51, 337		71, 131		19, 885		12, 967
Number of patents transmitted		42, 629		73, 172		23, 957		12, 524
Number of military bounty land warrants examined after location		245		282		270		87
Number of circulars sent out		946		818		672		307

The discrepancy between the number of letters received and the number of letters answered is accounted for by the fact that some of the letters received are of such a character that they do not require an answer. No account of the work pending on the first of the year is kept in this division, nor at the close of the year.



No account has been kept for any particular period of the character and amount of business transacted or labor performed by individual employes, because no record of this matter has been required, and in most cases would be wholly impracticable.

The following statement shows the average number of employes in the recorder's division of the General Land Office, Department of the Interior, during the periods specified:

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884.....	36	37	36	42	42	42	45	45	46	51	53	53
1885.....	51	50	51	52	52	52	47	41	42	40	43	45
1886.....	47	47	35	35	33	32	32	29	29	29	30	30
1887 (to March 1) .....	30	30										

No statement showing the maximum and minimum amount of business transacted and disposed of by the employe doing the most and the employe doing the least during the periods specified, in the recorder's division of the General Land Office, Department of the Interior, can be given. No record of this kind has been kept, as it has never been required under office or departmental regulations.

The clerks in this division are fully employed at all times in transacting the business pertaining to the division.

The following statement shows the average number of days and the time and attention devoted to the consideration and transaction of business during the periods specified, by the employes in the recorder's division of the General Land Office, Department of the Interior:

Year.	Number of employes.	Average number of days present.	Average number of hours employed daily.	Number by proxy.	Possible time, in days.	Average time lost by each employe, in days.
1884.....	44	258	7	None	307	49
1885.....	47	259	7	None	301½	42½
1886.....	34	267	7	None	305	38
1887 (to March 1) .....	30	44	7	None	48	4

The official day is from 9 to 4 (7 hours), 30 minutes, from 12 to 12.30, is allowed for lunch, which is very generally availed of by the employes. This would bring the average hours of attendance to not exceeding 6½ hours a day.

The following statement shows the maximum number of days devoted to business by the employe present for the greatest number of days, and also the minimum number of days devoted to business by the employe present for the least number of days in the recorder's division of the General Land Office, Department of the Interior, during the periods specified:

	1884.	1885.	1886.	1887 (to Mar. 1).
Maximum number of days.....	285	288½	D. h. m. 304 3 30	D. h. m. 47 3 30
Minimum number of days.....	243	213½	153 0 0	39 5 45

The greatest time lost in 1884 was by a lady clerk, as follows: Annual leave, 29; sick, 35; total, 64 days; possible time, 307 days; number of days present, 243.

The greatest time lost in 1885 was by a lady clerk, as follows: Annual leave, 35; sick, 53; total, 88 days; possible time, 301½ days; number of days present, 213½.

The greatest time lost in 1886 was by a lady clerk, as follows: Annual leave, 30; sick, 30, and 92 days without pay; total, 152 days; possible time, 305 days; number of days present, 153.

## PUBLIC LANDS.

*Report of the public lands division, General Land Office, on the methods of business and work, as requested by Senate Select Committee, and called for by Department circular of March 23, 1887.*

Statement showing the principal items of business transacted in public lands division of the General Land Office, Department of the Interior.

In this division, as soon as the public surveys are made, tract-books (containing about 500 pages each, or half that number of folios) are opened, the record of three sections of land being kept on a folio, and therein are noted in pencil the legal subdivisions established by the survey. These books become permanent records, and all entries, locations, selections, reservations, grants, &c., are entered therein in ink. Of these books about 3,500 have already been opened and are in constant use.

It is the duty of this division to examine the greater portion of the entries, locations, &c., made with regard to the regularity of the papers returned and the sufficiency of the proof submitted where proof is required; to see that errors are corrected, preparing the necessary correspondence for that purpose, and to approve claims of parties found to be entitled, or hold those of parties found not entitled for cancellation, as the case may be; and heretofore it was the duty of the division to examine and pass upon a multitude of contested cases, submit appeals therein to the appellate authority, communicate results to the proper local officers and to the parties interested, and give the necessary instructions.

In addition there is a great deal of miscellaneous business, such as the work necessary for disposing of abandoned reservations under special acts of Congress, for giving effect to such acts in favor of private parties having rights to be adjusted with regard to public lands, and in the preparation of lists and proclamations for public sales, or for restoring to market lands withdrawn for various causes.

With the exception of the adjustment of swamp grants, this division has now in charge the consideration of the several grants of land to States and Territories, as well as the reservations in the Territories for school purposes, this branch of the work having been transferred from the pre-emption division September 7, 1885.

It devolves on this division to examine and pass upon the following classes of entries:

Entries made at public sales.

Private entries (entries of offered lands with cash, military warrants, agricultural college scrip, and private land scrip).

Original and final homestead entries.

Commutations of homestead entries.

Original and final timber-culture entries.

Original and final desert-land entries.

Entries under the timber and stone land act.

Entries of saline lands.

Locations with Valentine, Porterfield, and the different kinds of Indian scrip.

State and Territorial selections.

Entries of lands in California enhanced to the double minimum price of \$2.50 per acre, selected for agricultural colleges.

Entries of lands in California under the confirmatory act of March 1, 1877.

Statement showing in detail the methods of transacting business in the public lands division of the General Land Office, in the Department of the Interior, including one or more items of the principal business matters transacted in said division, beginning with the receipt of the business matter in the office, and then showing in consecutive order the various steps taken by each of such principal business matters through the appropriate divisions of said office, and the employes through whose hands the same passes, and by whom it is considered and acted upon, and the action thereon had and taken by each, until the same is finally disposed of and notice thereof duly given to the proper party.

## A HOMESTEAD CASE.

*Statement showing the manner of proceeding in disposing of homestead cases in the General Land Office.*

Ralph C. Clare made homestead entry for SW.  $\frac{1}{4}$  of S. 20, T. 20 N., R. 6 W., at the Niobrara, Nebr., land district, August 27, 1878, and it was numbered 3817, that being the number following the last homestead entry made.

Within three days from the close of each month the registers and receivers are required to make out and transmit to the General Land Office a statement of the business of their respective offices for the preceding month. These reports are in the form of abstracts of pre-emption declarations and of soldiers' declarations filed; abstracts of lands sold; abstracts of homesteads entered; abstracts of timber-culture entries allowed; abstracts of military bounty land warrants and of agricultural college scrip located, accompanied by the certificates of location thereof; also of all other forms of entry or location requiring separate returns. Names of parties are required to be clearly and legibly written in these papers to correspond with the signature to every application. The abstracts are certified by the register and receiver as correct and as in conformity with the papers in the entries or locations embraced therein, and with their records, which papers, abstracts, and records must agree with each other.

The papers in the case of Clare, consisting of his application for the land described, to which is attached a certificate by the register showing that the land is of the class which the applicant is legally entitled to enter under section 2289, Revised Statutes of the United States, and that there is no prior valid adverse right to the same, and affidavit required by law, also receiver's receipt for fee and commissions due at date of entry (all these papers are made out on forms prescribed) were received in this office September 13, 1878, with report for the month of August, 1878, from the local officers at Niobrara by mail.

A duplicate of the receipt was given to the entryman at the time he made his entry to show that he had paid the fee and commissions due at date of entry, what land he had entered, under what law, and the number of his entry.

The letter of transmittal was given its proper number in the registering room and the date it was received in this office (it being briefed), and was then charged to and sent with the Niobrara returns for August, 1878, to the division of accounts (M). Division M, after having acted on the papers so far as said division was concerned, sent them by a messenger on September 20, 1878, to the chief of the division of public lands (C), retaining the letter of transmittal and the receiver's accounts. The chief of division C then sent them by his messenger to the proper section in his division for action.

Clare's papers were taken up in the regular order of business by a clerk in the Nebraska section of division C, and were examined by him to see that the name, number, and description agreed in all the papers, and that they were properly signed and certified to; then said clerk posted the entry of Clare on what is called a tract-book.

A tract-book is a book containing certain sections, townships, and ranges in a given district, and is ruled and headed to show what part of the section, township, and range is entered, and under what law, the area, amount of fee paid, the name of the entryman, the date of the entry, and the number of the same, also a space to show what disposition is made of any particular entry.

Clare's papers, after having been entered on the tract-book in its proper place by said clerk, were placed in the Niobrara homestead files (after the volume and page were marked on the outside of the same). The papers in said files are kept in numerical order.

On December 22, 1883, which was a little more than five years, and within seven years from date of entry, which was within the time required by law, Clare made final proof on his homestead entry, No. 3817, and the same being satisfactory to the local land officers at Niobrara, the receiver issued final receipt, No. 1979, December 22, 1883, to Ralph C. Clare, showing that he paid the sum of \$4, the balance of payment required by law, for his entry of SW.  $\frac{1}{4}$  of section 20, township 30, of range 6 W., containing 160 acres, under section 2291 of the Revised Statutes of the United States, and a duplicate of the same was given to Clare. The register then issued final certificate No. 1979, same number as receiver's final receipt, in which he certifies that, pursuant to the provisions of Section 2291, Revised Statutes of the United States, Ralph C. Clare has made payment in full for SW.  $\frac{1}{4}$  section No. 20, in township No. 30, of range No. 6 W., of the sixth principal meridian, Nebraska, containing 160 acres, and that on presentation of said certificate to the Commissioner of the General Land Office the said Ralph C. Clare shall be entitled to a patent for the tract of land above described. These final papers were forwarded to this office by the local officers at Niobrara, in due time, in the same manner that the original papers were forwarded, and they went through the same channel until a clerk in division C took them up for examination; then said clerk withdrew from the Niobrara homestead files the original papers and referred to the volume in which they were recorded, and opposite the same on the tract-book wrote in ink "Final certificate No. 1979, December 22, 1883." The original papers were then placed with the final proof and examined by the clerk to see that the law had been complied with in every respect, and that all the papers were in due form and that there was no conflicting claim.

It was discovered by the clerk examining the proof that said final certificate No. 1979 conflicted with two pre-emption filings for the same land made in 1873 and 1874 respectively. The final certificate was then placed on the docket kept for all Niobrara homestead final certificates. Said docket gives the number of the original entry and final certificate, and shows what disposition is made of the same.

This case was marked suspended on the docket and the cause of suspension was marked on the certificate by the clerk who examined the same; the clerk then wrote a letter to the local officers at Niobrara, stating that the case was suspended, giving the cause, and instructed him to notify the pre-emptors that they would be allowed sixty days within which to show cause why their filings should not be canceled and the homestead entry completed, and that their failure to respond would be deemed a waiver of their alleged pre-emption rights. Said local officers were also instructed to cancel these filings on their records if the parties failed to respond within the required time. This letter was written in division C, dated February 8, 1884, by the clerk who examined the case, and was signed by the Acting Commissioner. When it was mailed the final certificate was filed by said clerk in the Niobrara final homestead certificate files. These suspended cases are filed in numerical order, where they remain until the cause of suspension is removed, or withdrawn for reference or otherwise.

On March 5, 1886, the case in question was withdrawn from the suspended files by a clerk in the Nebraska section of division C, as the cause of suspension had been removed, and on that day was approved for patenting by said clerk. The note on the final homestead docket "suspended" was erased, and the case was charged by said clerk, March 8, 1886, to division B. A slip was then attached to the case giving the date it was sent to division B, and the name of the clerk sending the same, the name of the local office, and the character of the case. The case was carried to division B, which is the recorder's division, by a messenger, where it remained for a short time awaiting for the "board of review" to make file room for such cases. It was then sent by a messenger to the "board of review," which is now called division O, for a re-examination of the case as to the requirements of law.

If the case in question was a current one, and was regular in all respects, it would be sent direct to division O, from division C, with a note on the same, over the clerk's signature, recommending the case for patenting, accompanied by a slip showing the character and number of the entry and name of the office.

This case was referred to division O, from division B, and noted upon a docket, then placed in the proper files, to be taken up when reached in its regular order. When reached it was carefully examined by a clerk, who made a brief of the case, said brief showing value of improvements, date of entry, date of residence, date of proof, members of claimant's family, character of residence maintained by claimant and family, number of acres broken, and number of seasons crops were raised. Upon said examination it was found that the law and the requirements of this office had been complied with. This case and others similar in character were placed upon an abstract (said abstract showing all the points in said brief) and submitted to the chief of division O, who, upon examination, recommended the same for approval for patent. The abstract was then presented to the law clerks, chief clerk, and assistant commissioner, who, upon examination, indorsed their approval on the same, after which it was presented to the Commissioner for his approval. The abstract being approved by the Commissioner, it was returned to division O. The cases were charged on the division O docket as having been approved for patent, and sent to Division B, February 4, 1887. On said date the cases and abstract were sent to division B.

This certificate (No. 1997) was received in Division B February 4, 1887, and was entered on division B, abstract for patenting February 16, 1887. It was then given to a clerk in division B to write the patent. The patent was written and handed over to a board consisting of two clerks, who examined it with the other papers, found it correct, and then it was placed before the President's private secretary to sign land patents, who affixed her signature thereto. It was then placed before the recorder, who also affixed his signature under date of February 23, 1887. A messenger then placed the official seal upon the same, and carried the patent to a clerk who recorded it. It was then, in connection with the other papers, examined by a board consisting of three clerks, who, upon finding it to be correct, turned it over to the transmission clerk, and on February 23, 1887, it was transmitted (the patent) to the local officers at Niobrara, who will deliver it to the proper party on surrender of the duplicate receipt or an affidavit as to its loss.

The register is required to acknowledge receipt of the patent, and to forward duplicate final receipt, or such affidavit, which will be placed on file.

The proof and original papers in this case are filed with Niobrara, Neb., final certificate No. 1979, in division B. The certificates are filed in numerical order.

*Sample of contest work performed in the public lands division of the General Land Office.*

WASHINGTON, D. C., April 8, 1887.

Contest case of William Crosby vs. C. C. Dall, involving lot 4, SE.  $\frac{1}{4}$  SW.  $\frac{1}{4}$  and W.  $\frac{1}{4}$  SE.  $\frac{1}{4}$ , sec. 30, tp. 48, R. 2 E., M. D. M., San Francisco, Cal., district. Said tracts having been entered by Dall under the homestead laws, as per homestead entry No. 4668, dated November 9, 1881, Crosby contests the entry on the ground that Dall has failed to meet the requirements of the homestead law in the matter of residence and cultivation.

September 29, 1884, letter received at the General Land Office from the register of the United States land office, San Francisco, Cal., dated September 19, 1884, with the testimony in the case, the joint decision of the register and receiver sustaining the homestead entry of Dall, and an appeal from their decision filed by Crosby.

Letter registered, numbered, and referred to division of public lands. Letter registered in said decision and referred by chief of division to a fourth-class clerk in charge of California desk.

Entry papers of Dall withdrawn from homestead-entry files, and filed with the record of contest.

Case noted on contest docket, numbered, labeled, and placed on contest files.

Record of contest taken up in its regular order by clerk in charge of California desk. Decision written out by clerk sustaining the entry of Dall and submitted to chief of division. Decision examined and approved by chief of division; examined and approved by law clerk; examined, approved, and signed by acting commissioner, and returned to the clerk who prepared it.

March 24, 1885, decision dated, press copied, recorded, and mailed to the register and receiver at San Francisco, who were instructed to advise the parties in interest of the decision, and allow them sixty days to appeal therefrom to the honorable Secretary of the Interior.

August 28, 1885, register's letter received, dated August 18, 1885, transmitting appeal by Crosby from the decision of the General Land Office, with the report that said appeal was filed in his office May 28, 1885, that time had been allowed for arguments, but none had been filed in behalf of either party.

Receipt of appeal noted on contest docket, and appeal filed with record of contest.

September 16, 1885, copy of acting commissioner's decision, dated March 24, 1885, transmitted with the appeal and other papers in the case to the honorable Secretary of the Interior for his action, the date of transmittal noted on the docket, and the register and receiver advised.

December 6, 1886. The papers in the case received from the honorable Secretary, with his decision, dated November 30, 1886, reversing the decision of the General Land Office, and directing that Dall's entry be cancelled.

December 15, 1886. Homestead entry of Dall cancelled, in accordance with the instructions of the honorable Secretary, and a letter written to the register and receiver inclosing a copy of the decision of the Department, instructing them to note the cancellation of the entry upon their records, and to advise the parties in interest of the contents of the honorable Secretary's decision.

Cancellation of Dall's entry noted upon contest docket, tract book, and docket of homestead entries. Entry papers of Dall returned to homestead entry files, and the record of contest placed in the special files.

Case closed.

December 30, 1886. John Mullan, attorney, Washington, D. C., enters his appearance for Martha Dall, widow of C. C. Dall, deceased.

Appearance noted on contest docket.

December 30, 1886. John Mullan files (for transmittal to the honorable Secretary of the Interior) a motion for review of the honorable Secretary's decision, accompanied by his brief, the petition of Mrs. Dall, and his affidavit setting forth that he had mailed a copy of the motion to William Crosby by registered letter.

January 8, 1887. Motion for review transmitted to the honorable Secretary of the Interior, and the action noted upon contest docket.

February 19, 1887. Letter received from the honorable Acting Secretary of the Interior, dated February 15, 1887, denying the motion for review, and returning the papers transmitted with office letter of January 8, 1887; also transmitting for the files of the General Land Office the answer of William Crosby to the motion for review, received at the honorable Secretary's office January 25, 1887.

February 26, 1887. Letters written to the register and receiver at San Francisco, Cal., and to John Mullan, advising them of the decision of the honorable Acting Secretary of the Interior, denying motion for review. Proper annotations made upon contest docket, and letters placed in files.

*Sample of the work performed in the public lands division of the General Land Office in establishing new land districts.*

- August 7, 1887. Letter from chief clerk, Department of the Interior, dated August 7, 1886, inclosing act of Congress entitled "An act to establish a land office at Lamar, Colo.," received in the registering room, briefed by clerk, and then given current number (84431). It was then entered on the index book, and turned over to another clerk, who entered it on the record of Departmental letters received; the letter was then carried by messenger to Division A (chief clerk's), where it was entered on the division record by a copyist and referred to a corresponding clerk for action.
- August 10, 1886. Notice (No. 905) in accordance with act of Congress approved August 4, 1886, of the establishment of the Bent land district, written by a clerk in Division A, signed by the Commissioner, and then taken by messenger to the printing office, where 500 copies were printed for use of the General Land Office.
- August 12, 1886. Inclosures in letter (84431) referred to above handed to chief public lands division C, for information and necessary action.
- August 17, 1886. Diagram of the Bent land district made by clerk in the division of drafting, Division L, and approved and initialed by the chief of that division, and then handed to clerk in charge of Colorado desk, Division C.
- August 18, 1886. Letter transmitting said diagram to the local officers at Pueblo, Colo., for information about their tract books, written by clerk in Division C, approved and initialed by the assistant chief of that division; then taken by corresponding clerk to the law examiners, one of whom read, approved, and initialed the letter, which was then submitted to the assistant commissioner and signed by him. The letter was copied in Colorado press-copy book 21, page 73, and turned over to a copyist, who copied the letter in the Colorado letter record, vol. — page —, after which it was returned by messenger to the writer, who made the proper notes and mailed the letter.
- September 21, 1886. Letter to the local officers at Pueblo, Colo., directing them to comply with instructions contained in former letter, written by corresponding clerk in Division C, read, approved, and initialed by chief and assistant chief in that division, then submitted to the law examiners, one of whom read, approved, and initialed the letter, which was then given to a messenger, who stamped the Commissioner's name to the same and returned it to the writer, who copied the same in Colorado press-copy book, vol. 21, page 217, and sent the letter by messenger to the copyist; then it was copied in the Colorado letter record, and again returned, after being compared, to the writer, who made the proper notes and mailed the letter.
- November 9, 1886. Telegram directing the Pueblo, Colo., officers to forward immediately diagram referred to, written by clerk in Division C, approved and initialed by chief of that division, then submitted to the law critics or examiners, one of whom approved and initialed the same, and submitted to the honorable Commissioner. That officer, having signed the telegram, it was press copied in the Division A telegram book and returned by messenger to the writer, who made a copy of the same for reference in Division C, and mailed the original.
- November 13, 1886. Letter from local officers at Pueblo, Colo., returning diagram with explanation, received in the registering room, and given current number (118478). It was then entered on the index book by a clerk in said room, and also entered on the register of letters received, after which it was taken by messenger to the proper division, C.
- November 14, 1886. The letter above referred to (118478) was entered by the registering clerk of division C, on the register of letters received, vol. 63, page — and then carried by messenger to the clerk in charge of the Colorado desk, for his action.
- November 14 to 19, 1886. Three tract books containing 48 townships prepared by two clerks in division C, for the use of the Lamar land office, and examined by the clerks named with the assistance of another clerk.
- November 17, 1886. Letter directing the local officers at Pueblo, Colo., as to the action to be taken by them in regard to their plats and tract books, and directing that they close business at their office December 31, 1886, as to the land now in the Bent district, written by clerk of Division C, submitted by him to the assistant chief of said division, who, after having read, approved, and initialed the same, submitted it by messenger to the law examiners.
- November 18, 1886. Letter written 17th instant, having been approved and initialed by one of the law examiners, was given to a messenger, who stamped the Assistant Commissioner's name to the letter and returned it to Division C, where, after being dated and press-copied, it was carried by messenger to the copyist, who copied the same in the Colorado letter record, and returned the letter, after comparing it, by messenger to the writer. He in turn made the proper notes and mailed the letter.
- November 20, 1886. Letter giving instructions to the Lamar officers as to the manner of posting in the tract books, written by clerk of Division C, and, after being approved and initialed by the chief of that division, was submitted to the law examiners, one of whom approved and initialed the letter, which was then signed by the Acting Commissioner and returned to the writer. The letter was then dated and press-copied and carried by messenger to the copyist, who copied the same in the Colorado record of letters received, and, after comparing it, gave it to the messenger, who returned it to the writer; it was then mailed, after the proper notes had been made.
- December 13, 1886. Letter transmitting labels for the tract books, written by clerk in Division C, approved and initialed by the chief and assistant chief of said division and submitted to the law examiners, one of whom approved and initialed the same. It was then signed by the Acting Commissioner and returned to writer, who press-copied the same and sent it by messenger to the copyist. It was then recorded in the Colorado letter record and returned by messenger to the writer, who mailed the same after making the proper notes.
- December 28, 1886. Letter from acting chief clerk, Interior Department, dated December 27, 1886, transmitting commissions of register and receiver of Lamar office, received in registering room, briefed by clerk, and given current number (133572); entered by clerk on the index book and register of departmental letters received. It was then taken by messenger to the proper division (chief clerk's) where it was entered on the division record by copyist and referred to a corresponding clerk for action. Two letters, one to the register and the other to the receiver, notifying them of their appointment and directing them to give sufficient bonds, written by clerk in Division A (chief clerk's), approved and initialed by the receiving clerk of said division, and signed by Commissioner. The letters were then press-copied by messenger and returned to the writer, who, after making the proper notes, mailed the letters.
- January 3, 1887. Office at Lamar opened for business.



Statement showing various steps taken in connection with the restoration to the public domain of an abandoned military reservation, and a portion of the miscellaneous correspondence growing out of the same.

*Fort Dodge Military Reservation in Kansas.*

This reservation, located in Townships 25, 26, and 27 south of the base line and Ranges 23, 24, and 25 west of the sixth principal meridian, containing nearly 68 square miles, or about 43,461 acres, was established by Executive order of June 22, 1868, and existed intact as a military reservation until December 15, 1880, when it was very materially reduced by an act of Congress of that date (21 Stats, 311), it having been found that a large portion of the reservation was no longer needed for military purposes.

The said act authorized the Secretary of the Interior to have that portion of the reservation lying north of the land owned and occupied by the Atchison, Topeka and Santa Fé Railroad Company, surveyed, sectionized, and subdivided as other public lands, and offered to actual settlers under the provisions of the homestead laws, reserving to the said railroad company the right to purchase such portion thereof as it might need for its use, adjoining the land then owned by the company, not exceeding 160 acres, by paying therefor the price at which the same might be appraised by the Secretary of the Interior.

Subsequently this office employed one F. Singer, under contract dated April 9, 1881, to survey these lands, who commenced the work June 22, and completed the same July 11, 1881, and made due return thereof, transmitting his field notes of survey, &c. The surveys, after being examined and platted, were approved September 17, 1881.

September 24, 1881. Letter E, addressed to register and receiver, Larned, Kans., transmitting plats referred to above, and advising them that said lands were to be disposed of to homestead settlers, as provided by the act of December 15, 1880.

Letter of February 1, 1881, numbered 7744, received from Hon. P. B. Plumb, inclosing a letter dated January 21, 1881, addressed to him by W. B. Strong, vice-president and general manager of Atchison, Topeka and Santa Fé Railroad Company, with maps and a description of the lands desired by said company adjoining the Dodge City and Ridgeway Stations in Fort Dodge Military Reservation; also a copy of act of Congress of December 15, 1880, under which the company claimed the right to purchase. Senator Plumb stated in his letter of transmittal that as the company wished to proceed at once to erect improvements on the grounds, they asked permission to purchase, and therefore it was desirable that the lands should be surveyed and appraised at an early date.

February 3, 1881. Letter E, addressed to Senator Plumb, in reply to above, returning the papers (copies thereof being retained in this office) and expressing the opinion that the selections must be made of lands wholly on the north side of the railroad, the selections as made by the company embracing lands on both sides of the road.

Upon application of Messrs. Britton & Gray, attorneys for said company, the matter was reconsidered, and it was decided that selections might be made of lands on either side of the road, but adjacent to it.

February 11, 1881. Senator Plumb and Messrs. Britton and Gray were advised of above decision by letters "E," and their attention was also called to the fact that a part of one of the selections indicated by the company fell within the limits of a school section (36); and the company was afforded opportunity to make another selection in lieu thereof.

February 28, 1881. Thomas J. Seely, engineer and surveyor, also superintendent of construction of Atchison, Topeka and Santa Fé Railroad Company, offered to undertake the survey of the lands selected by the company, the expenses thereof to be borne by the company.

March 9, 1881. Mr. Seely was informed by letter "E" of the acceptance of his offer, and that proper instructions for the survey of the selected lands would be given him as soon as the company should indicate their selection of a tract in lieu of the one falling in section 36, Vice President Strong having been advised to that effect on the previous day, March 8, 1881, by a telegram.

Subsequently Messrs. Britton and Gray urged the immediate issuance of instructions, and accordingly, March 19, 1881, by letter "E," Mr. Seely was directed to proceed to make such surveys of lands as had been or might be selected by the company, with the proviso that no lands should be included within the limits of section 36.

In pursuance of foregoing instructions Mr. Seely surveyed the lands as directed, April 19, 1881, and made due return thereof by letter of April 29, 1881, numbered 30913, transmitting his field notes of survey with maps, &c. After being examined and platted the surveys were approved June 22, 1881.

August 4, 1881, letter "E" addressed to the honorable Secretary of the Interior, advising him of the above survey and suggesting that the appraisal of the tracts as selected and surveyed be ordered at an early day.

Letter dated August 5, 1881, numbered 51287, received from honorable Secretary of the Interior in reply to above letter, designating the district officers at Larned to appraise the lands under instructions from this office, and directing us to report their action to the Department for approval, with such recommendations as might seem proper.

August 5, 1881, letter "E" addressed to the district officers at Larned, transmitting plats, field notes, &c., and advising said officers of their designation by the Secretary of the Interior to appraise the lands selected and surveyed for the use of the Atchison, Topeka and Santa Fé Railroad Company.

Letter dated October 24, 1881, numbered 70130, received from register and receiver at Larned, forwarding a report of their appraisal and returning the plats and field notes of survey.

November 5, 1881, letter "E" written to district officers at Larned, retransmitting above plats to be retained at their office, and official copies thereof were forwarded to State Register at Topeka, Kans., by letter "E" of same date.

November 14, 1881, letter "E" addressed to honorable Secretary of the Interior, in reply to Department letter of August 5, 1881, inclosing report of appraisal by district officers, with a copy of our letter of instructions to them of August 5, 1881.

Letter of December 12, 1881, numbered 84070, received from honorable Secretary of Interior, returning papers sent in above letter and requesting this office to make a distinct recommendation on the subject.

December 28, 1881, letter "E," to honorable Secretary of Interior, in reply to above, recommending that the report of appraisal by the district officers at Larned be accepted, giving reasons therefor. Letter of December 29, 1881, numbered 84495, received from honorable Secretary of the Interior, returning approved the appraisal of said lands.

- January 13, 1882, letter "C" addressed to district officers at Larned, directing them to notify the proper officers of the railroad company of their right to purchase the lands selected and surveyed for depot and station purposes.
- Letter of February 21, 1882, numbered 15293, received from honorable Commissioner of Indian Affairs, asking what entries and filings had been allowed under the act of December 15, 1880, on that portion of the Fort Dodge military reservation falling within the limits of the Osage Indian trust and diminished reserve lands; also what action had been taken by the Atchison, Topeka and Santa Fé Railroad Company and by this office with reference to land allowed to be purchased by said company under the act referred to.
- March 4, 1882, letter "C" addressed to district officers at Larned, calling on them for a report showing what entries and filings had been allowed, as above requested.
- Letter dated March 25, 1882, numbered 25958, received from register at Larned in reply to above, reporting that one homestead entry by Daniel M. Frost had been allowed, and that the Atchison, Topeka and Santa Fé Railroad Company had purchased and paid for the land selected for depot purposes near Dodge City, per cash entry 765, made February 18, 1882.
- April 1, 1882, letter "C" written to honorable Commissioner of Indian Affairs, inclosing copy of above report.
- April 3, 1882, letter "C" addressed to honorable Commissioner of Indian Affairs, containing additional information to that given in above letter.

---

Act of July 5, 1884 (23 Stats., 103), for the disposal of abandoned and useless military reservations, provided that such reservations shall be placed under control of the Secretary of the Interior to be surveyed, appraised, and sold at public sale, after due advertisement, for cash, to the highest bidder at not less than the appraised value, nor less than \$1.25 per acre.

Under Presidential order of January 12, 1885, the residue of Fort Dodge military reservation, containing about 12,000 acres, was turned over to this Department for appraisal and sale, as provided in act above referred to.

Letter dated January 14, 1885, numbered 5573, received from honorable Secretary of War, transmitting Executive order of January 12, 1885, above referred to.

Letter dated September 22, 1885, numbered 96797, received from Hon. F. M. Cockrell, calling attention to the fact that pursuant to the act of July 5, 1884, the reservation had been placed under control of the Interior Department, and asking if it could be sold, also if one Wright was still the custodian.

September 27, 1885, letter "C" written to Hon. F. M. Cockrell in reply to above, advising him that the lands had not yet been appraised, and therefore were not subject to entry or disposal; also that Mr. Wright was still the custodian of the reservation.

Letter of June 26, 1886, numbered 69883, received from Hon. John J. Ingalls, asking if settlements could be lawfully made upon lands within the present limits of Fort Dodge military reservation.

It was found, upon examination, that only a small portion (about 1,200 acres) of the residue of the reservation turned over to the Department by Presidential order of January 12, 1885, was public land, the remainder being Osage Indian trust lands, provisions for the disposition of which, by sale to actual settlers for cash only at \$1.25 per acre, were made by the second and fourth articles of the treaty of September 29, 1865, with the Great and Little Osage Indians (14 Stats., 688), which provisions were re-enacted by Congress May 28, 1880 (21 Stats., 143).

July 9, 1886, two letters "C" were addressed to the district officers at Garden City, Kans. (a new land district having been created which embraced the lands within the Fort Dodge military reservation), directing them to allow entries of the Osage trust lands within the said military reservation, as provided by the act of May 28, 1880, above referred to, with the exception, however, of tracts upon which buildings erected by the Government for military purposes were located, which they were instructed to ascertain and report to this office, so that proper steps could be taken for the appraisal and sale of such buildings before disposing of the tracts of land which they occupied.

July 9, 1886, letter "C" to Hon. Jno. J. Ingalls, in reply to his of June 26, 1886, inclosing copies of the two letters to the district officers at Garden City of same date above referred to.

Letter of July 22, 1886, 80789, received from L. E. McGarry, of Dodge City, Kans., stating that the 1,200 acres of public land within the reservation were occupied by nine settlers, who for some time had been improving the same for homes under the impression that they would be opened for settlement as other portions of the reservation, and asking if there was not some way by which said settlers could be allowed to enter the land under one of the public land laws.

Letter of August 17, 1886, 88013, received from district officers at Garden City, in reply to letter "C" of July 9, 1886, containing report called for.

Letter dated August 18, 1886, 89952, received from Hon. S. R. Peters, inclosing one addressed to him by D. M. Frost, of Dodge City, Kans., dated July 31, 1886, relative to the appraisal and sale of that portion of Fort Dodge military reservation outside of the Osage trust lands, and suggesting that the matter be given the greatest publicity possible.

Aug. 27, 1886, letter C, to district officers at Garden City, directing them to ascertain and report whether any homestead settlers were occupying the public lands in the reservation whose settlements existed prior to January 1, 1884, and, if so, to give the names of the parties with a description of the tracts so occupied.

August 27, 1886, letter C, to Hon. S. R. Peters, in reply to his of August 18, 1886, stating that due notice would be given of the sale, which would be by public outcry, affording ample opportunity for competition; also advising him of the instructions to the register and receiver at Garden City by letter of even date.

September 2, 1886, letter C, to L. E. McGarry, in reply to his of July 22, 1886, informing him of the action of this office by letter C, of August 27, 1886, to the district officers at Garden City.

Letter of August 18, 1886, 90065, received from Benjamin F. Miller, of Dodge City, Kans., relative to the grant of land to the Atchison, Topeka and Santa Fé Railroad Company, under the act of December 15, 1880, urging that a suit be brought against the said company to vacate the patent issued to them, holding that the cash entry made by the company February 18, 1882, was void, because a portion of the land embraced in the purchase was south of the right of way of said road, and therefore not subject to entry under said act; and further, that the entire tract was within the limits of the Osage Indian trust lands, which by treaty stipulations and laws passed in pursuance thereof, prior to the passage of said act of December 15, 1880, were to be sold to actual settlers for the benefit of the Osage Indians.

Sept. 7, 1886, letter "C," to Benj. F. Miller, in reply to above, declining to recommend such suit.

Letter dated Sept. 3, 1886, 96491, received from Geo. W. Stitt, of Dodge City, Kans., stating that he is a settler on that portion of the Fort Dodge military reservation outside of the Osage Indian trust lands, and asking for information relative to his rights in the premises.

Sept. 20, 1886, letter "C," to Geo. W. Stitt, of Dodge City, Kans., in reply to above, informing him of the action of this office in the matter by letter "C" of Aug. 27, 1886, to the district officers at Garden City.

Letter dated Oct. 20, 1886, 11706, received from register and receiver Garden City, in reply to ours of Aug. 27, 1886, reporting that no homestead settlers were found who were occupying public lands in the reservation on the 1st of January, 1884.

Letter of January 20, 1887, 1881, received from Hon. H. L. Muldrow, Acting Secretary of the Interior, relative to the appraisal, survey, and sale of abandoned military reservations as provided by act of July 5, 1884, containing a list of such reservations turned over to this Department, directing this office to have the same surveyed and platted, and calling for a separate report in case of each reservation.

February 14, 1887, letter "C," to honorable Secretary of the Interior, reporting, in case of Fort Dodge military reservation, that the public lands in the reservation were the only lands subject to appraisal and sale under the act of July 5, 1884, and that as the same had been surveyed and platted, no objection was known to exist to the early appointment of appraisers, and that upon our being advised of their appointment they would be furnished with copies of the plat of survey and proper instructions for their information and guidance; also that they would be directed to ascertain and report the value of the buildings erected by the Government for military purposes on the Osage Indian lands, provided such course met the approval of the Department.

Letter dated March 21, 1887, 32816, received from H. J. Hochderffer, of Dodge City, Kans., relative to the triangular piece of land in Fort Dodge military reservation south of Atchison, Topeka and Santa Fé Railroad Company, and north of the Osage Indian land, containing about 1,200 acres, stating that he has settled upon same and thinks it unjust to the poor man to have the land sold, as the land on the other side of road was opened to homestead entry, and asking for definite information on the subject; if to be sold, why, how, when, and on what terms.

April 2, 1887, letter "C," to H. J. Hochderffer, in reply to above, advising him of the requirements of the act of July 5, 1884, also that the lands had not yet been appraised, but that the matter was under consideration by the Department, and that proper instructions for the appraisal and sale would be given in due course of time.

Letter dated Feb. 25, 1887—23456, received from Geo. W. Barlow, of Dodge City, Kansas, stating that he is a settler on a tract of Osage Indian land within the Fort Dodge Military Reservation, which has been patented to the Atchison, Topeka and Santa Fé R. Co., and asking if it will be possible for him to have said patent set aside, and, if so, how shall he proceed.

April 20, 1887, letter "C," to Geo. W. Barlow, in reply to above, inclosing copy of letter "C" of Sept. 7, 1886, addressed to Benj. F. Miller, of Dodge City, Kansas, on same subject.

This office has not been officially advised of any action taken by the Department relative to the appointment of appraisers as suggested in our letter "C" of Feby. 14, 1887, and there the matter rests at the present time.

Numerous other letters have been received and written, notably in case of the homestead entry of Daniel M. Frost on a tract of Osage Indian land within the reservation, under the act of Dec. 15, 1880, referred to on page 6 hereof, which case has involved a vast amount of correspondence (and is still pending before the Department), but which, for obvious reasons, has not been carried into this statement.

#### *State-selection desk, division of public lands, General Land Office.*

Statement in detail, showing the manner of receiving and passing upon lists of selections of land under the various Congressional grants to States for educational and internal improvement purposes.

The lists of selections are sent up by the district officers, either in their regular returns of filings and entries or by special letter.

Should the list be received with the returns the division of accounts examines as to whether the legal fees have been paid or accounted for, and sends the list to the clerk in charge of such selections in the division of public lands; should they be received by special letter they are, after being recorded as letters by the recording clerks of letters received in division A, referred direct to the public lands division, recorded in the records of letters received in the latter division, referred to the clerk in charge of the State-selection desk, and recorded a third-time in the records of this section, and the division of accounts is then informed of the receipt of the lists by letter, instead of in the returns, so that it may be observed whether the fees have been accounted for.

The posting clerks of the division, to whom the lists are referred to be made of record in the tract-books, are required to post the selections therein, in order of business with other returns, and note all conflicts between the same and filings, entries, selections, reservations, and grants, should said conflicts exist, and proper references on the lists to the tract-books in which the selections are posted.

The lists are next examined by the clerks of the State-selection desk with reference to conflicts, as to areas, as to whether the tracts selected are subject to selection, in respect to whether the same are selected in bodies of the proper size under the grant, and in regard to whether the selections are in excess of the quantity granted. In school indemnity selections, in addition to such examinations, thorough examinations must be made as to the losses of school lands, or deficiencies therein, upon which the selections are based. Such examinations are very difficult, and frequently involve the gravest legal questions.

Decisions as to the State selections, or the above-mentioned losses or deficiencies, are made by letter to district officers and others. When the case is appealable, appeal is allowed to the Secretary of the Interior and the case closed under the rules of practice in land cases of the Department. The letters are examined by the clerk in charge of the section, the clerk in charge of the division or his assistant, or both, and the law examiners or law clerks of the office, and are properly initialed by the clerks, if approved by them for signature.

Selections deemed proper ones for approval are certified by the clerks entrusted with their examination, as correct, in a list prepared for the approval of the Commissioner and Secretary, and upon the approval of the list by the Commissioner it is forwarded to the Secretary by letter. Upon approval of the list by the Secretary and receipt thereof at this office, a certified transcript of it is prepared and transmitted by letter to the governor of the State, and a copy thereof, not certified, is made, compared with the original, and sent to the proper district land office in order that the approval may be duly noted. The approval is also noted on the records here, and a record of the quantity embraced in the list is charged up against the quantity which the State is entitled to under each grant, except that in cases of school indemnity the grant is adjusted by townships, the tract-books being the proper records on which to debit the State with the quantities selected.

Lists approved in this manner have the effect of divesting the Government of its title to the lands (have the effect of patents), except in passing upon selections under grants providing for the issue of patents or the approval of the President to pass the title, in which the certification and approval of selections are preliminary to the issue of patent, or the approval of the President, as the case may be.

The following statement shows the average amount and character of business performed, transacted, and disposed of, during the periods specified, by the employes in the public lands division of the General Land Office, Department of the Interior:

Average amount transacted during each month of the fiscal years 1884, 1885, 1886, and eight months from July 1, 1886, to March 1, 1887.]

Character of business.	1884.	1885.	1886.	July 1, 1886, to March 1, 1887.
	<i>Number.</i>	<i>Number.</i>	<i>Number.</i>	<i>Number.</i>
Postings by the division.....	27, 265.00 $\frac{1}{2}$	33, 249.00 $\frac{5}{8}$	27, 159.00 $\frac{1}{2}$	27, 075.00 $\frac{1}{2}$
Postings by each clerk .....	340.81 $\frac{1}{2}$	330.57 $\frac{1}{2}$	292.03 $\frac{1}{2}$	301.67 $\frac{1}{2}$
Letters written by the division.....	2, 508.00 $\frac{1}{2}$	2, 679.00 $\frac{1}{2}$	2, 664.00 $\frac{1}{2}$	2, 749.00 $\frac{1}{2}$
Letters written by each clerk .....	31.30	26.64 $\frac{1}{2}$	28.65 $\frac{1}{2}$	30.63 $\frac{1}{2}$
Pages of record covered by letters written by the division.....	1, 685.00 $\frac{1}{2}$	1, 704.00 $\frac{1}{2}$	1, 762.00 $\frac{1}{2}$	1, 598.00
Record pages of letters recorded by each clerk .....	21.07	16.95	18.94 $\frac{1}{2}$	17.80 $\frac{1}{2}$

It is impracticable to state the exact amount of business transacted each calendar month, and therefore it is approximately stated by dividing the total amount of work performed during the periods above mentioned by the number of months in each period. The different classes of work are divided among all the clerks in the above statement.

The apparent falling off in the average of work performed by each clerk since 1884 is accounted for by the careful examination of entries and proofs recently insisted upon.

The above statement does not include the testimony examined, the extended examinations required in numerous cases, the filing of letters and other documents, the copying of old tract-books, and the posting of plats, because it is found impracticable to include these items therein.

The following statement shows the amount and character of business received, transacted, and disposed of during the period, and on hand, pending, and undisposed of, at the dates specified below, in the public lands division of the General Land Office, Department of the Interior:

Character of business.	Pending July 1, 1883.*	Received during 1884.	Disposed of in 1884.	Pending July 1, 1884.*	Received during 1885.	Disposed of in 1885.
Letters .....	-----	45,810	130,105	-----	50,721	132,159
Pages of record covered by letters written .....	-----	20,230	20,230	-----	20,435	20,435
Entries and filings .....	-----	1286,812	5327,186	-----	1241,524	5398,993

Character of business.	Pending July 1, 1886.*	Received during 1886.	Disposed of in 1886.	Pending July 1, 1886.*	Received from July 1, 1886, to Mar. 1, 1887.	Disposed of from July 1, 1886, to Mar. 1, 1887.	Pending Mar. 1, 1887.*
Letters .....	-----	51,860	131,979	-----	32,147	21,996	-----
Pages of record covered by letters written .....	-----	21,148	21,148	-----	12,784	12,784	-----
Entries and filings .....	-----	1249,808	5825,914	-----	1144,952	5216,604	-----

\* Not known.

† This represents the number of the letters written in the division in answer to letters, and in respect to entries and subjects of various kinds coming before it for action. Many of the letters received do not require answer.

‡ The area covered by these entries and filings has not been computed.

§ The exact number of filings and entries posted is not known. This total shows the postings and annotations of all kinds made on the tract-book.

The following statement shows the average number of employes in the public lands division of the General Land Office, Department of the Interior, during the periods specified:

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884 .....	84	83	83	77	76	77	90	101	102	100	99	100
1885 .....	102	101	104	103	103	102	101	97	96	96	94	92
1886 .....	92	92	91	88	89	88	88	92	92	92	90	86
1887 (to March 1) .....	87	91	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----

This is a general average.

Upon careful consideration I have concluded that it is impossible to state "the maximum and minimum amount of business transacted and disposed of by the employé doing the most and the employé doing the least," during the period from January 1, 1884, to March 1, 1887, in the division of public lands, General Land Office. It is true that during said period the clerks reported each week the number of entries posted, and letters written, and the copying by pages, but a very large amount of the miscellaneous work was not reported, and no one not acquainted with the exact character of the posting and correspondence could form an idea of the relative industry and capability of the clerks from the reports made. Some of the land districts require many tract books; other districts are so small that few books are required; yet usually the small districts are of the best lands, and in certain of them the business is large and the posting comparatively easy. One hundred entries in certain districts may be posted in a day; the posting of twenty entries in other districts is a good day's work. Where many entries are being made the descriptions of lands are usually short; that is, only one or two subdivisions may be described, whereas, in the arid regions the descriptions are usually lengthy, because it is necessary in order to obtain good land to take tracts in different quarter-sections, or sections, or even townships. What is true in respect to the posting is true in regard to decisions and correspondence. A contested case may have a few pages, and it may have thousands of pages of testimony, arguments, and exhibits. Numerous inquiries are answered in a few lines,



while certain of the questions presented for decision require weeks of preparation and writing. No account has been kept of the pages of testimony examined and the pages of letters and decisions written by each clerk.

This reasoning applies to the character of the work as well as its quantity. A lengthy letter may require very little preparation; a short one may necessitate extended examinations and considerable brain work.

This division is very large and many changes have been made in the personnel of the clerical force during the period comprehended in this report. The special service division and the new board of review have obtained some of the most valuable clerks of the division, and recently a contest division has been formed largely from its force. The difficulty of rating clerks according to industry and fitness must, under the circumstances, be apparent. I could not to-day fix upon the clerk who has done the most or point out the clerk who has done the least work. I can, however, say truthfully, that none of the clerks in the higher grades in the division are lacking in industry, and while as to their relative ability in their respective grades there may be a difference of opinion, all of them are competent to perform the duties to which they are assigned. The copyists are industrious, the amount of work performed by them depending upon their health, rapidity of penmanship, and the character of the copying.

In this connection I would state that the organization of the board of review (division O) and the new contest division has systematized the work of the Bureau. From the foregoing statement it will be observed that, although the division is relieved of the final examination of entries for patenting and of the contested cases, it has to deal with a greater variety of subjects than any other division in the Bureau. It has also more laws to execute and more statutory provisions in general nature unlike to construe.

There is no question that the board of review passes upon that is not first passed upon here, nor is there a question involved in contested homestead, timber culture, timber land, and desert land cases that does not arise in the *ex parte* cases of this division, except possibly certain questions connected with the rules of practice. In passing upon the grants to States and Territories for educational and internal improvement purposes almost every question connected with the land system of the Government arises. The vexed questions connected with them have given rise to numerous decisions of the Department, the Attorney-General, and the courts, some of them apparently irreconcilable, and although this branch of the work forms merely a section of this division, probable no division of the Executive Departments performs work comprehending more legal questions. In this section the contests are retained, following the rule adopted in the office that the questions connected with Congressional grants are more difficult of solution than those pertaining to the claims of settlers. But while the division is scarcely relieved of the consideration of any legal question by the formation of the board of review and the contest division, it has been relieved of cases calculated to divert the attention of clerks already overburdened with work, and, so far as the consolidation of certain branches of work tends to system and harmony in rulings, the division has been benefited by the change.

Until recently it appears that the clerks of the division were not required to make reports in detail of all the items of business transacted. They were required to make reports of work, but it seems to have been the understanding that merely the principal items thereof need be stated. It was not usual to report the time consumed in making examinations or reading testimony. In many cases it is impracticable to keep account of all the work done, or classify it, but under the present system such reports are required as will serve to show to those acquainted with the character of the work performed by each clerk whether he or she is industrious and capable.

The following statement shows the average number of days and the time and attention devoted to the consideration and transaction of business during the periods specified, by the employés in the public lands division of the General Land Office, Department of the Interior:

Year.	No. of employés.	Average No. of days present.	Average No. of hours employed daily.*	No. by proxy.	No. of working days.	Average No. of days absent.
1884.....	88	272½	7	None .....	307	34½
1885.....	98	270½	7	None .....	301½	31½
1886.....	89	276½	7	None .....	305	28½
1887 (to Mar. 1) .	89	45½	7	None .....	48	2½

\* The official day is from 9 a. m. to 4 p. m., but 30 minutes is allowed at noon for lunch, making the average hours of attendance not exceeding 6½ hours.

The following statement shows the maximum number of days devoted to business by the employé present for the greatest number of days, and also the minimum number of days devoted to business by the employé present for the least number of days in the public lands division of the General Land Office, Department of the Interior, during the periods specified:

	1884.	1885.	1886.	1887 (to Mar. 1).
Maximum number of days.....	291 $\frac{1}{2}$	300 $\frac{1}{2}$	293 $\frac{1}{2}$	*48
Minimum number of days.....	206 $\frac{1}{2}$	223 $\frac{1}{2}$	232	17 $\frac{1}{2}$

\* Twenty-eight clerks were on duty forty-eight days in January and February, 1887, the entire number of working days.

† The absence of this clerk was enforced by sickness.

CHARACTER OF BUSINESS.—Correspondence, posting, and copying.

#### PRIVATE LAND CLAIMS DIVISION.

*Report of the private land claims division, General Land Office, on the methods of business and work, as requested by Senate Select Committee, and called for by Department circular of March 23, 1887.*

Statement showing the principal items of business transacted in the private land claims division of the General Land Office, Department of the Interior.

The adjustment of private land claims, a class of titles situate in different sections of the country now constituting a part of the Union, having their origin under the Governments preceding the United States in sovereignty. These cases may be classified principally as follows, viz:

Claims in the former Northwestern Territory, arising under the definitive treaty of September 3, 1783, with Great Britain; also British grants in West Florida and portions of the present States of Alabama and Mississippi.

Claims arising under the treaty with France of April 30, 1803, for the purchase of the Province of Louisiana.

Claims arising under the treaty with Spain of February 22, 1819, for the Provinces of East and West Florida.

Claims arising under the treaty with Mexico, concluded at Guadalupe Hidalgo, February 2, 1848, and under the "Gadsden purchase" of December 30, 1853. (The important claims involving large areas of land in California, New Mexico, Arizona, and Colorado, which have been, or remain to be, adjudicated, belong to this class.)

New Madrid locations, in the former Missouri Territory, adjusted under the act approved February 17, 1815, and existing regulations.

Claims in the States of Florida, Louisiana, and Missouri examined and reported to Congress under the act of June 22, 1860, and supplemental legislation.

Claims in California arising under the seventh section of the act approved July 23, 1866.

Donation claims in Oregon and Washington Territory (formerly Oregon Territory) under the act of September 27, 1850, and supplemental legislation.

Donation claims in New Mexico Territory under the act of July 22, 1854.

Donation claims in Arizona Territory under the act of February 5, 1875.

Patents are issued and recorded in this division in all claims of the above classification which become final and are patentable under the law.

Patents are also issued and recorded in this division for all Indian lands, whether for reservations, tribal patents, or allotments of land in severalty.

Indemnity scrip of the following classes, for land lost in place, is issued through this division:

Scrip decreed by the courts under the eleventh section of the "Missouri act," approved May 26, 1824, the provisions of which were extended to the State of Florida by the act of May 23, 1828.

Scrip decreed by the United States Supreme Court in cases there finally determined under the act of June 22, 1860, and supplemental legislation.

Surveyor-general's scrip issued under the third section of the act approved June 2, 1858.

Scrip issued under special acts of Congress.

The examination of assignments and approval of locations made with scrip.

Preparation of certified copies of patents or whatever is on file or of record in the division under section 461, Revised Statutes.

Miscellaneous correspondence.

Statement showing in detail the methods of transacting business in the private land claims division of the General Land Office, in the Department of the Interior, including one or more items of the principal business matters transacted in said division, beginning with the receipt of the business matter in the office, and then showing in consecutive order the various steps taken by each of such principal business matters through the appropriate divisions of said office, and the employes through whose hands the same passes, and by whom it is considered and acted upon, and the action thereon had and taken by each, until the same is finally disposed of, and notice thereof duly given to the proper party.

One principal item of business in the private lands division of the General Land Office is the adjudication and patenting of Mexican claims in California.

These claims had their origin under Mexican laws, prior to the acquisition of California by the United States, and are protected by the treaty of Guadalupe Hidalgo.

They come to the General Land Office upon the records of continued and various methods of procedure by the original Government, the board of land commissioners for the State of California, the district and Supreme Courts of the United States, and the United States surveyor-general of the State, as provided by act of Congress of March 3, 1851.

The duties of the surveyor-general pertain to the proper survey and segregation of the claim from the public domain in accordance with the decree upon title by the board, or the appellate jurisdiction in the courts aforesaid.

When the claim has been finally confirmed and surveyed it is the duty of the surveyor-general to forward to the General Land Office a transcript of the judicial proceedings in the case, with his duly certified and approved plat and descriptive notes of the claim, as a basis for patent.

Under the supervisory power of the Commissioner of the General Land Office, the several acts of the surveyor-general are carefully and critically examined and approved, or disapproved, as the case may be.

Frequently, from the peculiar phraseology of the decree of confirmation, it is most difficult to arrive at its proper interpretation.

Generally it refers, for a more particular description of the claim, to the original grant or juridical possession, or crude Mexican map, or *diseño*, which are made a part of the transcript of the case; and this necessitates an examination of the claim from its inception in the Mexican Government.

The boundary calls of the grant are, mostly, natural objects, or portions thereof, such as mountain ranges or peaks, oceans, bays, rivers, creeks, &c., uncertain of identification, location, and extent; so that to arrive at a harmonious conclusion much research and close application of various and often conflicting details are required.

If the survey is rejected, another is ordered in accordance with the views of the Commissioner of the General Land Office, and if conflicting interests of contesting claimants are involved, the action of the Commissioner is appealable to the Secretary of the Interior for his final determination, with all the necessary delay attendant thereupon; so that years may elapse before the claim arrives at a proper stage for patenting.

The patent is then prepared by the private lands division in favor of the claimant or his legal representatives, and after referring to the grant, recites as muniments of title the decree on confirmation and the descriptive notes of survey.

A tracing of the plat of survey is also attached and made a part of the patent, which, when completed, is transmitted for the signature of the recorder of the General Land Office and of the President of the United States, after which it is returned to the private lands division, where it is recorded and then delivered to the party or parties entitled thereto or transmitted to the surveyor-general of California for proper delivery.

As an example of the various proceedings in a case of this character attention is called to the report of the Commissioner of the General Land Office to the Secretary of the Interior in the matter of the "Rancho Corte de Madera del Presidio." (General Land Office Report for 1886, p. 212.)

**Example of an *ex parte* case.** Louisiana confirmed private land claim in the name of Neville Gallien, No. 341, sixth class.

1886, June 10. Letter from register of district land office, Natchitoches, La., forwarding application for patent for said claim by present parties in interest, through attorney.

1886, June 15. Letter received in General Land Office, registered as No. 64594 in registering division, and referred to private land claim division D; entered in register of letters received, examined by chief of division, and by him referred to clerk in charge of private claims in the Southern States, who took the case up for action in its regular order.

1886, June 23. Letter prepared in division D instructing surveyor-general for Louisiana to prepare and transmit a special plat with descriptive notes of the latest approved survey of the claim, as basis for a patent under section 2447, Revised Statutes.

1886, July 2. Surveyor-general sent up an approved duplicate plat and descriptive notes. Received in G. L. O. July 6th. Entered in registering division, numbered 72020, and referred to division D. Entered on register of letters received, and referred by chief of division to clerk having case in hand. He critically examined the plat and descriptive notes, and found no errors. The plat was then referred to the public lands division C, in order that the claim might be posted in the proper tract-book by the Louisiana book-keeper, and interferences noted.

1886, July 28. The book-keeper in division C posted the claim in tract-book, and returned plat to division D with certificate that there was "no conflict on tract-book."

Plat compared with the survey shown on township plat on file in draughtsman's division L.

A form, in rough, for a manuscript patent, prepared in division D, and the patent written by a copyist. A copy of the plat prepared by draughtsman in division L to form part of the patent. Complete patent, rough, and plat, compared by clerk in charge of case, assisted by some other employé.

1886, September 4. Letter prepared by division D and sent to the President's Secretary to sign Land Patents, enclosing the patent, of even date, and requesting its signature "under direction of the President."

1886, September 4. Letter prepared in division D requesting the recorder of the General Land Office to countersign the patent.

The patent was returned to division D informally, properly signed and sealed.

It was then recorded by a copyist in the proper volume, and another copy of the plat of survey, prepared by a draughtsman in division L, was inserted in the record.

The patent and its record were then carefully compared by the clerk having case in charge, assisted by some other employé.

A jacket was prepared for the case, numbered, and indexed in the docket of Louisiana claims.

The record of the patent was indexed in a volume kept for that purpose; disposition of all letters in the case annotated upon the register of letters received and upon jacket. Satisfaction of the claim, by patent, noted on jacket and also upon the original abstract containing the claim.

1886, September 10. Letter prepared in division D transmitting patent to register and receiver at Natchitoches, La., for delivery to person legally entitled to its custody.

1886, September 10. Letter prepared in division D notifying the surveyor-general at New Orleans of the issuance and delivery of the patent.

Case closed and papers filed as No. 183, G Louisiana.

The following statement shows the amount and character of business received, transacted, and disposed of during the period, and on hand, pending, and undisposed of at the dates specified below, in the private land claims division of the General Land Office, Department of the Interior:

Character of business.	Pending July 1, 1883.	Received during 1884.	Disposed of in 1884.	Pending July 1, 1884.	Received during 1885.	Disposed of in 1885.	Pending July 1, 1886.	Received up to Mar. 1, 1887.	Disposed of up to Mar. 1, 1887.	Pending Mar. 1, 1887.
Letters .....	(*)	1, 179	1, 097	81	1, 318	1, 530	.....	2, 051	2, 031	20
California private land claims .....	19	3	7	15	.....	2	13	4	.....	17
Oregon and Washington Territory donations .....	166	12	15	163	.....	59	104	17	37	84
Louisiana, Florida, &c., private land claims .....	2, 954	107	120	2, 941	10	14	2, 937	9	11	2, 935
New Mexico private land claims .....	27	.....	1	26	.....	1	25	.....	.....	25
Indian allotments .....	.....	106	106	.....	1, 458	1, 458	.....	740	641	99
Scrip locations .....	1, 077	309	341	1, 045	567	628	984	245	264	965
Scrip applications (1858) .....	93	2	4	91	4	1	94	9	.....	103
New Mexico and Arizona donations .....	281	.....	40	341	.....	226	115	.....	21	94
Claims under act June 22, 1860, to be reported to Congress .....	5	.....	3	2	.....	.....	2	.....	.....	2
Awards, Las Animas grant, Colorado. Rejected claims, Las Animas grant, Colorado .....	6	.....	1	5	.....	.....	5	.....	1	4
Claims under act July 23, 1866 .....	24	.....	.....	24	.....	.....	24	.....	.....	24
Claims in New Mexico and Arizona to be reported to Congress .....	.....	.....	.....	.....	7	5	2	50	17	35
Pages of record .....	.....	.....	1, 057	.....	.....	1, 269	.....	.....	1, 847	.....

\* Not known.

Pages of record, written by copyists, is given upon this form, as found in the Commissioner's annual reports. This, however, represents only a small portion of the work done by copyists, who write patents and record them, make all certified or other copies required in the division, keep up the various indexes, dockets, &c., and compare work performed.

An inventory has been made, with the above showing, of *docket cases* upon which final action has not been taken by the Land Department of the Government.

There are, however, a large number of private claims in the territory acquired by purchase or treaty, which may at any time be called up for action here, but which are not "docket cases" in the General Land Office. The approximate number of such claims cannot be given. In the State of Louisiana alone it has been estimated that

there are some 10,000 private claims, donations, &c., of which number it is found, by actual count, that 1,292 have been finally adjusted in the private land claims division.

Attention is respectfully called to the statements, in this connection, to be found in "The Public Domain," p. 365, *et seq.*, 1112, *et seq.*, and General Land Office Report, year 1882, pp. 43-51.

No account has been kept, for any particular period, of the character and amount of business transacted or labor performed by individual employé, because no record of this matter has been required, and in most cases would be wholly impracticable.

The following statement shows the average number of employés in private land claims division of the General Land Office, Department of the Interior, during the periods specified:

Year.	January.	February.	March.	April.	May.	June.	July.	August.	September.	October.	November.	December.
1884.....	7	7	7	7	7	7	7	8	8	8	8	8
1885.....	7	7	8	8	8	8	8	8	8	8	8	8
1886.....	8	8	8	6	6	6	5	6	6	7	7	7
1887 (to March 1).....	7	7										

This is a general average, but it agrees very nearly with the fractions shown in next table.

No statement showing the maximum and minimum amount of business transacted and disposed of by the employé doing the most and the employé doing the least during the periods specified, in the private land claims division of the General Land Office, Department of the Interior, has been kept, because such action was not required under office or Departmental regulations.

No comparison as to the amount of business transacted by any two employés in the private land claims division can properly be made, for the reason that no two employés are engaged upon work of the same character, except copyists.

The few clerks in this division are fully employed at all times in transacting the business pertaining to their respective desks.

The following statement shows the average number of days and the time and attention devoted to the consideration and transaction of business during the periods specified, by the employés in the private land claims division of the General Land Office, Department of the Interior:

Calendar year.	No. of employés.	Average No. of days present.	Average No. of hours employed daily.	No. by proxy.	No. working days.	Average No. days absent.
1884.....	7½	268½	7	None ...	307	38½
1885.....	7½	266½	7	None ...	301½	35½
1886.....	6½	274½	7	None ...	305	30½
1887 (to March 1).....	7	44½	7	None ...	48	3½

The official day is from 9 to 4 (7 hours), but there is allowed to the employés thirty minutes, from 12 m. to 12.30 p. m., for lunch, which is almost invariably availed of, which would bring the average hours of attendance to not exceeding 6½ hours.

The following statement shows the maximum number of days devoted to business by the employé present for the greatest number of days, and also the minimum number of days devoted to business by the employé present for the least number of days in the private land claims division of the General Land Office, Department of the Interior, during the periods specified:

	1884.	1885.	1886.	1887 (to Mar. 1).
Maximum number of days.....	281½	277½	378	48
Minimum number of days.....	235½	241½	263½	26

NOTE.—Personal enumeration of employés absent the maximum and minimum time is omitted.



## SURVEYING (E) DIVISION.

*Report of the surveying (E) division, General Land Office, on the methods of business and work, as requested by Senate Select Committee, and called for by Department circular of March 23, 1887.*

Statement showing the principal items of business transacted in the surveying (E) division of the General Land Office, Department of the Interior.

(1) Preparation of instructions to surveyors-general in the fifteen surveying districts in matters pertaining to the survey of public lands and private land claims.

(2) Examination of all contracts for surveys, writing letters of approval or disapproval, or requiring emendations. Recording the contracts in an appropriate volume showing number and date of the contract, date of approval, amount of contract, and appropriation out of which the same is payable. Noting the surveys to be made under each contract upon maps kept for the purpose, showing at a glance all surveys under contract for the time being.

(3) Correspondence with surveyors-general in matters pertaining to the details of the service.

(4) Issue of instructions to examiners of surveys and correspondence in matters pertaining to their duties.

(5) Careful scrutiny of all plats and field notes of surveys.

(6) Consideration of reports of inspections in the field by examiners of surveys, in connection with the plats and field notes of the surveys inspected.

(7) Writing letters of acceptance or rejection of surveys, in which are given résumés of the findings of the examiners. In case of rejection the particulars wherein the surveys fail to meet the requirements of law and regulations are itemized in order that the same may be placed upon record and to enable the surveyor-general to acquaint the contracting deputy with the reasons which induced the rejection of his work.

(8) Issue of instructions for the survey of Indian and abandoned reservations.

(9) Preparation of contracts and instructions for the survey of State and Territorial boundaries and for surveys in the Indian Territory, and examination of returns of survey upon the completion thereof.

(10) Letters of advice to surveyors-general and local land offices in regard to all Executive orders reserving land for Indian, military, naval, or light-house purposes, or in regard to the modification or revocation of such orders. Noting of Executive orders establishing, modifying or relinquishing reservations, in appropriate volumes and upon the maps of the several surveying districts.

(11) Replies to numerous letters from county surveyors and others, in all the public land States and Territories, seeking information and advice in regard to the restoration of lost and obliterated corners of the public-land surveys and the subdivision of lands.

(12) Preparation of certified copies of field notes and other records required by individuals or for use as evidence in judicial proceedings.

(13) Registering letters received.

(14) Press-copying letters written.

(15) Recording letters to the several Departments and to subordinate branches and officials of the Interior Department, and of such miscellaneous letters as are deemed of sufficient importance to be placed upon the permanent record.

Statement showing in detail the methods of transacting business in the surveying (E) division of the General Land Office, in the Department of the Interior, including one or more items of the principal business matters transacted in said division, beginning with the receipt of the business matter in the General Land Office, and then showing in consecutive order the various steps taken by each of such principal business matters through the appropriate divisions of said office, and the employees through whose hands the same passes, and by whom it is considered and acted upon, and the action thereon had and taken by each, until the same is finally disposed of, and notice thereof duly given to the proper party.

Upon this division is devolved the superintendence of the entire surveying service (except the survey of mining claims), embracing fifteen surveying districts with the correspondence and miscellaneous duties relating to the survey of the public lands and private land claims both in the States and Territories where surveys are now in progress and in those States where the office of surveyor-general has been discontinued.

The force of eleven employes is divided as follows: 1 chief, 1 assistant chief, 4 correspondents, 1 examiner of surveying returns and special agents' reports, 1 registering and file clerk, 2 copyists, 1 type-writer.

The mail matter received each day is examined by the chief of division and by him assigned, according to its character, to the correspondents in charge of the different classes of work.

The mail is then entered in the division register of letters received, the name of the clerk to whom each case is referred being noted thereon. Letters which are replies to or acknowledgments of letters previously sent out from this office are noted upon the margins of the official record of the letters to which they are replies.

Reports of special agents on inspection of surveys in the field are referred to the clerk having special charge of this class of work, who examines the same in connection with the surveying returns and prepares letters of acceptance or rejection according to the character of the survey as determined by the field examination.

Applications for surveys, contracts, and bonds, and correspondence relating thereto, are referred to the correspondent in charge of the contract desk, by whom the applications are considered, the contracts and bonds examined, noted in contract book and upon the working diagrams of the several surveying districts, and letters of approval or disapproval and all necessary correspondence relating to this class of business prepared.

Executive orders reserving public lands for Indian, military, naval, light-house or other public uses, and correspondence relating thereto, are referred to the correspondent who has charge of the records and files pertaining to such reservations and who makes the necessary examination of the records, prepares reports thereon when called for by the Department, notes the reservations in volumes kept for that purpose and upon the official plats and working diagrams of the several land States and Territories, and prepares letters notifying the proper surveyor-general and local land officers in regard to the lands reserved, in order that the same may be respected in the survey and disposal of the public lands.

Letters from surveyors-general, local land officers, and special agents upon various subjects pertaining to the details of the several branches of the service and miscellaneous letters requesting information, certified copies, &c., are distributed among the several correspondents in the division in the discretion of the chief.

Sample item of business in the surveying (E) division of the General Land Office.

#### A PUBLIC LAND SURVEY.

July 19, 1886. Letter from surveyor-general of Colorado, dated July 15, 1886, received at registering room, General Land Office, numbered 77234, noted in register of letters received, surveyors-general volume 18 (volume not paged, but divided into sections for different surveyors-general by leather tags), and referred to Division E (surveys), noted on division register of letters received, volume 6, page 650, and referred by acting chief of division to J. S. Williams, clerk of class three. This letter transmits, for the approval of the Commissioner of the General Land Office, duplicate of contract and bond No. 720, with Benjamin F. Clark, United States deputy surveyor, also special instructions to the deputy under said contract. Liability of contract \$2,244, payable from appropriation for surveying public lands for the fiscal year ending June 30, 1886.

July 20, 1886, contract and bond examined by said clerk, letter prepared, written out by copyist, approved by acting chief of division and law clerk, signed by Commissioner of the General Land Office July 22, 1886, addressed to the surveyor-general of Colorado, approving contract and bond No. 720, and requiring the surveyor-general to issue supplemental special instructions to the deputy regarding retracements of lines of previous surveys, and calling attention to requirements of the manual of surveying instructions relating to the noting of coal banks or beds. Copy of said supplemental instructions to be forwarded to the General Land Office to be filed with contract. Letter copied in press copy volume 49, page 1, and recorded in record of letters to surveyor-general of Colorado volume 5, page 195. Commissioner's approval indorsed on contract and bond—contract entered in division register of surveying contracts and then transferred to Division M (accounts), where contracts are kept on file.

July 30, 1886, letter from surveyor-general of Colorado dated July 26, 1886, transmitting supplemental special instructions to Deputy Clark, contract No. 720, as required by Commissioner's letter of July 22, 1886, received at registering room, General Land Office, numbered 81431, noted in register of letters received, surveyors-general, volume 18, and referred to Division E (surveys). Noted in division register of letters received, volume 6, page 656, and referred to clerk above named. Instructions examined and found correct and filed with Contract No. 720, in Division M (accounts). Letter filed in Division E.

August 2, 1886. Letter from surveyor-general of Colorado dated July 28, 1886, recommending that examination of surveys under contract No. 720, with B. F. Clark, D. S., be made during the progress of surveys in the field, received in registering room, General Land Office, numbered 82432. Noted in register of letters received, surveyors-general, volume 18, and referred to Division E (surveys). Noted in division register of letters received, volume 6, page 657. Retained for answer by acting chief of division, James Edmunds, clerk of class four.

August 6, 1886. Letter prepared by said acting chief of division, written out by copyist, approved by board of law examiners, signed by Commissioner General Land Office, and dated August 10, 1886, addressed to the surveyor-general of Colorado, authorizing that officer to direct Mr. Joshua S. Bond, an employé in his office, to inspect the surveys under said contract No. 720 while in progress in the field. Letter copied in press copy, volume 49, page 119, and recorded in record of letters to surveyor-general of Colorado, volume 5, page 199.

August 23, 1886. Letter from surveyor-general Colorado, dated August 19, 1886, inclosing duplicate of instructions issued to Joshua S. Bond for the examinations of surveys under said contract No. 720, received at registering room General Land Office, numbered 89925. Noted in register of letters received, surveyors-general, volume 16, and referred to Division E (surveys). Noted in division register of letters received, volume 6, page 667. Instructions to Mr. Bond, examined by assistant chief of division and found unobjectionable. Letter referred to Mrs. E. C. Abbott, clerk class \$1,000 for acknowledgment.

August 24, 1886. Letter of acknowledgment prepared by said clerk addressed to surveyor-general of Colorado, approved by the board of law examiners, signed by Commissioner General Land Office, dated August 27, 1886; copied in press copy, volume 49, page 183; recorded in record of letters to surveyor-general of Colorado, volume 5, page 202.

December 20, 1886. Letter from surveyor-general of Colorado, dated December 14, 1886, transmitting duplicate plats and transcript of field notes of a portion of the surveys executed by B. F. Clark under said contract No. 720, received at registering-room, General Land Office, numbered 131,520, and referred to Division E (surveys); noted in division register of letters received, volume 7, page 37, and referred by chief of division to W. C. Miller, clerk of class two, for comparison of plats and field notes.

December 21, 1886. Letter from surveyor-general of Colorado, dated December 17, 1886, transmitting report of Joshua S. Bond, special agent for inspecting surveys of Benjamin F. Clark under contract No. 720, received at registering-room, General Land Office, numbered 131,933, noted in register of letters received, surveyors-general, volume 16, and referred to Division E (surveys); noted in division register of letters received, volume 7, page 39, and referred by chief of division to J. B. Shinn, clerk class three, but subsequently (upon receipt of the final returns of surveys under said contract from the surveyor-general with his letter dated February 25, 1887) transferred to N. Freeman, clerk of class three.

March 4, 1887. Letter from surveyor-general of Colorado, dated February 25, 1887, transmitting final returns of surveys under said contract No. 720, received at registering-room, General Land Office, numbered 24,447, noted in register of letters received, surveyors-general, volume 17, and referred to Division E (surveys); noted in division register of letters received, volume 7, page 126, and referred to W. C. Miller, clerk of class two, for comparison of plats and field notes.

The examiner's report, received with surveyor-general's letter of December 17, 1886, detailing his operation in the field and describing the lines examined, the topography of the country over which the lines pass, the character of the corners established by the deputy surveyor, and the measurements between corners, as found by the examiner, was carefully noted and compared with the plats and field notes of the survey by Mr. Freeman, to whom the matter was referred. The examination of 170 miles of survey showed the same to be generally well executed, and corners properly established, and on March 28, 1887, Mr. Freeman prepared a letter addressed to the surveyor-general of Colorado, accepting the greater portion of the work, but deferring action in regard to the subdivisioral survey of three townships on account of apparent irregularities in the surveys along Grand River. Letter approved by the chief of division and law clerks, signed by the Commissioner of the General Land Office, and dated April 1, 1887. Copied in press copy, volume 51, page 435, recorded in record of letters to surveyor-general of Colorado, volume 5, page 246. Accepted surveys laid down on working diagram showing the extension of public surveys in Colorado. Plats and field notes referred, with letter dated April 1, 1887, signed by the chief of division, to Division M (accounts) for the adjustment of the deputy's account and reporting of the same to the Treasury for payment.

The acceptance of a survey and transmission of plats and field notes to the division of accounts completes the action in surveying division.

The following statement shows the amount and character of business received, transacted, and disposed of during the period, and on hand, pending, and undisposed of at the dates specified below, in the surveying division of the General Land Office, Department of the Interior:

Character of business.	Received during 1884.	Disposed of in 1884.	Pending July 1, 1885.	Received during 1886.	Disposed of in 1886.	Pending at close of 1886.	Received during 1885.	Disposed of in 1885.	Pending at close of 1885.	Pending July 1, 1886.	Received up to March 1, 1887.	Disposed of up to March 1, 1887.	Pending March 1, 1887.
Letters received.....	4, 212	4, 212	50	3, 600	3, 575	75	4, 122	4, 072	50	75	2, 050	2, 039	86
Letters written.....	3, 459	3, 459	...	2, 824	2, 824	...	3, 257	3, 257	...	...	1, 664	1, 664	...
Number of record pages.....	1, 913	1, 913	...	2, 272	2, 272	...	2, 182	2, 182	...	...	1, 074	1, 074	...
Pages of press copy.....	4, 544	4, 544	...	5, 312	5, 312	...	4, 876	4, 876	...	...	2, 966	2, 966	...
Surveying contracts.....	250	250	...	96	61	85	221	221	...	35	4	32	7
Plats and transcripts of field-notes of surveys of public lands and private land claims.....	2, 539	2, 539	132	570	205	407	1, 360	1, 226	132	497	79	170	388
Reports of special agents on field-work of surveys.....	...	...	...	62	40	22	...	...	...	22	53	42	33
Copying of field notes, number of pages.....	1, 500	1, 500	...	1, 021	1, 021	...	2, 755	2, 755	...	...	1, 417	1, 417	...

A very large number of the letters received and answered in the fiscal years 1884 and 1885 were surveyor-generals' letters transmitting returns of surveys and letters in reply accepting the same.

During those years a great many surveys were made. In 1884 surveys of over fifty-two millions of acres were returned and accepted, and in 1885 over thirty millions of acres. Surveys were then accepted without any field examinations and after an office examination only of the plats and notes.

In the fiscal year ending June 30, 1886, surveys of less than two millions of acres were accepted, and those only after field examinations had been made in most cases,

and the examiner's reports carefully tested in this office in connection with the returns of surveys.

But even with the apparent decrease in the amount of letters received and plats and field notes accepted, it will be seen by the number of pages of record that the work has steadily increased:

Pages of record in 1884.....	1,913
1885 .....	2,182
1886 .....	2,272

Number of pages for the eight months from July 1, 1886, to March 1, 1887, 1,704, an apparent falling off, which is owing to the fact that the recording of *miscellaneous* letters ceased August 9, 1886, except in a few important cases.

Statement showing the average amount and character of business performed, transacted, and disposed of during the period specified, by the employes in the surveying division of the General Land Office, Department of the Interior.

No record having been kept in the surveying division of the work done by months, it is impossible to furnish such a statement as is called for by this blank.

The following statement shows the average number of employes in the surveying (E) division of the General Land Office, Department of the Interior, during the periods specified:

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884.....	9	9	9	0	9	9	9	10	10	10	10	10
1885.....	11	11	11	11	11	11	9	9	10	10	10	10
1886.....	10	10	10	10	10	10	10	10	11	11	11	11
1887 (to March 1).....	11	11										

Statement showing the maximum and minimum amount of business transacted and disposed of by the employé doing the most and the employé doing the least during the periods specified, in the surveying division of the General Land Office, Department of the Interior:

It is not possible to furnish the information called for by this table because no account has been kept of the separate work of each employé. The reason why such account has not been kept is that it was not considered practicable or necessary, and has not been required. The division is a small one, the chief knows the work performed by each, and the work is so varied and differing in its importance and character that it has not been considered practicable to furnish any account showing relatively the amount and value of the work done by each.

The following statement shows the average number of days and the time and attention devoted to the consideration and transaction of business during the periods specified, by the employes in the surveying (E) division of the General Land Office, Department of the Interior:

Year.	Number of employes.	Average number of days present.	Average number of hours employed daily.	Number working days.	Average number days absent.
1884.....	9.44	273.27	7	307	33.73
1885.....	10.33	258.99	7	301.5	42.51
1886.....	10.34	268.86	7	305	36.14
1887 (to March 1).....	11	46.68	7	48	1.318

The official day is from 9 to 4 (7 hours), but there is allowed to the employes thirty minutes, from 12 m. to 12.30 p. m., for lunch, which is almost invariably availed of, which would bring the average hours of attendance to not exceeding 6½ hours.

The following statement shows the maximum number of days devoted to business by the employé present for the greatest number of days, and also the minimum number of days devoted to business by the employé present for the least number of days in

the surveying (E) division of the ——— office, Department of the Interior, during the periods specified :

	1884.	1885.	1886.	1887 (to March 1).
Maximum number of days.....	*283 (I)	*280.39 (S)	*282.93 (II)	*148 (VI)
Minimum number of days .....	249.57	244.64	249	41

\*Assistant chief of division.

†Six of the eleven clerks full time for January and February, 1887.

‡Chief of division.

§ Corresponding clerk.

|| Examiner of surveying returns.

¶ Type-writer.

#### RAILROAD DIVISION.

*Report of the railroad division, General Land Office, on the methods of business and work, as requested by Senate Select Committee and called for by Department circular of March 23, 1887.*

Statement showing the principal items of business transacted in the railroad division of the General Land Office, Department of the Interior.

Registering letters received.

Noting distribution of same, and answers when made.

Registering entries of lands within railroad, wagon-road, and canal grant limits.

Docketing contested entries and applications for lands within railroad, wagon-road, and canal grant limits.

Examining and deciding applications and entries for lands within such limits, and notifying the local land officers and the parties in interest of the action taken.

Noting appeals from the decisions made, and transmitting the same, together with all papers and arguments therein, to the Secretary of the Interior for his action.

Promulgating decisions of the Secretary when made, in such cases, and notifying the local land officers and the parties in interest of the contents thereof.

Press-copying all letters and decisions written.

Recording from the press-copies all letters and decisions.

Correspondence upon all subjects relating to the disposal of lands within railroad, wagon-road, and canal grant limits.

Preparing certified copies of the records and of papers and maps on file when called for.

Registering, examining, and recommending for approval all articles of incorporation and maps filed by railroad companies claiming right of way over public lands of the United States under act of March 3, 1875, and other acts granting right of way.

Listing, certifying, and patenting railroad and wagon-road lands.

Adjusting railroad and wagon-road land grants.

Statement showing in detail the methods of transacting business in the railroad division of the General Land Office, in the Department of the Interior, including one or more items of the principal business matters transacted in said division, beginning with the receipt of the business matter in the office, and then showing in consecutive order the various steps taken by each of such principal business matters through the appropriate divisions of said office, and the employes through whose hands the same passes, and by whom it is considered and acted upon, and the action thereon had and taken by each until the same is finally disposed of and notice thereof duly given to the proper party.

#### [SAMPLE ITEM.]

On March 1, 1884, there was received at the registering-room of the General Land Office a letter dated February 23, 1884, from the register at Sacramento, Cal., transmitting the record of testimony taken at a hearing had at the said office January 14, 1884, upon the application of Nathan B. Hall to make homestead entry of lot 1 of NE.  $\frac{1}{4}$ , SE.  $\frac{1}{4}$  NE.  $\frac{1}{4}$  and N.  $\frac{1}{4}$  SE.  $\frac{1}{4}$  of section 25, Tp. 13 N., R. 6 E., M. D. M., together with the opinion of the register and receiver in favor of Hall's application and appeal therefrom by the railroad company.

Said letter and inclosures were registered in vol. 20, numbered 23628, and referred to the railroad division. Upon receipt thereof the chief of said division referred them to a fourth-class clerk, by writing, in pencil, the name of the clerk upon the letter inclosing the same. They were then handed, by the chief, to the registering clerk of the division, who entered them upon his register, and then laid them upon the desk of the clerk named, in pencil note, by the chief.



In April, 1884, the case was taken up by the said clerk, and after a careful examination of the testimony (which showed that one Daniel Heryford, a citizen of the United States, and a qualified pre-emptor, was residing upon, improving, and claiming the land at the date when the right of the railroad company should have attached), he prepared a letter, addressed to the register and receiver at Sacramento, setting forth the facts, and permitting Hall to make entry of the land, subject to appeal within sixty days. He also prepared, at the same time, a letter addressed to Henry Beard, attorney for the railroad company, Washington, D. C., advising him of the purport of the decision made, and allowing him sixty days within which to appeal therefrom.

The said clerk placed his initials upon these letters and delivered them to the chief of the division, who carefully examined them, and approved the same by placing his initials thereon. The chief then delivered them to the law clerks of the land office, who also made a careful examination of the same and approved them by placing their checks in colored pencil (which were equivalent to initials) upon the same.

They were then handed to the Commissioner by the law clerk for examination and signature. The Commissioner, upon examination, approved the same by affixing his signature thereto. They were then returned by a messenger to the railroad division, where they were dated April 7, 1884, by the chief and then handed to the press-copying clerk, who made press-copies of the same, and then laid them upon the desk of the writer, who made notes of their contents upon the case, and then mailed them to the parties to whom they were addressed.

April 28, 1884, an appeal from said decision, by Henry Beard, attorney for the railroad company, was received at the registering-room of the General Land Office, which was registered in vol. 65, page 47, numbered 44672, and referred to the railroad division. The chief of said division noted the name of the appeal clerk thereon, and handed the appeal to the registering clerk of the division, who entered it upon his register, and then handed the same to the appeal clerk, who placed it with the other papers in the case, and handed the whole to the docket clerk, to be by him made into what is called a "docket case." The said clerk entered the papers upon his docket No. 5, and then placed them in a jacket numbered 4210, prepared by him for that purpose, and upon which was written the title of the case, and all action taken thereon to that date. The case was then placed in the files of docket cases.

On July 2, 1884, a letter was received at the registering-room of the General Land Office from the register at Sacramento, Cal., reporting that no appeal had been filed in that office by the Central Pacific Railroad Company from the decision of the Commissioner of April 7, 1884, in the case of Nathan B. Hall *vs.* the said company. This letter passed through the ordinary course of being registered, numbered, &c., until it reached the appeal clerk, who filed it with docket case No. 4210.

In February 1885, a letter was prepared by the appeal clerk transmitting to the Secretary of the Interior, on appeal, the papers in the case of the Central Pacific Railroad Company *vs.* Nathan B. Hall, involving lot 1 of NE.  $\frac{1}{4}$  SE.  $\frac{1}{4}$  and N.  $\frac{1}{4}$  SE.  $\frac{1}{4}$  of section 25, 13 N., 6 E., M. D. M., Sacramento, Cal. The said clerk at the same time prepared a letter, addressed to the register and receiver at Sacramento, advising them that the said case had been sent up on appeal to the Secretary. He also addressed a letter to Henry Beard, attorney for the railroad company, advising him of the action taken.

These letters passed through the regular course of examination as those preceding until they reached the Commissioner and were signed by him, and returned by messenger to the chief of the railroad division, who dated them February 20, 1885; they were then press-copied by the press-copying clerk and returned to the writer, who mailed them to the proper parties.

January 4, 1886, a letter from the Secretary of the Interior, dated December 23, 1885, affirming the decision of the Commissioner of the General Land Office of April 7, 1884, in the case of the Central Pacific Railroad Company *vs.* Nathan B. Hall, was received at the registering-room of the General Land Office, which was duly registered and numbered 554, and referred to the railroad division. This letter passed through the regular course of those preceding until it reached the appeal clerk, who made, or caused to be made, a copy of the same. He then prepared a letter addressed to the register and receiver, Sacramento, Cal., advising them of the purport of the Secretary's decision, and inclosing the copy of the same, and directing them to permit Nathan B. Hall to make homestead entry of the land involved. He also prepared a letter addressed to Henry Beard, attorney for the railroad company, advising him of the Secretary's decision.

These letters also passed through the usual course of examination, were signed by the Commissioner and returned to the railroad division, where they were dated January 9, 1886, duly press-copied and mailed to the proper parties, their date and purport being noted upon case No. 4210, which was then marked "Closed." The result of this action was the elimination of the railroad claim, thus rendering the land subject to entry by Hall, or the first legal applicant. The records of this office do not show that Hall has made entry of the land.

The following statement shows the amount and character of business received, transacted, and disposed of during the period, and on hand, pending, and undisposed of, at the dates specified below, in the railroad division of the General Land Office, Department of the Interior:

Character of business.	Pending July 1, 1884.	Received during 1885.	Disposed of in 1885.	Pending July 1, 1885.	Received during 1886.
Applications for lands .....	7, 484	2, 069	1, 388	8, 165	4, 879
Letters.....number.....	.....	6, 538	7, 413	.....	8, 910
Railroad selections.....acres.....	11, 861, 608.50	2, 411, 449.31	1, 153, 950	13, 119, 109.81	2, 298, 241.81
Wagon-road selections..do.....	29, 735.48	128, 067.24	549.42	157, 253.30	440

Character of business.	Disposed of in 1886.	Pending July 1, 1886.	Received during 1887.	Disposed of up to Mar. 1, 1887.	Pending Mar. 1, 1887.
Applications for lands.....	2, 173	10, 871	1, 948	2, 380	10, 439
Letters.....number.....	6, 187	.....	5, 004	5, 073	.....
Railroad selections.....acres.....	100, 823.02	15, 316, 526.60	3, 092, 662.41	195, 424.98	18, 213, 755.03
Wagon-road selections..do.....	549.42	157, 143.88	54, 929.71	.....	211, 773.59

The discrepancy between the number of letters received and the number written is explained on the ground that the letters received are not only letters of inquiry, requiring direct answers, but embrace also letters transmitting applications to enter lands, to dispose of which requires from one to four letters.

The number of letters on hand at the beginning of the calendar year has never been kept, and therefore cannot be given. The above statement shows the number of letters received and number written during the year.

The following statement shows the average number of employes in the railroad division of the General Land Office, Department of the Interior, during the periods specified:

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884.....	23	23	23	23	23	23	23	24	25	25	24	25
1885.....	27	28	28	28	28	27	26	27	27	27	27	24
1886.....	22	21	21	21	21	22	31	33	29	29	30	32
1887 (to March 1).....	32	31										

The following statement shows the average number of days and the time and attention devoted to the consideration and transaction of business during the periods specified by the employes in the railroad division of the General Land Office, Department of the Interior:

Year.	No. of employes.	Average No. of days present.	No. of hours employed daily.	No. by proxy.
		<i>D. H. M.</i>		
1884.....	24	270. 3. 00	7	0
1885.....	27	267. 6. 18	7	0
1886.....	26	269. 2. 03	7	0
1887 (to March 1).....	31	46. 2. 27	7	0

Possible number of days for 1884, 307; for 1885, 301½; for 1886, 305; for 1887 (to March 1), 48.

Average time lost per employe for 1884, 36 days 4 hours; for 1885, 33 days 4 hours 12 minutes; for 1886, 35 days 4 hours 57 minutes; for 1887, 1 day 4 hours 33 minutes (to March 1).

Thirty minutes for lunch are allowed each day.

The following statement shows the maximum number of days devoted to business by the employe present for the greatest number of days, and also the minimum number of days devoted to business by the employe present for the least number of days in the railroad division of the General Land Office, Department of the Interior, during the periods specified:

	1884.	1885.	1886.	1887 (to March 1).
Maximum number of days.....	292	282	297	48
Minimum number of days.....	231	236	197	24

Number of days possible for 1884, 307; for 1885, 301½; for 1886, 305; for 1887, 48.

[Note by Committee: Statement of names of employes present, &c., most and least omitted.]

Maximum time (in this case meaning all possible working time) has been made by a number of employes.

## PRE-EMPTION (G) DIVISION.

*Report of the pre-emption (G) division, General Land Office, on the methods of business and work, as requested by Senate Select Committee, and called for by Department circular of March 23, 1887.*

The work of this division relates to the examination of claims arising under the pre-emption law. Primarily it is an inspection of the proof offered by parties in support of their pre-emption claims. Incidentally it involves the disposition of contested cases arising between pre-emptors on the one hand and claimants under the pre-emption, homestead, timber culture, desert land, timber and stone, and town-site laws. Applications for amendment of erroneous filings and entries and for restoration of pre-emption rights are also an important branch of this division.

The clerks at present are divided as follows:

One chief of division.

Three examiners of contested cases.

Nine examiners of *ex parte* cases.

Two examiners of applications for amendment.

Two examiners of applications for hearings.

One examiner of appeals.

Two corresponding clerks.

Five recorders or copyists.

Four clerks on dockets and files.

One examiner of town-sites.

The chief of division has a general supervision of the work, referring the mail to the proper clerks, reading all official letters written in the division, and passing upon the questions involved before they are submitted to the reading and law clerks of the Bureau, and keeping a record of the attendance.

The examiners of contested cases inspect the office record of the tract in contest, read and pass upon the testimony and legal questions involved, prepare the decision of the Commissioner thereon, and dispose of the motions incidental to the case.

The *ex parte* clerks examine the formal proof of pre-emption entries, inspect the records for conflicts, and finally, if the entry is satisfactory, recommended it to the board of review for final examination, with a view to patenting the same. If a defect appears in the proof or entry papers, the local officers are notified of such defect by letter, and the case is suspended until the defect is cured.

The correspondents answer by letter all communications addressed to this office relating to pre-emption questions, except letters from the local officers transmitting reports or supplemental proof in suspended cases, which are usually referred to the clerk who suspended the entry.

Applications for hearing are examined with a view to ascertaining the grounds on which they are asked, and if a *prima facie* case appears, a hearing is ordered by letter addressed to the register and receiver of the proper land district.

Amendment clerks examine the proof offered in support of the application for amendment, and pass upon the sufficiency of the same. This work involves careful scrutiny of the record of the tract sought to be covered by the amendment, and is often much delayed by the backward condition of the posting of the tract-books in the public lands division.

The appeal clerk examines the appeal, and if in form, transmits the same, together with the entire record of the case and a copy of the decision of this office to the Secretary of the Interior. If not in form as prescribed by the rules of practice, the appeal is returned to the local officers for correction. When the case is returned by the Secretary, the appeal clerk finally disposes of it, transmitting a copy of the decision to the local officers, advising local attorneys thereof, and having proper notations made on all the records affected by the decision.

The recorders enter upon the records copies of letters and decisions sent out from the division, carefully comparing the record with the original, before the latter is mailed. They also prepare such copies as are required incidental to the work of the division. When not otherwise occupied they make jackets for *ex parte* cases.

The docket clerk enters every contested case upon the docket, provides it with a jacket on which is noted every action had in the case, which he afterwards transcribes to his docket. He withdraws from the public lands division all entries and other papers involved in the case.

The *ex parte* cases are jacketed, briefed, and recorded in suitable books, in numerical order, and after final disposition are charged out on the same book to the board of review.

A special record is provided for the registry of all letters received, a brief synopsis of their contents, the clerk to whom referred, and the date of answer. This work consumes the entire time of one clerk.

The file clerks have charge of the files, withdrawing cases for the use of clerks, and returning them to their places when completed. These clerks, with the docket clerks,

answer all inquiries of attorneys as to the status of cases in which they are interested.

The town-site desk is not properly a part of the pre-emption division, but has had a place in that division for many years.

The clerk has charge of all matters relating to town-site entries and town-site reservations, keeping the records thereof, passing upon town-site applications, examining the proofs offered in support of town sites, and deciding all contests in relation thereto.

Statement showing in detail the methods of transacting business in the pre-emption division of the General Land Office, in the Department of the Interior, including one or more items of the principal business matters transacted in said division, beginning with the receipt of the business matter in the General Land Office, and then showing in consecutive order the various steps taken by each of such principal business matters through the appropriate divisions of said office, and the employes through whose hands the same passes, and by whom it is considered and acted upon, and the action thereon had and taken by each, until the same is finally disposed of and notice thereof duly given to the proper party.

*Pre-emption cash entries* are received in the mail, accompanied by the monthly abstracts of the register and receiver of the sales for the month in which they were made. From the mail room they are referred to division M (accounts). After an examination of the account and an entry of the sales has been made, the abstract and entries are referred to division C (public lands), where they are posted in the proper tract books, and entered on a charge book and then sent to this (G) the pre-emption division. Here they are jacketed by the copyists, the jacket containing an indorsement of the name of the entryman, description of the land entered, the number of the entry, and the name of the land office where made. This indorsement, with the exception of the name of the entryman, is entered upon a set of books known as the credit books, after which the entries are placed in the files for five months, the object being to avoid examining an entry until all possible adverse claims shall have been made of record in this office. When reached in its numerical order, the entry is assigned to an *ex parte* examiner. The first step is to examine the docket to see that no contest is pending against it, and that if the entry is the result of a contest decided in the past, the instructions of this office have been complied with. The same clerk then takes the case to the public lands division, where the tract embraced in the entry is scrutinized, and all conflicting claims noted. If the conflict is with another entry, that entry is withdrawn and entered upon the credit book. The certificate of entry is compared with the receipt and the proof papers, that any discrepancy in the name, date, or tract may be detected. The proof is then taken up, being made by questions and answers on blanks furnished by this office. If there are no conflicting claims, and no defects in the proof presented, the entry is recommended to the board of review for patent; it is delivered to the credit book clerk, who charges it off of his book and delivers it to the board of review, where the case is re-examined. If there found correct it is approved for patent and delivered to the recorder. In the recorder's division it is again entered on a charge book, and given to the patent writer. After the patent has been written and recorded, it is compared with the certificate of entry and the patent record, and, if found correct, delivered to the party holding the duplicate receipt therefor. The case is then filed away. If the *ex parte* examiner in this division finds a conflict or a defect in the proof, or both, a letter is written to the local officers of the office at which the entry was made, setting out such defects; in the case of an adverse claim, sixty days are allowed the adverse claimant within which to show cause why his adverse claim should not be canceled. If he fails to respond within the time allowed, upon report of the local officers to that effect, the claim is canceled and the entry recommended to the board of review. If supplemental proof is needed, a similar letter is written to the local officers setting out the defect and requiring them to notify the claimant of such defect and calling upon him to rectify it by proper proof. Upon its receipt the case is again considered and if satisfactory sent to the board of review; if not satisfactory a further call is made. If the necessary proof is not furnished, the entry is held for cancellation, and appeal allowed to the Secretary of the Interior. If no appeal is taken the entry is canceled, the cause of cancellation noted across the face of the certificate, together with the date thereof. The certificate and receipt are placed in a "cancellation jacket" and charged to the recorder's division, where they are filed away. The proof is retained in the closed pre-emption files. If an appeal is taken, the appeal clerk transmits the entry and the decision rejecting it to the Secretary, the case being regularly docketed on the contest docket. Upon its return from the Secretary the appeal clerk close the case in accordance with the Secretary's instructions, notifying the local officers of such action. If the Secretary

affirms the action of this office the case is canceled as above recited ; if this office is reversed the case goes in usual course to the board of review.

Should the board of review discover defects, overlooked by this division, a minute is made thereof and returned to this division with the case, when the same course is pursued to complete the proof. The letters written are presented to the chief of division, who, if he approves of them, notes his initials thereon, and sends them to the reading clerks. If they approve their initials are also noted, and the letters are then presented to the Assistant Commissioner for signature. If the reading clerks do not approve, their objections are returned with the letter to the writer. The signed letters are returned to the writer, who, after making a press-copy thereof, notes the action on the case and returns it to the file clerk and presents the letter to the recorder. After being compared with the record it is sent to its destination. An examination, on an average, of eight cases a day is good work for a diligent clerk.

Contested cases involving pre-emption rights come to this division directly from the mail room. After being charged on the letter register they are placed in the hands of the docket clerk, who prepares a jacket, giving the title of the case, the name of the land office, and the number of the docket, case, and page, and draws all entries and papers from other divisions relating thereto. The case is then placed in the files for thirty days to afford attorneys an opportunity to examine the record. This record is prepared at the local office, and consists of testimony taken, exhibits filed, the opinions of the register and receiver thereon, together with a letter of transmittal setting out in brief a history of the case up to date of transmission. The testimony, of course, varies in quantity, some records containing several hundred pages of closely written manuscript, and others again but very few pages. As the cases come in order for examination they are taken up by the contest clerk, who first examines the tract book for adverse claims, and then reads the record, passing upon all questions of law and fact raised, and prepares a decision containing a statement of the facts established and the conclusions derived therefrom. Local attorneys, if any, are also notified by letter of the action taken. The decision is submitted to the chief of division, who notes his approval by initialing the letter. It is then passed upon by the law examiners, who also note their approval by initialing the letter, and then present it to the Commissioner for signature. In case of disapproval the letter is returned to the writer, with a note stating the objection thereto. After signature the letter is returned to the writer, who notes his action on the jacket of the case, makes a press-copy of the letter, returns the case to the docket and file clerks, and presents his letter to the proper recorder. Should a motion for review be filed it is docketed with the case and referred to one of the contest clerks, other than the one who prepared the decision, who passes upon it, writing a letter to the local officers advising them of the action taken thereon. If an appeal from the Commissioner's decision is taken it comes through the mail, is noted on the letter register and docket and is then given to the appeal clerk, after which it takes the course as in *ex parte* cases.

Applications for amendment of pre-emption filings or entries, come through the mail, are placed on the letter register and then referred to the amendment clerks. Each application involves a scrutiny of the record of the tract sought to be embraced in the amended filing or entry, and then the principles of law applicable to amendments are applied. If an amendment is allowed, a letter to that effect is addressed to the local officers of the land district from which the application emanated, which letter takes the course given under the head of *ex parte* cases. After signature the letter is presented to the proper clerk of the public lands division who makes the necessary notations upon the tract book. The letter is then press-copied, recorded, and sent out. If the application is denied a letter to that effect is prepared, and after taking the usual course of letters in *ex parte* cases is sent out.

Applications for restoration of pre-emption rights are similarly acted upon.

Applications for hearing are received through the mail, and after being placed on the letter register are referred to the proper clerk. These applications also involve a scrutiny of the tract book, and an examination of the affidavits filed in support thereof. If a *prima facie* case is presented, a hearing is ordered, the entry attacked withdrawn, the local officers notified, and upon receipt of, the testimony the case is docketed and becomes a contested case. If a hearing is refused, the local officers are so advised by letter, and the application, with a proper indorsement, filed away.

The dockets contain a complete history of the several actions had in each case, and the proper keeping of them occupies the entire time of one clerk, and the credit books the entire time of two clerks.

The town site desk receives the town site entries from the clerk in charge of the credit book, notes them on a special town site docket, examines the proof, and allows or disallows the entry after the manner of *ex parte* entries. The reservations for town sites are directly under his supervision. He furnishes the local officers all instructions relative to the manner of procedure in offering the town lots for sale; posts the entries on his special tract books, after receiving them with the abstracts from the division of accounts; examines the entries after the manner of *ex parte* cases, and charges them



to the board of review when satisfactory. All accounts involving town lots or town site entries, except when in conflict with railroad grants or mineral claims, are disposed of by this clerk, and all correspondence relating to this subject is carried on by him.

Exemplified copies of the records are prepared and transmitted as occasion requires.

#### Sample of work performed in the pre-emption division.

With letter of July 29, 1880, the register and receiver at Roseburg, Oreg., transmitted the papers and their joint opinion in the case of Millard Shoemaker v. Hugh Duffy, to this office. This was a contest between a homestead and pre-emption claimant, and the hearing had been had and testimony submitted to the local officers. The letter was received in the mail room September 1, 1880, where it received the current letter number, 57903, 1883. It was entered on the register of letters received, and on the numerical index and referred to this division. It then went into the hands of Mrs. L. M. Mattingly, who entered the same on the division register of letters and referred it to Mr. O. Whitney, then in charge of the docket. He prepared a jacket for the case with the following indorsement: "Roseburg, Oreg., Millard Shoemaker v. Hugh Duffy, Doc. 10, Case 95, page 78," and entered the case on said docket and page, giving the letter and its inclosures the docket number 1. He also withdrew from the public lands division Duffy's homestead entry No. 3349, and gave it docket number 2, at the same time entering it on the credit book, vol. 1, p. 656. On November 5, 1881, Mr. P. H. Seymour prepared a decision in the case, awarding the land to Shoemaker, subject to appeal. This decision was read by Mr. Henry Howes, chief of division, and after initialing the decision "H. H.," submitted it to the reading clerks, who also initialed it and presented it to the Commissioner, N. C. McFarland, for signature. The signed letter was returned by messenger to Mr. Howes, who handed it to Mr. Seymour, who made a press-copy thereof and caused it to be recorded by Mrs. H. E. Gray in vol. 1594, page 178, of the register and receiver's record, and carefully compared with the record, after which it was mailed to its destination. A notation of the decision was briefly made on the jacket, which was entered on the docket by Mr. Whitney and the case returned to the files. On January 26, 1882, a letter was received from Hon. M. C. George, of the House of Representatives, without date, asking the status of the case. This letter was received in the mail room January 26, 1882, briefed, and numbered 7283. After being registered on both registers it was sent to the public lands division and by the chief of that division handed to Mr. McNulty, who registered the same and handed it to Mr. Peirce, in charge of the Oregon books. Mr. Peirce finding a pre-emption claim involved, referred the letter to this division. It was accordingly, on January 26, 1882, charged off the register of letters in the public lands division, returned to the mail room, then charged to this division, and by Mr. Howes, the chief, referred to Miss Mary C. Torrey for answer. By her a letter was written informing Mr. George of the decision in the case; this letter was read and initialed by Mr. Howes and the reading clerks, and signed by the Commissioner January 28, 1882, returned to Miss Torrey, press-copied by her, and entered on the record, after which it was sent by special Congressional mail to the House of Representatives. A minute was made on the jacket of the case, and the letter and a copy of the minute was entered on the docket by Mr. S. H. Jecko, then docket clerk, the letter receiving docket number 4.

On February 8, 1882, a letter dated on that day, was received from Hon. L. Grover, of the United States Senate, inclosing a letter from Mr. Duffy, asking that a rehearing of the case be granted, or that the time for appeal be extended. In the mail-room this letter received the current letter No. 11443, 1882, and referred to division C (the public lands division), where it was entered on the letter-register and given to Mr. Peirce for attention. Finding that the case was in the pre-emption division Mr. Peirce referred the letter to that division, February 11, 1882, having it charged off the division register, and the numerical index of the mail-room. On reaching this division, Mr. Howes, the chief of division, referred it to Mr. Barnes for answer. After being entered in the division register of letters received, vol. 27, p. 109, Mr. Barnes received the letter and hunted up the case. Finding that Mr. Seymour had taken action thereon, the letter was given him, and on February 14, 1882, he prepared an answer to Mr. Duffy's letter, advising him of the status of the case, and instructing him how to proceed to perfect an appeal. A letter was also prepared by Mr. Seymour to Senator Grover, inclosing the letter to Mr. Duffy for inspection and transmission. Both letters were read and initialed by Mr. Howes and the reading clerks, and signed by the Commissioner. Mr. Seymour then press-copied and caused them to be recorded in vol. 58, pp. 269 and 271, respectively, of the miscellaneous record, and inclosed, with a penalty-envelope addressed to Mr. Duffy, to Senator Grover. Proper notations were made on the jacket of the case and on the docket, the letter receiving docket No. 5.

By letter of February 24, 1882, the register of the land office at Roseburg, Oreg., reported that no appeal had been taken from the decision of November 5, 1881. This letter came through the mail-room, receiving the current number 20032, 1882, and after being registered on both registers was referred to this division, where after registry it was filed with the case, and noted on the docket having docket No. 6. On March 13, 1882, a letter was prepared by Miss M. C. Torrey directing the local officers at Roseburg, Oreg., to allow thirty days additional for an appeal, if desired. This letter was initialed by Mr. Howes, the chief of division, the reading clerks, and signed by the Commissioner; was returned to Miss Torrey, who press-copied and caused the same to be recorded in vol. 160, p. 90 (register and receiver) record, and carefully compared and mailed. Notations of the contents of the letter were made on the jacket of the case and on the docket.

A letter from L. F. Grover, of the United States Senate, dated May 21, 1882, asking for a rehearing, was received in the mail-room June 1, 1882, and was registered as No. 43406, 1882, and referred to division C (public lands), and on the letter register of that division charged to Mr. Peirce, who in the usual course on the same day referred the letter to this division. It was assigned to Mr. Seymour, who prepared an answer, which passed through the hands of the chief of division and the reading clerk, and was signed by Commissioner McFarland June 7, 1882. It came back to Mr. Seymour, who made letter-press copy of it, and had it recorded in vol. 58, p. 149, and carefully compared, and then sent to Senator Grover, whose letter received docket No. 7.

On June 9, 1882, a letter, dated May 25, 1882, transmitting the appeal of Duffy, was received in this division, it having been received June 6, and duly registered and numbered 44743, and referred to division C, when Mr. Peirce, into whose hands it fell, referred and transferred it to the pre-emption division, the chief of which assigned it to Miss Torrey, who, after the same had been registered, filed it with the case as docket No. 8.

On June 26, 1882, Mr. Seymour prepared a letter of instructions to the register and receiver at Roseburg, Oreg., relative to the case. This letter received the approval of the chief of division and the reading clerks, and the signature of the Commissioner, and was then press-copied by Mr. Seymour, recorded and compared, and transmitted to the local officers at Roseburg; such action being noted on the jacket and docket.

- On July 31, 1882, a letter from the register at Roseburg, Oreg., dated July 20, 1882, reporting in answer to letter G, June 26, 1882, above referred to, was received, registered, and numbered 59977, referred to Mr. Peirce, of the public lands division, and by him referred to this division August 2, 1882, entered on register vol. 30, p. 76, and referred to Miss Torrey, who filed it with the case as docket No. 9. In reply thereto Mr. Seymour, on August 14, 1882, called for a further report, the letter passing through the hands of the chief of division, the reading clerk, and the Commissioner, press-copied by Mr. Seymour, and recorded in vol. 164, p. 172. To this a reply was received September 7, 1882, dated August 26, from the register, which in the mail-room was numbered 70179, and then referred to the public lands division, whence Mr. Peirce referred it to this division September 9, 1882. Registered in vol. 20, p. 162, and filed with the case as docket No. 10.
- On September 15, 1882, Mr. Seymour prepared a decision dismissing the appeal and motion for new trial. Decision passes through the usual course, and was recorded vol. 164, p. 247. This decision closed the case. Proper notations were made on the docket and jacket, the homestead entry of Duffy was returned to the public lands division, and the case placed in the "special" or closed files.
- On February 22, 1882, Millard F. Shoemaker made pre-emption cash entry, 5012, at Roseburg, Oreg., for E.  $\frac{1}{4}$  of S. E.  $\frac{1}{4}$ , S. E.  $\frac{1}{4}$  of N. E.  $\frac{1}{4}$ , and lot 1, Sec. 2, 31 S., 15 W., for which he had on November 1, 1879, filed declaratory statement No. 3639. The cash entry, 5012, was transmitted by the local officers with their monthly returns, on March 1, 1882, being received in the usual course of mail, March 17, 1882, in the mail-room where the letter of transmittal received the current office number, 22155, series of 1882, and was referred to division M. The abstract and entries received (including No. 5012) were compared, examined as to correctness in the matters of name, description, area, number, and price paid, and referred to division C (the public lands division), where in due course this entry was posted on the proper tract book, vol. 26, S. & W., p. 13, entered on the charge book, and referred to this division, where it was received on May 15, 1882. In due course it was placed in a jacket (office blank No. 558) and received the following indorsement: "Credit book, vol. 1, p. 657, cash No. 5012. L. O. Roseburg, Oreg. Name, Millard F. Shoemaker. Tract, E.  $\frac{1}{4}$  of S. E.  $\frac{1}{4}$ , S. E.  $\frac{1}{4}$  of N. E.  $\frac{1}{4}$ , and lot 1, sec. 2, Tp. 31 S., R. 15 W. February, 1882." At the same time it was entered upon the credit book and placed in the open files awaiting examination.
- On March 23, 1883, Capt. John Mullan filed in the mail-room a motion to have the contested case reopened. This motion was registered as No. 28419, 1883, and referred to Mr. Seymour of this division; after going on to vol. 31, p. 138, of the division register was filed with the case as docket No. 12. On April 3, 1883, Mr. Seymour prepared a letter addressed to Capt. John Mullan declining to reopen the case. This letter passed through the usual course, and is recorded in vol. 61, p. 69, miscellaneous record.
- On May 21, 1883, Capt. John Mullan filed a motion for *certiorari* in the office of the Secretary of the Interior under Rules of Practice 83 and 84.
- On May 24, 1883, the application was allowed, and the Commissioner of the General Land Office directed to send up the record, the letter receiving docket No. 13. Duffy's homestead entry was again withdrawn from the public lands division, re-entered on the credit book, same volume and page, and on the docket, same volume and page, under docket No. 14.
- On May 31, the papers were certified to the Department, and by letters of the same date Captain Mullan and the local officers at Roseburg were advised of such action. These letters are recorded volume 61, page 286, miscellaneous record, and volume 170, page 431, register and receiver record. These papers were received by the Secretary June 11, 1883, with letter of May 31, which is entered on register 15, page 446. Case entered on appeal docket 3, page 267, and numbered 1067.
- July 18, 1883, the cash entry of Shoemaker was transmitted to the Secretary and filed with the case as docket No. 15. November 10, 1883, additional papers were transmitted to the Secretary, registered, and filed with the case.
- December 1, 1883, all papers in the case laid before the assistant attorney-general for the Department for consideration. December 7, 1883, Commissioner's decision was affirmed by letter signed by Secretary Teller, which with the papers was sent to the General Land Office. This decision directed procedure under decision of November 5, 1881, and was registered in the mail-room as No. 114020, 1883, and was entered in this division, volume 32, page 402. By letters of December 14, 1883, prepared by Miss Torrey, the local officers at Roseburg and Capt. John Mullan were advised of the purport of the Secretary's decision, a copy of the same being transmitted to the local officers. These letters are recorded in volume 62, page 460, miscellaneous record, and volume 174, page 452, register and receiver record.
- On March 8, 1884, a letter dated February 28, 1884, from the register at Roseburg, was received, transmitting motion for new hearing. Numbered 262269, registered page 219, vol. 33, and filed with case as docket No. 16.
- March 26, 1884, in a decision addressed to the register and receiver at Roseburg, and prepared by Mr. J. C. Johnston, the motion for rehearing was denied, and Duffy's homestead entry held for cancellation. April 23, 1884, adverse pre-emption filings were canceled by letter prepared by Mr. Johnston, recorded vol. 180, page 407.
- April 19, 1884, letter of register, dated April 9, 1884, reporting as to action of other claimants under decision of Secretary was received. Numbered 41954, 1884, and registered vol. 33, page 387, and filed with the case as docket No. 17.
- On June 5, 1884, an appeal was received from Capt. John Mullan, in behalf of Duffy, registered as 58262, and entered on division register 234, page 70, and filed with the case as docket No. 18. June 6, 1884, Captain Mullan filed certain inclosures in the case, his letter being numbered 58515 and registered vol. 34, page 76, in this division, filed with the case as docket No. 19. On July 28, 1884, the appeal was returned to Captain Mullan by Miss Torrey with instructions relative thereto. Recorded vol. 64, page 445.
- September 19, 1884, papers were transmitted to the Secretary by letter, recorded vol. 65, page 166, miscellaneous record. At the same time Captain Mullan and the local officers were advised of such action by letters recorded in 65, 167, miscellaneous record, and 184, page 44, register and receiver record. The papers were received by the Secretary September 23 and entered in register 18, page 33. Appeal was entered in same docket as before, under same number, and marked "resubmitted September 19, 1884." On September 24, 1884, all papers in the case laid before the assistant attorney-general for the Department for consideration October 28, 1884. Commissioner's decision affirmed by letter signed by H. L. Joslyn, Acting Secretary, which, with the papers in the case, were sent to the General Land Office, where in the mail-room said letter was numbered 108208, and referred to this Division, registered in volume 35, page 137. Captain Mullan and register and receiver were advised of this action by letters dated November 5, 1884, and recorded volume 188, page 103, miscellaneous record, and volume 65, page 366, register and receiver record.
- December 10, 1884, a letter was received from Captain Mullan (registered as No. 120648, 1884), inclosing a letter from Hon. Binger Hermann, House of Representatives, asking that all the papers be returned to Roseburg for action, registered volume 35, page 285, and filed with the case as docket No. 20.

January 5, 1885, register at Roseburg reports by letter action taken by Duffy, registered as No. 5883 1865, on page 435, volume 35, filed with the case as docket No. 21.

January 9, 1885, register at Roseburg, by letter (7338, 1885), requests all papers. Registered in volume 35, page 443, filed with case as docket No. 22.

January 28, 1885, Miss Torrey wrote Captain Mullan (record 66, page 229) the status of the case.

February 6, 1885, all testimony was returned to the local officers, all papers in the case, with instructions. Recorded volume 188, page 367, register and receiver record. Captain Mullan was advised hereof same date; letter recorded volume 66, page 270, miscellaneous record.

By letter of March 2, 1885, received March 19, 1885, and numbered 27748, 1885, Joseph A. Cox, of Denmark, Oreg., requested to be furnished with a copy of evidence in the case. Registered volume 36, page 236. This letter was answered May 7, 1885, recorded volume 67, page 198, miscellaneous record, and filed with case as docket No. 23.

By letter of April 26, 1885, register returned contest papers, received in this office May 11, 1885, numbered 51523, and registered vol. 40, p. 76.

May 26, 1886, a letter was written by Miss Torrey cancelling the homestead entry of Duffy, and allowing Shoemaker's cash entry to stand. Mr. Mullen was advised same date. The cancellation of the homestead entry was noted on the credit-book and the tract-book, and the homestead entry returned to the files of the public lands division. The recommendation of this division for patenting the cash entry was noted thereon May 26, 1886, and the same is now in the board of review awaiting final examination.

The contested case was closed and placed in the "special files."

On August 9, 1886, Hon. W. R. Morrison, House of Representatives, filed certain papers and asked a just decision. His letter was received August 10, 1886, numbered 85258, registered vol. 40, p. 436, and filed with case as Doc. No. 25. In answer to this Mr. B. F. Crawshaw prepared a letter advising Mr. Morrison that there was nothing to warrant a change in the decision rendered. This letter is recorded vol. 72, p. 273, miscellaneous record.

On August 3, 1886, Hon. J. H. Mitchell inclosed an inquiry for Mr. Duffy, No. 83617. Referred to division C (public lands) and then to this division, where it was received August 8, 1886, registered in vol. 40, p. 453, filed with case as Doc. No. 26, and answered by Mr. Crawshaw August 19, 1886, by inclosing a copy of the letter addressed to Mr. Morrison. This letter is recorded in vol. 72, p. 295.

The following statement shows the amount and character of business received, transacted, and disposed of during the period, and on hand, pending, and undisposed of at the dates specified below, in the pre-emption division of the General Land Office, Department of the Interior:

Character of business.	Pending July 1, 1883.	Received during 1884.	Disposed of in 1884.	Pending July 1, 1884.	Received during 1885.	Disposed of in 1885.	Pending close of 1885.
Ex parte cash entries.....	12,542	17,830	11,012	19,360	33,914	15,547	37,727
Contested cases.....	515	475	352	638	548	727	459
Official letters received.....	9,984			12,064			
Official letters written.....							
Pages recorded.....							
Pages copied (not recorded).....							
Town-site entries.....	41	13	28	26	16	14	38
Town-lot entries.....		399	38	361	566	599	326
Town-site contests.....		10	10		17	7	10

Character of business.	Pending July 1, 1885.	Received during 1886.	Disposed of in 1886.	Pending July 1, 1886.	Received during 1886-'87.	Disposed of in 1886-'87.	Pending Mar. 1, 1887.
Ex parte cash entries.....	37,727	19,390	14,408	40,622	18,230	10,030	45,122
Contested cases.....	459	435	750	144	297	386	55
Official letters received.....	15,300						
Official letters written.....	13,139						
Pages recorded.....	10,773						
Pages copied (not recorded).....	3,140						
Appeals sent to Secretary.....							
Appeals returned from Secretary.....							
Cases closed without appeal.....							
Town-site entries.....	38	19	11	46	16	15	47
Town-lot entries.....	326	308	526	108	470	426	152
Town-site contests.....	10	25	27	8	3	7	4

All ex parte entries are jacketed, briefed, entered upon a credit book and after final disposition charged off of said book. "Letters written" includes answers to letters received as well as decisions in contested and ex parte cases.

The following statement shows the average amount and character of business performed, transacted, and disposed of during the periods specified by the employes in the pre-emption division of the General Land Office, Department of the Interior:

Character of business.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884.												
Ex parte cases received...	1,029	1,181	1,504	1,365	1,464	1,679	2,882	2,508	2,579	1,281	2,541	2,839
Ex parte cases disposed of.	954	950	1,365	1,104	1,256	1,275	1,140	738	748	1,067	1,771	1,416
1885.												
Ex parte cases received...	3,673	1,323	2,222	3,536	2,308	2,444	1,958	1,350	2,560	2,271	2,065	1,916
Ex parte cases disposed of.	2,586	1,163	1,253	1,530	1,447	1,619	1,924	1,625	1,057	1,366	1,467	1,042
1886.												
Ex parte cases received...	1,538	1,790	1,807	1,593	1,501	1,155	1,474	1,199	3,838	3,111	2,516	1,054
Ex parte cases disposed of.	1,246	857	1,103	1,144	786	698	595	550	772	997	418	573
1887 (to March 1).												
Ex parte cases received...	2,561	2,455	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Ex parte cases disposed of.	1,042	487	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----

No detailed statement by months has been kept of the other classes of work in this division.

The following statement shows the average number of employes in the pre-emption division of the General Land Office, Department of the Interior, during the periods specified:

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884.....	17	18	18	19	19	18	22	25	25	25	25	25
1885.....	25	24	23	22	22	22	23	24	26	25	25	27
1886.....	26	26	29	29	26	26	26	27	27	28	30	29
1887 (to March 1) .....	30	31	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----

No statement of the maximum and minimum amount of business transacted and disposed of by the employe doing the most and the employe doing the least during the periods specified in the pre-emption division of the General Land Office, Department of the Interior, can be given. Owing to the varied and technical character of the work of this division the comparison cannot be made, even between two clerks on apparently the same class of work.

The following statement shows the average number of days and the time and attention devoted to the consideration and transaction of business, during the periods specified, by the employes in the pre-emption division of the General Land Office, Department of the Interior:

Year.	No. of employes.	Average No. of days present.	Average No. of hours employed daily.	No. by proxy.	Possible No. of days.	Average No. of days lost.
1884.....	21.25	272.19	7	0	307	34.81
1885.....	24.63	269.26	7	0	301½	32.24
1886.....	27.33	272.50	7	0	305	32.50
1887 (to March 1) .....	30.75	45.28	7	0	48	2.74

The official day is from 9 a. m. to 4 p. m. (7 hours), thirty minutes; from 12 to 12.30 is allowed for lunch, which is very generally availed of by the employes; this would bring the average hours of attendance to not exceed 6½ hours per day.

The following statement shows the maximum number of days devoted to business by the employé present for the greatest number of days, and also the minimum number of days devoted to business by the employé present for the least number of days in the pre-emption division of the General Land Office, Department of the Interior, during the periods specified :

	1884.	1885.	1886.	1887. (to March 1).
Maximum No. of days.....	281 <sup>3</sup> / <sub>4</sub>	273 <sup>7</sup> / <sub>8</sub>	279 <sup>3</sup> / <sub>4</sub>	488
Minimum No. of days.....	234 <sup>7</sup> / <sub>8</sub>	217 <sup>1</sup> / <sub>2</sub>	183 <sup>1</sup> / <sub>2</sub>	13 <sup>1</sup> / <sub>2</sub>

#### SWAMP-LAND DIVISION (K).

*Report of the swamp-land division, General Land Office, on the methods of business and work, as requested by Senate Select Committee, and called for by Department circular of March 23, 1887.*

The swamp-land division (designated by the initial K) is charged with the adjustment of the claims arising under the acts of Congress by which grants of the swamp and overflowed lands within their respective limits have been made to fifteen of the public land States, and under the acts supplemental thereto.

The principal items of business transacted are :

(1) Reception, examination, and placing of record of the lists of lands selected and reported as inuring to said States under the several granting acts.

(2) Determining from the evidence forming the basis of adjustment of these claims, and from an examination of the records, which of the tracts so selected and reported pass to the States under the grants ; preparation of lists of such tracts for approval by the Secretary of the Interior, and issuing and recording patents for the same to the proper State.

(3) Adjustment of claims of the States to the indemnity provided by law for swamp and overflowed lands sold by the United States or located with warrants or scrip.

(4) Deciding conflicts which arise between claims under other laws or grants, and claims under the swamp-land acts.

(5) Preparation, recording, indexing, and care of correspondence, decisions, papers, records, and other matters relating to claims arising under said acts.

The acts of Congress relating to swamp and overflowed lands are :

March 2, 1849, U. S. Stats., Vol. 9, p. 252.  
 September 28, 1850, U. S. Stats., Vol. 9, p. 519.  
 March 2, 1855, U. S. Stats., Vol. 10, p. 634.  
 March 3, 1857, U. S. Stats., Vol. 11, p. 251.  
 March 12, 1860, U. S. Stats., Vol. 12, p. 3.  
 July 23, 1866, U. S. Stats., Vol. 14, p. 218 (secs. 4 and 5).

March 5, 1872, U. S. Stats., Vol. 17, p. 37.  
 December 27, 1872, U. S. Stats., Vol. 17, p. 404.  
 June 23, 1874, U. S. Stats., Vol. 18, p. 282.  
 February 23, 1875, U. S. Stats., Vol. 19, p. 334.  
 March 3, 1877, U. S. Stats., Vol. 19, p. 395.  
 June 9, 1880, U. S. Stats., Vol. 21, p. 171.

Statement showing in detail the methods of transacting business in the swamp-land (K) division of the General Land Office, in the Department of the Interior, including one or more items of the principal business matters transacted in said division, beginning with the receipt of the business matter in the General Land Office, and then showing in consecutive order the various steps taken by each of such principal business matters through the appropriate divisions of said office, and the employés through whose hands the same passes, and by whom it is considered and acted upon, and the action thereon had and taken by each, until the same is finally disposed of and notice thereof duly given to the proper party.

#### *Sample item.—Swamp-land list, act of 1850.*

June 13, 1885, William W. Hicks, U. S. surveyor-general for the district of Florida, transmits list No. 31 of swamp-land selections made by John A. Henderson, agent of the State of Florida, under act of September 28, 1850. Said letter and list upon receipt by the chief clerk of the General Land Office were sent to the registering room, where the letter was registered, the date of receipt (June 18, 1885) and the number, 61,083, stamped thereon. The list was marked 1885-61,083-1, to indicate that it was received with the letter, and both papers were referred to division K, where, after examination by the chief of the division, and being assigned by him to Henry A. Wind, they were handed to Miss R. C. Levy, who, after entering the number and date of the letter, name of writer, brief of the contents, dates of receipt in the office and the division, respectively, and name of clerk to whom assigned in the register of letters received in the swamp-land division, Vol. 6, p. 34, delivered the papers to said clerk. Mr. Wind filed the letter among the letters received touching lands in Florida, noted this filing on the register of letters received, and transferred the list to George H. Phillips, posting clerk, by whom the descriptions of the tracts of land embraced therein, amounting to 98,625.27 acres, number of list, and date of surveyor-general's report of same, were recorded in the records of Florida swamp-land selections, Vol. 14, pages 1 to 22, inclusive. The record was duly compared and indexed by townships and ranges, and the list returned to the clerk to whom it was originally assigned by the chief of the division.



Mr. Wind prepared a letter addressed to J. W. Childs, a special agent of this office then in Florida, transmitting a copy of said list made in the division, and directing him to make an examination in the field of the tracts of land described therein, and to report to this office the character of each smallest legal subdivision thereof as found by him on such examination, in accordance with instructions theretofore given him. This letter, after being examined by the chief of the division and the examiners of decisions, and signed by Hon. William Walker, Acting Commissioner, August 13, 1885, was press-copied in Vol. 50, division K, and forwarded (with the copy of the list) by mail to Special Agent Childs at Palatka, Fla. This letter was duly recorded in the division record of letters, Vol. 53.

The original list was sent to the division of public lands (C) to have the claim of the State to said land posted on the tract-books of the office. This work was completed and the list returned, with a statement to that effect, August 29, 1885. The posting clerk in division C also noted such conflicting claims as were on the tract-books. With letter dated August 29, 1885, Special Agent Childs submitted a detailed report showing the character of each tract of the land in the list, as found by him from examination in the field, and his letter and report went through the same process of registry and assignment heretofore described, being numbered 87,818.<sup>\*</sup>

Another list embracing 78,694.57 acres of land described in the original list, which had been reported swamp and overflowed land by the special agent, and for which no adverse claims were found upon further examination of the records of the office, was prepared by the clerk in charge of the original list. To this new list, designated as No. 38 "of swamp and overflowed lands selected as inuring to the State of Florida under the provisions of the act of Congress approved September 28, 1850, section 2479, Revised Statutes, in the district of lands subject to sale at Gainesville, formerly at Tampa, Fla.," was attached the certificate of Mr. Wind, dated September 26, 1885, countersigned by the chief of the division, reciting that the tracts described therein had been duly selected and reported to this office as swamp land inuring to said State under the act of 1850; that Special Agent Childs had reported that he had made a personal examination thereof, and that they are swamp and overflowed land; and that from an examination of the tract-books of this office said land appears to be free from conflict by sale or otherwise. Following this is the recommendation of William A. J. Sparks, Commissioner of the General Land Office, to the Hon. Secretary of the Interior, dated October 5, 1885, for the approval of the list. On the same day the honorable Commissioner signed a letter to the Secretary of the Interior, prepared by Mr. Wind and examined as before stated, repeating the statements and the recommendation for approval of said list above recited. This letter, after being press-copied and properly briefed, was, with the list referred to, sent by messenger to the chief clerk of the Interior Department. The letter was duly recorded in the division records as before mentioned. The letter and list were duly numbered and registered in the division of lands and railroads in the Department of the Interior, where the letter remains on file. After examination by Arthur Martin, clerk, and J. C. Murray, chief of said division, said list No. 38 was, on October 7, 1875, approved "subject to any valid adverse rights that may exist to any of the lands therein described," by Hon. H. L. Muldrow, Acting Secretary of the Interior, and returned to this office, where it was registered, referred, and assigned the same as the papers before mentioned. The approval by the Secretary, with date thereof and number of the list, were noted opposite the tracts included in this approved list, on the swamp-land selection records of the division, the work being completed October 15, 1885, by Mr. Wind. Two copies prepared in the division and certified by the Commissioner October 19, 1885, were forwarded by mail with the Commissioner's letters of same date to the governor of Florida and register and receiver of the United States land office at Gainesville, Fla. The governor was requested to acknowledge receipt of the copy sent him and to transmit his request for the issue of patent to the State for the lands. The register and receiver were directed to enter the tracts described in the copy of the list sent them in their tract-books and township plats, and report at once to this office whether or not the same were free from conflict by sale or otherwise. Those letters were prepared, press-copied, and recorded in the division. The approved list was sent to division "C" where, on October 28, 1885, the work of noting the approval opposite the lands in the tract-books was completed, after which said list was returned to this division.

By letter dated October 23, 1885, Hon. E. A. Perry, governor of Florida, acknowledged receipt of the certified copy sent him as above, and asked that patent issue to the State for the land described therein. This letter was received October 26, 1885, was registered, numbered, assigned, noted, and filed as in case of those heretofore mentioned.

By letter dated October 26, 1885, received on the 29th of the same month, the register and receiver at Gainesville reported that they had entered the tracts described in the copy of the list sent them, as above, on their records, and that they found the same free from conflict by sale or otherwise, with certain specified exceptions. After registry, reference, and assignment in the regular way this letter was duly noted and filed by the clerk in charge of the list.

A patent to the State embracing the tracts of land in said approved list No. 38, to which no other claims appeared of record here or in the local office, amounting to 74,936.34 acres, was prepared by Mr. Wind and submitted for the signatures of the President's secretary to sign land patents and the recorder of the General Land Office, with letters (also prepared, examined, press-copied, and recorded as in cases previously noted) signed by the Commissioner November 9, 1885. This patent, numbered 41, and dated November 9, 1885, was signed as requested, and returned to this division by — messenger from the recorder of the General Land Office.

Notes showing the number and date of said patent were then made opposite each of the tracts embraced therein on the record of swamp-land selections, the patent was recorded in Vol. 1 of the record of swamp lands patented to the State of Florida, pages 171 to 185, inclusive, in this division, and the record duly compared and indexed. As soon as this work was completed, a letter transmitting said patent to the governor of Florida was prepared by Mr. Wind, examined as before mentioned, signed by the Commissioner November 14, 1885, and after being press-copied was forwarded (with the patent) by mail. This letter was also recorded the same as those heretofore mentioned.

Receipt of said patent was acknowledged by the governor of Florida in his letter to the Commissioner, dated November 18, 1885, which, after the regular routine of registry and reference, was noted and placed on file with the other letters relating to swamp lands in said State.

A detailed statement of the steps necessary in the adjustment of a claim for indemnity for swamp lands, whether in money or other land, would require more space than is given the foregoing claim for lands in place, while the details of an ordinary contested swamp-land case would occupy about one-half that space.

NOTE.—As a result of this examination and report, the claim of the State to nearly 11,000 acres embraced in the original list of selections, found not to be swamp or overflowed land, has been rejected and the land restored to settlement and entry under the pre-emption and homestead laws.

<sup>\*</sup> See note at the end of this statement.

Statement showing the amount and character of business received, transacted, and disposed of during the period, and on hand, pending and undisposed of, at the dates specified below in the swamp-land division of the General Land Office, Department of the Interior.

Up to January 1, 1884, the amount of lands claimed under the swamp-land grants was 71,588,756.45 acres, of which 54,508,517.35 acres had been patented to the several States, the remainder being made up of duplicate selections, lands disposed of to individuals or under other grants, lands for which indemnity has been allowed, or is claimed, or lands for which the claims of the States have been rejected.

The actual amount of land for which claims remain to be adjusted, or for which indemnity may be claimed at any particular date, cannot be stated.

Since January 1, 1884, up to March 1, 1887, the selections received and the amounts patented to the States during the calendar years are as follows:

Year.	Selected.	Patented.
	<i>Acres.</i>	<i>Acres.</i>
1884.....	1, 113, 761.19	1, 422, 259.77
1885.....	2, 740, 256.92	693, 936.23
1886.....	1, 840, 444.34	67, 707.42
1887.....	23, 740.28	1, 699.46

Up to January 1, 1884, indemnity for swamp lands had been allowed as follows: In money, \$1,252,403.01; in land, 601,217.92 acres. Since that date to March 1, 1887, the allowance made of indemnity by calendar years is—

Year.	In money.	In land.
		<i>Acres.</i>
1884.....	\$72, 058.92	26, 438.79
1885.....	53, 777.69	52, 065.23
1886.....	101, 763.89	43, 935.17
1887.....	10, 207.14	558.19

The following statement shows the average amount and character of business performed, transacted, and disposed of during the periods specified by the employes in the swamp-land division of the General Land Office, Department of the Interior:

Character of business.	Average amount transacted during each month.											
	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884.												
Letters received.....	178	182	144	172	163	127	151	178	154	145	141	179
Letters written.....	187	159	126	127	110	128	146	99	170	173	148	218
Pages of letter record covered.....	146	123	94	100	78	97	123	72	144	136	108	160.
Lists prepared for approval.....	3	4	4	11	6	5	4	1	6	9	4	11
Certified copies of lists prepared by the governors of States and local land officers.....	6	8	7	22	12	10	8	2	12	17	8	21
Patents executed.....	2	2	4	5	5	5	3	2	7	6	9	9
Pages of patent record covered.....	10	2	4	21	8½	6½	7	7	7	23	29	35
Tracts upon which claims for indemnity have been adjusted....	106	113	174	587	297	554	476	.....	273	186	159	.....
Number of contested cases decided.....	18	8	4	10	7	12	14	12	15	18	17	9
Entries and locations held for cancellation for conflict with claims under swamp grant....	7	3	1	3	3	2	.....	.....	2	4	5	53
Certified copies prepared for individuals.....	3	5	.....	.....	3	5	2	1	3	3	.....	5
Claims under railroad grant held for rejection for conflict with claims under swamp grant....	.....	.....	1	.....	.....	.....	8	.....	.....	.....	.....	.....

Character of business.	Average amount transacted during each month.											
	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884.												
Claims under swamp grant held for rejection	9	1	4	2	4	3	7	7	1	6	4	10
Hearings ordered to determine the character of land	16	8	5	1	3	4	4	6	15	6	12	22
Swamp-land indemnity certificates issued		2	2	4	4	2	3			2		1
1885.												
Letters received	151	180	186	207	185	202	181	204	174	205	174	200
Letters written	166	122	193	139	219	179	228	164	110	227	131	130
Pages of letter record covered	138	92	134	114	189	141	160	140	88	178	118	104
Lists prepared for approval	2	8	10	1	4	4	3	5	1	1	1	1
Certified copies of lists prepared for governors of States and local land officers	4	16	20	2	8	8	6	10	2	2	2	2
Patents executed	5	3	14	4	3	6	7	6	7	6	5	3
Pages of patent record covered	24	9½	27	4	8	7	40½	7½	11	16½	21	5
Tracts upon which claims for indemnity have been adjusted	14	617	710		132	132	262	129		311	32	
Number of contested cases decided	25	7	19	15	50	29	39	27	22	42	17	16
Entries and locations held for cancellation for conflict with claims under swamp grant	18	2	8	2	10	2	7	5	6	14	7	1
Certified copies prepared for individuals		1		2	1	2	4		1	1		
Claims under railroad grant held for rejection for conflict with claims under swamp grant			2	1	2			1				1
Claims under the swamp grant held for rejection	5	2	5	2	12	7	15	12	2	19	1	6
Hearings ordered to determine character of lands	9	6	7	16	27	13	14	8	11	65	51	21
Swamp-land indemnity certificates issued		2	1		1	2	3	2		2	3	
1886.												
Letters received	232	220	224	297	217	260	205	197	198	221	222	218
Letters written	156	184	151	186	263	274	164	158	189	188	177	221
Pages of letter record covered	138	156	208	167	210	226	155	144	156	178	84	154
Lists prepared for approval	5		2	3	7	2	1	1	2	0	2	1
Certified copies of lists prepared for governors of States and local land officers	10		4	6	14	4	2	2	4		4	2
Patents executed			7	2	10	11	1		3		1	6
Pages of patent record covered			12½	5	17	12	2		4		1	13½
Tracts upon which claims for indemnity have been adjusted	43	509	316	1,006	416	493	413	325	23	142	147	55
Number of contested cases decided	38	33	38	76	26	41	19	32	28	34	32	57
Entries and locations held for cancellation for conflict with claims under swamp grant	1		2	2	1	3	1	2	1	3	11	
Certified copies prepared for individuals	2			6	1		1		1	2		1
Claims under railroad grant held for rejection for conflict with claims under swamp grant	1	2	3	1								
Claims under swamp grant held for rejection	7	10	16	2	9	20	24	15	10	20	17	11

Character of business.	Average amount transacted during each month.											
	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1886.												
Hearings ordered to determine character of land.....	18	14	90	9	14	27	21	18	17	14	41	7
Swamp-land indemnity certificates issued.....	2	4	1	7	6	8	4	4	1	1	4	2
1887.												
Letters received.....	228	171										
Letters written.....	153	175										
Pages of letter record covered.....	136	158										
Lists prepared for approval.....		5										
Certified copies of lists prepared for governors of States and local land officers.....		9										
Patents executed.....	1	3										
Pages of patent record covered.....	2	3										
Number of contested cases decided.....	27	15										
Tracts upon which claims for indemnity have been adjusted.....	156	76										
Entries and locations held for cancellation for conflict with claim under swamp grant.....	1	2										
Certified copies prepared for individuals.....	1	1										
Claims under railroad grant held for rejection for conflict with claims under swamp grant.....												
Claims under swamp grant held for rejection.....	27	14										
Hearings ordered to determine character of land.....	18	7										
Swamp-land indemnity certificates issued.....	1											

The following is a summary of the more important work done in the swamp-land division of the General Land Office, Department of the Interior, during the years named :

Character of business.	1884.	1885.	1886.	Jan. and Feb. of 1887.
Letters received.....	1,914	2,249	2,711	399
Letters written.....	1,791	2,008	2,311	328
Pages of letter record covered.....	1,381	1,596	1,976	294
Lists prepared for approval.....	68	41	26	5
Certified copies of lists prepared and transmitted to the governors of the several States and land offices.....	133	82	52	9
Patents executed.....	59	69	41	4
Pages of patent record covered.....	160	181	67	5
Tracts upon which claims for indemnity have been adjusted.....	2,925	2,539	3,888	232
Number of contested cases decided.....	144	308	454	42
Entries and locations held for cancellation for conflicts with claims under the swamp grant.....	83	82	27	3
Certified copies prepared for individuals.....	30	12	14	3
Claims under railroad grant held for rejection for conflict with claims under the swamp grant.....	9	7	7	
Claims under swamp grant held for rejection.....	58	88	161	41
Hearing ordered to determine the character of land.....	102	248	290	25
Swamp land indemnity certificates issued.....	20	16	44	1

The following statement shows the average number of employes in the swamp-land division of the General Land Office, Department of the Interior, during the periods specified:

Year.	Jan.	Feb.	Mar.	Apr.	Mey.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884.....	8	8	8	8	8	8	7	7	7	7	8	8
1885.....	8	8	8	9	9	9	9	9	9	9	9	9
1886.....	9	9	8	8	9	10	10	10	10	10	10	10
1887 (to Mar. 1) .....	10	10	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----

No record of the maximum and minimum amount of business transacted and disposed of by the employe doing the most and the employe doing the least has been kept. In a general way an individual work list has been kept, but more as an index to the nature of the work performed than to the quantity. Comparisons cannot be made between the work of two clerks, inasmuch as no two clerks in this division are engaged on the same work.

The following statement shows the average number of days and the time and attention devoted to adjusting the swamp-land grants of March 2, 1849, September 28, 1850, and March 12, 1860, during the periods specified, by the employes in the swamp-land division of the General Land Office, Department of the Interior:

Year.	Number of employes.	Average number of days present.	Average number of hours employed daily.	Number of working days.	Average days absent.
1884.....	8	274.75	7	307	324
1885.....	9	273.28	7	301½	28½
1886.....	10	273.60	7	305	31½
1887 (to March 1).....	10	45.50	7	48	2½

The official day is from 9 a. m. to 4 p. m. (seven hours), but thirty minutes at noon is allowed employes for lunch, which is almost universally availed of, thus making the hours of actual daily attendance six and one-half hours.

The following statement shows the maximum number of days devoted to adjusting swamp-land claims by the employe present for the greatest number of days, and also the minimum number of days by the employe present for the least number of days in the swamp-land division of the General Land Office, Department of the Interior, during the periods specified:

	1884.	1885.	1887.	1887 (to March 1).
Maximum number of days.....	279.94	282.43	280.00	48
Minimum number of days.....	258.95	257.48	264.95	37

#### DRAUGHTING DIVISION.

*Report of the draughting division, General Land Office, on the methods of business and work as requested by Senate Select Committee, and called for by Department circular of March 23, 1877.*

In this division is performed all the general draughting required by the General Land Office. It consists of the platting of all surveys of public lands; the recomputation of areas consequent upon the relotting of accretions and detrition. It has the custody of all official plats and maps of survey and field notes relating thereto. Maps of the United States and the various land States and Territories are compiled in this division from official surveys for publication. Copies of maps and plats are prepared for individuals upon payment of the proper legal fee therefor, and where the plats of local land offices become so worn and defaced as to be useless, tracings from the originals are made to be furnished to the contractors for reproducing such plats by lithography.

As the plats of survey of public lands are received and approved the same are placed upon a working diagram of the State or Territory in which the same are located for,



current use. Upon the receipt of maps filed by railroad companies showing location of route, they are compared with the official plats to determine their accuracy, and whether the laws have been complied with, and to ascertain if there is any conflict with the privileges granted or inchoate claims. Thereupon the proper boundaries of location are indicated and maps sent to the various local land offices for their guidance in receiving applications for lands. Maps of private land grants of every description are here compiled from the records of survey, that the same may be properly adjusted and the interests of the Government protected.

Statement showing in detail the methods of transacting business in the draughting division of the General Land Office, in the Department of the Interior, including one or more items of the principal business matters transacted in said division, beginning with the receipt of the business matter in the General Land Office, and then showing in consecutive order the various steps taken by each of such principal business matters through the appropriate divisions of said office, and the employes through whose hands the same passes, and by whom it is considered and acted upon, and the action thereon had and taken by each, until the same is finally disposed of, and notice thereof duly given to the proper party.

Take as an illustration the construction of a map of a State or Territory :

First, the geographical extent of the State or Territory is examined ; after which a convenient scale is decided upon, usually 8 or 10 miles to an inch, but varying according to the greater or less extent of the area. A polyconic projection is then computed and verified ; after which measurements for the projection which forms the base for the map are laid upon a sheet of paper and tested. The next step is to draw upon the projection the townships and ranges by the measurements as they appear of record on the official plats. After which the topographical features, streams, swamps, towns, mountain ranges, &c., are shown upon the map in complete detail as delineated upon the official records. In cases where the boundaries (particularly in the Western States and Territories) are not indicated with sufficient clearness upon the detached surveys in the General Land Office, reference is made to the astronomical surveys of the proper various scientific departments of the Government for aid, and usually the very excellent determinations of the United States Coast Survey are availed of for coast lines. Additional detail is obtained from other authentic sources. Such a map in manuscript is kept in the General Land Office and used as the working diagram referred to in sheet B. It is then accurately traced, made full and complete and the tracings examined ; and when verified it is sent to a successful bidder for such work, who makes the ordered reduction by photolithography, generally issuing the map on a scale of from 13 to 15 miles per inch, and in such quantities as may be ordered, after proofs have been forwarded here and corrected.

When the maps are received they are counted and the execution examined to see whether the number specified have been sent, and whether the grade of paper and workmanship are equal to the terms of the contract. If so, the maps are accepted and ready for distribution.

Take a railroad map sent by an incorporated railroad company for file and privileges under Congressional enactment :

It is referred to the draughting division for examination and report. The sections, townships, and ranges and topography as shown upon the company's map are compared with the corresponding plats of surveys on file in the draughting division. Then are noted whether connections with corners of public surveys (that is, at what distance from them) are made and properly indicated upon the map ; how said road crosses standard parallels and guide meridians ; when and how, if at all, the route crosses military or Indian reservations. Whether the route passes over the route of a rival company, which has had privileges earlier granted it. Then the location of the stations is examined to learn whether the same are the required 10 miles apart. The area of said station grounds is computed to determine whether there be an excess of 20 acres permitted by the Government. After having proved that all these statutory requirements have been met in good faith and the route been proved to agree with official records on file in the draughting division of the General Land Office, or whether the contrary is a fact, the report is made accordingly. The route is then platted upon a diagram kept for that purpose and for reference in draughting division. Then the map, with the report, is sent to the railroad division, where it is finally disposed of.

The following statement shows the amount and character of business received, transacted, and disposed of during the period, and on hand, pending, and undisposed of at the dates specified below, in the draughting division of the General Land Office, Department of the Interior :

Character of business.	Amount pending on Jan. 1, 1884.	Amount received during calendar year 1884.	Amount transacted and disposed of during calendar year 1884.	Amount received during calendar year 1885.	Amount transacted and disposed of during calendar year 1885.	Amount received during calendar year 1886.	Amount transacted and disposed of during calendar year 1886.	Amount received during calendar year 1887, ending March 1.	Amount transacted and disposed of during calendar year 1887, ending March 1.	Amount on hand, pending, and undisposed of at close of the calendar year 1887, ending March 1.
Maps of Railroads examined and reported, on.....	35	177	212	62	62	504	504	97	96	1
Maps of Railroads examined for designation of land districts.....	3	146	149	41	41	350	350	53	53	.....
Copies of Railroad maps.....	2	32	34	59	59	102	102	19	19	.....
Maps of private claims furnished.....	1	118	119	50	50	56	56	7	6	1
Miscellaneous drawings, &c.....	10	250	260	278	278	575	575	115	115	.....
Maps of land grants to railroads made.....	4	68	72	82	82	66	66	7	7	.....
Copies of township surveys made.....	0	184	184	195	195	207	207	6	6	.....
Maps of Indian reservations made.....	0	28	28	5	5	60	60	2	2	.....
Maps of military reservations made.....	0	10	10	32	32	18	18	4	4	.....
Volumes of field-notes prepared for binding.....	0	55	55	317	317	213	213	75	75	.....
Volumes township plats prepared for binding.....	0	64	64	58	58	112	112	4	4	.....
Miscellaneous maps constructed.....	0	51	51	40	40	71	71	10	10	.....
Township plats classified and filed.....	.....	.....	.....	.....	.....	130,000	130,000	0	0	.....
Tracings for reproduction of worn records verified.....	.....	.....	.....	.....	.....	1,102	1,102	77	77	.....
Plats of surveys furnished applicants.....	1	1,841	1,842	986	986	972	972	392	392	.....
Tracings of defaced and worn records for reproduction, made and verified.....	.....	.....	.....	.....	.....	169	169	77	77	.....
State and Territorial maps compiled and traced for photolithography.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Revision of United States map.....	0	6	6	7	7	7	7	1	1	.....
Plats examined and colored.....	0	1	1	1	1	1	1	.....	.....	.....
	.....	.....	.....	.....	.....	830	830	50	50	.....

NOTE.—During the month of January and February 1887, 5 State and Territorial maps were being compiled and prepared for publication, but not completed on March 1.

The following statement shows the average amount and character of business performed, transacted, and disposed of during the periods specified, by the employes in the draughting division of the General Land Office, Department of the Interior :

Character of business.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884.												
Maps of railroads examined and reported on.....	70	4	45	8	0	11	26	0	20	13	15	0
Maps of railroads examined for designation of land districts.....	32	3	14	37	3	5	15	17	0	6	5	13
Copies of railroad maps.....	2	6	4	7	2	3	2	0	0	0	3	5
Maps of private claims furnished.....	7	14	29	11	13	3	5	22	5	4	1	5
Miscellaneous drawings, &c.....	98	36	18	19	15	13	10	8	8	5	19	11
Maps of land grants to railroads made.....	13	3	9	0	2	4	5	18	1	10	0	7
Copies of township surveys made.....	3	28	20	6	5	58	6	21	16	0	3	8
Maps of Indian reservations made.....	2	1	0	10	1	4	3	5	2	0	0	0

Character of business.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884.												
Maps of military reservations made.....	0	1	1	0	1	3	1	0	1	0	0	2
Volumes of field-notes prepared for binding...	0	0	0	55	0	0	0	0	0	0	0	0
Volumes of township plats prepared for binding.....	0	25	39	0	0	0	0	0	0	0	0	0
Miscellaneous maps constructed.....	1	0	2	7	2	3	10	4	7	1	14	0
Township plats classified and filed.....												
Tracings for reproduction of worn records verified.....												
Plats of surveys furnished applicants.....	186	213	455	2	2	88	8	30	504	348	2	4
Tracings of defaced and worn records for reproduction, made and verified.....												
State and Territorial maps compiled and traced for photolithography.....	0	1	0	0	1	0	1	0	1	1	0	1
Revision of United States map.....	0	0	0	0	0	0	0	1	0	0	0	0
1885.												
Maps of railroads examined and reported on.....	0	0	0	8	14	0	15	8	9	0	8	0
Maps of railroads examined for designation of land districts.....	4	0	3	7	7	0	11	4	5	0	0	0
Copies of railroad maps.....	4	7	5	0	5	4	3	7	3	16	1	4
Maps of private claims furnished.....	4	12	8	2	3	0	4	3	5	6	1	2
Miscellaneous drawings, &c.....	14	6	9	34	38	15	21	3	35	72	21	10
Maps of land grants to railroads made.....	4	5	4	18	1	3	0	3	15	11	8	4
Copies of township surveys made.....	12	15	10	15	6	47	14	26	4	25	7	14
Maps of Indian reservations made.....	2	0	0	0	0	0	0	2	0	1	0	0
Maps of military reservations made.....	1	2	4	12	8	2	0	1	0	0	2	0
Volumes of field notes prepared for binding.....	66	0	46	0	77	73	55	0	0	0	0	0
Volumes of township plats prepared for binding.....	0	0	0	38	0	20	0	0	0	0	0	0
Miscellaneous maps constructed.....	7	2	1	2	14	13	0	1	0	0	0	0
Township plats classified and filed.....												
Tracings for reproduction of worn records verified.....												
Plats of surveys furnished applicants.....	0	73	27	481	7	5	84	2	319	24	0	14
Tracings of defaced and worn records for reproduction made and verified.....												
State and Territorial maps compiled and traced for photolithography.....	0	1	0	1	1	0	0	1	0	1	1	1
Manuscript United States map compared.....	0	0	0	0	0	0	0	0	0	1	0	0
1886.												
Maps of railroads examined and reported on.....	52	42	40	26	22	33	53	36	44	22	64	70
Maps of railroads examined for designation of land districts.....	53	16	62	21	8	9	26	6	42	38	29	40
Copies of railroad maps.....	4	16	17	6	2	16	0	5	7	8	4	10
Maps of private claims furnished.....	5	6	13	5	1	1	0	6	7	5	2	5
Miscellaneous drawings, &c.....	40	68	198	18	14	84	6	55	21	2	6	63

\* No record.

Character of business.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1886.												
Maps of land grants to railroads made.....	9	7	21	7	3	7	6	2	0	1	0	3
Copies of township surveys made.....	19	17	12	32	30	10	16	22	7	26	8	8
Maps of Indian reservations made.....	1	0	2	52	1	0	0	0	0	1	0	3
Maps of military reservations made.....	1	2	2	0	2	1	1	1	1	0	0	7
Volumes of field-notes prepared for binding.....	47	0	53	0	0	0	0	0	113	0	0	0
Volumes of township plats prepared for binding.....	0	0	3	15	10	0	35	0	48	0	0	1
Miscellaneous maps constructed.....	7	8	5	10	6	4	9	2	8	5	6	1
Township plats classified and filed.....	0	0	0	0	0	23,000	29,000	20,000	32,000	26,000	0	0
Tracings for reproduction of worn records verified.....	0	195	245	180	260	222	0	0	0	0	0	0
Plats of surveys furnished applicants.....	42	143	10	200	3	20	50	5	80	201	150	68
Tracings of defaced and worn records for reproduction made and verified.....	0	31	0	0	0	0	0	0	0	33	60	45
State and Territorial maps compiled and traced for photolithography.....	1	0	0	1	1	0	1	0	0	1	1	1
Revision of United States map.....	0	0	0	0	0	0	0	0	1	0	0	0
Plats examined and colored.....	69	75	72	81	45	73	81	45	72	69	75	73
1887.												
Maps of railroads examined and reported on.....	34	63	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Maps of railroads examined for designation of land districts.....	32	21	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Copies of railroad maps.....	2	17	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Maps of private claims furnished.....	2	5	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Miscellaneous drawings, &c.....	72	43	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Maps of land grants to railroads made.....	7	0	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Copies of township surveys made.....	3	3	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Maps of Indian reservations made.....	2	0	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Maps of military reservations made.....	1	3	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Volumes of field-notes prepared for binding.....	0	75	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Volumes of township plats prepared for binding.....	0	4	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Miscellaneous maps constructed.....	0	10	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Township plats classified and filed.....	0	0	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Tracings for reproduction of worn records verified.....	25	52	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Plats of surveys furnished applicants.....	170	222	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Tracings of defaced and worn records for reproduction made and verified.....	31	46	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
State and Territorial maps compiled and traced for photolithography.....	0	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Plats examined and colored.....	23	27	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

NOTE.—During the months of January and February five State and Territorial maps were being compiled and prepared for publication, but not completed on March 1.

The following statement shows the average number of employes in the draughting division of the General Land Office, Department of the Interior, during the periods specified:

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884.....	12.38	12	12	12	12	12	12	13	14	14	15	15
1885.....	15.69	16	16.08	16	16	16	16.54	17	16.80	17	16.54	16
1886.....	16.36	16	16	16	15.88	14.61	14	14	14	14	13.87	14
1887 (to March 1).....	14	14										

There is no means of accurately determining the maximum and minimum amount of business transacted and disposed of by employes. Reference to "character of business" shows that the work is various, all pertaining, however, to drawings, maps, and calculations. No two or more clerks are engaged upon work identical in character, but record of work done by each is kept.

The following statement shows the average number of days and the time and attention devoted to the consideration and transaction of business, during the periods specified, by the employes in the draughting division of the General Land Office, Department of the Interior:

Year.	Number of employes.	Average number of days present.	Average number of hours employed daily.	Number by proxy.	Possible number of days.	Average number of days absent.
1884.....	12.94	267.23	7	.....	307	39.77
1885.....	16.30	266.78	7	.....	301½	34.72
1886.....	14.89	274.16	7	.....	305	30.84
1887 (to March 1).....	14	46.06	7	.....	48	1.94

The official day is from 9 a. m. to 4 p. m., but from 12 m. to 12.30 p. m. is allowed for lunch, which is almost universally availed of by the employes, thus reducing the average hours of attendance to not exceeding 6½.

The following statement shows the maximum number of days devoted to business by the employe present for the greatest number of days and also the minimum number of days devoted to business by the employe present for the least number of days in the draughting division of the General Land Office, Department of the Interior, during the periods specified:

	1884.	1885.	1886.	1887 (to March 1).
Maximum number of days.....	279.46	280.71	294.40	48
Minimum number of days.....	235.36	232.71	261.94	28.89

#### ACCOUNTS DIVISION.

*Report of the accounts division of the General Land Office on the methods of business and work, as requested by Senate Select Committee and called for by Department circular of March 23, 1887.*

Statement showing the principal items of business transacted in the accounts division of the General Land Office, Department of the Interior.

Adjustment of accounts of receivers; of receivers, acting as disbursing agents; of receivers, timber depredations; surveyors-general; special agents; inspectors; deputy surveyors; custodians of abandoned military reservation; express companies, depot; for repayment purchase money; for transportation; for advertising; for furnishing maps; for law books, &c.; of State fund accounts.



Record of all appropriations, and a ledger account with each.  
 Advances of public funds.  
 Receipt, examination, and distribution of every entry of the public lands, and dockets of the same.  
 Annual statement of disposals of the public lands.  
 Estimates of appropriations.  
 Balances of appropriations.  
 Instructions relative to the disposal of the public land, miscellaneous work, and all statistics relative to the public lands.

Statement showing in detail the methods of transacting business in the accounts division of the General Land Office, in the Department of the Interior, including one or more items of the principal business matters transacted in said division, beginning with the receipt of the business matter in the office, and then showing, in consecutive order, the various steps taken by each of such principal business matters through the appropriate divisions of said office, and the employes through whose hands the same passes, and by whom it is considered and acted upon, and the action thereon had and taken by each, until the same is finally disposed of and notice thereof duly given to the proper party.

#### DUTIES OF, AND MANNER OF TRANSACTING BUSINESS BY, THE FILE CLERK.

Letters coming into the division from the mail room are delivered to the chief of the division. After an examination by him they are sent to the file clerk, who marks on each the name of the clerk by direction of the chief and assistant chief of division who is to take action on the subject-matter therein contained. The letters are then arranged in numerical order according to the General Land Office series of numbers; after the letters are so arranged they are entered in a "Record of letters received," giving number of letter, name and address of writer, date, and subject-matter; the number of volume and page is noted in left-hand corner for reference. The letters are then indexed under the proper head, giving name of writer, date, volume, and page of record. The number of each letter is placed upon duplicate mail cards, which are signed by the clerk to whom the same are referred.

After the case has been disposed of by the clerk he notes the action taken thereon and returns the letters to the file clerk, who receipts on the duplicate mail cards sent with the letters when referred.

If the letter is referred to another division it is noted in the record of "Letters received," and also entered in a transfer book kept for the purpose, and the receipt of the registering clerk taken. The action taken by the clerk, upon a letter, is entered upon the "Register of letters received."

When more than one name of person or land office appears in a letter, if at all material to the case, they are severally indexed, the writer's name in black ink, and the parties referred to in red. This separate entry is made for the purpose of more readily tracing any case that may inquired for.

The index is divided into four parts for letters from registers and receivers, surveyors-general, departmental, and miscellaneous. Letters from surveyors-general and registers and receivers and the several departments are indexed under the name of the office and miscellaneous letters under the names of the writers.

After letters have been acted upon by clerks and returned to the file clerk the file clerk receipts to them upon duplicate cards for return of letters, and they are filed in the proper places, as follows:

All letters are filed, according to date by calendar years, in the file designated as registers and receivers, surveyors-general, departmental, and miscellaneous.

When a letter is wanted from the files, the clerk needing it applies to the file clerk, who withdraws the letter, fills out a withdrawal card on which is entered the description of the letter by number, date, and name of writer, receipts the same, which is kept in the files until the letter is returned.

#### WEEKLY STATEMENTS.

All receivers of public moneys and surveyors-general acting as disbursing agents are required to render at the close of business of each week a statement showing the amount of money received and deposited, with the balances on hand. These statements are forwarded to the General Land Office, received at the registering room, referred to the division of accounts, received by the chief, and sent to the file clerk. They are entered by number and date in the book kept for that purpose, indorsed for reference by the Commissioner to the Treasurer of the United States, and when signed by the Commissioner are returned to this division. An account is kept of the number indorsed and signed, and they are then forwarded to the Treasury Department,

After comparison with the books of the Treasurer and indorsed by the Treasurer, they are returned to the General Land Office, received by the chief of the division of accounts, sent to the file clerk, who notes the date of return and files them away for future reference.

#### DESK OF "ADVANCES TO DISBURSING AGENTS."

Advances to disbursing agents are made as follows, viz :

Each receiver of public moneys, acting as disbursing agent, transmits quarterly a requisition, addressed to the Commissioner of the General Land Office, for funds, under the several appropriations, to meet the expenses of his office ; the requisition is received by the mail clerk, who sends it to the chief of division "M" (accounts) ; thence it is sent, after examination, to the docket clerk to be registered ; the latter hands it to the accountant in charge of the proper office, who compares it with the returns from such office, for the previous quarter ; if the balances, if any exist, are correct, and the amounts requested are authorized by law, the accountant places the requisition in the hands of the "advance" clerk, who examines the request, proves the footings thereof, and makes out a requisition on the Secretary of the Interior, on a prepared blank, with stub, for the several amounts, under the proper official bond of the receiver. Retaining the stub the requisition, accompanied by a letter of instructions to the receiver, is handed to the accountant for initials, after which it is given to the book-keeper for entry, and by him sent to the chief and assistant chief of division for approval. From thence it goes to the Commissioner for his signature, and when returned to the chief of division M (accounts) is sent by him to the file clerk, the latter returns it to the advance clerk, who, after briefing the request, transmits it to the disbursing officer of the Department of the Interior.

The letter of instruction, after having received the approval of the chief of division and the signature of the Commissioner, is copied by the recording clerk of the division, and when returned to the writer is press copied and the original mailed to the receiver.

The request from the receiver is properly briefed and placed among the records of this office.

#### STATE-FUND ACCOUNTS DESK.

State-fund accounts are based upon the receiver's disbursing accounts and sales of public lands as adjusted, approved, and recorded in the General Land Office.

Examples :

Adjustment of Nebraska 5 per cent. fund account under the twelfth section of the act of Congress, April 19, 1864, Stat. L., vol. 13, p. 49.

1. There is prepared from the receiver's adjusted accounts a statement showing separately the amount received from sales of public and Indian lands and fees and commissions during each quarter, from July 1, 1882, to June 30, 1885, also number of each quarterly report and the total cash receipts, with the expenses of the sales thereof, consisting of amounts paid for salaries, contingent expenses, and expenses of depositing for each quarter during the period mentioned at each land office in the State of Nebraska.

From the tabular statement thus prepared separate statements by year and quarter are made of each office in Nebraska, showing number of report, amount received for each class of land, and from fees and commissions, for each item of expense to be prorated, and the nature of the expenditure.

It then state the terms of the proportion for computation of the pro rata share of expenses to be deducted from net proceeds of sales of public lands.

In each quarter there are three classes of expenditures to be prorated viz : Salaries, contingent expenses, and expense of depositing, involving several computations in each quarter.

3. Computing the proportionate share of expense.

4. After obtaining the proportionate share of each class of expenditure the account is then stated by the year and quarter on blanks (1-224a) prepared by this office, showing number, report, year, and quarter, cash sales of public lands, detailed statement of pro rata share of expenses, and net proceeds from sales of land during each quarter and the totals for entire year :

5. From statement on blank form 4-124 recapitulations are made of the sales of public lands at each office in the State for each year and quarter and the proportionate share of each class of expenses incident to the sales of said lands, together with the net proceeds thereof, showing the total sales of public lands, total pro rata share of expenses and net proceeds from sales of public lands during each year, from which is deducted repayments for lands erroneously sold during each fiscal year, as per certificate of the Register of the Treasury, on which balance the percentage is computed and shown.

The account is then stated for the last time, showing the balance due the State as per last report, the per centum on net amount derived as purchase-money during each fiscal year from July 1, 1882, to June 30, 1885, from the aggregate amount of which is deducted warrants on the Treasurer, showing balance due the State from the per centum accruing to the State of Nebraska upon the net proceeds of the sales of public lands within her limits.

7. The account is then submitted to chief of division M for approval.

8. From division of accounts this account is sent by chief of division to the law examiners, and after being passed on by them is sent to the Commissioner of the General Land Office for examination and approval.

9. After being approved by the Commissioner of the General Land Office it is returned to clerk's desk to be numbered, recorded, and forwarded to Hon. First Comptroller of the Treasury, with letter of transmittal, accompanied by all the statements and computations relating to said account.

10. These adjusted accounts are recorded by number in office of chief of division in duplicate, one copy of which is carried by messenger with the adjusted accounts to the proper official in the Comptroller's Office and the accounts by number compared with the duplicate and checked off. If correct, the said official receipts to the messenger for same, which record receipt is returned to chief of division of accounts.

#### MISCELLANEOUS AND STATISTICAL DESK.

The work of this desk consists of examining the quarterly accounts of one hundred and nine local land offices and entering the same in a book prepared and kept for that purpose, known as the "Quarterly records of the disposal of public lands." This book shows the number of entries made, the number of acres of the various classes of land sold, and the amount received therefor; total cash sales; also amount received from fees and commissions, together with the grand aggregate of all classes of entries; area disposed of, and cash receipts from all sources; in it is also recorded the various expenses incident to the sales of public lands, such as salaries and commissions, contingent expenses, expense of depositing, &c., for each quarter.

Each receiver forwards with his quarterly returns a recapitulation of the business transacted at his office during the quarter, showing the number of entries made, acres sold, and amount received therefor; amount received from fees and commissions. Upon receipt of same by returns clerk they are docketed and distributed to the several accountants, who compare them with detailed quarterly accounts, and the docket kept by returns clerk; if found correct they are so marked and sent to miscellaneous desk, when they are re-examined, and if no error is discovered therein they are entered in the "Quarterly records." Said accounts are afterwards compared with the account as adjusted and approved by the several officers of the Bureau. Should any difference exist they are corrected in accordance with adjusted and approved account.

From this book and at this desk is made up a detailed statement of the business transacted at each local office in the States and Territories during the fiscal year; also the recapitulation by States and Territories of the entire disposal of public and Indian lands during the fiscal year, as published in annual report of the Commissioner of General Land Office.

#### ACCOUNTS OF UNITED STATES SURVEYORS-GENERAL.

When an account of a United States surveyor-general, acting as disbursing agent, for illustration, say, of J. Cabell Breckinridge, of Washington Territory, is received and examined by the chief of this division, it is passed from him to the registering clerk, who, after registering, turns it over to the accountant, taking his receipt therefor. The latter, as soon as practicable, proceeds to examine it. If found incorrect or informal, or if not supported by proper vouchers, correspondence approved by the chief of division is held with the surveyor-general with a view of having it conform to the requirements of law and the regulations of the office. If found correct, or as nearly correct as circumstances will permit, a requisition is made on the register of the Treasury for a certificate giving a status of the account as shown on the books of that office, the object being to ascertain the amount of funds advanced to that officer and the balance, if there is any, due to or from him, as certified by the First Comptroller on a prior adjustment.

When the certificate is received an adjustment is made, and if a difference exists between the account and the adjustment the fact is shown by a "statement of difference" appended to the report.

The report is then presented to the chief or the assistant chief of division, who, if it appears to be correct, initials and sends it to the law examiners, who in turn pass upon it, and after initialing present it to the Commissioner of the General Land Office for his signature.

When signed by the Commissioner it is returned to the chief of the division, and by him to the book-keeper, who posts it in books kept for that purpose.

It is then referred to the recording clerk, who records and returns it to the accountant, and by him it is forwarded, with a letter, to the First Comptroller of the Treasury for his action thereon.

Simultaneously with the adjustment of the account the surveyor-general is notified of the action of the office in the matter.

#### ACCOUNTS OF RECEIVERS OF PUBLIC MONEYS.

The duties of this desk consist in the auditing and adjustment of the accounts of receivers of public moneys and receivers acting as disbursing agents.

1st. The receiver's account originates in this division with receipt by chief of division from mail room of Bureau of a monthly account-current rendered by receiver, showing the aggregate amount of sales of public lands, and the amount deposited by receiver in the United States Treasury on account of such sales for the month; fee statement showing the transactions for the month on account of fees and commissions; and detailed statement of fees received for reducing testimony to writing, making plats, diagrams, &c.

These accounts, when received by chief of division, are assigned to the docket clerk for examination and record, but if, after examination, they are found to be incorrect in any particular, the same are returned to the receiver, with letter, explaining wherein inaccuracies, discrepancies, or omissions exist, which very frequently occur, causing delay.

When the accounts are returned corrected they are received by the chief of division from mail room, and by him assigned to docket clerk, and then, if found to be correct, are recorded and delivered by docket clerk to the accountant, by whom same are retained until end of quarter.

2d. Receivers are required at the end of each quarter to prepare and transmit a quarterly account of sales of lands for cash, detailed quarterly statements of homestead entries, original and final, and detailed quarterly statements of timber-culture entries, original and final, showing number of acres and amount of fees and commissions received therefrom, and condensed accounts showing aggregate sales of all classes of entries and amount received therefor, together with amount deposited by receiver on account of said sales for the quarter.

When these quarterly returns are received from mail room by the chief of division they are assigned by him to docket clerk, who notes the receipt thereof in a book prepared for the purpose, and then delivers them to the accountant.

3d. In connection with receivers' accounts there is received by chief of division from the Treasury Department covering warrants, showing the amount deposited and covered into the Treasury by the receiver on account of cash sales, and fees and commissions during the quarter; these warrants after being recorded are delivered to this desk.

4th. Having received all returns and warrants connected with the account for the quarter, the accountant proceeds to make an adjustment of the account, which consists of comparisons of the account with the bond book to see if rendered under proper bond, as appears of record (the bond on file in Treasury Department).

The next step is a segregation of the different items under the different dates, so as to bring the several classes together to obtain the aggregate number of acres, and amount received from each class of lands.

5th. The monthly fee statements for the three months composing the quarter are aggregated under the different classifications.

6th. The monthly and quarterly accounts are then examined, in connection with each other and with the docket (the quarterlies being a condensation of the monthly accounts), and if found to agree the account is then stated, debiting the receiver with the amount received and crediting him with amount deposited, as covered by warrant. This is in the form of a report enumerating the different classes of entry—number of acres and amount, number, description, and amount of each covering warrant, Also showing balance, if any, due receiver or United States.

If any discrepancies are found to exist between the accounts as rendered by receivers and as adjusted by this office, they are explained in what is called a statement of difference.

In almost every instance more or less correspondence is had in connection with an account, for non-compliance with laws, or rules and regulations of Treasury Department and this office.

The account, as stated—or report—is then delivered by the accountant to book-keeper for examination and the entering of balance on ledger, who, after entering and initialing, delivers same to chief and assistant chief of division for examination and initialing.

8th. The chief of division then causes same to be delivered to the board of law examiners, who, after examination and initialing, submit it to the Commissioner for approval and signature.

9th. After signature by the Commissioner the report is returned to chief of division, who assigns same to file clerk, by whom it is sent to accountant, who delivers it to the copyist for record. After being recorded and compared, the report is returned to accountant, who transmits the report, with the accompanying papers, through the chief of division, to the First Comptroller of the Treasury for his action.

Five accountants and one recorder are employed upon the receivers of public moneys in the one hundred and nine local land offices in twenty-four States and Territories. The duties of all the accountants are similar, varied only by the class of lands disposed of.

#### CONTRACTS AND SURVEYING ACCOUNTS.

Surveying accounts are rendered under contracts entered into between United States surveyors-general and a United States deputy surveyor for survey of the public lands, private land claims, townships, and, in some cases, Indian reservations.

Accounts based upon such contracts are prepared, stated, and certified to by the surveyor-general in the district presided over by him and forwarded to this office for action.

After approval by the Commissioner of the General Land Office contracts are sent to the division of accounts, where they are entered in the contract book by the clerk in charge of the surveying desk and filed for use in adjusting accounts.

Under contracts made direct by Commissioner of General Land Office for survey of Indian reservations, State or Territorial boundary lines, the accounts are stated, certified to, and approved by that officer, and a complete record is kept thereof.

When surveying accounts are received from surveyor-general they are referred to registering division. After being registered they are sent to chief of division of accounts. After being examined by him, sent to file clerk in his division to be registered, who then delivers accounts with accompanying letter to clerk in charge of surveying accounts, who receipts for the same.

After acceptance of plats and field notes of work of survey they are sent up to division of accounts from surveying division and receipted for by the clerk, and the account is, as soon thereafter as practicable, taken up and adjusted.

There are five classes of lines surveyable, viz, base, standard, meridian, township, and meander lines.

The method of adjusting accounts is as follows: An account is received from file clerk, covered by letter of surveyor-general of Colorado, in favor of B. F. Clark, for surveying three classes of lines, viz, township, meander, and section lines, charged at minimum rates, as provided in contract, and payable from "appropriation for surveying public lands" during fiscal year ending June 30, 1886, which I have examined, adjusted (with few corrections), and disposed of on the following basis, which govern accounts in general, rendered for one or more classes of lines:

1. Compare the account with the contract to ascertain if the work charged in the account is the same as provided in the contract at maximum and minimum rates per mile, or as provided by law, as the case may be, and if work is completed within limitation of time named in contract.

2. An examination of the field notes and plats of survey is made, first, to verify the distance surveyed on standard, meridian, township, and section lines in chains and links from corner legally set in its proper place on all lines running north, south, east, and west, and meander lines of rivers, lakes, and islands whenever they occur; and, second, to segregate the two classes of land where charged in the account at maximum and minimum rates.

3. Computing aggregate distance of each class of lines surveyed in miles, chains, and links, to verify that stated on the plats.

Where items in the account are verified they are checked; otherwise, in case of errors, corrections are made in both mileage and rates per mile, necessitating changes in the account.

The account is then reported for payment as adjusted on a blank prepared for that purpose, stating therein to what appropriation chargeable, of which there are three classes, viz: "General appropriation for survey of public lands," "Private land claims," and "Deposits by Individuals."

The account and report, with a letter to First Comptroller of Treasury and one to the surveyor-general, attached together, are then laid before chief and assistant chief of division, who examine them, and if correct they place their initials thereon, and then they go before a board of examiners for their inspection, and thence to Commissioner for his review and approval.

After the favorable action of the Commissioner they are returned to chief of division of accounts, and then sent to the book-keeper to be charged to the proper appropriation.



The report and letters, after being recorded in the proper books by the book-keeper and copyist, are handed to the clerk from whom they originated, who then proceeds to make entries in books as follows:

4. Contract-book.

Crediting the surveyor with the work executed and amount claimed, and charging him with the amount of the account as adjusted and allowed per report, and if there is a difference from the amount claimed, the difference is so stated, and if the work under the contract is completed the case is closed.

5. Special-deposit book.

Where accounts are chargeable to "Deposits by Individuals," books of deposit are kept separately by districts, and the clerk then charges in proper district book, against the sums deposited for the work by township and range, the amount of the account as stated in the report.

6. Returns of survey-book.

Enter therein, under head of proper fiscal year in which contract is dated, surveys by township and range, miles, chains, and links of lines as classed, name of deputy surveyor, date of contract, area of land surveyed, date of commencement and completion of survey, number of report of payment, and amount paid.

7. The account, with report, is then inclosed in the letter of transmittal and sent by messenger to First Comptroller of Treasury (who receipts for same), with request that draft be sent to address of payee as directed in the account, and the letter to the surveyor-general, which advises him of adjustment of said account, amount allowed, of all changes or reductions, as the case may be, is then press copied and mailed, thus disposing of the case so far as this office is concerned.

8. In the case of "Survey of Indian Reservations" the same course is pursued as in examination of returns of surveys and the same entries are made in the books of this office as of public and private lands, with this difference: "Indian Reservations" are noted as such, and the accounts, after being stated, certified or approved by the Commissioner of the General Land Office, are transmitted with letter to Commissioner of Indian Affairs for his action, the appropriation for that specific purpose not being carried on the books of this office.

There is another class of his accounts which the same clerk adjusts, viz:

Accounts of "examiner of surveys" in the field, to test the accuracy of the work of deputy surveyors and to prevent payment for fraudulent and imperfect surveys, which service is performed under "Special Instructions" at a per-diem rate and all necessary and reasonable expenses, including hire of assistants.

These accounts are required to be itemized and accompanied by vouchers for all sums expended by the examiner over the amount of \$1, sworn to by the examiner, and approved by the surveyor-general. When this account is received it passes through the same course as the other class of accounts, and when it reaches the adjusting clerk is referred, through the chief of his division, to the chief of division of public surveys, for report as to time occupied and charged by the examiner being reasonable and necessary in the prosecution of said examination.

When the account is returned with report called for, it is then taken up, each voucher critically examined and compared with the account, when, on the basis of adjustment, it is reported for payment, and is finally disposed of, as in cases of surveying accounts, except that the book-keeper makes all entries in cases of examinations.

In addition to the above matters, besides surveyor-general's letters, there is considerable miscellaneous correspondence which receives due attention, and all letters written, besides being recorded, are press copied, and all letters answered are noted thereon "answered" by date and delivered to the file clerk, who surrenders receipt.

After surveying accounts come into the division of accounts for adjustment, they are often delayed for a short or long time, induced by an examination in the field by "examiners of surveys" to test the accuracy of the survey and consequently the correctness of the account. The surveying accountant cannot avoid this delay. He must wait until the chief of division receives from the chief clerk of surveys notice that the report of the said examiner of surveys is received and the work of the surveyor is accepted by the Commissioner of the General Land Office.

Repayment of purchase money, fee, commissions, and excess, for lands erroneously sold, under sections 2362, 2263, and 3689, U. S. Revised Statutes, and the act of Congress approved June 16, 1890.

William Jones, desiring to enter a portion of the public domain, goes to the local land office at Olympia, Wash., and presents a written application to the register to enter the NW.  $\frac{1}{4}$  of Sec. 24, T. 6 N., R. 10 W. After the above preliminaries, if the tract is vacant, the register will so certify to the receiver, stating the price the applicant must pay to the receiver and the amount of the purchase money. Thereupon the receiver will issue his receipt in duplicate for the money paid, and the register his certificate of purchase.

At the close of the month the register and receiver will make returns of the sale to the General Land Office.

- If in the examination of the monthly returns of sales it is found, on posting the returns upon the tract books of this office, that the entry made by Jones is in conflict with a prior entry or a prior grant to the State or for other purposes when the United States has parted with the title, the register and receiver at Olympia are so informed of such conflict, and are directed to notify the entryman, allowing sixty days for appeal to the honorable Secretary of the Interior, to show cause why his entry should not be canceled.
- If the entryman concludes to take no appeal, he can avail himself, by making proper application to this office, through the register and receiver at Olympia, for the return of the purchase money paid on his entry. (Blank forms of application are furnished by the local officers.)
- The register and receiver, upon receipt of the application for repayment, forward the same to this office with their joint report in the case. The application must be accompanied by the duplicate receipt.
- If the duplicate receipt has been lost or destroyed, the entryman must advertise the fact of such loss, giving notice of his intention to apply for repayment of the purchase money. This advertisement must be inserted weekly for six weeks in some newspaper of extensive circulation in the vicinity of the land.
- A copy of the advertisement, with the affidavit of the publisher or other person having charge of the paper, that it was inserted the requisite number of times, must accompany the papers in the case.
- If the duplicate receipt has become a matter of record, the entryman must execute a deed relinquishing to the United States all right, title, and claim to the land under his entry. This deed must be duly recorded and a certificate produced from the proper recording officer where the land is situated showing that said deed is so recorded, and that the records of his office do not exhibit any other conveyance or incumbrance of the title to the land.
- If William Jones has transferred the land, then his transferee must show his right to repayment by furnishing properly authenticated abstracts of title, or the original deed or instruments of assignment or certified copies thereof.
- Upon the receipt of the application of William Jones by this office, the same is registered in the mail room, properly numbered, say 44964, then referred to the division having cognizance of cases of this character. It is examined by the chief of the division; then sent to the file clerk, who docket the same, and charges the case to the clerk having the matter in charge. To illustrate: The repayment clerk receives the application of William Jones; he then docket the case, giving the number and character of entry, name of applicant, land office and State, description of the land, section, township, and range, date of application, and date when received.
- After the case has been duly entered upon the docket, he then makes an examination of the tract-books to determine the status of the entry, and to ascertain whether the party is entitled to the return of the purchase money. If after ascertaining all the facts in the case, that the entry was canceled for conflict, or that the same was erroneously allowed, and that the party is entitled to repayment, and if the evidence submitted is satisfactory, an account is written up with a full statement of the ground of cancellation.
- The account is then submitted to the chief and assistant chief of division for their examination and approval. If it meets their approval, they initial the same; it is then submitted to the reading board for their approval, and it is then submitted to the Commissioner for his signature.
- After the account has been signed by the Commissioner, it is then submitted to the honorable Secretary of the Interior, together with all the papers in the case, for his action. If after a careful examination of evidence submitted with the account, it is found to be satisfactory, the Secretary approves the account and returns it.
- The repayment clerk then writes a certificate to be signed by the Commissioner, as follows:

[Report No. 49874.]

DEPARTMENT OF THE INTERIOR, GENERAL LAND OFFICE,  
April 30, 1886.

I hereby certify that I have examined and adjusted an account between the United States and William Jones, and find that the sum of \$100 is due from the United States to the said William Jones, being the amount paid by him for land erroneously sold to him at the land office at Olympia, Wash., September 1, 1885, per certificate No. 719, and which sum is payable in pursuance of sections 2362, 2363, and 3689, United States Revised Statutes, and the act of June 16, 1880, authorizing repayment for lands erroneously sold to the said Jones for the purchase money so paid by him for the NW.  $\frac{1}{4}$  Sec. 24, T. 6 N., R. 10 W., containing 100 acres of land, at \$1.25 per acre.

It appears from the returns made to this office, and records thereof, that the above-described entry was canceled by office letter "C," January 4, 1886, because of conflict with prior cash entry No. 420, made by Henry Williams.

And as appears from statement and vouchers herewith submitted for the decision of the Comptroller of the Treasury thereon.

WM. A. J. SPARKS,  
Commissioner.

One hundred dollars to be remitted to William Jones, Olympia, Wash.

To Hon. M. J. DURHAM,  
First Comptroller of the Treasury.

After this certificate is signed by the Commissioner, indorsement is then made on the entry papers of the fact that repayment is ordered, and the proper annotation is made upon the tract-books. The certificate, the amount approved by the Secretary, together with all the papers pertaining to the case, are then forwarded to the honorable First Comptroller of the Treasury for his action.

#### *Swamp account.*

A certified list of swamp selections for which the State of Louisiana claims indemnity under the act of Congress approved March 2, 1849, was forwarded to the chief of division of accounts from the swamp land division, and referred by him to desk of repayment clerk for adjustment.

The list of selections is accompanied by the original certificates of purchase issued by the register and receiver at the time of sale, certifying that the parties named therein have purchased the tracts designated in the several certificates.

From these certificates the adjustment of the account is made, each certificate being subjected to a careful examination, and the name of purchaser, description of tract, section, township, and range, area, price, and amount, entered on a blank form prepared exclusively for the adjustment of the account.

After the adjustment is completed the area and amounts are footed, and the account, together with all the papers in the case, are placed in the hands of the chief of division, who thereupon subjects same to an examination and comparison.

If found correct he will certify to the fact.

The account is then passed to the chief of the swamp land division, who certifies that the lands contained in the list were found, after a careful examination of the field notes of United States surveys, and other evidence on file in the General Land Office, to be swamp land within the intent and meaning of the act of Congress approved March 2, 1849.

At this stage, the account is referred to the Commissioner, who certifies to the honorable Secretary of the Interior that the lands contained in the list for indemnity are swamp lands within the intent and meaning of the act of Congress approved March 2, 1849, and having been sold by the United States prior to the passage of the act of March 3, 1857 (extending the provisions of the act of March 2, 1855), section 2482 U. S. Revised Statutes, that said State of Louisiana is therefore entitled to receive the sum of \$ , as indemnity, according to the provisions of section 2482 U. S. Revised Statutes, and recommends that the account be approved.

All papers and proof in the case are duly transmitted to the honorable Secretary, and after examination, if found correct, is approved and returned to this office for final action.

Upon receipt of account from Secretary, the Commissioner certifies to the First Comptroller of the Treasury that he has "examined and adjusted an account between the United States and the State of Louisiana, and that due proof has been filed in his office showing that said lands were swamp lands within the intent and meaning of the act of Congress, approved March 2, 1849, and that said State is entitled to the indemnity claimed, and recommends the approval of the account."

#### *Local office returns desk.*

The object of this desk is the examination of the returns received from the several district land offices; to see that the same are made in accordance with law and official requirements; ledger records are made and kept of the disposition of the public domain, also of all Indian lands, as reported by the local officers.

The monthly and quarterly returns from the 109 existing district land offices are received at this desk direct from the mail division. They aggregate between eight and ten bushels in volume each month, embracing on an average about 16,000 entries or cases.

The returns from each office are segregated from the mass and put in order; each entry or case is then carefully counted and compared with the registers' and receivers' abstracts of entries and receipts of each character of disposals; the abstracts of each are critically compared with the receiver's account-current and fee statement, with a view to detecting any errors or discrepancies that may exist therein, particularly in the matter of omissions of any kind; the preserving the several series of registers' and receivers' numbers; the correct area to be reported; the amounts reported as received are properly accounted for, &c.; the detailed statement of testimony fees is then in turn compared with the account and fee statement, thus completing the examination. Errors or discrepancies of any kind discovered in the examination are, according to their character, either remedied at this desk or required to be cured by the local officers. The returns are then serially docketed, by offices, from said accounts and forwarded to the several divisions for further and final action, minus the accounts which are retained in this division (accounts) and delivered to the several accountants for final examination and adjustment.

NOTE.—See example A herewith, giving in detail the examination of an office returns.

#### EXAMPLE A.

Huron, Dak., returns for the month of January, 1887. E. W. Miller, receiver. Showing in detail the action had by the returns desk in the examination, docketing and reference of the monthly and quarterly returns from a single office.

1. The chief of the division received from the mail division letter No. 37225 from the register and receiver, transmitting the returns; after examination by the chief it was sent by him to the file clerk, who in turn docketed it; it was then by him delivered to the examining clerk in charge of local office returns. Accompanying the letter was a "mail card," prepared by the file clerk, in which is charged the letter delivered, for which the returns clerk receipted to the file clerk upon duplicate card.

2. The bulk of the monthly returns, consisting of the account-current, fee statement, and detailed account of testimony, &c., fees, and the register's and receiver's abstracts of declaratory statements and entries and receipts, also the papers pertaining to the several characters of entries, were received at the returns desk direct from the mail-room.
3. The returns were then arranged in order and the several classes of entry papers carefully counted by the assistant returns clerk.
4. They were then taken in charge by the examining clerk; the account-current, fee statement, and detailed account of testimony, &c., fees, the abstracts of declaratory statements and of entries and receipts were then critically examined by him, the one with the other, and each with the account-current and fee statement, and in turn the detailed account of testimony, &c., fees, with the account-current and fee statement. No omissions of entries or abstracts or irregularity in the preparation and transmission of these returns were discovered. The examination is completed, which shows, substantially, the operation had in the receipt and examination of the monthly returns of any one office by the local office returns examiner and the assistant.
5. The returns were carefully put in order, tied up and sent by messenger to the divisions having subsequent action thereon, minus the letter of transmittal, the account-current, fee statement, and detailed account of testimony, and fees which were retained by the examining clerk and turned over to his assistant.
6. The assistant then proceeded to make a record of the same in the dockets kept for that purpose, in the following order, namely: (1) The number of the register's and receiver's letter. (2) From the account-current, fee statement, and detailed account of testimony, &c., fees, the register's and receiver's numbers, the area, and the amounts reported as received on account of the disposition of all characters of land, and the balance due the United States by the receiver at the close of the period.
7. The letter of transmittal was then delivered to the file clerk, who receipted to the examiner therefor, and the accounts turned over to the accountant having charge of the adjustment of the same, thus completing the requirements and final official action in the examination and disposition by this desk of the monthly returns of a local office.
8. The quarterly returns, consisting of the detailed account of cash receipts, the condensed account and recapitulation of the same, the disbursing accounts, together with the vouchers pertaining thereto, and the detailed statements of original and final homestead and timber-culture receipts, were also received at this desk with the letter of transmittal, through the file clerk, recorded in the order named, in a special record, and by the examiner handed to the accountant having charge thereof.

*Special agents and miscellaneous accounts desk.*

The duties of this desk relate to the adjustment of all salary, per diem, and expense accounts of the inspectors, examiners of surveys, special, timber, fraudulent land and swamp agents, and custodians of abandoned military reservations; also of all accounts for transportation of agents and other employes of this office, for transportation of stationery and supplies sent from this office to the various local land offices; accounts for purchase of books, &c., for the General Land Office library; accounts for "printing maps"; for repairing plats of surveys, all bills for advertising, viz: Sale of public lands, restoration of lands to public domain, timber, logs, railroad ties, bids for printing maps, plats of surveys, and any other miscellaneous accounts.

Accounts are paid from different appropriations, viz, "Expenses of inspectors G. L. O."; "Surveying the public lands"; "Depredations on public timber"; "Protecting public lands"; "Settlement of claims for swamp lands and swamp land indemnity"; "Preservation of abandoned military reservations"; "Contingent expenses of General Land Office."

*Special agents account.*

Special Agent and Examiner C. F. Conrad presents an account for salary and expenses for the month of August.

1. Received at mail room, recorded and numbered.
2. Sent to chief of division of accounts.
3. By chief turned over to file clerk.
4. File clerk records same in journal and indexes same in general index.
5. File clerk turns the account over to the clerk who has the adjustment of same and takes his receipt therefor.
6. Clerk records same in his special book by number, name of party, date, post-office, date of receipt, and from file clerk, and date of reference to surveying division.
7. Clerk then enters same by number and name in another book, with date, and refers same to surveying division for certification as to correctness of date, time of service, and authority for incurring the expenses, taking receipt of the chief of said division for same.
8. Upon return of the account from the surveying division the date of receipt is duly recorded upon both record books.
9. The account consists of a salary charge and an itemized statement of expenses for board and lodging for himself and assistants, expenses of team hire, pack animals, supplies for field use, for camp equipage, charges for services of cook, packer, chainmen, axman, and surveyor. Each item is sustained by a voucher, except that for his own salary.
10. The examination and adjustment of the account consists in comparing all dates of service charged in the account with those appearing in the voucher, charges for board and lodging calculated for each fraction of a day, at the rate per day; calculations made for each item appearing in the itemized bill for field supplies, also for number of days charged for the use of teams, pack animals, surveyor, and other assistance.
11. In the examination of this account it is found that items are charged in bill of supplies that are not allowable, and same is noted. It is also found that pack animals are charged for on certain days, but weekly reports of the agent show that on said days he had not entered upon his examination, and therefore could not have had use of the animals; noted. Charges are made for use of packer, cook, chainmen, and surveyor on certain days that are not borne out by his weekly reports; noted. Charges so noted are either disallowed or suspended, and are placed in a statement of differences, which is attached to the account, and the account is adjusted for the amount claimed, less the suspensions or disallowances. Long or short delays occur before supplemental accounts for suspensions are adjusted.

12. Upon the completion of the examination the amount to be approved by the Commissioner is written out in full upon a designated space on the face of the account.
13. A letter is then prepared, directed to Mr. Conrad, notifying him that the account stated at a certain sum had been adjusted at the amount found to be allowable.
14. The letter shows in detail what items have been suspended or disallowed, and the reasons for such action.
15. Account and letter is then sent to the book-keeper, who charges the amount against the appropriation for surveying the public lands.
16. It is then passed to the chief and assistant chief of the division for their approval and initial and the certificate of the chief of division as to the correctness, and by him to the law examiners, who examine and send it to the Commissioner for approval and signature.
17. The date of adjustment and transmittal to the Commissioner are noted in our record book.
18. When the Commissioner has approved said account it is returned to the chief of this division, who sends it to the file clerk, who gives credit to the clerks making the adjustment.
19. The file clerk then returns the account to the clerk, who notes in his record the date of receipt from the Commissioner.
20. The account and letter of notification is by him then given to the copyist, who makes a correct copy of both letter and account.
21. After record the letter of notification is again returned to the clerk who wrote same, and a letter-press copy made by him; the letter is then mailed to its proper destination; date of return from copyist and the mailing thereof is also made in his record.
22. When the account is recorded and indexed it is sent to the chief and assistant chief of the division, who transmit same by messenger to the disbursing clerk of this Department, when it is again examined, and sent to the honorable Secretary for signature; when signature of Secretary is obtained it is again returned to the disbursing clerk, where same is recorded and draft for the amount allowed sent to Mr. Conrad at his head-quarters.

#### *Adjustment of Adams Express accounts.*

Adams Express accounts are adjusted quarterly, as follows: The accounts are received, with the accompanying vouchers or way-bills by the mail clerk, and forwarded to the chief of the division of accounts, by whom they are examined and sent to the file clerk to be docketed; the latter delivers them to the accountant, taking a receipt therefor. The accountant proceeds to the adjustment in the following order:

- (1) Prove the footings of charges in account.
  - (2) Find the total amount of deposits.
  - (3) Compare the vouchers, or way-bills, with account.
  - (4) Separate the depositaries.
  - (5) Examine the vouchers.
  - (6) State the account.
  - (7) Take the report number.
  - (8) Write letter of transmittal to Comptroller.
  - (9) Brief and file the envelopes for record.
  - (10) Send account to the book-keeper for entry.
  - (11) Write letter of notification of adjustment to express agent.
  - (12) The book-keeper delivers the account to the chief of division for approval, after which—
  - (13) It is sent to the Commissioner for signature.
  - (14) When received from the Commissioner by the chief of the division, it is again sent to the file clerk, who delivers it to the clerk who has adjusted it; the latter places it in the hands of the recorder; after it is recorded the report of adjustment is briefed and transmitted, with the account and vouchers, to the First Comptroller of the Treasury, with request that draft for payment of the amount found due be forwarded to the agent of the company.
- The letter of notification to the agent, after approval, by the chief of division and signature by the Commissioner, is handed to the recording clerk; when returned to the desk of the accountant by the latter a press copy is taken and the original letter mailed to the company's agent.

#### *Division of accounts—book-keeper's desk.*

Interior civil appropriation warrants are issued by the Treasury Department, giving the titles and amounts appropriated by Congress for expenses connected with the land service, and accounts are opened in a ledger and all expenditures made therefrom and amounts repaid are posted therein, under the proper head, in order that a correct account may be kept of the amount expended under each appropriation, and that the expenses of the service may not exceed the amount of the appropriation.

Accounts are kept on this desk of the following appropriations made by Congress:

- "Salaries and commissions of registers and receivers."
- "Contingent expenses of land offices."
- "Expenses of depositing public moneys."
- "Depredations on public timber."
- "Protecting public lands."
- "Expenses of hearings in land entries."
- "Settlement of claims for swamp lands and swamp-land indemnity."
- "Reproducing plats of surveys."
- "Surveying public lands."
- "Examination of surveys."
- "Surveying private land claims in California."
- "Surveying private land claims in Louisiana."
- "Surveying private land claims in New Mexico."
- "Preservation of abandoned military reservations."



"Appraisalment and sale of abandoned military reservations."

"Expenses of inspectors, General Land Office."

"Library, General Land Office."

"Maps of the United States."

"Resurveys of the public lands."

"Surveying public lands in Nevada."

"Surveying the Hanson grant, Florida."

"Additional copies map of the United States."

"Deposits by individuals for surveying public lands."

Salaries, office of surveyor-general of Arizona, California, Colorado, Dakota, Florida, Idaho, Louisiana, Minnesota, Montana, Nevada, New Mexico, Oregon, Utah, Washington, Wyoming.

Contingent expenses, office surveyor-general of Arizona, California, Florida, Colorado, Dakota, Idaho, Louisiana, Minnesota, Montana, Nevada, New Mexico, Oregon, Utah, Washington, Wyoming.

Accounts are kept with each surveyor-general under such of the above-named appropriations as pertain to his office, which are those for salaries, contingent expenses, deposits by individuals, surveying the public lands, and, in California, Louisiana, and New Mexico, surveying private land claims. He is debited, under the proper head, with all moneys advanced to him as disbursing agent, and credited with all expenditures therefrom.

Accounts are kept with each receiver of public moneys, acting as disbursing agent, under such of the following-named appropriations as are required to be used for expenses at his office, and he is debited and credited as above:

"Salaries and commissions of registers and receivers."

"Contingent expenses land offices."

"Expenses of depositing public moneys."

"Depredations on public timber."

"Protecting public lands."

"Expenses of hearings in land entries."

Accounts are kept with each receiver of public moneys, in which he is debited with the amount, as shown by his adjusted accounts, of all moneys received by him during each quarter from the disposal of public lands, and credited with all moneys deposited by him to the credit of the Treasurer of the United States, during the same period.

Accounts are kept with each surveying district in which deposits made on account of office work connected with surveying public lands are credited, and expenditures made therefrom are debited.

To ascertain at any time with facility the amount of an appropriation which is unexpended, a daily balance register is kept.

All payments made by the Treasury Department are entered upon and posted from a blotter.

Expenditures by disbursing agents and amounts debited and credited to receivers are posted directly from their adjusted accounts.

Reports of receivers and disbursing agents adjusted accounts are critically examined when they reach this desk, and any inaccuracies or omissions are reported to the chief of the division, and the report is at once amended or corrected.

The following shows the method of disposing of adjusted accounts, &c., when received from the accountants:

April 6, 1887, received from requisition clerk and accountants the following:

Request to the honorable Secretary of the Interior for the issue of a requisition in favor of J. McEllis, receiver, acting as disbursing agent at Denver, Colo., payable from the appropriation for salaries and commissions of registers and receivers, 1887, \$1,500.

Special Agent John Smith's account for month of March, 1887, payable from appropriation for protecting public lands, 1887, \$240.

Report No. 47250, Deputy Surveyor Samuel Jones's account for \$2,500 payable from appropriation for surveying the public lands, 1886.

Report No. 40700, adjusted account of Z. T. Crawford, receiver of public moneys at Gainesville, Fla., for quarter ending December 31, 1886.

Report No. 40701, adjusted account of Z. T. Crawford, receiver at Gainesville, Fla., acting as disbursing agent, for fourth quarter, 1886.

A memorandum of the special agents' and deputy surveyors' accounts, and of the request for requisition is entered on the blotter.

The reports of receivers' and disbursing agents' accounts are then thoroughly examined as stated.

All adjusted accounts, reports, &c., if they appear to be correct, are handed as they are received and passed by the book-keeper to the chief of the division, who refers them to the assistant chief for his inspection.

Then, if approved by the chief of the division, the law examiners, and signed by the Commissioner, they are returned to the chief of the division and referred by him to the book-keeper.

Those which are noted upon the blotter are checked off at once and handed to the file clerk; and they are posted from the blotter in the proper ledgers and under the proper head.

The amounts debited and credited to Z. T. Crawford, in the adjustment of his accounts as receiver and as acting disbursing agent, are posted, as described herein, from the reports, which are then referred to the file clerk.

As accounts are returned signed the balances on the balance record are changed daily.

*Deposits by individuals for surveying public lands.*

A letter transmitting duplicate certificates of deposit, issued on account of surveying public lands, is received by the chief of the division, and delivered to the file clerk. After entering a brief of it upon his records he turns it over to the assistant book-keeper, taking his receipt therefor.

As soon as it is practicable letters acknowledging the receipt of certificate, are written, and a description of each certificate is entered upon the records. The deposits made for surveys in each district are kept separately.

Letters acknowledging the receipt of the certificates, after being approved by the chief of the division, the law examiners, and signed by the Commissioner, are returned to the chief of the division, referred by him to the file clerk, noted by him, recorded in the proper book, press copied by the writer, and mailed.

The following statement shows the amount and character of business received transacted, and disposed of during the period, and on hand, pending, and undisposed of at the dates specified below in the accounts division of the General Land Office, Department of the Interior:

Character of business.	Pending July 1, 1883.	Received during 1884.	Disposed of in 1884.	Pending July 1, 1884.	Received during 1885.	Disposed of in 1885.	Pending July 1, 1885.	Received during 1886.	Disposed of in 1886.	Pending July 1, 1886.	Received during 1887.	Disposed of in 1887.	Pending Mar. 1, 1887.
Letters.....	1,662	22,989	20,721	3,830	26,752	24,647	5,935	22,613	25,357	3,191	12,351	15,234	308
Accounts.....	3,158	4,000	4,903	2,165	5,100	4,818	2,447	6,553	7,158	1,842	3,063	3,382	1,523

The following statement shows the average amount and character of business performed, transacted, and disposed of during the periods specified, by the employes in the accounts division of the General Land Office, Department of the Interior:

Character of business.	July, 1883.	Aug., 1883.	Sept., 1883.	Oct., 1883.	Nov., 1883.	Dec., 1883.	Jan., 1884.	Feb., 1884.	Mar., 1884.	Apr., 1884.	May, 1884.	June, 1884.
Letters written.....	1,726	1,726	1,727	1,726	1,726	1,726	1,726	1,726	1,726	1,726	1,726	1,726
Accounts adjusted.....	416	416	416	416	416	416	416	416	416	416	416	417
Entries of public land received, examined, and disposed of.....	16,787	16,787	16,788	16,787	16,787	16,787	30,168	30,168	30,168	30,168	30,168	30,168

Character of business.	July, 1884.	Aug., 1884.	Sept., 1884.	Oct., 1884.	Nov., 1884.	Dec., 1884.	Jan., 1885.	Feb., 1885.	Mar., 1885.	Apr., 1885.	May, 1885.	June, 1885.
Letters written.....	1,834	1,894	1,891	1,834	1,834	1,834	1,777	1,701	1,777	1,777	1,720	1,777
Accounts adjusted.....	409	421	421	409	409	409	397	377	397	397	337	385
Entries of public land received, examined, and disposed of.....	20,127	20,127	20,127	20,127	20,127	20,127	20,127	20,127	20,127	20,127	20,127	20,127

Character of business.	July, 1885.	Aug., 1885.	Sept., 1885.	Oct., 1885.	Nov., 1885.	Dec., 1885.	Jan., 1886.	Feb., 1886.	Mar., 1886.	Apr., 1886.	May, 1886.	June, 1886.
Letters written.....	1,850	1,850	1,972	1,973	1,971	1,973	1,727	1,726	1,788	1,739	1,740	1,724
Accounts adjusted.....	601	602	641	642	641	642	561	560	591	560	561	556
Entries of public land received, examined, and disposed of.....	20,253	20,253	20,253	20,253	20,253	20,253	20,253	20,253	20,253	20,253	20,253	20,253

Character of business.	July, 1886.	Aug., 1886.	Sept., 1886.	Oct., 1886.	Nov., 1886.	Dec., 1886.	Jan., 1887.	Feb., 1887.	Mar., 1887.	Apr., 1887.	May, 1887.	June, 1887.
Letters written.....	1,785	1,913	1,976	1,912	1,913	1,911	1,915	1,909	.....	.....	.....	.....
Accounts adjusted.....	396	433	437	428	420	428	427	413	.....	.....	.....	.....
Entries of public land received, examined, and disposed of.....	18,309	18,308	18,312	20,885	20,887	20,888	14,052	13,312	.....	.....	.....	.....

The following statement shows the average number of employes (including chief of division) in the accounts division of the General Land Office, Department of the Interior, during the periods specified:

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884.....	30	30	30	30	30	30	32	33	33	32	32	32
1885.....	31	31	31	31	30	30	30	30	32	32	32	32
1886.....	28	28	29	28	28	28	28	30	31	30	30	30
1887 (to Mar. 1).....	30	30	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

No account has been kept in this division "of the business performed and disposed of by each employé" during the years 1884, 1885, 1886, and 1887, until since March 1, 1887.

The presumptive reason "why such account has not been kept" is, that no order to that effect issued until that date.

It follows that the required statement cannot be given, except for the period of the fiscal year intervening between March 1, 1887, and the date of report.

The weekly reports of business transacted by each employé, as required by Department order of March 1, 1887, is a numerical report of letters written, accounts adjusted, pages copied, and pages type-written, &c. It would be manifestly unjust to accountants in the accounts division of the General Land office to attempt to show, as between clerks, by whom the most or least "business is transacted" in any given time. "Accounts" is the highest generalization of classes of work, each of which may vary so widely one from the other in points of time consumed in adjustment, character of computation, contingent examinations, short or long, simple or complex accounts, that it is impossible to state with even approximate accuracy which accountant transacts most or least business.

Two clerks, for instance, of equal capacity may work, one as hard as the other, during the seven working hours of a day, or the forty-two working hours of a week, and one adjust three accounts and the other ten accounts. A statement showing the numerical fact would be essentially misleading as to the amount of work done, because the three require as much work as the ten accounts, and the clerk who adjusts the three accounts may work harder than the clerk who computes the seven accounts, because of the more difficult character of the three accounts. The figures indicate that one clerk does more than three times as much work as the other. This state of the case is true also of writing letters. Two letters may be written, one in twenty minutes; the same number of pages of another, that requires the investigation of records, of law, of rules, and regulations relating to its subject-matter, in its preparation may consume seven hours. Some accounts adjusted in this division require three months of continuous work. A three-line telegram to the Commissioner of the General Land Office from a chairman of a committee of Congress, referred to this division requiring a certain statement, has consumed a week or more for an accountant to prepare it.

Figures will decide between type-writers and copyists as to which does most and least work in a given period by counting and reporting the number of pages written by each; but not so as to accountants.

The following statement shows the average number of days and the time and attention devoted to the consideration and transaction of business during the periods specified by the employes in the accounts division of the General Land Office, Department of the Interior:

Year.	No. of employes.	Average No. of days present.	Average No. of hours employed daily.	No. of working days.	Average days absent.
1884.....	31½	246.7	7	207	60.9
1885.....	31	257.8	7	301½	43.8
1886.....	29	204.3	7	305	40.8
1887 (to March 1).....	30	44.3	7	48	3.7

The official day is from 9 to 4 (seven hours); but there is allowed to the employes thirty minutes, from 12 m. to 12.30 p. m., for lunch, which is almost invariably availed of, thus making the average office hours not to exceed 6½.

The following statement shows the maximum number of days devoted to business by the employé present for the greatest number of days, and also the minimum number of days devoted to business by the employé present for the least number of days in the accounts division of the General Land Office, Department of the Interior, during the periods specified :

	1884.	1885.	1886.	1887 (to Mar. 1.
Maximum number of days .....	*295½	*279½	*285½	*48
Minimum number of days .....	†187½	†232½	†244½	†34½

\* Accountant.

† Copyist.

‡ Clerk class one, miscellaneous work.

#### MINERAL DIVISION.

*Report of the mineral division, General Land Office, on the methods of business and work, as requested by Senate Select Committee, and called for by Department circular of March 23, 1887.*

Statement showing the principal items of business transacted in the mineral division of the General Land Office, Department of the Interior.

- (1) Mineral and coal entries.
- (2) Contests.
- (3) Quasi-contests.
- (4) Agricultural entries, involving mineral character of the land.
- (5) Railroad lists referred to this division for examination, involving the mineral character of the land.
- (6) Petitions for suit by the United States to set aside mineral patents.
- (7) Preparing certified copies of papers, plats, and records.
- (8) Correspondence.
- (9) Miscellaneous matters—*e. g.*, relinquishments, requests by registers and receivers and surveyors-general for instructions, &c.

If any of the above items are not included in the tabulated statements following, it is because no separate account has been kept of work done under them.

The various classes of business resulting from action on these items are fully shown in the following statement of methods of transacting business :

Statement showing in detail the methods of transacting business in the mineral division of the General Land Office, in the Department of the Interior, including one or more items of the principal business matters transacted in said division, beginning with the receipt of the business matter in the General Land Office, and then showing in consecutive order the various steps taken by each of such principal business matters through the appropriate divisions of said office, and the employés through whose hands the same passes, and by whom it is considered and acted upon, and the action thereon had and taken by each, until the same is finally disposed of, and notice thereof duly given to the proper party.

Letters relating to matters coming before this division are first received in the general registering room, where the letter and inclosures are numbered and entered in the proper registers. Except the abstracts of sales and papers relating to coal entries, which are first sent to the division of accounts, and to the division of public lands for posting, after which they are brought to this division, such part of the daily mail received at this office as involves mineral questions is then regularly referred to this division and placed on the desk of the chief, who inspects it for the purpose of making proper reference of the various matters and hands it to the docket clerk.

(1) A general supervision over all the work of the division is exercised by the chief of division, who is responsible for the management of the division and the conduct of the business within its jurisdiction. He inspects the daily mail upon its receipt and properly refers it for action, gives directions in regard to the assignment of work, and passes upon all letters and decisions submitted by the clerks, placing his initials upon them, if approved by him. He submits weekly summary and detailed reports to the chief clerk, showing the state of work in the division, and the progress made during the week, and the work done by each clerk in the division. He also has charge of the discipline of the clerks and submits a daily and weekly report showing attendance and absences.

(2) Each letter is entered in the register of letters received, and also, if relating to a contest or quasi-contest case, upon the contest or quasi-contest docket. The letters of that day are then handed to the file clerk for distribution among the clerks to whom they have been assigned by the chief. After official action is taken upon each letter it is indorsed by the clerk with a note, showing such action, and returned to the docket clerk, who notes such action opposite the entry of said letter in the register of letters received, and also, if it relates to a contest or quasi-contest case, upon those dockets. The contest and quasi-contest dockets show all letters received and all action taken in each case.

(3) Upon receiving the daily mail from the docket clerk the file clerk distributes among the various clerks all letters except those forwarding mineral entries, contests, or quasi-contests which have not before been pending in the division. The papers relating to a new contest or quasi-contest, inclosed in a properly indorsed jacket, are placed in the appropriate files to await action in their regular order. A new mineral entry he enters upon the general docket of *ex parte* mineral and coal entries, from which work is assigned, giving it the proper number in the order of its receipt, and he also enters it upon the docket of mineral or coal entries made in the particular district. He then incloses the papers in a jacket, which is properly indorsed, and, after sending the register's final certificate of entry to division C for posting upon the tract-books, places the case in the unexamined files to await examination in its order upon the docket. A protest against an entry is assigned by the chief of division to the clerk who may have the entry under consideration, or, if the case has not yet been reached in its regular order, is filed with the case to which it refers, for examination in connection therewith. The receipt of the protest is acknowledged.

The file clerk has charge of all the files of the division, and sends cases and papers to the attorney's room upon proper requisition by card, and is responsible for the safe keeping of the records and papers in his charge.

(4) When an entry, which may embrace a lode claim, placer claim, lode and placer claim, mill site claim, either separate or in connection with a lode claim or a coal claim, is reached in its regular order for examination, the entry is assigned to an examining clerk for official action. His examination requires a minute investigation of the various points hereafter enumerated in a note on page 27 of description of proceedings in the Maid of Erin case. If he finds, upon examination, that no objection to the issue of patent exists, he indorses the jacket of the case, "Entry approved," with date of approval and his initials. The papers in the case then go to the board in charge of the issue of mineral patents.

If, on the other hand, the examiner of the case should find the entry defective in any respect, a decision in the form of a letter, addressed to the register and receiver or surveyor-general, stating the defects, and instructing them to call upon the claimants for supplemental evidence, or requiring amendment of the survey, is prepared by the examiner. This decision is submitted to the chief of the division for his approval. If he approves it he places his initials thereon and sends it to the board of law examiners for their consideration. In exceptional cases it is also submitted to the law clerks. If signed by the Commissioner or Assistant Commissioner it is press-copied and mailed. It is also from the press copy-book copied into the permanent records, compared, and indexed. The entry papers are then placed in the suspended files to await further action by claimants. If claimants are represented here by attorney, such attorney is notified of the action by letter, similarly prepared by the examiner, approved, and signed. If not, the parties are notified by the register and receiver or surveyor-general.

[NOTE.—All letters and decisions take the course here described, and such description will not hereafter be repeated in this statement of methods. As a rule, however, personal letters are not recorded in the permanent records, but they are properly indexed therein after being press-copied.]

Upon the receipt of additional evidence the case is again examined, in connection therewith, and approved, again suspended, or held for cancellation, as may be necessary. Frequently several such examinations are required before the entry is finally disposed of by the issue of patent or cancellation. If no appeal is filed within the time prescribed by the rules of practice from a decision holding the entry for cancellation, the entry is canceled and the cancellation is noted on the records of this office, and the register and receiver are notified thereof by letter, in which they are instructed to note the cancellation on their records and notify the parties in interest.

From final action by this office upon any point involved in a case, at any stage of the proceedings, the case may go to the Secretary of the Interior on appeal and be afterwards disposed of according to his decision. At all stages notice of action is given to the parties in interest or their attorneys of record. Where appeal is taken, under the rules, a letter is prepared, with a schedule of all the papers, and the entire record is forwarded to the Secretary for his examination.

(5) A contest case is one in which, because of conflicting claims, a hearing has been ordered and testimony taken before or under the direction of the register and receiver.



The entire record, including the testimony, exhibits, and all papers relating to claims involved, is forwarded to this office with the decision of the register and receiver.

When reached in its regular order the case is given to an examining clerk, who examines the whole record, the testimony frequently covering several hundred pages, and prepares a decision, addressed to the register and receiver, upon the law and the facts, which is approved and signed as above described. Parties in interest are notified, and appeal to the Secretary of the Interior may be taken under the rules of practice. When a final decision is made by the Secretary, or a decision of this office becomes final by failure to appeal, the case is regularly closed by letter to that effect, addressed to the register and receiver, the parties in interest are notified, and the papers are then placed in the closed contest files.

(6) Quasi-contests are those cases in which an appeal is taken from the refusal of the register and receiver to allow application to be filed or entry to be made for certain land, or from a decision of the surveyor-general relating to survey. As there are no contesting parties, the matter is one between the Government and the appellant.

When a quasi-contest is reached in its regular order it is assigned to an examining clerk for action, and a letter in the nature of a decision is prepared, as above described in case of a contest, after thorough examination of the papers and records. Appeal may be taken, as in contests, and the case is similarly closed upon final decision.

(7) Entries of public lands, under other than the mining laws, are assigned to other divisions of this office for examination and action. Where, in the course of such examination, it is discovered that the land was returned as mineral upon official survey, that affidavits alleging the mineral character of the land have been filed, or that any portion of the land is claimed under the mining laws, the entry is referred to this division for adjudication as to the mineral question.

Upon its receipt it is entered upon the docket of agricultural entries involving mineral questions and assigned to an examining clerk, who makes a thorough investigation of the facts as disclosed by papers on file, entries and notations on the tract-books, the connected diagrams and the plats and field-notes of official surveys. If it regularly appears that the land is non-mineral an indorsement to that effect is made upon the papers by the examining clerk, over his initials, and the case is returned to the division from which it was referred. In other cases a letter is prepared by the clerk, and approved and signed as above described. Such letter may order a hearing to determine disputed facts, may require affidavits showing the non-mineral character of the land, or, where the law or regulations requiring notice of the claim have not been complied with, may return the papers for such notice to be given. Appeals lie from final decisions to the Secretary of the Interior, and the matter is finally closed in this division by the return of the entry to the division referring it, indorsed with the action here taken, or by the cancellation of the entry after due notice to parties in interest.

(8) Where a list of selections made by a railroad company under a Congressional grant includes lands situated in regions known to contain minerals, and subject to disposal under the mining laws, such list is referred by the railroad division to this division before patenting, for adjudication as to the mineral questions involved. Each list contains, as a rule, many thousand acres, and each smallest legal subdivision embraced therein is examined, in connection with the tract-books, plats, returns, &c., in the same manner and with the same care as in case of an agricultural entry, described above.

If necessary to determine the character of the land, additional evidence is required or a hearing before the register and receiver ordered. If any of the land is found to be mineral and not subject to the grant, the railroad claim is to that extent rejected by formal decision addressed to the register and receiver, and due notice is given to the company. From such decision appeal may be taken to the Secretary.

(9) Miscellaneous matters, including petitions for suit by the United States, coal D. S. relinquishments, questions submitted by the register and receiver or surveyor-general for instructions, &c., are regarded as current business and are taken up at once for examination and action.

Where a petition for the institution of suit to set aside a patent is received, either by reference from the Secretary of the Interior or from the Attorney-General of the United States through the Secretary of the Interior, it is considered in connection with the record in the patented case, particular regard being had to the following points: Whether the affidavits accompanying the petition are sufficient to overthrow the presumption arising from the evidence filed in the case during the regular course of the proceedings; whether the United States have any present interest in the matter; whether the rights of innocent purchasers have intervened; whether the petitioner has an adequate remedy by private suit; and, if so, whether he may not properly be left to seek such remedy; whether there is a probability of a suit by the Government being successful; and whether, in view of all the circumstances, it would be good policy for the Government to attack the title it has granted.

The whole matter having been carefully investigated by an examining clerk, to whom the petition has been referred by the chief of division, he prepares a report, addressed to the Secretary of the Interior, approved and signed as above described, stating the facts in full, and either recommending or not recommending the institution of suit as prayed. The report is press-copied in a special press-copy book, copied into a special permanent record, and forwarded to the Secretary, with the petition and accompanying papers. Such letter being regarded as a confidential communication to the Secretary, notice thereof is not given by this office to the parties interested.

(10) By far the greater number of mineral claims are surveyed in more or less irregular tracts which have no conformity to the general system of public surveys. A mineral survey is frequently overlapped by half a dozen or more conflicting surveys. In order to prevent confusion and avoid disposing of the same land under different laws or more than once under the same law, it becomes necessary, therefore, to have connected diagrams, showing the situation of the mining claims as officially surveyed, with reference to other mining claims and, where the public surveys have been extended over the land, with reference to the legal subdivisions of those surveys. This compilation must be continually revised and amended, so as to show the changes made by resurveys and the additions made by new mineral surveys and the sales of mineral lands. This work requires the best services of skilled draughtsmen.

(11) All mineral patents are prepared in and issued from this division.

After an entry has been regularly approved and turned over to the board in charge of the issue of mineral patents, as before indicated, the case is assigned to a clerk who, from data found in the papers, writes the draft of the patent, the description of the property to be conveyed being generally obtained from official field-notes of survey approved by the United States Surveyor-General.

For every draft of a patent prepared, except in the very rare cases of entries made by legal subdivisions, a copy of at least one official plat must be made. After the draft is prepared it is examined in connection with the papers in the case by said board, and any errors found are pointed out and the necessary corrections made. Where copy of official plat is made it is also examined by this board for the purpose of determining the accuracy of the lines with reference to courses and distances and conflicts with intersecting lines and claims. If found correct in all respects by said board the draft of the patent is properly numbered. Letters are then prepared and submitted to the Commissioner for his signature, addressed to the "President's secretary to sign land patents" and the Recorder of the General Land Office, requesting their signatures to said draft of the patent. After these letters have been signed they are sent to said officers, and the draft of the patent is at the same time submitted to them by the Commissioner for their signatures.

(12) Upon its return to this division, signed and sealed, the patent is recorded in full in the official record of mineral patents, and the board then compares the record with the patent.

The plat for the patent and the copy made in the record are made by draughtsmen. The patent records are indexed by the recording clerks, both by names of claims and of claimants.

(13) The patent is then sent to the register and receiver for delivery to the person surrendering the duplicate receiver's receipt, unless the receipt should previously have been filed in this office, in which case the patent is forwarded directly to the person who filed it or to such address as he may have indicated.

(14) Certified copies of papers, plats, or records on file in this division are made by a copyist or draughtsman, or both, and compared by the board above mentioned. A certificate properly describing the exemplification is then prepared by an examiner and attached to the copy, and with an accompanying letter of transmittal is submitted to the chief of division, the board of law examiners, and signed by the commissioner. The certificate and letter are then press-copied and the copy, with certificate attached, is sent to the recorder's division that the seal of the office may be attached. Upon its return the letter and certified copy are mailed.

(15) A large amount of current correspondence is answered in this division, consisting of inquiries in regard to the status of cases, general inquiries under the mining laws, &c. The letters are assigned by the chief of division to the docket or file clerk or an examining clerk for answer, which frequently involves extended search of the records. Proper inquiries are carefully answered by letter. Such letters to private individuals, if the letter is of sufficient importance, are recorded in the permanent records from the press copy. Action upon relinquishments, requests for instructions, &c., is taken by an examining clerk by letter. Particular care is required in issuing instructions to registers and receivers or surveyors-general.

*Case of the application of H. A. W. Tabor et al., for patent upon the Maid of Erin Lode mining claim, filed in the Leadville, Colorado, land office on February 5, 1880. Proceedings therein, given as a sample item.*

- December 4, 1880. Letter dated November 29, 1880, received from register at Leadville, inclosing protest of S. G. Wight et al., owners of the Vanderbilt Lode mining claim, against issuing a patent upon the Maid of Erin application, alleging failure to comply with the law in the matter of (1) discovery of mineral, (2) sinking a discovery shaft and (3) marking and describing the boundaries of the location. Sent to the registering room and numbered 1880-76278, indexed in index volume 53, at page 92, registered in register and receiver volume 15, Leadville office, and sent to the mineral division (N). Assigned by D. K. Sickels, a clerk of class four designated as chief of division, to himself for action, and handed to the docket clerk, entered by him in the division register of letters received, vol. 6, page 61, and given to said Sickels.
- [NOTE.—All other letters hereinafter mentioned as received at this office were similarly treated prior to their receipt in this division, and such action by the registering room, which is a part of another division, will not, therefore, be described.]
- December 30, 1880. Letter prepared by Sickels, returning protest to register and receiver and ordering a hearing to determine the facts upon the points mentioned therein. Initialed by him as chief of division, examined by board of letter reviewers, signed by the Commissioner, copied in press copying book, copied therefrom by a copyist into the permanent record of letters sent, vol. 37, page 484, and mailed. Letter from register, indorsed with a statement of action taken, returned to docket clerk and by him placed in the files, after noting action on register of letters received.
- December 31, 1880. Letter prepared by Sickels, advising A. W. Rucker, protestants' attorney, of above action. Initialed by Sickels as chief of division, examined by board of law examiners, signed by the Commissioner, press copied, copied into permanent records and mailed.
- January 11, 1881. Letter dated January 5, 1881, received from register, acknowledging receipt of office letter of December 30, 1880. Designated 1881-2171 by registering room. Assigned by chief of division to himself, entered by docket clerk, as above, examined by Sickels and returned by him to docket clerk to be placed in the files without answer, none being required.
- July 12, 1881. Letter dated July 6, 1881, received from register, forwarding record of hearing, 21 papers, including 76 pages of closely printed testimony. Designated as 1881-45856 in registering room. Entered by docket clerk in register of letters received, and also, because hearing had been had, entered on contest docket, vol. 5, page 84, No. 98. Inclosed in a jacket indorsed "Contest No. 98, Vanderbilt Lode v. Maid of Erin Lode, Leadville, Colorado," handed to the file clerk and by him placed in the files of contests awaiting examination.
- [NOTE.—Each letter received in the case, after this, was assigned to some clerk by the chief of division and entered by the docket clerk both upon the register of letters received and upon the contest docket.]
- July 15, 1881. Letter dated July 10, 1881, received from A. W. Rucker, Leadville, requesting oral argument in the case. Designated as 1881-46794. Assigned to Sickels.
- July 31, 1881. Telegram received from Rucker, asking argument on August 15, 1881. Designated as 1881-50625. Assigned to Sickels.
- August 1, 1881. Telegram to Rucker prepared by Sickels, initialed by him as chief of division, signed by commissioner, press copied, copied into permanent records, and taken to telegraph office, stating that instructions would be sent by mail. Action indorsed on telegram from Rucker, which was then given to docket clerk for filing with case.
- [NOTE.—The regular action in case of each communication from this office regarding the contest is, after the letter is signed, as follows: Copied in press-copy book and mailed, copied therefrom by copyist into permanent records, action noted upon the letter replied to and the contest jacket by the clerk who prepared the letter or telegram. All papers handed to docket clerk, who notes the action upon the contest docket and register of letters received, and hands the papers to the file clerk, who places them in the files. Such action will not, therefore, be recapitulated in case of each letter in the following description.]
- August 1, 1881. Letter dated July 30, 1881, received from E. C. Ford, city, entering his appearance as attorney for Tabor et al. Designated as 1881-50549. Assigned to Sickels.
- August 2, 1881. Letter prepared by Sickels, initialed by him as chief of division, examined by board of law examiners, and signed by Commissioner, addressed to Ford, acknowledging receipt of his appearance.
- August 2, 1881. Letter prepared by Sickels, initialed by him as chief of division, examined by board of letter reviewers, and signed by the Commissioner, addressed to Rucker, pointing out the procedure by which, under the rules of practice, he might obtain oral argument.
- August 17, 1881. Letter (1881-54450) dated August 9, 1881, received from Rucker, giving notice of argument on August 24, 1881. Assigned to Sickels and filed with case without action.
- September 5, 1881. Letter (1881-58762) dated September 1, 1881, received from Rucker, inclosing argument. Assigned to Sickels and filed with case without answer.
- September 24, 1881. Letter (1881-62481) dated September 13, 1881, received from Rucker, asking to be informed by telegraph of action when taken. Assigned to Sickels and filed with the case without answer.
- September 29, 1881. Argument (1881-63425) dated September 20, 1881, received from Ford. Assigned to Sickels and filed with case without answer.
- October 29, 1881. Telegram (1881-70229) received from Rucker, asking that decision be withheld until his arrival. Filed with case without answer.
- November 9, 1881. The whole record having been examined by Joseph Tyssowski, a clerk of class 3, a decision 36 pages in length, addressed to the register and receiver, was prepared by him, initialed by the chief of division, examined by the board of law examiners, and signed by the Commissioner. This decision reviewed the testimony and held, as matter of fact, that the protestants had not substantiated their allegations, and, as matter of law, that the evidence introduced to show superior rights in the Vanderbilt location could not then be considered, under the statute, the sixty days within which adverse rights could be asserted having expired, that a discovery of mineral in the so-called "Discovery Shaft" is not essential, if discovery is made within the boundaries of the claim before adverse rights have attached, and that an error in the description in the location notice, which is not misleading, does not render the location void, and for these reasons dismissed the protest.
- November 9, 1881. Letter similarly prepared, approved, and signed, addressed to Rucker, advising him.
- November 9, 1881. Letter similarly prepared, approved, and signed, addressed to Ford, advising him.

- November 29, 1881. Letter (1881-76942) dated November 23, 1881, received from register, forwarding nineteen papers relating to mineral entry No. 834, which had that day been allowed by the register at the land office at Leadville, upon the Maid of Erin application, assigned to the docket clerk, entered upon register of letters received, noted on contest docket, handed to file clerk, entered on register of mineral entries from Leadville and upon general docket of mineral entries, No. 3511, jacketed, and filed with mineral entries awaiting examination.
- December 1, 1881. Motion (1881-77548) and affidavits, thirty-five papers, received from Rucker, asking review and reconsideration of office decision, alleging that said decision is contrary to the law and Department decisions, and against the evidence in the case; that illegal, improper, and perjured evidence was considered and that evidence has been newly discovered; also asking that additional testimony be taken, because the condition of the property at the time of the hearing did not allow a full examination thereof; that the testimony taken by the stenographer was not wholly correct, and that abandonment of the Maid of Erin location could be shown. Assigned to Tyssowski.
- December 2, 1881. Argument (1881-77744) dated December 1, 1881, filed by Ford against said motion. Assigned to Tyssowski.
- December 3, 1881. Brief (1881-78027) filed by Rucker in support of said motion. Assigned to Tyssowski.
- December 3, 1881. Letter prepared by Tyssowski, addressed to Rucker, initialed by chief of division, examined by board of letter reviewers, and signed by the Commissioner, overruling the motion for review, because a new trial will not be granted, under the rules of law, on the ground that the verdict was against the weight of the evidence if there was some on both sides which was contradictory; that a re-examination of the testimony shows no error, and that protestants were estopped from questioning the correctness of the testimony by the previous stipulation of Rucker that it should be treated as regular and correct; also denying the motion to take further testimony, because it is not shown that the additional evidence could not, with due diligence, have been presented at the former hearing, and such evidence would be merely cumulative.
- December 3, 1881. Letter similarly prepared, approved, and signed, inclosing copy of said ruling to register and receiver.
- December 3, 1881. Letter similarly prepared, approved, and signed, advising Ford of said ruling.
- December 6, 1881. Appeal from office decisions to the Secretary of the Interior (1881-78921) filed by Rucker. Referred to Tyssowski.
- December 6, 1881. Letter prepared by Tyssowski, addressed to the register and receiver, initialed by chief of division, examined by board of law examiners, and signed by the Commissioner, declining to entertain said appeal on the ground that a protestant has no right of appeal.
- December 6, 1881. Separate letters, similarly prepared, approved, and signed, addressed to Rucker & Ford, advising them of this action.
- December 21, 1881. Communication (1881-82700) dated December 20, 1881, received from the Secretary of the Interior, stating that the protestants have filed in the Department a motion for a certiorari, and directing that the papers in the case be certified and forwarded. Assigned to F. P. McDermott, a clerk of class 1.
- December 23, 1881. Letter prepared by McDermott, addressed to the Secretary of the Interior, initialed by chief of division, examined by board of law examiners, and signed by the Commissioner, forwarding papers as directed, properly scheduled.
- December 23, 1881. Separate letters, similarly prepared, approved, and signed, addressed to Rucker and Ford, advising them of such action.
- January 20, 1882. Decision (1882-5556) dated January 18, 1882, received from the Secretary, directing that a rehearing be had, that all the facts may be fully before the Department, and limiting the testimony to be taken at such hearing to "the discovery of mineral upon the claim of the Maid of Erin lode, or in its discovery shaft, prior either to the date of its location or of its relocation." Assigned to Tyssowski.
- January 23, 1882. Letter prepared by Tyssowski, addressed to register and receiver, inclosing a copy of said decision and ordering a rehearing thereunder. Initialed by chief of division, examined by board of law examiners, and signed by Commissioner.
- January 23, 1882. Separate letters, similarly prepared, approved, and signed, addressed to Rucker and Ford, advising them of such action.
- March 17, 1882. Letter (1882-22407) dated March 17, 1882, received from Thos. H. Sherman, city, asking to be notified when notice of hearing is received. Assigned to Tyssowski and filed with the case.
- March 23, 1882. Letter (1882-23997) dated March 18, 1882, received from register, asking instructions relative to hearing and desiring the return of the testimony taken at former hearing. Assigned to Tyssowski.
- March 25, 1882. Letter prepared by Tyssowski, addressed to register and receiver, initialed by chief of division, examined by board of law examiners, and signed by the Commissioner, returning testimony as requested, and instructing the local officers that they cannot exclude evidence that either party may desire to introduce, but that such evidence should be received subject to objection under the ordinary rules of evidence, also that their decision should be based only upon that testimony which is regarded by them as material to the issue.
- May 8, 1882. Letter (1882-36323) dated May 3, 1882, received from register, forwarding stipulation of attorneys that record may be forwarded immediately to the General Land Office. Filed with case.
- May 9, 1882. Letter (1882-36629) dated May 2, 1882, received from register and receiver, forwarding record and testimony (248 closely printed pages) taken at the rehearing had before them. Assigned to Tyssowski.
- May 11, 1882. Separate letters, prepared by Tyssowski, initialed by chief of division, examined by board of letter reviewers, and signed by Commissioner, addressed to Ford, Rucker, and Sherman, advising them of receipt of testimony.
- June 10, 1882. Argument (1882-46110) received from Rucker and Belford and Reed. Filed with case.
- June 17, 1882. Argument (1882-48127) dated June 16, 1882, received from Ford. Filed with case.
- June 20, 1882. Argument in reply (1882-48862) dated June 20, 1882, received from Rucker. Filed with case.
- June 30, 1882. Letter (1882-51755) dated June 20, 1882, addressed to the Secretary of the Interior by Hon. J. B. Chaffee, urging a final decision, received at this office by reference from the Department. Filed with case.
- July 6, 1882. Decision prepared by D. K. Sickels, addressed to register and receiver, initialed by him as chief of division, examined by board of letter reviewers, and signed by Commissioner, holding that it was incumbent upon the protestants to show that mineral was not discovered within the limits of the claim prior to the location or the relocation, and that the applicants for patent had acted fraudulently in making the location and subsequent proofs, but that examination of the testimony taken at both hearings does not show those facts, and, therefore, dismissing the protest.



- July 6, 1882. Separate letters, similarly prepared, approved, and signed, addressed to Chaffee, Sherman, Ford, Rucker, and Belford, advising them of such action.
- July 12, 1882. Appeal from decision last mentioned (1882-54789), filed by Rucker and Reed, alleging a number of errors of law and fact. Assigned to Sickels.
- July 12, 1882. Decision, addressed to the register and receiver, prepared by Sickels, initiated by him as chief of division, examined by board of law examiners, and signed by Commissioner, declining to entertain the appeal on the ground that protestants have no right of appeal.
- July 12, 1882. Separate letters, similarly prepared, approved, and signed, addressed to Ford, Sherman, and Chaffee, and Rucker and Reed, advising them of such action.
- July 13, 1882. Communication (1882-55004) dated July 12, 1882, received from the Secretary of the Interior, inclosing application for certiorari by protestants and directing that the record be certified to the Department. Assigned to H. F. Clark, a copyist at \$900, acting as file clerk.
- July 15, 1882. Letter prepared by Clark, addressed to the Secretary of the Interior, initiated by chief of division, examined by board of law examiners, and signed by the Commissioner, forwarding papers as directed, properly scheduled.
- July 15, 1882. Separate letters, similarly prepared, approved, and signed, addressed to the register and receiver, and Sherman, Ford, Rucker, Belford, and Chaffee, advising them of such action.
- September 13, 1882. Letter (1882-71764) dated September 11, 1882, received from E. C. Ford, inclosing duplicate receiver's receipt and asking that patent be sent to his address. Assigned to Mrs. Nellie Rapley, a copyist at \$900, acting as docket clerk.
- September 15, 1882. Letter prepared by Mrs. Rapley, addressed to Ford, initiated by Jos. Tysowski, acting chief of division, examined by board of law examiners, and signed by the Commissioner, acknowledging receipt of preceding letter and inclosure.
- February 23, 1883. Letter (1883-17422) dated February 23, 1883, received from E. C. Ford, asking the return to him of said duplicate receipt. Assigned to H. F. Clark, a clerk of class 1.
- February 23, 1883. Letter prepared by said clerk under instructions from chief clerk, initiated by acting chief of division, examined by board of law examiners, and signed by the Commissioner, returning the duplicate receipt to Ford.
- March 22, 1883. Decision (1883-26535) dated March 19, 1883, received from Secretary of the Interior, directing another rehearing in the case, because the Vanderbilt owners had suppressed evidence by refusing to witnesses access to the working shaft on the claim, and directing that the Vanderbilt parties be notified that if they refuse access to that shaft their protest will be dismissed. Special inquiry was directed, first, as to "when the Maid of Erin claimants discovered mineral outside of their discovery shaft, and within the boundaries of their claim, and at what point; second, when the Vanderbilt claimants discovered mineral within the boundary of their claim, and at what point; and third, when the Vanderbilt claimants discovered mineral within the boundaries of the Maid of Erin claim." Assigned to A. C. Barnes, a clerk of class 3.
- March 27, 1883. Letter prepared by Barnes, addressed to register and receiver, initiated by Jos. Tysowski, a clerk of class 4, acting as chief of division, examined by board of law examiners, and signed by the Commissioner, inclosing a copy of the Secretary's decision and ordering a rehearing thereunder, as directed.
- March 27, 1883. Separate letters, similarly prepared, approved and signed, addressed to Rucker, Ford and Sherman, advising them of such action.
- February 16, 1884. Decision (1884-18394) dated February 15, 1884, received from the Secretary of the Interior, to whom the testimony (221 closely written pages) taken at the third hearing before the register and receiver had been directly forwarded, holding that by the failure of the Vanderbilt claimants to advise the application of the Maid of Erin they admitted that they had no right to the property and cannot now be heard to set up either an equitable or legal title to the premises called the Maid of Erin claim; that mineral need not be found in the "discovery shaft" of the Maid of Erin, and that mineral had been discovered in the "working shaft" before the relocation; that he finds no failure on the part of the applicants to conform to the provisions of the law concerning the entry of mineral lands, and, therefore, dismissing the protest and sustaining the entry. Assigned to Duane E. Fox, a clerk of class 2.
- February 16, 1884. Letter prepared by Fox, addressed to the register and receiver, initiated by chief of division, examined by board of law examiners, and signed by the acting commissioner, inclosing a copy of said decision of Secretary, and directing that parties be notified.
- February 16, 1884. Separate letters, similarly prepared, approved, and signed, addressed to Ford, Rucker, Belford, Reed, Rockwell, Sherman, Eahu Root, and O. H. Harker, advising them of such action.
- February 16, 1884. Entry and papers assigned to C. A. Boynton, a clerk of class 4, for examination of the records and the evidence upon which the entry was allowed.

NOTE.—The examination of a mineral entry involves a careful scrutiny of the papers filed in connection with the records of this office, particular attention being devoted to the following points:

- (1) Citizenship of the claimants, and, in case of an incorporated company, evidence of the incorporation.
- (2) Authority of agents.
- (3) Regularity and validity of the location and evidence showing the discovery of minerals.
- (4) Transfers of title under the location, extending down to date of application or entry.
- (5) Evidence that a plat and a notice of the application for patent were conspicuously posted upon the claim, that the same remained so posted thereon for the statutory period of sixty days, and that proper notice was likewise posted in the local land office and published in a newspaper, as required by law, for the same period, and the sufficiency of such notices.
- (6) Sufficiency of the agreement of the publisher to hold the applicants for patent alone responsible for charges of publication.
- (7) Sworn statement of all charges and fees paid by applicants for publication and surveys and of all fees and money paid to register and receiver.
- (8) Receiver's receipt for money paid by claimants, properly describing the claim as entered.
- (9) Regularity of register's certificate of entry.
- (10) Amount expended by claimants and their grantors in developing the claim and sufficiency of certificate of surveyor-general showing the expenditure of \$500 upon the claim.
- (11) Averse claims filed against the application by owners of other claims and evidence showing the manner in which the controversy has been terminated, whether by judicial decision in a suit under the statute, or by abandonment, exclusion, partition, or otherwise.
- (12) Conflicts with rights which have attached under any other laws of the United States relating to the disposal of the public lands, as well as under the mineral laws, the most frequent conflicts being with State and railroad grants, homesteads, pre-emptions, town-sites and timber entries and scrip locations.



- (13) In case of mill-site entry, evidence that the land is non-mineral is also required.
  - (14) In case of placer entry, specific evidence is also required as to the character of the land, character and extent of all surface and underground workings, whether placer or lode, nature, situation, extent, and value of improvements, and proximity of centers of trade or residence, lodes, or systems of lodes, mill-seats and salt-springs, &c.
  - (15) The official plat and field-notes of the survey, its regularity and correctness, and whether it accurately shows the boundaries of the claim as entered and the rights of claimants, acquired by location, as modified by subsequent transfers, abandonment, adverse proceedings, failure to adverse or otherwise.
  - (16) Protests, alleging that the claimants have failed in one or more particulars to comply with the law. If a protest has been filed, sufficient in form and substance, and a hearing is necessary to determine the disputed facts, an order is sent to the register and receiver to institute such hearing. Testimony is then taken, after due notice to all parties, upon which the register and receiver render a decision and forward the case to this office for examination and action. Hearings may also be ordered without protest if examination of the record shows that such action is necessary in order to determine conflicting rights or the regularity of the proceedings. From the decision of the local officers or of this office appeal may be taken. A protest, if considered insufficient, is dismissed by letter.
- February 16, 1884. Evidence and case examined by Boynton, and jacket indorsed by him "Proof approved, February 16, 1884, C. A. B.," and handed to A. L. Pitney, a clerk of class two, for examination as to survey.
- February 16, 1884. Survey of claim examined by Pitney, and letter prepared by him addressed to the United States surveyor-general for Colorado, initialed by chief of division, examined by board of law examiners, and signed by Acting Commissioner, returning the plat and field-notes for amendment of survey, so as to show the exclusion of the surface ground in conflict with the "Clontarf lode" claim, in pursuance of relinquishment filed by the Maid of Erin owners.
- February 16, 1884. Letter similarly prepared, examined, and signed, addressed to Ford, advising him of such action.
- February 18, 1884. Letter (1884-19019) dated February 18, 1884, received from E. C. Ford, requesting certified copy of Secretary's decision of February 15, 1884. Assigned to Clark.
- February 18, 1884. Letter prepared by Clark, addressed to Ford, inclosing copy as requested and stating the charge therefor to be \$5. (Paid.) Initialed by chief of division, examined by board of law examiners, and signed by the Commissioner.
- February 19, 1884. Letter (1884-19593) dated February 19, 1884, received from Ford requesting another certified copy of said decision. Assigned to Clark.
- February 20, 1884. Letter prepared by Clark, addressed to Ford, inclosing copy as requested, and stating the charge therefor to be \$5. (Paid.) Initialed by chief of division, examined by board of law examiners, and signed by the Commissioner.
- March 4, 1884. Letter (1884-24488) dated February 26, 1884, received from surveyor-general, forwarding amended plat and field-notes, showing Clontarf exclusion. Assigned to Pitney.
- March 5, 1884. Jacket of case indorsed by chief clerk: "Let the patent in this case issue at once. L. H. March 5, 1884."
- March 5, 1884. Telegram addressed to surveyor-general, prepared by Pitney, initialed by chief of division, examined by board of law examiners, and signed by Acting Commissioner, directing a new plat to be prepared showing exclusion of Clontarf claim and having surveyor-general's certificate attached, dated February 25, 1884, the date of amendment.
- March 5, 1885. Letter, similarly prepared, approved and signed, addressed to surveyor-general, directing restoration of the original plat to its condition before amendment and inclosing it.
- March 7, 1884. Decision (1884-26028) dated March 6, 1884, received from Secretary of Interior denying motion for review of his decision of February 15, 1884, because (1) protestants have no standing before the Department as litigants, and consequently there is no issue between them and the claimants, and (2) no issue having been made before the Department assignments of error upon a refusal of the Secretary to reverse the Commissioner's decision, brought before him by *certiorari*, are meaningless. Assigned to Fox.
- March 8, 1884. Letter prepared by Fox, addressed to the register and receiver, promulgating said decision, initialed by Boynton as acting chief of division, examined by board of law examiners, and signed by Acting Commissioner. This letter, with the following letters of notification, closed official action upon the case as a *contest*, and the papers, excepting those relating to the mineral entry as an *ex parte* case, were placed in the closed contest files and the decisions of the Secretary in separate files.
- March 8, 1884. Separate letters, similarly prepared, approved and signed, addressed to Ford, Rucker, Belford, Root, Harker, Reed, Rockwell, and Sherman, advising them of said action.
- March 8, 1884. Letter prepared by Pitney, initialed by chief of division, examined by board of law examiners, and signed by Commissioner, addressed to Ford advising him of letter of March 5, 1884, to surveyor-general.
- March 11, 1884. Letter (1884-27168) dated March 6, 1884, received from surveyor-general, forwarding approved plat of survey. Assigned to Pitney.
- March 12, 1884. Papers relating to survey examined by Pitney and jacket of the case indorsed by him—"Survey approved 12, 1884, A. L. P." Papers given to Miss C. A. Hollingsworth, a clerk, at \$1,000, who on the same day prepared, from data found in the official survey, a description of the property to be conveyed by the patent. From this the draft of a patent was prepared by a patent writer. At the same time a draughtsman was preparing two copies of official plat, one of which was inserted in the draft of the patent, and the other reserved for insertion in the record of the patent.
- March 13, 1884. Letter prepared by Pitney, initialed by acting chief of division, examined by board of letter reviewers and signed by Acting Commissioner, addressed to Ford, advising him that the mineral entry has been "passed for patent."
- March 14, 1884. Letter prepared by Mrs. E. E. Pearce, a clerk of class one, inclosing the draft of the patent, numbered 8978, with others, to Wm. H. Crook, President's secretary to sign land patents, requesting his signature. Initialed by acting chief of division, examined by board of law examiners and signed by Acting Commissioner.
- March 14, 1884. Letter, similarly prepared, approved and signed, addressed to S. W. Clark, recorder of the General Land Office, requesting his signature to this and other patents.
- March 15, 1884. Letter (1884-28964) dated March 10, 1884, received from surveyor-general, returning restored plat of claim. Assigned to Pitney and filed with case without answer.
- March 17, 1884. The patent duly signed by the President's secretary and the recorder having been returned to this office, it was recorded in full by a copyist in the record of mineral patents, vol. 107, p. 341, and a copy of the plat was inserted in the record.

March 19, 1884. Letter prepared by Mrs. Pearce, initialed by chief of division, examined by board of letter reviewers, and signed by Commissioner, transmitting said patent to the register and receiver for delivery to the person surrendering the duplicate receiver's receipt. This closed action upon the case in this office.

In addition to the proceedings stated above, case was argued orally at great length before the Commissioner of the General Land office.

It appears also from the papers (1884-41706) received from the Secretary of the Interior on April 19, 1884, and filed with the case, that the Vanderbilt owners applied to the Attorney-General of the United States, praying the institution of suit by the United States to set aside the patent. The papers having been referred by the Attorney-General to the Secretary of the Interior for examination and recommendation, Secretary Teller, by letter of April 16, 1884, to the Attorney-General, reviewed the proceedings in the case, showing that the protestants have had all the opportunities to present their case before the Department that could have been accorded to litigants, but have failed either to establish a title to the premises or to show that the Maid of Erin proprietors are not entitled to their patent, and holding that the United States has now no interest in the property and should not interfere for the purpose of determining property rights between individuals or disturb the rights acquired by patent granted after full consideration of the questions involved. What action was taken thereon by the Attorney-General does not appear from the record.

Attached hereto is a plat showing the Maid of Erin claim as patented and also a tracing showing its situation with reference to the Vanderbilt and Clontarf surveys.

[NOTE.—The adjudication of a mineral entry rarely involves proceedings so extended as in the Maid of Erin case. The history of this case is given to illustrate the many difficulties that may arise in the adjudication of an ordinary mineral entry and to show the action taken where protests are filed and a contest is initiated. Cases frequently arise involving one or more similar questions; and the adjudication of some cases presents even greater difficulties than case described.]

The following statement shows the amount and character of business received, transacted, and disposed of during the period, and on hand, pending and undisposed of at the dates specified below, in the mineral (N) division of the General Land Office, Department of the Interior:

Character of business.	Pending July 1, 1883.	Received in 1884.	Disposed of in 1884.	Pending July 1, 1884.	Received in 1885.	Disposed of in 1885.	Pending July 1, 1885.	Received in 1886.	Disposed of in 1886.	Pending July 1, 1886.	Received in 1887.	Disposed of in 1887.	Pending Mar. 1, 1887.
Suspended mineral and coal entries.	1,386			1,350			1,379			2,184			
Unexamined mineral and coal entries.	1,085	2,060		1,707	1,617		2,726	1,392		2,658	1,047		
Total.	2,471		1,704	3,057		547	4,105		708	4,842		975	5,012
Contest cases not closed.	*174	94	89	†219	119	77	281	54	50	221	51	58	214
Quasi contests not closed.							40	61	6	95	24	55	64
Suspended agricultural entries involving mineral questions.				50			†230			†108			
Unexamined agricultural entries involving mineral questions.				90	191		101	136		65	39		
Total.				140		230	331		402	173		144	68
Number of letters received and docketed.		6,696			5,442			5,562			4,714		
Number of letters written.			5,964			4,674			5,766			4,403	
Number of pages of letter record written.			5,782			3,043			4,379			2,883	

\* Not docketed, 40.

† Old, not docketed, 20.

‡ Suspended.

The small amount of mineral and coal patents issued in 1885 is largely accounted for by the condition of the examining force in that year.

There were also pending March 1, 1887, railroad lists referred to this division for examination, including the mineral character of 486,822.48 acres.

The number of suspended mineral and coal entries pending July 1, 1883, is given in the above statement as about 1,386, which is taken from the annual report for the fiscal year ending June 30, 1883. From later official reports it now appears that the number of such cases then pending must have been underestimated to the extent of

about two hundred cases, but the actual underestimate may have been much less than this. This error, however small, appears to have been carried into later reports, but as some of the cases must be very old it would now be a matter of great labor to ascertain the exact number by actual count.

The totals made up by adding to the number of mineral and coal entries finally disposed of those pending and undisposed of at the close of each fiscal year do not agree with the numbers given in the "total" column, but the small discrepancies disclosed are probably traceable to the same error above mentioned, and to the additional fact that, after being once counted, entries thereafter referred by or returned to this division may not have been properly counted.

The number of mineral and coal entries "disposed of" during the years named does not show all the business transacted or work actually done on this class of cases, but shows only the number of such cases finally disposed of—first, by patents actually issued, and second, by entries examined and canceled—a very few cancellations having been made during each year. Many of the entries, although not patented, were nevertheless regularly examined, suspended, and decisions in the cases prepared.

The following is a statement of the amount of work of this class done as given in the annual reports for 1884, 1885, and 1886, and also shows the amount of work of this class actually done during the eight months ending March 1, 1887:

Character of work done.	Number acted on during the fiscal years ending—			Number acted on from June 30, 1886, to March 1, 1887.
	June 30, 1884.	June 30, 1885.	June 30, 1886.	
Mineral entries examined.....	1,399	638	1,595	1,369
Mineral entries examined as to surveys.....	400			
Mineral entries re-examined.....	600	175	851	100
Old suspended mineral entries examined.....		425	190	50

The additional labor of recording the patents is also shown by the following statement:

The patents recorded, including the making of plats of surveys, covered—

	Pages.
For the fiscal year ending June 30, 1884.....	9, 264
1885 .....	3, 398
1886 .....	3, 003
1887 (from July 1, 1886, up to March 1) .....	5, 374

The number of contest cases disposed of during the years named does not show all the work of this class actually done, but shows only the number of such cases *finally* decided or closed. In a number of the cases decisions were rendered by this office after examination of voluminous testimony and appeals were taken, and, therefore, or for other reasons, the cases have not been closed. There are a number of the cases in which the actual labor of examination has been performed and decisions rendered, but the cases have not yet been finally disposed of or closed.

The following statement shows the average amount and character of business performed, transacted, and disposed of during the periods specified by the employees in the mineral division of the General Land Office, Department of the Interior:

[illegible]

Except for the item above shown, no monthly account has been required or kept in this division from which a correct statement of the amount and character of business performed, transacted, and disposed of during the periods specified, can be prepared. It is, therefore, impracticable, except as above, to give the information called for.

The following statement shows the average number of employes in the mineral division of the General Land Office, Department of the Interior, during the periods specified:

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884 .....	33	33	33	31	31	31	31	32	33	31	25	23
1885 .....	23	23	23	23	23	24	24	24	25	25	25	26
1886 .....	27	27	27	27	27	29	30	30	30	30	30	29
1887 (to March) .....	30	30	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

During the fiscal year 1884 the number of *examining* clerks was one-third greater than in the fiscal year 1885. There were also in the division, during the fiscal year 1885, a number of clerks who were being instructed in the duties of examining clerks, and whose work had to be re-examined in detail by the regular examiners.

The work performed in this division consists of fifteen distinct classes, some of which are of technical or professional character. With scarcely an exception, each clerk has been engaged, from time to time, on several different classes. As no record from which such information can be obtained was kept or required, it is now impossible to furnish the information indicated on this heading.

The following statement shows the average number of days and the time and attention devoted to the consideration and transaction of business during the periods specified by the employes in the mineral division of the General Land Office, Department of the Interior:

Year.	Average number of employes.	Average number of days present.	Average number of hours employed daily.	Number of working days.	Average days absent.
1884 .....	30.58	265.62	7	307	41.38
1885 .....	24	274.92	7	301½	26.58
1886 .....	28.58	275.91	7	305	29.09
1887 (to March 1) .....	30	47.12	7	48	.88

The official day is from 9 to 4 (seven hours), but there is allowed to the employes thirty minutes, from 12 m. to 12.30 p. m., for lunch, which is almost invariably availed of, which would bring the average hours of attendance to not exceed six and one-half hours.

The following statement shows the maximum number of days devoted to business by the employe present for the greatest number of days, and also the minimum number of days devoted to business by the employe present for the least number of days in the mineral division of the General Land Office, Department of the Interior, during the periods specified:

	1884.	1885.	1886.	1887 (to Mar. 1).
Maximum number of days.....	300½	286½	291½	189*
Minimum number of days.....	228½	244½	255½	169

\* For 2 months.

## BOARD OF REVIEW (O) DIVISION.

*Report of the board of review (O) division, General Land Office, on the methods of business and work, as requested by Senate Select Committee, and called for by Department circular of March 23, 1887.*

Statement showing the principal items of business transacted in the board of review division O of the General Land Office, Department of the Interior.

[Division O, organized December 1, 1886.]

*Principal.*—Final homestead entries; commuted homestead (cash) entries; pre-emption (cash) entries; timber and stone land (cash) entries; desert-land entries; private (cash) entries; timber-culture entries.

*Miscellaneous.*—Town-site and town-lot entries; Osage Indian (cash) entries; Osage ceded (cash) entries; graduation (cash) entries.

Warrant and scrip locations entries of various Indian and military reservations placed in market by special acts.

Correspondence in relation to all cases while they are under the jurisdiction of the division.

Statement showing in detail the methods of transacting business in the board of review (O) division of the General Land Office, in the Department of the Interior, including one or more items of the principal-business matters transacted in said division, beginning with the receipt of the business matter in the board of review (O) office, and then showing in consecutive order the various steps taken by each of such principal business matters through the appropriate divisions of said office, and the employés through whose hands the same passes, and by whom it is considered and acted upon, and the action thereon had and taken by each until the same is finally disposed of and notice thereof duly given to the proper party.

## EXPLANATORY.

Only such cases as the other divisions recommend for patent are sent to this division for final review. Those cases which other divisions suspend for any reason are by them canceled or held for amendment. When they recommend a case for patent they indorse the same "Recommended for patent and referred to division O. \_\_\_\_\_, division examiner."

Such cases are then sent to this division, and when received are receipted for to the division sending them, and are docketed in division O by their proper number under the land district to which they belong.

## DISPOSITION OF CASES.

In disposing of cases in this division the local offices are taken up alphabetically, beginning with Aberdeen, Dak., and ending with Yankton, Dak. When any given office is reached the different classes of cases therein are distributed to the different examining clerks. The examiner makes an original examination of every paper in the case, noting the points, whether good or bad, on an "examination slip," which is always thereafter filed with the papers.

This examination is systematic, and in a pre-emption case is as follows:

"No. —, land district —. Description ("OK" or "bad") acreage, date of settlement, date of residence, length of residence, date of proof, date of certificate, improvements (description, value of), acres broken, crops raised, claimant's family, remarks. Recommendation (tabulate, suspend).

"\_\_\_\_\_,"  
Examiner."

After any given office has been examined, all cases marked "tabulate" by the examiner are supposed to be proper cases to go to patent, and are tabulated; that is, a clerk takes such cases and transcripts or abstracts the examination already made on a large sheet properly ruled, with proper headings, agreeing with points in examination slips, each sheet holding sixty cases.

Each class is tabulated separately, under the head of final homesteads, cash, timber culture, desert, &c.

When all the cases or any given class belonging to any office are thus extended on the abstract, the same is then examined by the chief of the division, and if in his judg-



ment the cases should be sent to patent, he recommends them for approval for patent under his signature.

If any case on said abstract be materially defective, the same is stricken from the abstract and referred back to the original division for amendment as indorsed by this division on the papers.

The abstract is then submitted to the two law clerks, chief clerk, and Assistant Commissioner, who either approve or disapprove the whole abstract or any particular case, as they think proper. Upon approval, it goes to the Commissioner for his approval for patent, which obtained, patent issues at once.

#### SUSPENDED CASES.

(1) Any case received from the other divisions, which, on full examination, is suspended by the examiner for vital defects or irregularities, is passed on also by the chief of division, and if he approves the suspension he indorses on the papers the defects and irregularities in same and returns it to the proper division for amendment.

(2) If from the face of the papers or on information filed in this office fraud is suspected in any case, the same is suspended and referred to division P (fraud division) for examination and report by a special agent in the field.

On his report the case is either returned to division O for approval for patent, no fraud being found, or division P orders a hearing, the result of which will decide the final action, which is then taken by division P.

#### BOARD CASES.

Such cases as should go to the board of equitable adjudication are examined, abstracted, and tabulated, and recommended in like manner as other cases, and on recommendation of the Commissioner are sent to said board for approval, which being done, they are returned to division O and at once sent to patent.

#### CORRESPONDENCE.

This division conducts the office correspondence touching all cases pending in the division.

The following statement shows the amount and character of business received, transacted, and disposed of during the period, and on hand, pending, and undisposed of at the dates specified below in the board of review, division O, of the General Land Office, Department of the Interior:

Character of business.	Pending Dec. 1, 1886.	Received from Dec. 1, 1886, to Mar. 1, 1887.	Disposed of from Dec. 1, 1886, to Mar. 1, 1887.	Pending Feb. 28, 1887.
All kinds of entries .....	39,572	1,793	1,811	39,554
All kinds of entries charged to the division actually pending, but not yet received in the division because of want of room.....		7,900		7,900

Correspondence in relation to all cases with the division, no record kept.

The following statement shows the average amount and character of business performed, transacted, and disposed of during the periods specified, by the employes in the board of review, division O, of the General Land Office, Department of the Interior:

All kinds of entries disposed of:

1886, December .....	604
1887, January .....	604
1887, February .....	604

Some cases were abstracted and ready to be disposed of on March 1, which did not leave the division until after that date, which accounts for the low average above indicated.

Experience has shown that a fair approximate average number of cases per month for a force of eleven employes to dispose of would be 1,750.

The following statement shows the average number of employes in the board of review, division O, of the General Land Office, Department of the Interior, during the periods specified:

1886, December .....	11
1887, January .....	12
1887, February .....	11

The division was organized November 29, 1886.

Owing to the great variety of entries coming before this newly organized division, many of which were intricate cases, long pending, and needing special examination, it was impracticable to so systematize the work of the clerical force to make possible an intelligent report of the maximum and minimum amount of business transacted and disposed of by the employe doing the most and the employe doing the least during the periods specified in the board of review, division O, of the General Land Office, Department of the Interior.

The following statement shows the average number of days and the time and attention devoted to the consideration and transaction of business during the period specified, by the employes in the board of review, division O, of the General Land Office, Department of the Interior:

Year.	Number of employes, average.	Average number of days present, each clerk.	Average number of hours employed daily.	Number by proxy.
1886, December .....	11	.....	.....	.....
1887 (to March 1) .....	11	68	7	0

The average number of hours employed daily, includes 30 minutes allowed for lunch.

The average number of days each clerk was present is for the whole period, from December 1, 1886, to March 1, 1887, or 73½ working days.

The following statement shows the maximum number of days devoted to business by the employe present for the greatest number of days, and also the minimum number of days devoted to business by the employe present for the least number of days in the (board of review) O division of the General Land Office, Department of the Interior, during the periods specified:

To March 1, 1887:

Maximum number of days .....	73½
Minimum number of days .....	62½

The division was not organized until December 1, 1886 (November 29), and the report is for the full period to March 1, 1887, or 73½ working days.

The following statement shows the amount and character of business received, transacted, and disposed of during the period, and on hand, pending, and undisposed of from March 1 to April 1, 1887, in division O (board of review) of the General Land Office, Department of the Interior:

Character of business.	Pending Mar. 1, 1887.	Received to April 1.	Disposed of up to April 1, '87.	Pending Mar., 1887.
Final homesteads .....	11, 127	1, 748	832	12, 043
Cash entries (all kinds) .....	27, 154	103	3, 861	28, 396
Timber-culture finals .....	851	.....	355	496
Desert-land finals .....	280	3	41	222
Warrant locations .....	151	13	15	149
Graduation entries .....	5	.....	.....	5
Town-lot entries .....	6	.....	.....	6
Total .....	39, 554	1, 867	5, 104	36, 317

## SPECIAL-SERVICE DIVISION.

*Report of the special-service division, General Land Office, on the methods of business and work, as requested by Senate Select Committee, and called for by Department circular of March 23, 1887.*

Statement showing the principal items of business transacted in the special-service division of the General Land Office, Department of the Interior.

## Fraudulent entry branch:

- (1) Action upon fraudulent and illegal entries of public land.
- (2) Action upon unlawful inclosures of public land.
- (3) Preparation of copies of entry papers, &c., plain and certified for use in court,

&c.

- (4) Making general and special reports.

## Timber-depredation branch:

- (1) Action upon complaints and reports of alleged depredations upon public timber.
- (2) Recording abstracts of all cases of alleged depredations upon public timber.
- (3) Making general and special reports.
- (4) Examination of agents' weekly reports.
- (5) Docketing instructions to agents and other officers.

## General work for both branches:

- (1) Giving personal instructions to special agents in their duties when appointed, and detailing them for duty in the field for which they are deemed best qualified; also answering legal inquiries and furnishing status of cases to attorneys and other interested parties, which consumes much valuable time of the clerks in the division.
- (2) Examining special agents' monthly salary and expense accounts in connection with their weekly reports.
- (3) Registering mail received and all action taken thereon.
- (4) The issuing of all transportation requests and requisitions for blanks and stationery for special agents.
- (5) Preparing copies of official papers for the use of special agents, registers and receivers, United States attorneys, and for retention on our files when the originals are required for use in court, &c.
- (6) All special agents' reports and official papers received in this division are first examined by the chief for the purpose of enabling him to direct prompt or special action upon such as require same. They are then examined by assistant chief and handed to register clerk for registration and proper distribution.
- (7) All official communications written in this division are read by the assistant chief and then by the chief, who, if he approves same, affixes his initials and forwards same to the law clerk of the bureau for approval, before being signed by the Commissioner or Assistant Commissioner.

Statement showing in detail the methods of transacting business in the special-service division of the General Land Office in the Department of the Interior, including one or more items of the principal business matters transacted in said division, beginning with the receipt of the business matter in the General Land Office, and then showing in consecutive order the various steps taken by each of such principal business matters through the appropriate divisions of said office and the employes through whose hands the same passes, and by whom it is considered and acted upon, and the action thereon had and taken by each, until the same is finally disposed of and notice thereof duly given to the proper party.

This division has supervision over all special agents appointed to investigate fraudulent entries or unlawful inclosures of the public lands and all depredations upon the public timber. It was the former practice of this office to assign special agents to duty in certain States or Territories direct from their homes or places from whence appointed, involving great loss of time before they could acquire, through written and printed instructions, such knowledge of the duties devolved upon them as to enable them to render capable and efficient service; but under the present administration each special agent, when appointed, is required to report in person to this office. Upon his arrival he is furnished with all printed instructions and circulars relating to the duties of special agents (both timber and land), given copies of reports of other special agents to examine, and if he desires, to copy, and in every way fully informed and instructed in all matters pertaining to the position to which he has been appointed; he is then furnished with a printed list of questions to reply to in writing, and when it is deemed that he is sufficiently acquainted with the nature of the duties devolved upon him he is assigned to the State, Territory, or land district in which his services are most needed.

The work of the division is divided into two distinct branches, namely: Fraudulent entries of public lands, and depredations upon public timber.

The force of thirty employes is divided as follows: 1 chief, 1 assistant chief, 14 correspondents, 10 copyists, 2 registry clerks, 2 book-keepers.

Each correspondent has charge of certain States, Territories, and land districts, and acts upon all cases within limits of the same.

Mail matter, when received, is entered by the registry clerks, first in numerical register, then by States or Territories from which the matter is received; or, in case of special agents' reports, in volumes for that purpose. After which it is assigned to the correspondent having charge of the district to which it relates. All action taken upon mail matter is noted thereon, and the matter returned to the registry clerks for notation of action upon the registers.

#### FRAUDULENT ENTRIES OF PUBLIC LANDS.

The principal item of business in this branch is action upon alleged fraudulent land entries.

##### *Method of business.*

##### Complaint received:

##### Action on complaint:

1. Complaint received alleging fraud in a certain entry; description incomplete or indefinite.
2. Memorandum of data furnished as to identity of entry, and tract-books covering the locality searched for correct description, number, and status.
3. Withdrawal card made—name, number, and description given—to take place of entry papers in the files.
4. District, number of entry, and date on card entered in record of cases sent for.
5. Case docketed.
6. Copy of complaint, with correct description, &c., inclosed to special agent with directions to investigate the allegations.

##### Agent's report received:

##### Favorable action on agent's report:

1. Special agent's report of investigation docketed.
2. Case examined. Brief prepared showing the facts presented by the entry papers followed by the substance of the agent's report on the material points, submitted for examination to the clerk designated for that purpose by the chief of division, and returned to the chief for approval.
3. Proper action noted on report, on all communications with case, on docket, and on entry papers.
4. Entry papers returned to files; district, number, and date noted in record of cases returned.
5. Brief and letters, reports, &c., filed.

##### Adverse action on agent's report:

1. The facts are stated in letter to the local officers and the entry held for cancellation, the party being allowed sixty days within which to apply for a hearing.
2. Agent advised of action taken.
3. Attorneys or agents appearing in the case advised of action taken.
4. Action noted on docket.

Register and receiver report at expiration of time allowed, transmitting evidence of service of notice, or attempt to procure service:

##### Register and receiver report default:

1. Report received, filed with case, and docketed.
2. No defense being made, the entry is finally canceled by letter to local officers.
3. Notation of cancellation made on report, on all communications with case, on entry papers, and on docket.
4. Attorneys or agents appearing in case advised of cancellation.
5. Memorandum of cancellation sent to division of public lands for notation on tract-books.
6. Entry papers returned to files, district, number, and date being noted in record of cases returned.
7. Reports, letters, &c., filed.

##### Register and receiver transmit application for hearing:

1. Application for hearing docketed and filed.
2. Hearing ordered by letter to local officers.
3. Agent advised hearing ordered.
4. Attorneys or agents appearing in case advised of action taken.
5. Notation of action made upon report, letters, entry papers, and docket.

##### Register and receiver transmit record of hearing:

##### Testimony favorable to entry:

1. Record received, docketed, and filed.
2. Testimony examined; if it shows legality and compliance with the law, the case is closed by letter to local officers, allowing entry to stand intact.
3. Notation of decision made on record, on all communications with case, on the entry papers, and on docket. Case returned to files.
4. District, number, and date of return noted on record of cases returned.
5. Reports, letters, &c., filed.

##### Testimony adverse to entry:

1. Entry held for cancellation on evidence presented by letter to local officers, party allowed sixty (60) days to appeal to Secretary of the Interior.
2. Attorneys or agents appearing in case advised of decision made.
3. Notation of action on papers and in docket.
4. Case filed.

Adverse action on record of hearing; appeal to Secretary:

**Appeal to Secretary:**

1. Appeal filed with case and docketed.
2. Letter of transmittal to Secretary with schedule of papers in case, including copies of office letters.
3. Notation of action.

Case finally closed:

**Final action:**

1. Case closed by promulgation of Secretary's decision; copy inclosed to local officers.
2. Attorneys or agents appearing in case notified of Secretary's decision.
3. Notation of action on entry papers, on all communications and on docket. Entry papers returned to files.
4. District, number, and date of return noted in record of cases returned.
5. Letters, reports, record, &c., filed.

*Illustration of case of fraudulent land entry.*

**Complaint received:**

**Action on complaint:**

1. April 4, 1886, letter received from William Hawk, dated at Pendleton, Oreg., March 28, 1886, alleging that Jacob Toole had made a fraudulent timber entry for land in section 29, township 2 north, of range 30, east. Registered and referred to special service division; read by chief and assistant chief; entered by registry clerk on numerical and miscellaneous docket, and referred to correspondent in charge of Oregon.
2. Tract-book examined for correct description of entry.
3. Withdrawal card made, giving name, number of entry, and description of land, to take the place of entry papers in the files.
4. Entry papers received and docketed.
5. April 6, 1886, copy of complaint sent to the special agent in charge of the district in which the land in question lies, with instructions to confer with the complainant, get fuller information, and make a thorough investigation of the case, and report.

**Agent's report received:**

**Action on agent's report:**

1. June 2, 1886, agent's report received, dated May 25, 1886, showing that Toole had made entry for land not subject to entry under the timber land act, and that he had been hired to make the entry by and in the interest of one Isaac Sharp, who furnished the money with which to pay for the land and expenses attending entry, and to whom the land was transferred by Toole on the day entry was allowed, in pursuance to their previous agreement, Toole receiving the stipulated compensation. Report registered, referred, &c., and charged on entry docket opposite case.
2. Entry held for cancellation by letter addressed to register and receiver at La Grand, Oreg., (that being the district in which the land in question is located), dated June 4, 1886, all the facts presented by the agent's report being therein set forth, and the register and receiver instructed to notify the entryman and transferee that they will be allowed sixty days within which to apply for a hearing to show cause why said entry should be sustained, and in the event that they fail to respond, the entry will be finally canceled. Agent advised of the action taken, and attorneys appearing in the case advised. Action noted on papers and docket.

**Register and receiver report:**

**Action on register and receiver's report:**

1. August 30, 1886, register and receiver's report received, dated August 23, 1886, stating that both parties were duly notified, and transmitting evidence of service of notice, together with the application of Sharp for a hearing. Registered, referred, &c., and charged on entry docket.
2. Hearing ordered by letter of September 3, 1886, to register and receiver, with directions to confer with the agent as to the date for the hearing, and thereafter give due notice to the parties in interest. Special agent and attorneys advised same date. Action noted on papers and docket.

**Testimony adverse to entry:**

**Action on testimony:**

1. October 25, 1886, record of hearing received from local office. Registered, referred, &c., and noted on entry docket.
2. Testimony being adverse, the entry was held for cancellation by letter of November 26, 1886, to the register and receiver, in which is set forth a synopsis of the testimony and the reasons for the action taken; sixty days allowed for appeal. Attorneys notified. Notes made on papers and docket.

**Appeal filed:**

**Action on appeal:**

1. January 25, 1887, appeal filed, registered, referred, &c., and noted on docket.
2. Appeal transmitted to Secretary January 30, 1887, together with all the papers in the case. Register and receiver and attorneys advised. Notations made on papers and docket.

Case finally closed:

**Final action:**

1. February 25, 1887, Secretary returns papers in the case affirming the decision of this office. Entry canceled by letter to register and receiver, dated February 28, 1887, inclosing a copy of the Secretary's decision. Action noted on entry papers, on all communications, and on docket. Entry papers returned to files. Letters, reports, and record filed.

The above is an example of a supposititious case, without the complications and delay that frequently arise.



*Case of C. P. Cogswell, involving nine pre-emption entries in the Duluth, Minn., land district.*

In October, 1882, hearings were had in these cases before the register and receiver upon the report of the special agent. On the day set for the hearing, after due notice, the special agent and assistant United States attorney appeared for the Government, no appearance being made by or for the claimants. From the evidence submitted the register and receiver decided that the entries were made fraudulently for speculative purposes, and that the law as to residence and improvement had not been complied with.

April 18, 1883, the local officers forwarded the testimony, and upon consideration of the same this office, on August 31, 1883, found that the lands were in their natural state, utterly devoid of any sign of improvement or cultivation, except in two or three instances where pole pens were found, and thereupon the decision of the local officers was affirmed and the entries canceled.

Under date of December 20, 1883, Cogswell filed an application asking for the issue of patents for the tracts involved, irrespective of any charges which the Government might urge against the entries, the applicant alleging that he was an innocent purchaser, for value, after the issue of the final certificates, and without notice of any defect in the title.

On May 14, 1884, this office denied said application, holding that purchasers before patent were not innocent purchasers, but take with notice of all defects and subject to the final adjudication of the claims by the Land Department; that there was no power vested in this office to issue patents upon illegal entries of public land; that the assignee was allowed to apply for a further hearing to prove the validity of the entries; and that no further hearing having been applied for, the decision of August 31, 1883, was declared final.

Application was then made to the Department for a writ of certiorari, and Secretary Teller, in passing on the petition of July 27, 1884, denied it so far as it proceeded upon the ground that the petitioner was a bona fide holder for a valuable consideration, and should therefore be protected and patent issue without regard as to whether the pre-emptor complied with the law or procured his final certificate by fraudulent practices, but directed that all the papers, proofs, and proceedings in the cases be certified to the Department for the purpose of enabling him to examine as to whether the action taken in canceling the entries was warranted.

October 8, 1884, the papers were certified to the Department.

Under date of February 11, 1885, the Department concurred in the opinion of this office that the entrymen never complied with the law in any respect; that their whole proceeding was fraudulent, and directed that the cancellations stand.

On February 24, 1885, attorneys for Cogswell addressed a letter to the Department asking that action on the entries be suspended; that they be referred to the Board of Equitable Adjudication; and that opportunity be afforded them to submit argument in support of the case. Secretary Teller referred said letter to this office with an indorsement to suspend action and give the claimant an opportunity to present the matter to the Board of Equitable Adjudication.

No argument having been filed or other action taken, the order of suspension was revoked by office letter of November 3, 1885. Appeal from this action was filed, but by letter of April 26, 1886, this office declined to forward the same, on the ground that the right of appeal did not exist. Application was thereupon made to have the matter certified to the Department, which application was denied by Department letter of June 15, 1886, but with the direction that sixty days be allowed the party to show cause why Secretary Teller's order should not be revoked by the Department, or in the mean time to present formal application for the reference of the cases to the Board, together with reasons and arguments why they should be so referred. The attorneys were notified October 30, 1886, and argument was filed December 28, 1886. It was argued at considerable length that the statutes provide that bona fide purchasers are to be protected by the Government from all illegal or fraudulent acts of the entrymen; that this office is bound to issue patents in such cases, even though the entries are proven to be fraudulent; and that if bona fide purchasers have no standing before the Land Department to secure the patents as a matter of law and strict legal right, they are clearly within the equitable relief extended by the law establishing the Board of Equitable Adjudication.

On February 28, 1887, this office forwarded said argument to the Department, with its disapproval, holding that the questions presented had been repeatedly decided in the negative.

Under date of April 4, 1887, the Department concurred in the opinion of this office, and denied the application, and on April 23, 1887, the register and receiver were advised of said decision and directed to hold the lands in question subject to entry by the first legal applicant.

Every measure known to the Land Department has been taken in this case to secure the confirmation of the entries involved.

#### TIMBER DEPREDACTIONS UPON PUBLIC LANDS.

The principal item of business in this branch is action upon alleged depredations upon public timber.

##### *Method of business.*

##### Complaint received:

##### Action on complaint:

1. Complaint received alleging timber depredation upon public lands—description of land not given, or indefinite.
2. Copy of complaint inclosed to special timber agent with instructions to investigate and report thereon.

##### Agent's report received:

##### Preliminary steps to determine upon action:

1. If not complete in details, report returned to agent with letter calling his attention to discrepancies, and directing him to resubmit report.
2. If complete in details, record of previous cases examined to ascertain if any former report of trespass by same party submitted.
3. Status of lands alleged to have been depredated upon ascertained from tract-books.
4. Case thoroughly examined in all its bearings to ascertain whether trespass was willful or ignorant and to determine upon action to be recommended.

If facts indicate willful trespass:

**Legal action on agents' reports:**

1. Papers in the case to Secretary with letter stating in full all the facts in the case, recommending reference to honorable Attorney-General with request that the proper United States district attorney be directed to institute legal proceedings, either criminal prosecution or civil action, or both, as the facts of trespass may warrant.
2. Upon notification, through the Department, that legal proceedings have been directed, the agent in charge of the case instructed to render all required assistance in same to United States district attorney, and to report disposition made of case in court.
3. Upon receipt of report relative to disposition of case in court, if the disposition made of same appears to be at variance with the reported facts of trespass forming the basis of the legal proceedings, without apparently satisfactory evidence of a rebutting nature having been adduced at time of trial, the agent's report to that effect is laid before the Secretary with letter rehearsing facts in full, and recommending that the report be called to the attention of the Attorney-General for proper action.

If facts indicate trespass was not willful:

**Settlement by payment of damages without legal proceedings:**

1. Papers in the case to Secretary, with letter reciting facts in full, recommending, in view of reported extenuating circumstances, that existing liability involved in the trespass be settled by payment of due measure of damages to proper officer of the Government, without resort to legal proceedings, provided such payment be made within a stipulated period.
2. Upon receipt of concurrent instructions from the Department, special agent in charge of the case so advised, and instructed to issue proper notification to party in interest and make due report upon action taken thereunder. Proper receiver of public moneys also notified and directed to receive and receipt for the amount in question, and duly report action. Proper notification in the manner furnished division of accounts.
3. Upon receipt of report from receiver transmitting receipt for amount in full, the same made duly matter of record in this division, and receipt referred to division of accounts.
4. Should payment not be duly made, as shown by reports from the special agent and receiver, the agent is directed to again demand payment under pain of legal proceedings, and report result.

If non-payment finally reported:

**Legal action upon failure to make settlement:**

1. Action to date recited in letter to Secretary, recommending reference to Attorney-General for due legal proceedings in accordance with the merits of the case.
2. (Subsequent action taken in the order above recited in connection with "Legal proceedings.")

Case finally closed:

**Final action:**

1. Notation of action on agents' reports, and on all communications relating to the case.
2. Abstract of all communications bearing upon the case entered in timber trespass record, with full notation of action therein.
3. Letters, reports, &c., filed.

*Illustration of case of timber trespass.*

Complaint received:

**Action on complaint:**

1. June 10, 1886, letter received from John Newman, dated at Saint Cloud, Minn., June 7, 1886, complaining of depredations on timber upon public lands.
2. Registered and charged to special service division. Read by chief and assistant chief of division; registered by registry clerk upon numerical register in proper order, then in miscellaneous register under Minnesota cases, and charged to correspondent having charge of Minnesota; read by clerk having supervision of timber depredation matters and finally referred, with any instructions deemed necessary in relation thereto, to the correspondent to whom charged, for action thereon.
3. June 14, 1886, copy of complaint inclosed to the special timber agent in charge of the district in question, with instructions to investigate the depredations alleged, and report thereon.

Agent's report received:

**Preliminary steps to determining upon action:**

1. July 9, 1886, report in the matter received from the agent, dated July 6, 1886, setting forth that, during the years 1885 and 1886, James Duncan and George Johnson (doing business under the firm-name of Duncan & Johnson), of Saint Cloud, Minn., procured to be cut on certain described vacant public land in Sec. 22, T. 46 N., R. 29 W., Minnesota, certain timber; which they sawed into lumber, making 1,344,700 feet, board measure, and sold same in the general trade, obtaining therefor \$14 per 1,000 feet, based upon a stumpage valuation of \$2 per 1,000 feet.
2. Report registered, referred, examined, and passed to proper correspondent in order above recited.
3. Upon examination by correspondent, report found not to be complete in details, the same returned accordingly to the agent, July 15, 1886, with letter calling his attention to discrepancies and directing him to resubmit report.
4. July 28, 1886, corrected report in the matter received from the agent, bearing date July 23, 1886. Registered, &c., as above stated.
5. Examined by proper correspondent; found complete in details.
6. Record of previous cases examined to ascertain if any former charges of trespass submitted against same parties.
7. Status of lands alleged to have been depredated upon ascertained from tract-books.
8. Case thoroughly examined in all its bearings. Facts found to indicate willful trespass by said parties.

## Action on agent's report:

## Recommending legal proceedings:

- (1) August 1, 1886, papers in the case transmitted to the Secretary in letter reciting all the facts in detail, and recommending reference to the honorable Attorney-General, with request that criminal proceedings be instituted against each of the alleged guilty parties, and that a civil action be brought to recover from them the full lumber value of the timber in question.
- (2) August 23, 1886, a communication received—by reference from the Department—from the Attorney-General, dated August 20, 1886, stating that the proper United States district attorney had been directed to institute proceedings as requested.
- (3) Registered, etc., as above stated.
- (4) August 28, 1886, the agent in charge of the case instructed by proper correspondent to render all required assistance in the same to the United States attorney, and to report disposition made of the case in court.

## Case finally closed:

## Final action:

- (1) Notation of action on all communications relating to the case, and the same entered on register.
- (2) Abstract of all communications bearing upon the case entered in timber-trespass record, with full notation of action throughout.
- (3) Papers in case filed.

The above is an example of a supposititious case without complications. Many trespass cases are reported upon land covered by fraudulent entries, which necessitate action upon the entries before action can be taken upon the trespass; other cases are reported embracing propositions of compromise from the purchasers of the timber, and others again in which an immediate seizure of the timber or lumber is necessary, or a seizure of a portion and legal proceedings to recover the value of that which has been disposed of. In many instances reports are deficient in detail and have to be returned to the agent for amendment, and in some cases, correspondence with the special agent extending over a period of several months is required before sufficient reliable data can be secured to enable this office to take intelligent action.

The following statement shows the amount and character of business received, transacted, and disposed of during the period, and on hand, pending, and undisposed of at the dates specified below, in the special-service division of the General Land Office, Department of the Interior:

Character of business.	Pending July 1, 1884.	Received during 1886.	Disposed of in 1886.	Pending July 1, 1885.	Received during 1886.	Disposed of in 1886.	Pending July 1, 1886.	Received up to Mar. 1, 1887.	Disposed of up to Mar. 1, 1887.	Pending Mar. 1, 1887.
Timber trespass cases .....	*61	335	246	*150	1,009	969	250	410	539	121
Homestead entries .....		608	444		932	728	1,206	2,222	743	2,681
Cash entries .....		410	363		931	360	793	2,503	367	3,124
D. S. filings .....		406	430		531	389	103	264	142	224
Timber-culture entries .....		104	173		191	406	479	1,279	190	1,464
Timber-land entries .....		695	673		353	151	119	107	158	66
Desert entries .....		213	42		76	14	50	151	39	162
Mineral entries .....		16	15		17	6	87	37		74
Miscellaneous entries .....						270				
Fencing cases .....		60	7		42	105	86	94	104	76

\* No record kept in other cases.

During fiscal year ending June 30, 1885, 41 timber agents were employed, their aggregate services being equivalent to the services of 22 agents for the twelve months and 1 for four months. They reported 396 cases, or an average of  $1\frac{1}{4}$  cases each per month. During same time 28 land agents were employed, their aggregate services being equivalent to the services of 22 agents for the twelve months and 1 for three months. They reported 2,512 cases, or an average of  $9\frac{1}{4}$  cases each per month.

During fiscal year ending June 30, 1886, 50 timber agents were employed, their aggregate services being equivalent to the services of 21 agents for the twelve months and 1 for seven months. They reported 301 new cases, or an average of 3 cases each per month. During same time 40 land agents were employed, their aggregate services being equivalent to the services of 25 agents for twelve months. They reported 3,073 cases, or an average of 10 cases each per month.

During the greater portion of the above time it has been impossible for special agents to personally examine fraudulent entries or cases of timber trespass in many of the States and Territories, owing to the inclemency of the season and the deep snows covering the ground. The majority of cases are investigated during the spring and early summer months, and it is estimated that the total number of cases which will be investigated during this entire fiscal year will be far in excess of any previous one.

From July 1, 1886, up to February 28, 1887, 31 timber agents were employed, their aggregate services being equivalent to the services of 26 agents for the eight months and 1 for six months. They reported 410 cases, or an average of 2 cases each per month. During same time 36 land agents were employed, their aggregate services being equivalent to the services of 28 agents for eight months and 1 for four months. They reported 2,666 cases, or an average of 12 cases each per month. During the last two years the time of the timber agents has been largely occupied in reinvestigating, securing evidence, and attending court in trespass cases reported upon by previous special agents, and the land agents in reinvestigating, securing witnesses, and attending hearings in fraudulent land-entry cases reported upon by previous agents.

The records in the special-service division are not so arranged as to admit of a statement being prepared showing the average amount and character of business performed, transacted, and disposed of during each month of the years 1884, 1885, and 1886, and up to March 1, 1887.

Subsequent to March 1, 1887, however, a weekly record has been kept of all work transacted.

The following statement shows the average number of employes in the special-service division of the General Land Office, Department of the Interior, during the periods specified:

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884.....	20	21	22	22	27	26	23	23	23	21	19	19
1885.....	20	21	20	22	21	21	21	21	21	21	22	20
1886.....	22	22	23	26	28	28	29	29	30	30	30	30
1887 (to March 1).....	31	30										

No record has been kept in this division of the individual work performed by the several clerks therein, either by the week, month, or year, prior to March 1, 1887.

The reasons for not having kept such a record are—

(1) Such record was not required by either office or departmental regulations.  
 (2) The force of clerks assigned to duty in this division has at all times been insufficient to keep up with the current work, and the chief in charge has had personal knowledge that the time of each clerk has been fully occupied in attending to his official duties.

(3) Owing to the diversity of the work and the numerous preliminary actions required before final action can be taken upon any one case, no comparative statement can be made which will accurately show the actual work performed by each clerk.

The following statement shows the average number of days and the time and attention devoted to the consideration and transaction of business during the periods specified, by the employes in the special-service division of the General Land Office, Department of the Interior:

Year.	Number of employes.*	Average number of days present.†	Average number of hours employed daily.‡	Number by proxy.	Percentage of absence.§
1884.....	21½	245.6	7	0	16.2
1885.....	21	245.9	7	0	15.4
1886.....	28½	262.7	7	0	13.5
1887 (to March 1).....	30½	44.8	7	0	6.6

\* The aggregate amount of time of all employes, reduced to an equivalent number for the whole year.

† The average number of days the employes stated in "Number of employes" column were present out of the whole number of working days, Sundays, holidays, and days office closed being deducted.

‡ The average number of hours employed daily during the days present.

§ The percentage of absence stated is the percentum of time lost out of the number of working days on account of leave, sickness, &c.

Thirty minutes allowed each day for lunch, which is almost always taken, leaving actual time clerks are employed not exceeding six and a half hours each day.

The following statement shows the maximum number of days devoted to business by the employe present for the greatest number of days, and also the minimum number of days devoted to business by the employe present for the least number of days in

the special-service division of the General Land Office, Department of the Interior,  
during the periods specified :

	1884.	1885.	1886.	1887 (to Mar. 1).
Maximum number of days.....	275	282.5	276.5	48
Minimum number of days.....	191.5	182.5	249.5	31

DEPARTMENT OF THE INTERIOR,  
GENERAL LAND OFFICE,  
Washington, D. C., April 29, 1887.

The Honorable SECRETARY OF THE INTERIOR:

SIR: The foregoing are reports of the several divisions of the General Land Office, as called for by departmental circular of March 23, ultimo, under Senate resolution of March 3, 1887.

Respectfully,

WM. A. J. SPARKS,  
*Commissioner.*

**THE PATENT OFFICE.**

DEPARTMENT OF THE INTERIOR,  
UNITED STATES PATENT OFFICE,  
*Washington, June 18, 1887.*

To the SECRETARY OF THE INTERIOR:

SIR: In compliance with your circular of instructions of the 23d of March last, accompanying copy of letter from the chairman of the Senate Select Committee appointed "to inquire into and examine the methods of business and work in the Executive Departments," I have the honor to transmit herewith reports from the various divisions of this office. The nature of business transacted in this Bureau is of such character that it cannot be expressed in tabulated form and give an idea of the work devolving upon the employees and the methods of transacting business.

The forms provided by the Secretary's office have been followed as far as practicable.

It is hoped that the reports herewith forwarded will furnish all the information respecting this office desired by the chairman of the Senate Select Committee.

Very respectfully, your obedient servant,

BENTON J. HALL,  
*Commissioner.*

FIRST DIVISION.

*Report of the first division, United States Patent Office, on the methods of business and work, as requested by the Senate Select Committee, and called for by Department circular of March 23, 1887.*

The following statement shows in detail the business in the first division of the Patent Office for the years 1884, 1885, 1886, and 1887 (to March 1):

[illegible]



The following statement shows the average number of employes during each month of the years named:

Year.	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.
1884.....	5½	6	5	4½	5	5	5½	4	5	4	4	5
1885.....	5	5	6	5½	5	5	4	4	4	3	3½	3½
1886.....	4	4	4	4½	4½	5	5	4	4	4	4½	4½
1887 (to March 1).....	4	5	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

The time of each examiner, for the year, is taken from the weekly time reports.

The average is obtained by dividing the total number of days employed by the number of examiners.

The clerical force is not included in this sheet.

The following statement shows the amount of business transacted and disposed of by the employe doing the most and the employe doing the least during each month of the years named:

#### MAXIMUM.

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	74
1885.....	94	84	115	99	96	96	82	86	100	114	92	86
1886.....	79	80	91	83	68	117	91	85	92	103	98	92
1887 (to March 1).....	72	74	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

#### MINIMUM.

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	40
1885.....	42	24	49	46	34	33	36	15	21	26	21	15
1886.....	45	27	53	24	27	35	39	36	30	37	23	26
1887 (to March 1).....	68	14	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

No personal work report was required prior to December, 1884.

These figures represent new applications for patents, caveats, cases returned to the office for reconsideration, accompanied either by amendment, argument, correction, or request for reconsideration.

Declarations of interferences, renewed cases, reissues, and appeals are also included.

The clerical force is not included in this sheet.

The following statement shows the average number of days and the time and attention devoted to the consideration and transaction of business during the years named, also the number of days devoted to business by the employe present for the greatest number of days and employe present for the least number of days:

Year.	Average No. of days.	Hours daily.	In person or by proxy.	Maximum No. of days.	Minimum No. of days.
1884.....	260½	7	In person.	273½	238
1885.....	271	7	.....do.....	285½	241½
1886.....	272½	7	.....do.....	277	268
1887 (to March 1).....	44	7	.....do.....	48½	40½

The time devoted to business by each employe (including clerical force) is taken from the weekly time reports; and the total number of days employed divided by the number of employes to obtain the average.

Statement showing the principal items of business transacted in the first division of the United States Patent Office.

Examination of applications for patents.

Examination of caveats.

Reconsideration of rejected applications, if amended or returned, and a patent demanded.

Preparation of a statement in case the inventor appeals from the decision of the examiner to the examiner-in-chief, or to the Commissioner in person.

In case applications conflict, and claim the same subject-matter, the examiner institutes interference proceedings.

Motions to dissolve an interference are heard by the primary examiner.

The assistant examiners search for references and evidence as to patentability, and present the case to the principal examiner, with the evidence collected; and from the decision arrived at an action is made, and the inventor is informed by the Commissioner.

The lady clerk of the division enters each day, in the register, the applications received, after it is ascertained to which division they properly belong. She records all actions of the office in the register (the office action and the inventors are recorded upon the back of the file), makes all proper amendments or changes in the case, directed by the inventor; copies all office letters and prepares them for the mail; copies all statements, decisions, reports, &c.; stamps and properly numbers file and drawing, and all papers, and records the patents, each week, in their proper column; in the register. She keeps account of all cases called up or sent out of the room, and receives and disposes of them on their return. She also makes up the daily, weekly, and monthly reports of time and work to the Commissioner.

Statement of the first division of the United States Patent Office, showing the methods adopted in transacting the principal business matters, beginning with the receipt of the matter by the Department or by any of the agents of the Department, and giving in consecutive order the various steps taken by each of such business matters, through the various divisions of the office and the various bureaus, and divisions of such bureaus, and employes through whose hands the same passes, and by whom it is considered and acted upon, and the action thereon had and taken by each, until the same is finally disposed of, and notice thereof duly given to the proper party.

Applications for letters patent and caveats, as they are received each day from the application division, are inspected to ascertain to which division they properly belong, and are then recorded in the register by the lady clerk, who places the serial number and book number upon the drawing and papers. The case is then ready for examination, and is taken up in the order of its date of filing, and examined as to novelty, utility, clearness of description and illustration, formality of petition, oath, signatures, &c., and the inventor or his attorney is informed of the office decision. The case, if rejected, then awaits the inventor's action. If allowed, for grant of patent, the case receives the signature of the examiner in charge, and is sent to the issue division, where it is prepared (on payment of the final fee) for the printer and photolithographer.

When the inventor amends, or requests a reconsideration, the case is again taken up, the amendment or argument considered, and a decision rendered, as before.

In case the inventor appeals to the board of examiners-in-chief or to the Commissioner, the examiner prepares a statement (in reply to the "reasons of appeal") to accompany the case.

When two or more pending cases or pending case with unexpired patents have conflicting claims, the examiner forwards to the examiner of interferences notices of interference (together with the files and drawings) for all the parties, and if the issue has been well defined, and the notices are correct, the interference is declared *pro forma* by forwarding the notices to the several parties.

After the decision of the examiner of interferences (upon evidence submitted or upon the record) as to which party is the prior inventor, the cases are returned to the primary examiner, and further action taken in accordance with such decision.

Motions to dissolve an interference are heard and decided by the primary examiner.

Applications for reissue of letters patent are considered by the primary examiner, and are also subject to appeal, interference, correction, or amendment.

Cases renewed after forfeiture for non-payment of the final fee are entered and examined with the new cases.

[*Note by Committee:* The subjoined statement was substituted for three sheets in report.]

The following statement shows the amount and character of business on hand, received, and disposed of in the first division of the Patent Office at the times named:

Character of business.	Pending Jan. 1, 1884.	Received during 1884.	Disposed of in 1884.	Pending Jan. 1, 1885.	Received during 1885.	Disposed of in 1885.	Pending Jan. 1, 1886.	Received during 1886.	Disposed of in 1886.	Pending Jan. 1, 1887.	Received up to Mar. 1, 1887.	Disposed of up to Mar. 1, 1887.	Pending Mar. 1, 1887.
New applications for patents; caveats; cases returned to the office for reconsideration, either by amendment, correction, or request for reconsideration; declarations of interference; renewed cases; reissues and appeals. ....	160	2, 791	2, 658	293	3, 671	3, 821	143	3, 134	3, 186	93	460	474	79

#### SECOND EXAMINING DIVISION.

*Report of the second examining division, United States Patent Office, on the methods of business and work, as requested by Senate Select Committee, and called for by Department circular of March 23, 1887.*

Statement showing the principal items of business transacted in the second examining division of the United States Patent Office, Department of the Interior.

Examination of applications for letters patent.

[*Note by Committee:* The subjoined statement was substituted for four sheets of tables.]

The following statement shows the amount and character of business on hand, received, and disposed of in the examining division No. 2 of the Patent Office at the times named:

Character of business.	Pending Jan. 1, 1884.	Received during 1884.	Disposed of in 1884.	Pending Jan. 1, 1885.	Received during 1885.	Disposed of in 1885.	Pending Jan. 1, 1886.	Received during 1886.	Disposed of in 1886.	Pending Jan. 1, 1887.	Received up to Mar. 1, 1887.	Disposed of up to Mar. 1, 1887.	Pending Mar. 1, 1887.
Examination of applications for letters patent:													
New applications .....	410	1, 624	1, 539	495	1, 396	1, 747	141	1, 383	1, 461	66	229	230	65
Work returned .....	62	2, 670	2, 641	91	3, 774	3, 770	95	3, 589	3, 623	61	506	509	58

The following statement shows the average amount and character of business performed, transacted, and disposed of during the periods specified, by the employees in examining division No. 2 of the United States Patent Office, Department of the Interior:

Character of business.	Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
Examination of applications for letters patent .....	1884	78	74	58	57	62	57	63	87	45	65	45	76
Do .....	1885	59	62	84	79	74	70	83	58	58	61	55	54
Do .....	1886	57	70	86	78	63	77	66	69	63	67	72	55
Do .....	1887	63	60	...	...	...	...	...	...	...	...	...	...

The slight decrease in the averages for September, October, and November, 1884, was due to the fact that the time of the examiner and assistants was required in preparing the exhibit for the New Orleans Exposition; the increase from March to July, 1885, to extra or night work done by employees to bring up the work of the division.

The following statement shows the average number of employes in examining division No. 2 of the United States Patent Office, Department of the Interior, during the periods specified :

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884 .....	6	6	5	5	5	6	6	6	5	4½	5	5
	2	2	2	2	2	1½	1	1	1	2	2	2
	8	8	7	7	7	7½	7	7	6	6½	7	7
1885 .....	6	7	7	7	7	7	7	7	7	7	7	7
	1	1	1	2	2	2	2	2	2	2	2	2
	7	8	8	9	9	9	9	9	9	9	9	9
1886 .....	7	7	7	6	6	6	6	6	6	6	5	6
	2	2	2	2	2	2	2	2	2	2	2	2
	9	9	9	8	8	8	8	8	8	8	7	8
1887 (to March 1) .....	6	6										
	2	2										
	8	8										

The first line opposite each year indicates the number of examiners, the second the number of clerks, and the third the total.

The principal examiner is included, whose time was principally employed in reviewing and revising the work of the assistant examiners.

The average number of employes for 1884 was 7½; 1885, 8½; 1886, 8½, and 1887, 8.

The following statement shows the maximum and minimum amount of business transacted and disposed of by the employé doing the most and the employé doing the least during the periods specified in examining division No. 2 of the Patent Office, Department of the Interior:

[Examination of applications for letters patent.—Employé doing the most.—Maximum.]

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884 .....												109
1885 .....	102	110	140	146	118	113	152	112	114	110	83	104
1886 .....	93	103	140	117	93	108	108	110	105	116	96	96
1887 (to March 1) .....	109	103										

[Examination of applications for letters patent.—Employé doing the least.—Minimum.]

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884 .....												53
1885 .....	45	43	42	48	49	18	49	31	39	41	49	39
1886 .....	47	49	35	75	61	70	71	70	62	57	61	48
1887 (to March 1) .....	37	59										

Individual reports were not kept prior to December, 1884, no order having been issued by the Commissioner for such reports.

The following statement shows the average number of days and the time and attention devoted to the consideration and transaction of business during the periods specified by the employes in examining division No. 2 of the Patent Office, Department of the Interior:

Year.	Number of employes.	Average number of days present.	Average number of hours employed daily.	Number by proxy.
1884 .....	7½	276	6½	None.
1885 .....	8½	277½	6½	None.
1886 .....	8½	276½	6½	None.
1887 (to March 1) .....	8	47½	6½	None.





Prior to the year 1885 individual work reports were not required in the examining divisions of the U. S. Patent Office (see Commissioner's order No. 200, November 29, 1884).

The following statement shows the average number of days and the time and attention devoted to the consideration and transaction of business during the years named, also the number of days devoted to business by the employé present for the greater number of days and employé present for the least number of days:

Year.	Average No. of days.	Hours daily.	Maximum No. of days.	Minimum No. of days.
1884.....	280	7	288	272
1885.....	273	7	278	267
1886.....	283	7	289	276
1887 (to March 1).....	44	8	48	40

The average is here made between the employé having the maximum number of days and the employé having the minimum number of days.

The time devoted to office work by the members of the examining force of this division has not been restricted to seven hours, or the regular office hours, as the members are in the habit of remaining after 4 o'clock, and also returning to do official work in the evening.

The following statement shows the amount and character of business received, transacted, and disposed of during the period, and on hand, pending and undisposed of, at the dates specified below, in the division of metallurgy, in the United States Patent Office:

Character of business.	Pending Jan. 1, 1884.	Received during 1884.	Disposed of in 1884.	Pending Jan. 1, 1885.	Received during 1885.	Disposed of in 1885.	Pending Jan. 1, 1886.	Received during 1886.	Disposed of in 1886.	Pending Jan. 1, 1887.	Received up to Mar. 1, 1887.	Disposed of up to Mar. 1, 1887.	Pending Mar. 1, 1887.
Applications.....	128	837	.....	44	1,080	.....	143	1,127	.....	96	202	.....	106
Amended cases.....	39	1,618	2,565	13	2,003	2,959	38	1,756	2,879	89	426	592	91

Statement showing in detail the methods of transacting business in the third division of the Patent Office, in the Department of the Interior, including one or more items of the principal business matters transacted in said division, beginning with the receipt of the business matter in the examiners' division, and then showing in consecutive order the various steps taken by each of such principal business matters through the appropriate divisions of said office and the employés through whose hands the same passes, and by whom it is considered and acted upon, and the action thereon had and taken by each, until the same is finally disposed of, and notice thereof duly given to the proper party.

#### DUTIES OF THE PRINCIPAL EXAMINER OF DIVISION III.

First. Supervising the work of the division in all its details.

Second. Personally considering all applications for patents, new or amended, which are acted upon in the division, the same being submitted to the examiner by the assistants.

Third. Hearing oral arguments of attorneys and applicants in regard to pending cases, and answering questions in regard to the chemical industries covered by the classes of the division.

Fourth. Declaring interferences, and deciding motions to dissolve same.

Fifth. Making statements in cases appealed to the board of examiners-in-chief, and answering motions or petitions to the Commissioner.

Sixth. Examining applications, signing cases prepared for issue, also signing all letters, reports, and requisitions, emanating from the division.

## DUTIES OF ASSISTANT EXAMINERS.

First. In new applications, carefully reads the specification of each application, and compares the descriptive matter with the figures of the drawing, at the same time making notes of all inaccuracies in the wording of the specification, lettering of the drawings, &c. After this formal examination of the papers in each case, the assistant makes a search, first, through the United States patents of the class or classes bearing the closest relation to the case in hand; second, through the English, German, and other classified foreign patents, and finally through the works on the chemical arts in the Patent Office library. After a complete search to determine the novelty of the invention in question, the assistant prepares a digest of the application, if it so requires, and collects the materials for the proposed office action, and submits the case to the principal examiner, following which the letter to the applicant is prepared.

Second. In old cases or amended applications which come up for action, the assistant carefully considers the amendment and argument of the attorney or applicant, in connection with the references and objections of the record, and after carefully comparing the claims or specification with the amendment, either repeats his former objections, or if the changes in the presentation of the case so demand makes a further record or prepares the case for issue; in either case submitting the application to the principal examiner.

Third. Classifying patents.

Fourth. Distributing copies of patents, photolithographs, drawings, &c., used in the examination of cases.

## DUTIES OF THE EXAMINERS' CLERK.

First. Giving applications and caveats and their drawings the proper book number, then registering the serial, monthly, and book number of each case, also the name of applicant and attorney, title of the invention, date of the application, date received in the examiners' room, number of the sheets of drawings in each case, and, finally properly indexing such register.

Second. Press-copying and indexing the office letters or actions in each case, and mailing the type-written copies, and entering these actions in the official register.

Third. Entering amendments to specifications and letters from applicants, indorsing such amendments and letters on the file wrapper, and also registering such amendments and letters in the examiners' book.

Fourth. Distributing and stamping files and drawings of applications, and getting them out when needed.

Fifth. Filling out the monthly, weekly, and daily reports, also keeping the daily time report of the employés of the division.

Sixth. Making up cases for issue, filing brief in each case, and preparing application for examiner's signature.

The following statement shows the principal items of business transacted in the third division of the United States Patent Office:

Examining applications for patents for improvements in processes and apparatus in the following subclasses of industrial chemistry:

[CLASSES.—7. Brewing and fermenting. 96. Coating with metal. 124. Distillation. 48. Gas. 75. Metallurgy. 148. Metal tempering, annealing, and cementation.]

*Class 7.—Brewing and fermenting. (III.)*

9. Fermented beverages.
1. Fermenting-vats.
3. Malting.
4. Mashing.
5. Mash-heaters.
6. Preserving beer and wine.
7. Purifying beer and wine.
8. Hop-backs.
10. Wine.

*Class 96.—Coating with metal. (III.)*

1. Electro-deposition.
2. Galvanizing.
5. Nickel-plating.
8. Precipitating.
7. Tinning.

*Class 124.—Distillation. (III.)*

1. Aging liquors.
2. Alcohol.
3. Burning-fluid.

*Class 124.—Distillation. (III)—Continued.*

4. Condensers.
6. Fire-tests.
7. Fresh water.
8. Oil.
9. Paraffine.
10. Preparing grain.
11. Refining oils.
13. Revenue-guards.
12. Turpentine.

*Class 48.—Gas. (III.)*

1. Anti-combustion.
2. Carburetors—
24. Carbureting-lamps,
29. Float-vaporizers,
25. Gas and air mixers,
3. Jet-mixers,
26. Oil-feed, float-valves,
27. Oil-feed, rotary,
28. Revolving.
4. Center-seals and by-pass valves.
9. Dip-pipes.

*Class 48.—Gas. (III)—Continued.*

10. Exhausters.
- Gas—
5. Coal,
6. Coal and oil,
8. Coal and water,
7. Coal, oil, and water,
12. Hydrogen,
13. Oil,
14. Oil and water,
19. Water,
20. Wood,
22. Gas-distribution.
11. Gas-holders.
15. Purifiers.
18. Retort-chargers.
23. Retort gas-furnaces.
16. Retort-lids.
17. Retorts and settings.

*Class 75.—Metallurgy. (III.)*

1. Alloys.
31. Amalgamators—
34. Electric,
35. Lead,
36. Mercury,

*Class 75.—Metallurgy. (III)—Con- Class 75.—Metallurgy. (III)—Con- Class 75.—Metallurgy. (III)—Con-  
tinued. tinued. tinued.*

- |                               |                              |   |
|-------------------------------|------------------------------|---|
| 31. Amalgamators—Continued.   | 14. Iron and steel direct—   | 18. Solution and precipitation—         |
| 37. Plate,                    | 71. Furnaces,                | Continued.                              |
| 33. Vacuum,                   | 72. Retort-furnaces,         | 70. Parting bullion.                    |
| 38. Vapor.                    | 73. Bricks,                  | 28. Spelter.                            |
| 2. Assaying.                  | 74. Flux,                    | 27. Treating molten iron—               |
| 4. Blast-furnace accessories. | 75. Gases,                   | 44. Air, steam, and gases,              |
| 7. Calcining-kilns.           | 76. Slag,                    | 45. Alloys,                             |
| 2. Cok and charcoal.          | 77. Sponge.                  | 46. Basic,                              |
| 3. Converters.                | 15. Lead,                    | 87. Basic linings,                      |
| 54. Drying air                | 16. Mechanical puddlers and  | 47. Granulating,                        |
| 30. Fume-arresters.           | tools.                       | 48. Oxides.                             |
| 10. Furnace-protecting,       | 22. Quicksilver.             | 49. Physic,                             |
| 82. Fire-brick.               | 17. Reducing and separating— | 50. Scrap.                              |
| Furnaces—                     | 57. Apparatus,               | 51. Vacuum.                             |
| 83. Annealing,                | 58. Aluminium,               | 39. Tayeres.                            |
| 5. Blast,                     | 62. Copper,                  | 55. Utilizing tin scrap—                |
| 29. Crucible,                 | 59. Desilverizing lead,      | 56. Wet processes.                      |
| 9. Cupola,                    | 60. Desulphurizing ores,     |   |
| 11. Gas,                      | 61. Disintegrating ores,     |   |
| 81. Burners,                  | 63. Flux,                    | <i>Class 148.—Metal tempering, an-</i>  |
| 88. Heating air and gas,      | 64. Gold and silver,         | <i>nealing, and cementation. (III.)</i> |
| 78. Mixing air and gas,       | 85. Manganese,               |   |
| 80. Producers,                | 66. Nickel and cobalt,       | 7. Cementation and case-hard-           |
| 40. For heating blanks,       | 65. Ore bricks.              | ening.                                  |
| 41. Hydrocarbon—              | 23. Regenerators.            | 8. Decarbonizing.                       |
| 42. Injector-burners,         | 24. Revolving roasters.      | 9. Tempering and annealing—             |
| 43. Retort-vaporizers,        | 25. Roasting and smelting    | 10. Applications of electro-            |
| 84. Melting,                  | heartha.                     | ity.                                    |
| 19. Pigment,                  | 18. Solution and precipita-  | 11. Compositions,                       |
| 20. Puddling,                 | tion—                        | 3. Metals generally,                    |
| 26. Shaft and shelf.          | 86. Apparatus,               | 12. Metals other than iron,             |
| 12. Hot-blast ovens—          | 67. Chlorination,            | 4. Sheets and plate metal,              |
| 52. Single surface,           | 68. Electrolysis,            | 5. Wheels and tires,                    |
| 53. Double surface.           | 69. Ferric salts,            | 6. Wire and springs.                    |

Attention is respectfully called to the fact that the number of so-called "actions" in this division in no wise adequately represents the amount of labor bestowed on the consideration of applications. In this division, the official title of which is somewhat misleading, are examined inventions in the chief branches of applied chemistry, metallurgy in its widest sense, including the application of electricity to the extraction and deposition of metals, the manufacture of gas, of illuminating oils, and alcoholic liquors. This list represents, probably, the chief manufactures of the United States. Vast interests are often involved in the questions presented to the examiner, and irreparable injury may be inflicted by an erroneous decision on his part. The inventors, too, are in many instances passed masters in their respective arts, men of great learning, and well acquainted with what has already been accomplished by previous laborers. To determine the novelty of what a Thomas, a Siemens, an Edison believes to be new in the art to which he has devoted his life is not a task to be accomplished by the inspection of a limited number of drawings, but demands and receives the labor of days of patient research in all the accessible English, German, American, and French patents bearing on the subject, the volumes of the scientific journals, and treatises, ever increasing in number, on the matters involved. The files of the patent cases may be referred to as indicating (though imperfectly, since they only record results) the extent of the field of search.

From what has been stated, it will be evident that the amount of work performed in this division cannot be estimated by the number of letters written. It often, indeed, happens that the number of so-called "actions" is in inverse ratio to the amount of labor bestowed on an application and to the care exercised by the examiner to secure fair treatment for the applicant and a prompt disposition of his case. The more careful and exhaustive is the search which is made before a letter is written the more quickly do the true limits of the invention become visible to the examiner and the applicant, and the fewer "actions" are required to make a final determination of the patentability of the subject matter of the application. It may not be improper to refer, in this connection, to the fact that after a careful search through the record of litigated patents the examiner can find no patent issued from this division in the past ten years that has ever been upset by the courts on references overlooked in the examination preceding its issue.

## FOURTH DIVISION.

*Report of the fourth division, United States Patent Office, on the methods of business and work, as requested by Senate Select Committee, and called for by Department circular of March 23, 1887.*

The following statement shows the amount and character of business on hand, received, and disposed of in the civil engineering division, No. 4, of the office of the Patent Office at the times named:

Character of business.	Pending Jan. 1, 1884.*	Received during 1884.†	Disposed of in 1884.	Pending Jan. 1, 1885.*	Received during 1885.†	Disposed of in 1885.	Pending Jan. 1, 1886.*	Received during 1886.†	Disposed of in 1886.	Pending Jan. 1, 1887.*	Received up to Mar. 1, 1887.†	Disposed of up to Mar. 1, 1887.	Pending Mar. 1, 1887.*
Applications .....	263	1,469	1,431	321	1,441	1,560	202	1,647	1,613	236	205	250	191
Caveats .....	238	128	225	141	100	122	119	115	106	128	24	26	126

\* The figures in these columns denote both new applications on hand and applications renewed or renewable by amendment.

† The figures in these columns denote the number of new applications only received during the year or period. They do not include applications denied and afterwards brought up for action again by amendment or the like.

The following statement shows in detail the business in the civil engineering, fourth division, of the office of the Commissioner of Patents for the years 1884, 1885, 1886, and 1887 (to March 1):

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884 .....	301	292	334	312	357	325	330	208	171	266	281	307
1885 .....	276	264	484	404	335	360	271	211	213	394	291	265
1886 .....	330	251	370	302	278	306	290	274	214	227	272	308
1887 (to March 1) .....	344	326	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

The figures denote the number of actions on cases for the times specified.

The following statement shows the average number of employes during each month of the years named:

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884 .....	9	9	9	8.5	8	8	8	8	8	8	8	8
1885 .....	8	8	8	8	8	7	6.25	6	6	7	7.75	7
1886 .....	7	6	7	7	7	7	7	7	6	7	7	6.5
1887 (to March 1) .....	6	6	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

The above are examiners employed for specified time; in addition one clerk was employed during all of said time for clerical duty.

The following statement shows the amount of business transacted and disposed of by the employe doing the most and the employe doing the least, during each month of the years named:

## MAXIMUM.

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1885 .....	48	64	103	105	76	81	89	74	68	65	73	71
1886 .....	71	83	100	91	75	84	97	72	101	73	65	107
1887 (to March 1) .....	106	98	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

## MINIMUM.

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1885 .....	28	25	34	40	35	42	17	30	20	56	36	21
1886 .....	32	16	9	34	4	14	13	12	9	23	12	9
1887 (to March 1) .....	32	48	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

No account of actions kept for 1884, as it was not then required.

*Average number of days and the time and attention devoted to the consideration and transaction of business during the years named, also the number of days devoted to business by the employes present for the greatest number of days and employes present for the least number of days.*

Calendar year.	Average No. of days.	Hours daily.	In person or by proxy.	Maximum No. of days.*	Minimum No. of days.*
1884 .....	243.6	7	In person...	298	259
1885 .....	298	7	In person...	275	234
1886 .....	302.3	7	In person...	293	255
1887 (to March 1) .....	50	7	In person...	52	52

\* Employes in the division during the entire year.

In 1884, three persons were in the division fractions of the year, averaging 129 days each.

In 1885, four persons were in the division fractions of the year, averaging 91 days each.

In 1886, seven persons were in the division fractions of the year, averaging 117 days each.

In January and February, 1887, one person was in the division less than one month, working 24 days.

#### FINE ARTS (FIFTH) DIVISION.

*Report of the fine arts (fifth) division of the Patent Office on the methods of business and work, as requested by Senate Select Committee, and called for by Department circular of March 23, 1887.*

[Note by Committee: The following has been substituted for four sheets given in report.]

The amount and character of business on hand, received and disposed of in the fine arts division (No. 5) of the office of the Commissioner of Patents at the times named:

Character of business.	Pending Jan. 1, 1884.	Received during 1884.	Disposed of in 1884.	Pending Jan. 1, 1885.	Received during 1885.	Disposed of in 1885.	Pending Jan. 1, 1886.	Received during 1886.	Disposed of in 1886.	Pending Jan. 1, 1887.	Received up to Mar. 1, 1887.	Disposed of up to Mar. 1, 1887.	Pending Mar. 1, 1887.
Applications for patents, caveats, cases returned to the office for reconsideration accompanied either by amendment, argument, or request for reconsideration without change, declarations of interference, renewed cases, reissue applications, and appeals....	277	2,580	2,240	617	4,139	4,253	503	3,994	4,370	127	628	645	110

The following statement show the amount and character of business received, transacted, and disposed of during the period, and on hand, pending, and undisposed of, at the dates specified below, in the division of fine arts (division 5) in the office of the Commissioner of Patents:

Character of business.	Pending Jan. 1, 1884.	Received during 1884.	Disposed of in 1884.	Pending Jan. 1, 1885.	Received during 1885.	Disposed of in 1885.	Pending Jan. 1, 1886.	Received during 1886.	Disposed of in 1886.	Pending Jan. 1, 1887.	Received up to Mar. 1, 1887.	Disposed of up to Mar. 1, 1887.	Pending Mar. 1, 1887.
Applications for patents .....	277	2,520	2,180	617	4,067	4,181	503	3,932	4,308	127	620	637	110
Applications for caveats .....	.....	60	60	.....	72	72	.....	62	62	.....	8	8	.....



These figures represent new applications for patents, caveats, cases returned to the office for reconsideration, accompanied either by amendment, argument, or request for reconsideration without change. Declarations of interference, renewed cases, re-issue applications, and appeals are also included.

The following statement shows in detail the business in the fine arts (fifth) division of the office of the Commissioner of Patents, Department of the Interior, for the years 1884, 1885, 1886, and 1887 (to March 1):

## PER CAPITA.\*

Year.	January.	February.	March.	April.	May.	June.	July.	August.	September.	October.	November.	December.	Average number employed.
1884 .....	52	52	46	62	51	48	30	81	16	19	13	42	5
1885 .....	50	56	98	70	92	98	68	68	49	49	62	48	5
1886 .....	71	61	68	56	85	65	69	80	73	39	76	55	5
1887 (to March 1) ..	55	50	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	6

\* Only those engaged in examining work included in this table. The last column shows the average number engaged.

## SUM TOTALS.

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.	Total.
1884 .....	259	260	229	310	254	238	149	405	81	93	91	211	.....
1885 .....	252	281	491	348	458	490	338	342	329	243	312	240	.....
1886 .....	353	307	341	279	427	323	344	401	367	196	380	276	.....
1887 (to March 1) ..	329	299	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

The following statement shows the average number of employes during each month of the years named:

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884 .....	8	7	8	8	8	7	6	6	4	4	6	7
1885 .....	5	7	8	8	8	8	8	7	7	8	7	7
1886 .....	8	8	9	9	8	8	8	7	7	8	10	9
1887 (to March 1) ..	9	9	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

Total force (both examining and clerical) included in this table.

The following table shows the amount of business transacted and disposed of by the employe doing the most and the employe doing the least during each month of the following years:

## MAXIMUM.

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884 .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	80
1885 .....	101	74	134	103	102	137	67	78	79	70	80	56
1886 .....	96	70	67	56	162	104	99	69	197	44	111	89
1887 (to March 1) ..	94	69	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

## MINIMUM.

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884 .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	18
1885 .....	24	23	28	30	48	49	39	39	35	31	44	40
1886 .....	59	52	15	12	33	21	31	16	24	18	26	21
1887 (to March 1) ..	22	26	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

No record of individual work was required to be kept by office order prior to December, 1884.

The clerical force is not included in this sheet, the work performed by it being so varied and miscellaneous in character as to preclude the possibility of averaging the same with that performed by the examining force.

The following shows the average number of days and the time and attention devoted to the consideration and transaction of business during the years named, and number of days devoted to business by the employé present for the greatest number of days and employé present for the least number of days:

Year.	Average number of days.	Hours daily.	In person or by proxy.	Average extra time, in hours.	Maximum number of days.	Minimum number of days.
1884.....	142 <sup>3</sup> / <sub>4</sub>	7	In person.	No record.	285	254
1885.....	190 <sup>1</sup> / <sub>2</sub>	7	do	do	302	277
1886.....	159 <sup>1</sup> / <sub>2</sub>	7 <sup>1</sup> / <sub>2</sub>	do	do	290	252
1887 (to March 1).....	43 <sup>1</sup> / <sub>2</sub>	7	do	No record.	48	36

Statement showing the principal items of business transacted in the fine arts (fifth) division of the United States Patent Office.

Examination of applications for patents.

Examination of applications for reissues.

Examination of caveats.

Reconsideration of rejected or otherwise acted on applications, as requested or amended.

Preparation of statements in case of applicants appealing from the decision of the examiner to the examiner-in-chief or the Commissioner in person.

Declarations of interferences as between conflicting applications or applications and unexpired patents.

Hearings and decisions before and by the principal examiner on motions for the dissolution of interferences.

Searches made by the assistant examiners for references and evidence as to the fact of patentability or otherwise, those found being presented for review by the principal and according to the decision arrived at, actions being made by them on the applications under consideration and the applicants duly notified of the same by the Commissioner.

All these actions of the office are recorded by the clerk of division in the *Examiner's Journal*, such actions being duly noted on the backs of the files by the assistants making the examinations. She also makes all proper changes in a case as directed by amendment filed by the applicant; copies all office letters and prepares them for the mail; takes press-copies of the originals, indorses the same, and files them away in the cases to which they respectively belong; also copies all statements, decisions, reports, &c., and stamps and properly numbers all papers, files, and drawings. She keeps strict account of all cases called up or sent out of the room, and receives and disposes of the same on their return. The clerk makes out also the *daily*, *weekly*, and *monthly* reports of time and work for the information of the Commissioner.

Statement of the fine arts (fifth) division of the United States Patent Office, showing the methods adopted in transacting the principal business matters, beginning with the receipt of the matter by the Department or by any of the agents of the Department, and, giving in consecutive order, the various steps taken by each of such business matters, through the various divisions of the office and the various Bureaus, and divisions of such Bureaus, and employés through whose hands the same passes, and by whom it is considered and acted upon, and the action thereon had and taken by each, until the same is finally disposed of and notice thereof duly given to the proper party.

Applications for letters patent, as they are received each day from the application division, are inspected by the principal examiner to ascertain to which class they properly belong, and are then duly recorded in the journal by the clerk who places the serial number and book number upon the papers and drawing. Such are then ready for examination, each case being taken up in the order of its date of filing and examined as to novelty, utility, clearness of description, and illustration, and as to matters of form, and the inventor or his attorney informed of the office decision by letter. The case, if rejected, then awaits action by the applicant. If allowed for patent by the examiner, it is sent to the issue division, where it is prepared (on payment of the final fee) for the printer and photolithographer.

When the inventor amends or asks for a reconsideration of his case, it is again taken up for examination, and a decision rendered thereon, as before. In case an appeal is taken to the board of examiners-in-chief, the examiner in charge prepares a statement, furnishing the grounds of his action (in reply to the reasons of appeal) to accompany the case.

When two or more pending cases or a pending case and unexpired patent have conflicting claims, the examiner forwards the interference letters (written and addressed to the respective parties) to the examiner of interferences, together with the files and drawings, and if the issue has been well defined, and the notices of interference correct, the same is declared *pro forma* by the forwarding of said notices to the several parties interested.

After the decision of the examiner of interferences, based upon the evidence submitted as to the question of priority of invention, the cases are returned to the examiner and further action taken by him in accordance with such decision.

Applications for reissue of letters patent are carefully examined and critically reviewed, and are subject to appeal, interference, correction, or amendment, as the case may be, like other applications.

Cases renewed after forfeiture for non-payment of the final fee are entered and examined as new cases.

The general subjects of invention examined in this division are classified as follows:

Fine arts, jewelry, music, photography, stationery, toilet, and umbrellas and canes.

#### CHEMICAL DIVISION.

*Report of the chemical division, United States Patent Office, on the methods of business and work, as requested by Senate Select Committee and called for by Department circular of March 23, 1887.*

The following statement shows the principal items of business transacted in the chemical division of the United States Patent Office.

In this division are examined applications for patents upon—

##### Class 8.—Bleaching and dyeing.

Apron vats and stretchers,  
Bleaching,  
Carbon dyes,  
Dyeing processes,  
Dyes,  
Mordants,  
Perforated rolls and spray jets,  
Press dyeing,  
Renovating dress,  
Vats, close,  
Vats, open,  
Steam and bleach chests,  
Wool cleaning.

##### Class 23.—Chemicals.

Acids, mineral,  
Ammonia,  
Apparatus,  
Carbon compositions. Not dyes,  
Distilling wood,  
Fire-extinguishing compounds,  
Metalloids,  
Packing chemicals,  
Purifying water,  
Salines,  
Soda and potash.

##### Class 52.—Explosives.

Blasting compounds,  
Fulminates,  
Gunpowder,  
Matches,  
Nitro compounds.

##### Class 71.—Fertilizers.

Apparatus,  
Compositions,  
Organic,  
Phosphates,  
Sewage and night soil.

##### Class 44.—Fuel.

Artificial,  
Fire-kindlers,  
Peat-machines,  
Purifying coal.

##### Class 149.—Hides, skins, and leather.

Bating,  
Coloring and polishing,  
Currying,  
Depilating,  
Preserving hides,  
Tanning materials,  
Tanning processes,  
Tawing.

##### Class 167.—Medicines.

Aerated beverages,  
Capsules,  
Disinfectants,  
Extracts,  
Hair dyes and tonics,  
Insecticides,  
Internal remedies,  
Plasters,  
Topical remedies,  
Veterinary.

##### Class 87.—Oils, fats, and glue.

Adhesives,  
Artificial butter,  
Barrel-linings,  
Bleaching,  
Candles and apparatus,  
Decomposing fats,  
Detergents,  
Extracting oils,  
Glue,  
Lard-coolers,  
Lubricants,  
Lubricants, treating oils for,

##### Class 87.—Continued.

Refining fat oils,  
Rendering,  
Soap,  
Soap cutting,  
Soap manufacture,  
Wax,  
Wool-oils.

##### Class 91.—Painting.

Enameling wood,  
Fire-proofing compounds,  
Graining,  
Ink:

Indellible,  
Printing,  
Writing,  
Japanning,  
Lamp-black,  
Mixed paints,  
Painting,  
Painting-machines,  
Paint-mixers,  
Pigments,  
Stencils,  
Stove polishes,  
Striping,  
Varnishes,  
Varnishing-machines,  
White lead.

##### Class 99.—Preserving.

Antiseptics,  
Apparatus,  
Cold,  
Desiccation,  
Egg-testers,  
Embalming,  
Exclusion of air,  
Food compounds,  
Fumigation,  
Panification,  
Wood saturation.

The following statement shows the amount and character of business received, transacted, and disposed of during the period, and on hand, pending, and undisposed of at the dates specified below, in the chemical division of the Patent Office, Department of the Interior:

Character of business.	Pending Jan. 1, 1884.	Received during 1884.	Disposed of in 1884.	Pending Jan. 1, 1885.	Received during 1885.	Disposed of in 1885.	Pending Jan. 1, 1886.	Received during 1886.	Disposed of in 1886.	Pending Jan. 1, 1887.	Received up to Mar. 1, 1887.	Disposed of up to Mar. 1, 1887.	Pending Mar. 1, 1887.
Applications .....	115	921	914	122	989	1,028	83	1,332	1,275	140	190	182	177
Amended cases .....	130	1,069	1,108	130	1,660	1,696	55	1,563	1,482	136	236	265	107

The following statement shows in detail the business in the chemical division of the United States Patent Office for the years 1884, 1885, 1886, and 1887, (to March 1.)

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884 .....	169	192	200	198	170	188	176	150	151	205	139	204
1885 .....	219	187	247	238	208	238	258	256	189	171	212	197
1886 .....	199	167	241	232	229	207	180	119	204	213	259	214
1887 (to March 1) .....	284	193										

#### Actions upon all applications.

The following statement shows the average number of employes during each month of the years named:

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884 .....	5	5	6	6	6	6	6	5	6	6	6	6
1885 .....	6	6	6	6	5	6	6	6	6	6	6	6
1886 .....	6	6	7	7	7	7	6	6	7	7	7	7
1887 (to March 1) .....	7	7										

The following statement shows the amount of business transacted and disposed of by the employe doing the most and the employe doing the least during each month of the following years:

#### MAXIMUM.

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884 .....	60	85	71	64	55	74	80	36	80	61	47	116
1885 .....	100	86	100	105	72	105	103	110	104	83	99	75
1886 .....	70	63	100	100	85	88	67	55	93	82	104	66
1887 (to March 1) .....	64	89										

#### MINIMUM.

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884 .....	16	11	19	7	18	7	28	22	9	4	21	7
1885 .....	12	10	15	7	14	2	14	11	9	8	13	10
1886 .....	12	10	15	7	14	2	14	11	9	8	13	9
1887 (to March 1) .....	13	3										

The reason why such account was not kept in this division prior to December 1, 1884, is, that order No. 200, directing the examiners to keep (in addition to the usual monthly report) a daily record of the work performed in their respective divisions, and report the same to the Commissioner, was not issued until November 29, 1884; therefore the first report was made under such order, January 1, 1885.

The following statement shows the average number of days and the time and attention devoted to the consideration and transaction of business during the periods

specified, by the employés in the chemical division of the United States Patent Office, Department of the Interior :

Year.	Number of employés.	Average number of days present.	Average number of hours employed daily.	Number by proxy.
1884.....	54	276½	7	In person.
1885.....	54½	295½	7	Do.
1886.....	64	281½	7	Do.
1887 (to March 1) .....	7	48½	7	Do.

Statement of the chemical division of the United States Patent Office, showing the methods adopted in transacting the principal business matters, beginning with the receipt of the matter by the Department, or by any of the agents of the Department, and giving in consecutive order the various steps taken by each of such business matters through the various divisions of the office and the various bureaus and divisions of such bureaus, and employés through whose hands the same passes, and by whom it is considered and acted upon, and the action thereon had and taken by each, until the same is finally disposed of and notice thereof duly given to the proper party.

Chemical division, No. 6, is devoted to the examination of applications for letters patent regarding the consideration of inventions more or less dependent on the progress of chemistry as an industrial art.

On the reception of such applications the assignment of them to the several assistants is made daily by the examiner. The order of examination is twofold :

First, upon the form (of the papers submitted).

Second, upon the merits (of the invention as claimed).

Examinations upon the form always precede the consideration of the description of the invention and the claims thereon.

The office book prepared for the purpose, entitled Rules of Practice, is the guide in the first part of this examination, and the first letters forwarded to the applicant are devoted, in great part, to the primary necessity of clearing away obscurities, so as to present the nature of the invention in a clear and intelligible form, and should contain such description of the invention claimed as will clearly set forth, after the relation of the invention itself, such minute information as will develop two points in the history of the claim :

First, proof of its novelty.

Second, proof of its utility.

Upon the establishment of which depends the obtaining of a patent.

As the office is not limited in the granting of patents to inhabitants of this country, applications are accepted from and patents granted to the civilized world, and therefore the examination of all applications before this office involves not only (upon the examiners) an acquaintance with the nature and progress of industry in various foreign countries, but also a consequent acquaintance with the language of science in foreign countries, and demands corresponding literary education from the examiners in this division of the Bureau.

There are not less than half a dozen patent offices in Europe in relation with the library of this office, the reports from which it becomes necessary for the assistant examiner to search through and ascertain what new inventions have been discovered and adopted there; and it may be stated that many of our most useful and valuable inventions (in a pecuniary point of view) have been derived from abroad.

The class of assistants required for this especial branch of inventions claimed demands the possession of a knowledge of European languages, as well as of the progress of modern science, which the salaries offered do not tempt the possessors to accept, and consequently the Department finds it difficult to obtain a class of officers of the highest merit suitable for this office.

With regard to the work itself presented, very many of the applications made in this division are not capable of illustration by drawings, and this fact shows the necessity of the examiner's bestowing more time and labor on the consideration of the references drawn from printed descriptions, which involves the consumption of much more time in each case than is bestowed in many other divisions, where drawings are more frequently called for and supplied, and hence it happens that the time occupied with the consideration of one case of this character may of necessity involve twice or thrice the time occupied with a well-illustrated case in another division. This should be taken into consideration in contrasting the work done in one division when compared with another.

It may, perhaps, now have been made sufficiently apparent the extent over which examination stretches to determine what is absolutely new, and some idea formed of the time required for correctly carrying out this. But, generally speaking, this time is not allowed by the present mode of conducting examinations, and when returns are



called for to show the state of various rooms this consideration of time is not taken into account; certain rooms are said to work slowly, and complaint of this slow work is made by applicants, and thus the interests of the patent act, requiring the examinations, are rendered nugatory by the persistent pressure made, whose results lead to the more or less practical abolition of thorough examination by the examiner, and thus in many of the worthiest patents a germ of litigation is deposited when the patent comes out, and the consequent result of this haste by which examiners are pressed to push forward the examination of applications is to make the examinations more slight and cover less ground. This haste has the general effect to depreciate the character of the office work and lessen the value of patents very considerably.

It is to be regretted that any work of the Government should be carried out the effect of which will be to increase the actual amount turned out at the expense of careful consideration and exact knowledge, having for their object the improvement of the useful arts.

The development of art and manufactures has wonderfully enlarged, and the demand of the civilized world correspondingly increased.

Invention has been stimulated and educated minds of the world have amicably united, and the result of all this is to throw upon the examiner such a flood of material for examination that he feels always of late under a strain in his efforts to correctly estimate the value of the evidence for and against the claims presented—the value of the claims depending on the examination bestowed upon them both before and after correction. The number of cases allowed by the examiner nor the shortness of the time embraced in examination is no test of the efficiency of such examiner, nor is it any proof of the value of the efforts of the office to foster invention and develop the useful arts. In contrasting the time and labor called for in the examination of patent applications with that of many other actions made in the offices of Government, it should always be remembered that much of the merit of the invention claimed depends on the amount of novelty shown, and that this novelty is developed by the examination; that the examination is more searching in this office than in those of other countries, the chief functions of which are offices of registry and not dependent upon the development of the arts, and at times efforts are made by interested parties in this country to break down the principle of examination upon the merits, and reduce the Patent Bureau into a simple recording office.

#### HARVESTER (SEVENTH) DIVISION.

*Report of the harvester (seventh) division of the Patent Office, on the methods of business and work, as requested by Senate Select Committee, and called for by Department circular of March 13, 1887.*

The following statement shows the principal items of business transacted in the harvester division of the Patent Office, Department of the Interior:

The business of this division consists exclusively in the examination of applications for patents for the following inventions:

#### Class 56.—Harvesters. (VII.)

1. Bean harvesters.	Hand-binders—	Revolving rakes—
Binders—	54. Elevated delivery, side,	80. Flop-over,
35. Compressors,	55. Flat delivery,	81. Wheel
36. Grain-adjusters,	56. Manual traction.	27. Scythes and cradles.
37. Sheaf-carriers.	12. Hand rakers.	24. Seats.
2. Clover-harvesters.	13. Hay-caps.	Self-binders—
3. Combined rakes and tedders.	Hay-loaders—	82. Clips and prepared bands,
Corn-harvesters—	61. Endless-belts,	83. Cord-knotters,
38. Binders and droppers,	62. Intermittent,	84. General structure,
39. Cutters,	63. Lifting-reels,	85. Gleaners and binders,
40. Implements,	64. Walking-rakes.	86. Tension and take-up devices,
41. Strippers and huskers.	100. Headers.	87. Twisters and tuckers,
5. Corn-shockers.	16. Hedge-trimmers.	88. Wire-twisters.
6. Cotton-harvesters.	17. Hemp and flax harvesters.	Self-rakers—
Cutting apparatus—	Horse-rakes—	89. Endless-carriers,
42. Endless,	65. Draft-dumpers,	90. Gaveling-tongs,
43. Guard-fingers and finger-bars,	66. Drags,	91. Platform movement,
44. Reciprocating,	67. Hand-dumpers,	92. Reciprocating horizontal curvilinear,
45. Rotary,	68. Hay-cockers,	93. Reciprocating horizontal rectilinear,
46. Vibrating.	69. Rake-teeth.	96. Rotary horizontal axis,
Droppers—	19. Lawn-mowers.	94. Rotary vertical axis, switch,
47. Direct-tilting,	20. Manure-forks.	95. Rotary vertical axis, no switch,
49. Miscellaneous,	33. Miscellaneous.	98. Traveling horizontal irregular path,
48. Opening and closing,	Mowers—	97. Traveling vertical irregular path.
50. Side-delivery,	70. Anomalies,	28. Tedders.
51. Swinging and tilting.	72. Center-cut,	29. Thrashers,
99. Fruit-gatherers.	73. Front-cut, one-wheel,	30. Track-clearers and dividers.
9. Gearing.	74. Front-cut, two-wheels,	
10. Grain-bands.	76. Rear-cut, one-wheel,	
31. Grain wheels and casters.	77. Rear-cut, two-wheels,	
Hand-binders—	75. Reciprocating-gear,	
52. Attachments,	78. Thrust-cut.	
53. Elevated delivery, rear,	32. Platform adjustments.	
	22. Reels.	

Statement showing in detail the methods of transacting business in the harvester division of the Patent Office in the Department of the Interior, including one or more items of the principal business matters transacted in said division, beginning with the receipt of the business matter in the office, and then showing in consecutive order the various steps taken by each of such principal business matters through the appropriate divisions of said office, and the employes through whose hands the same passes, and by whom it is considered and acted upon, and the action thereon had and taken by each, until the same is finally disposed of, and notice thereof duly given to the proper party.

The business of all the examiners' divisions is alike. It consists exclusively in examining applications belonging to the classes in the respective divisions, and such duties as are incidental thereto.

Applications are received each day from the application division. They are first inspected by the examiner to determine whether the application clerk has properly assigned them. If not, they are returned to him. If properly belonging to the division, they are assigned to the proper sub-class, recorded in the "examiner's register," and pigeon-holed in the order of their filing, to be taken up in that order for action.

The work of the division is usually divided up among the assistant examiners, certain sub-classes being assigned to each. Every action made is approved and directed by the primary examiner and is his action. An assistant's first duty in examining a case is to determine whether or not it is in all respects in proper form. If the formal objections are not vital, and the condition of the case will permit of an examination upon the merits, the assistant proceeds therewith, first studying carefully the invention claimed, then searching among the foreign and domestic patents, publications, &c., for anticipations thereof. The result of this step in the examination is submitted to the primary examiner at an oral interview.

He determines the propriety of the objections to form discovered, and the sufficiency under the law of the references found, and, in accordance with his directions, the assistant writes a letter stating the formal defects and citing the references to show the state of the art. This letter is signed by the primary examiner (and usually by the assistant, too), press-copied in a book kept for that purpose, and put in the file wrapper of the application, and is thenceforth a part of the record. A copy is sent to the applicant in care of his attorney, if he have one. The action is then noted on the "examiner's register," and the case pigeon-holed to await the responsive action of the applicant, which must be taken within two years, or the application is abandoned under the law. The case is then not reported on the report of work on hand, because it is not a case "awaiting action" by the office. If it becomes abandoned this fact is noted on the "register" and the file and drawing sent to the division having custody of such cases. If action is taken, however, within the statutory period, it is again included in the work report, and comes up for reconsideration, in view of its altered condition, in regular order as before. If in its amended condition the form is acceptable and its substance allowable under the law, the examiner signs his name on the face of the file-wrapper and forwards it to the issue and gazette division. If not yet in proper form, however, a letter is written as before repeating the requirements made in the first office letter in regard thereto without any treatment upon the merits. From this decision appeal may be taken to the Commissioner in person. If form is acceptable, but substance not allowable, a letter is written formally rejecting such claims as are met, and stating that such and such will be ultimately allowed. From a decision rejecting a claim a second time upon the same references, appeal lies to the Board of Examiners-in-Chief. In case appeal is taken upon matter of form or substance it is submitted to the examiner for an answer or statement of the references and grounds for his action. The process above outlined is repeated until the claims of the application are in the judgment of the examiner allowable under the law, or he is required to pass the case by being overruled by the board or the Commissioner, and it often extends over a period of some years.

The following statement shows the amount and character of business received, transacted, and disposed of during the period, and on hand, pending, and undisposed of at the dates specified below in the harvester division of the Patent Office, Department of the Interior:

Character of business.	Pending Jan. 1, 1884.	Received during 1884.	Disposed of in 1884.	Pending Jan. 1, 1885.	Received during 1885.	Disposed of in 1885.	Pending Jan. 1, 1886.	Received during 1886.	Disposed of in 1886.	Pending Jan. 1, 1887.	Received up to Mar. 1, 1887.	Disposed of up to Mar. 1, 1887.	Pending Mar. 1, 1887.
Applications.....	295	1,442	1,158	579	2,163	2,321	421	2,500	2,719	202	529	562	169
Caveats.....	90	90	.....	.....	57	57	.....	60	60	.....	4	4	.....

The following statement shows the average amount and character of business performed, transacted, and disposed of during the periods specified, by the employés in the harvester division of the Patent Office, Department of the Interior :

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884.....	70	81	114	95	88	84	113	85	97	100	88	143
1885.....	172	146	256	239	185	185	244	167	211	172	191	153
1886.....	183	135	232	199	184	236	252	230	230	201	245	293
1887.....	292	270										

The following statement shows the average number of employés in the harvesters division of the Patent Office, Department of the Interior, during the periods specified :

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884.....	6.25	6.5	6.5	6.5	6	6	6	6	6.75	7	7	7
1885.....	7	7	6.75	7	6	6	6.75	7	7	7	7	7
1886.....	8	8	8	8	8	8	7	6.5	8	8	8	9
1887 (to March 1).....	9	9	9									

This table gives the average number of employés on the rolls of the division for the months specified. It includes all the employés, examiners, clerks, &c., and no account has been taken of absences.

The following statement shows the maximum and minimum amount of business transacted and disposed of by the employé doing the most and the employé doing the least during the periods specified, in the harvester division of the Patent Office, Department of the Interior :

## EMPLOYÉ DOING THE MOST—MAXIMUM.

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884.....			16	37	29	31	37	24	25	31	22	35
1885.....	43	36	77	64	63	69	68	53	66	55	60	46
1886.....	53	31	88	80	40	70	65	59	67	75	50	54
1887 (to March 1).....	51	52	73									

## EMPLOYÉ DOING THE LEAST—MINIMUM.

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884.....			2	5	5	5	17	10	5	1	2	13
1885.....	8	11	22	15	2	34	34	8	10	15	10	12
1886.....	6	9	34	20	32	24	34	36	30	32	28	28
1887 (to March 1).....	32	27	38									

I find no records from which this statement can be carried back of March, 1884. The rules of the office did not require and in the general course of business none appears to have been kept.

The following statement shows the average number of days and the time and attention devoted to the consideration and transaction of business during the periods specified, by the employés in the harvester division of the Patent Office, Department of the Interior :

Year.	Number of employés.	Average number of days present.	Average number of hours employed daily.	Number by proxy.
1884.....	5½	279.1	7	0
1885.....	5½	259.4	7	0
1886.....	5.9	271.7	7	0
1887 (to March 1).....	7	47.1	7	0

The following statement shows the maximum number of days devoted to business by the employé present for the greatest number of days, and also the minimum number of days devoted to business by the employé present for the least number of days in the harvester division of the Patent Office, Department of the Interior, during the periods specified :

	1884.	1885.	1886.	1887 (to March 1).
Maximum number of days.....	290	279	290	76
Minimum number of days.....	267	218	281	75

## EIGHTH DIVISION.

*Report of the eighth division, United States Patent Office, on the methods of business and work, as requested by Senate Select Committee and called for by Department circular of March 23, 1887.*

The following statement shows the amount and character of business received, transacted, and disposed of during the period, and on hand, pending, and undisposed of at the dates specified below, in the eighth division of the Patent Office, Department of the Interior :

Character of business.	Pending Jan. 1, 1884.	Received during 1884.	Disposed of in 1884.	Pending Jan. 1, 1885.	Received during 1885.	Disposed of in 1885.	Pending Jan. 1, 1886.	Received during 1886.	Disposed of in 1886.	Pending Mar. 1, 1887.
Examination of applications...	387	3, 534	3, 274	647	6, 813	7, 277	183	6, 026	6, 046	174

The figures relate to old and new cases.

The following statement shows the average amount and character of business performed, transacted, and disposed of during the periods specified by the employés in the eighth division of the Patent Office, Department of the Interior :

Character of business.	Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
Examination of applications.....	1884	50	41	41	34	43	39	39	35	32	35	27	46
Do.....	1885	58	50	128	117	116	110	99	84	103	108	105	88
Do.....	1886	106	101	114	94	72	69	66	78	59	76	77	105
Do.....	1887	94	84	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

This statement refers to examiners only. Figures represent the average of each assistant examiner.

The following statement shows the average number of employés in the eighth division of the Patent Office, Department of the Interior, during the periods specified :

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884.....	6	6	6	6	6	5	6	5	6	7	7	8
1885.....	7	6	6	6	6	6	7	6	6	6	6	6
1886.....	6	6	6	6	6	6	6	5	5	5	6	6
1887 (to March 1).....	6	3	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

Includes all employés.

The following statement shows the maximum and minimum amount of business transacted and disposed of by the employé doing the most and the employé doing the least during the periods specified, in the eighth division of the Patent Office, Department of the Interior:

Year.	Examination of applications. Employé doing the most. Maximum.											
	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1885.....	114	75	164	234	292	239	252	166	181	170	154	149
1886.....	166	146	155	142	133	115	107	105	100	137	142	174
1887 (to March 1).....	161	118	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

[Examination of applications. Employé doing the least. Minimum.]

1885.....	32	31	72	40	43	81	71	23	23	39	91	.....
1886.....	89	90	90	87	89	45	58	71	45	44	85	.....
1887 (to March 1).....	82	87	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

No record prior to January, 1885. Figures relate to actions in old and new cases.

The following statement shows the average number of days and the time and attention devoted to the consideration and transaction of business during the periods specified, by the employés in the eighth division of the Patent Office, Department of the Interior:

Year.	Number of employés.	Average number of days present.	Average number of hours employed daily.	Number by proxy.
1884.....	6	266	7	None.
1885.....	6	262	7	None.
1886.....	6	271	7	None.
1887 (to March 1).....	6	47	7	None.

Includes examiners and clerks.

The following statement shows the maximum number of days devoted to business by the employé present for the greatest number of days, and also the minimum number of days devoted to business by the employé present for the least number of days, in the eighth division of the Patent Office, Department of the Interior, during the periods specified:

	1884.	1885.	1886.	1887 (to March 1).	Character of business.
Maximum number of days.....	273	274	285	48	Examination of applications.
Minimum number of days.....	236	245	267	45	Do.

#### NINTH DIVISION.

*Report of the ninth division, Patent Office, on the methods of business and work, as requested by Senate Select Committee, and called for by Department circular of March 23, 1887.*

The following statement shows the amount of business transacted and disposed of by the employé doing the most and the employé doing the least during each month of the years named:

#### MAXIMUM.

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1885.....	198	155	224	242	142	135	124	140	97	161	116	94
1886.....	125	96	140	115	130	143	140	129	156	111	140	107
1887 (to March 1).....	163	128	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

#### MINIMUM.

1885.....	63	53	61	89	67	77	12	38	48	6	33	19
1886.....	58	57	64	48	53	79	72	57	58	63	39	68
1887 (to March 1).....	61	65	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

No data for 1884.



The principal causes of variation of the actions made are threefold, to wit: Differences in difficulty in cases handled, absences, and experience as skilled experts. This latter cause probably is more telling than the other two combined.

The following statement shows the average number of days and the time and attention devoted to the consideration and transaction of business during the years named; also the number of days devoted to business by the employé present for the greatest number of days and employé present for the least number of days during the following years:

Year.*	Average No. of days.	Hours daily.	Maximum No. of days.	Minimum No. of days.
1884.....	279½	7	307	256
1885.....	277½	7	306	253
1886.....	282½	7	307	256
1887 (to March 1).....	45½	7	48	42

\* Standard, 307 working days.

The following statement shows in detail the business in the class of hydraulics, division 9 of United States Patent Office, for the years 1884, 1885, 1886, and 1887, (to March 1):

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1885.....	104½	75½	94½	113½	84½	84½	80½	64½	62½	71½	67½	58½
1886.....	78½	66½	86½	82½	71½	93½	96½	65½	85½	71½	81½	65½
1887 (to March 1).....	86½	73½										

The principal examiner, Mr. Brown, was on duty in the interference department as acting examiner of interference from the middle of August, 1886, to the first of January, 1887, during which time an assistant examiner was necessarily in charge of the class, which accordingly diminished the quantity of work done during this time, and correspondingly reduced the force.

The following statement shows the average number of employés during each month of the following years:

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884.....	8	8½	9½	8	8½	8	8½	9	8½	9	9	11
1885.....	12	10½	10	11	11	11	11	11	11	10½	11	11
1886.....	11	11	10	10	10	10	10	10	9½	9½	10	9½
1887 (to March 1).....	9	9½										

Statement showing the principal items of business transacted in the ninth division of the Patent Office.

The classification and examination of applications for patents and caveats filed in the classes of aeration and bottling, baths and closets, fire-engines, hydraulic motors, hydraulic motors for elevators, hydraulic motors for presses, hydraulic motors for jacks, pumps, and water distribution, answering appeals to the board of examiners-in-chief, declaration of interferences, reports to the Commissioner and to committees.

The following statement shows the amount and character of business received, transacted, and disposed of during the period, and on hand, pending, and undisposed of at the dates specified below, in division 9, class of hydraulics, in U. S. Patent Office:

Character of business.	New cases pending Jan. 1, 1884.	New cases received during 1884.	New and old cases disposed of in 1884.	New cases pending Jan. 1, 1885.	New cases received during 1885.	New and old cases disposed of in 1885.	New cases pending Jan. 1, 1886.	New cases received during 1886.	New and old cases disposed of in 1886.	New cases pending Jan. 1, 1887.	New cases received in 1887 to Mar. 1.	New and old cases disposed of in 1887 to Mar. 1.
Treatment of applications for patents.....	420	1,866	4,937	403	1,791	6,748	66	1,684	5,804	70	285	956

The difference between the amount received and disposed of is accounted for by amended cases received during the year.

The entire force worked many extra hours with a view of decreasing arrearage during this year.

## TENTH DIVISION.

*Report of the tenth division, United States Patent Office, on the methods of business and work, as requested by Senate Select Committee and called for by Department circular of March 23, 1887.*

The following statement shows in detail the business in the tenth division of the Patent Office for the years 1884, 1885, 1886, and 1887 (to March 1):

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884.....	459	511	559	561	536	487	575	371	454	505	276	357
1885.....	700	405	606	658	763	736	594	604	618	531	529	540
1886.....	559	565	682	613	563	650	443	591	603	408	500	458
1887 (to March 1).....	491	383	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

The following statement shows the average number of employes during each month of the years named:

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884.....	5.7	5.9	5.9	5.7	5.7	5.1	5.9	5.4	5.6	5.7	4.2	4.3
1885.....	5.9	5.1	5.9	6.7	6.9	6.8	6.	6.	6.5	5.4	5.3	6.4
1886.....	6.9	6.8	6.9	6.2	6.7	6.9	5.7	5.8	5.8	6.7	6.8	6.7
1887 (to March 1).....	6.8	5.6	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

The time of each examiner, for the year, is taken from the weekly time reports.

The average is obtained by dividing the total number of days employed by the number of examiners.

The clerical force is not included in the first table of this sheet, but is included in the second.

The following statement shows the amount of business transacted and disposed of by the employe doing the most and the employe doing the least during each month of the following years:

## MAXIMUM.

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	138
1885.....	166	130	147	194	200	214	162	170	183	153	202	170
1886.....	182	163	184	175	138	235	142	212	178	123	143	130
1887 (to March 1).....	127	118	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

## MINIMUM.

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	40
1885.....	154	32	58	74	77	73	27	89	91	98	50	73
1886.....	85	85	127	121	107	107	113	84	92	45	68	71
1887 (to March 1).....	92	14	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

No personal work report was required prior to December, 1884.

These figures represent new applications for patents, caveats, cases returned to the office for reconsideration, accompanied either by amendment, argument, correction, or request for reconsideration.

Declarations of interferences, renewed cases, reissues, and appeals are also included. The clerical force is not included in this sheet.

The following statement shows the average number of days and the time and attention devoted to the consideration and transaction of business during the years named, also the number of days devoted to business by the employé present for the greater number of days and employé present for the least number of days:

Year.	Average No. of days.	Hours daily.	In person or by proxy.	Maximum No. of days.	Minimum No. of days.
1884 .....	278	7	In person.....	290	231
1885 .....	289	7	...do .....	295	282
1886 .....	288	7	...do .....	294	281
1877 (to March 1) .....	45	7	...do .....	52	32

The time devoted to business by each employé (including clerical force) is taken from the weekly time reports; and the total number of days employed divided by the number of employés, to obtain the average.

Statement showing the principal items of business transacted in the tenth division of the Patent Office.

Examination of applications for patents.

Examination of caveats.

Reconsideration of rejected applications, if a mended or returned, and a patent demanded.

Preparation of a statement in case the inventor appeals from the decision of the examiner to the examiners-in-chief, or to the Commissioner in person.

In case applications conflict and claim the same subject-matter, the examiner institutes interference proceedings.

Motions to dissolve an interference are heard by the primary examiner.

The assistant examiners search for references and evidence as to patentability, and present the case to the principal examiner, with the evidence collected; and from the decision arrived at an action is made, and the inventor is informed by the Commissioner.

The lady clerk of the division enters each day in the register the applications received, after it is ascertained to which division they properly belong. She records all actions of the office in the register (the office action and the inventor's are recorded upon the back of the file), makes all proper amendments or changes in the case, directed by the inventor; copies all office letters and prepares them for mail; copies all statements, decisions, reports, &c., stamps and properly numbers file and drawing, and all papers, and records the patents, each week, in their proper column in the register. She keeps account of all cases called up or sent out of the room, and receives and disposes of them on their return.

She also makes up the daily, weekly, and monthly reports of time and work to the Commissioner.

Statement of the tenth division of the Patent Office, showing the methods adopted in transacting the principal business matters, beginning with the receipt of the matter by the Department or by any of the agents of the Department, and giving, in consecutive order, the various steps taken by each of such business matters through the various divisions of the office and the various Bureaus, and divisions of such Bureaus, and employés through whose hands the same passes, and by whom it is considered and acted upon, and the action thereon had and taken by each, until the same is finally disposed of and notice thereof duly given to the proper party.

Applications for letters patent and caveats, as they are received each day from the application division, are inspected to ascertain to which division they properly belong, and are then recorded in the register by the lady clerk, who places the serial number and book number upon the drawing and papers. The case is then ready for examination and is taken up in the order of its date of filing and examined as to novelty, utility, clearness of description and illustration, formality of petition, oath, signatures, &c., and the inventor or his attorney is informed of the office decision. The case, if rejected, then awaits the inventor's action. If allowed for grant of patent the case receives the signature of the examiner in charge, and is sent to the issue division, where it is prepared (on payment of the final fee) for the printer and photolithographer.

When the inventor amends, or requests a reconsideration, the case is again taken up, the amendment or argument considered, and a decision rendered, as before.

In case the inventor appeals to the board of examiners-in-chief or to the Commissioner, the examiner prepares a statement (in reply to the "reasons of appeal") to accompany the case.

When two or more pending cases or pending case with unexpired patents have conflicting claims, the examiner forwards to the examiner of interferences notice of interference (together with the files and drawings) for all the parties; and if the issue has been well defined and the notices are correct, the interference is declared, *pro forma* by forwarding the notices to the several parties.

After the decision of the examiner of interferences (upon evidence submitted or upon the record) as to which party is the prior inventor, the cases are returned to the primary examiner, and further action taken in accordance with such decision.

Motions to dissolve an interference are heard and decided by the primary examiner.

Applications for reissue of letters patent are considered by the primary examiner, and are also subject to appeal, interference, correction, or amendment.

Cases renewed after forfeiture for non-payment of the final fee, are entered and examined with the new cases.

The following statement shows the amount and character of business received, transacted, and disposed of during the period, and on hand, pending, and undisposed of at the dates specified below, in the tenth division of the Patent Office, Department of the Interior:

Character of business.	Pending Jan. 1, 1884.	Received during 1884.	Disposed of in 1884.	Pending Jan. 1, 1885.	Received during 1885.	Disposed of in 1885.	Pending Jan. 1, 1886.	Received during 1886.	Disposed of in 1886.	Pending Jan. 1, 1887.	Received in Jan. and Feb., 1887.	Disposed of in Jan. and Feb., 1887.	Pending Mar. 1, 1887.
Examination of applications for patents.....	141	5, 823	5, 631	333	7, 200	7, 222	251	6, 569	6, 635	185	936	874	247

These figures represent new applications for patents, caveats, cases returned to the office for reconsideration accompanied either by amendment, argument, correction or request for reconsideration.

Declarations of interference, renewed cases, reissues, and appeals are also included.

#### ELEVENTH DIVISION.

*Report of the eleventh division, United States Patent Office, on the methods of business and work, as requested by Senate Select Committee, and called for by Department circular of March 23, 1887.*

Statement showing the principal items of business transacted in the eleventh division of the United States Patent Office, Department of the Interior.

This division receives all applications for patents properly belonging to "leather working, machinery, and products," which comprises 6 distinct classes, with 99 sub-classes.

(1) The examining corps of this division are charged with the examination and adjudication of all original applications for patents properly included in the above-named classification, and subject to appeal *only* on adverse rulings or actions.

(2) With the examination and adjudication of reissue applications pertaining to this class, subject to like appeal.

(3) The institution of interferences, when found necessary in connection with the treatment of original or reissue applications.

(4) Preparing answers to appeals from the examiner's action taken to the board of examiners-in-chief; also, furnishing statements in connection with interlocutory appeals taken to the Commissioner, and upon such other questions as may arise in the prosecution of applications before the office. Such, in brief, comprises in general outline the items of business transacted in this division, which, however, does not identify a class of intermediate actions of a varied character which cannot be specifically included in such general statement.

Statement showing in detail the methods of transacting business in the eleventh division of the United States Patent Office, in the Department of the Interior, including one or more items of the principal business matters transacted in said division, beginning with the receipt of the business matter in the United States Patent Office, and then showing in consecutive order the various steps taken by each of such principal business matters through the appropriate divisions of said office, and the employes through whose hands the same passes, and by whom it is considered and acted upon, and the action thereon had and taken by each, until the same is finally disposed of and notice thereof duly given to the proper party.

Applications for patents daily received from the application division, properly jacketed and briefed, and each provided with its serial number, are immediately examined to determine if correctly located and provided with their respective drawings, when they are placed in charge of the examiner's clerk, who makes the appropriate record entry upon the division book, consisting of name of applicant, attorney, title of invention, date of application, serial number, &c. Such applications are then arranged in regular order for examination. The examination of an application primarily involves all matters of form relating to the general preparation of the case, that it may be brought into harmony with office rules and requirements, and if no vital defects are found, such scrutiny is followed by an examination upon the general merits of the case; the extent and nature of such examination depending largely upon the character of subject-matter embraced in the application, always, however, calling for careful consideration, and oftentimes necessitating extended research of both domestic and foreign patents, and reference to such printed publications as are liable to give information relative to the art to which the alleged invention appertains. A proper examination made, the result is communicated to the applicant by letter, giving such references and other information as shall be found necessary to a proper understanding of the condition of his case.

A copy of such letter is placed in the file for office reference. If in response to such action a proper amendment is furnished complying with office requirements, such amendment is incorporated and the case passed for issue, sent to the issue division of the office, and notice sent from such division to the applicant of the final disposition of his case. If, however, in response to such official action upon the merits of the case, the applicant shall refuse to amend and persist in maintaining his position, a second action is taken, and if upon further consideration the previous action is still regarded as pertinent and sufficient, the applicant is so advised, which action constitutes a second rejection, as provided by office rules. After such second rejection of a case upon its merits, further prosecution involves an appeal to the board of examiners-in-chief. Upon the receipt of such appeal the examiner is required to submit to the board of examiners-in-chief a written statement of his grounds of action, together with such other information as may be found necessary to a proper understanding of the matter in controversy. Upon the hearing of such appeal if the board of examiners-in-chief reverse the primary examiner's decision, the case is returned to him and the case disposed of in accordance with their decision. If, however, they sustain his action, applicant may appeal from their decision to the Commissioner, which constitutes the limit of action within the organization of the office. The foregoing embraces the ordinary course of treatment only, which is oftentimes interrupted by interferences and other collateral issues which are liable to intervene. The actions thus enumerated identify briefly the work of the examining corps as applied to the primary examination of an application for patent.

The following statement shows the amount and character of business received, transacted, and disposed of during the period, and on hand, pending and undisposed of at the dates specified below, in the eleventh division of the United States Patent Office, Department of the Interior:

Character of business.	Pending Jan. 1, 1884.	Received during 1884.	Disposed of in 1884.	Pending Jan. 1, 1885.	Received during 1885.	Disposed of in 1885.	Pending Jan. 1, 1886.	Received during 1886.	Disposed of in 1886.	Pending Jan. 1, 1887.	Received in Jan. & Feb., 1887.	Disposed of in Jan. & Feb., 1887.	Pending Mar. 1, 1887.
Examining, recording, and amending applications for patents and reissues of patents, examining caveats declaring interferences, answering appeals, &c. ....	130	7, 478	7, 495	113	6, 744	6, 720	137	6, 608	6, 596	149	1, 028	1, 026	151



The following statement shows the amount and character of business performed, transacted, and disposed of during the periods specified, by the employes in the eleventh division of the United States Patent Office, Department of the Interior:

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884.....	657	712	785	772	813	589	607	546	441	454	462	567
1885.....	587	523	511	675	614	663	580	470	565	515	519	502
1886.....	498	574	721	622	567	565	547	460	472	513	498	544
1887.....	544	482	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

The following statement shows the average number of employes in the eleventh division of the United States Patent Office, Department of the Interior, during the periods specified:

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884.....	6½	6	6	6	6	6½	7	8	7	6	6	6½
1885.....	6	6	7	7½	7	7	7	7	7	7	7	7½
1886.....	7	7	7	7	7	7	7	7	7	7	7	7
1887 (to March 1).....	7	7	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

Four employes belong to the examining corps and were constantly engaged in examining applications for patents, &c. The remainder of the employes of the division were engaged on clerical work, such as keeping the records, entering amendments, copying decisions, letters, &c.

The following statement shows the maximum and minimum amount of business transacted and disposed of by the employe doing the most and the employe doing the least during the periods specified, in the eleventh division of the United States Patent Office, Department of the Interior:

## EMPLOYE DOING THE MOST—MAXIMUM.

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
1885.....	250	215	206	314	175	217	244	150	204	285	233	222
1886.....	164	152	193	184	151	161	192	191	193	165	149	173
1887 (to March 1).....	189	158	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

## EMPLOYE DOING THE LEAST—MINIMUM.

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
1885.....	87	72	62	71	115	135	85	102	94	4	35	62
1886.....	56	125	155	130	128	89	90	126	21	82	105	100
1887 (to March 1).....	103	68	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

\* No report.

The small minimum amount of work in several of the months in above statement is chargeable to leave of absence of some one employe for the whole or part of a month. In the year 1884 no account was kept of individual work, for the reason that the office rules did not require such report until January 1, 1885. The above statements relate wholly to the work of four employes who are examiners. There is no practical method of keeping an account or making a tabulated report of the miscellaneous work done by the clerks in an examiner's division.

The number of cases disposed of is by no means an index of the amount of work performed. Some cases require but a few hours labor, while others require days and even weeks in treatment.

The following statement shows the number of days and the time and attention devoted to the consideration and transaction of business during the periods specified, by the employes in the eleventh division of the United States Patent Office, Department of the Interior:

Year.	No. of employes.	Average No. of days present.	Average No. of hours employed daily.	No. by proxy.
1884.....	61½	263½	7	In person.
1885.....	7	262½	7	Do.
1886.....	7	268½	7	Do.
1887 (to March 1).....	7	44½	7	Do.

This statement omits Sundays and holidays, and relates to actual working days. It includes all the employes in the division, both examiners and clerks.

The following statement shows the maximum number of days devoted to business by the employe present for the greatest number of days, and also the minimum number of days devoted to business by the employe present for the least number of days in the eleventh division of the United States Patent Office, Department of the Interior, during the periods specified:

	1884.	1885.	1886.	1887 (to Mar. 1).
Maximum number of days.....	286	277	266½	48
Minimum number of days.....	193	229	203½	38

#### TWELFTH DIVISION.

*Report of the twelfth division, United States Patent Office, on the methods of business and work, as requested by Senate Select Committee, and called for by Department circular of March 23, 1887.*

The following statement shows the amount and character of business received, transacted, and disposed of during the period, and on hand, pending, and undisposed of, at the dates specified below, in the division of hoisting, &c., No. XII, in the Patent Office:

Character of business.	Pending Jan. 1, 1884.	Received during 1884.	Disposed of in 1884.	Pending Jan. 1, 1885.	Received during 1885.	Disposed of in 1885.	Pending Jan. 1, 1886.	Received during 1886.	Disposed of in 1886.	Pending Jan. 1, 1887.	Received up to Mar. 1, 1887.	Disposed of up to Mar. 1, 1887.	Pending Mar. 1, 1887.
New cases.....	139	2,076	2,156	59	1,774	1,778	55	1,568	1,413	210	252	321	141
Old cases.....	27	3,992	4,003	16	3,479	3,479	16	3,371	3,362	25	608	599	34
Caveats.....	.....	151	151	.....	153	153	.....	117	.....	.....	26	26	.....

The following statement shows in detail the business in the 12th division of the office of Patents, for the years 1884, 1885, 1886, and 1887 (to March 1).

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884.....	691	509	630	572	630	659	578	590	428	244	334	447
1885.....	500	412	524	556	410	458	366	460	404	434	393	433
1886.....	371	316	290	297	234	487	609	544	547	480	265	432
1887 (to March 1).....	544	511	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

The preceding table indicates the number of applications (including new and old or amended cases and also caveats) acted upon during the months specified.

The following statement shows the average number of employes during each month of the years named:

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884.....	5	5	5	5	5	5	5	5	5	5	5	4
1885.....	4	4	4	4	5	5	5	5	5	5	5	5
1886.....	5	6	6	7	7	7	8	8	9	9	9	9
1887 (to March 1).....	9	9										

The following statement shows the amount of business transacted and disposed of by the employe doing the most and the employe doing the least during each month of the years named:

## MAXIMUM.

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1885.....	142	164	119	153	196	130	91	151	125	106	116	156
1886.....	85	93	88	80	67	96	137	121	102	90	40	115
1887 (to March 1).....	104	83										

## MINIMUM.

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1885.....	96	67	78	109	88	45	78	22	67	45	46	17
1886.....	58	3	4	33	39	54	70	29	9	35	22	28
1887 (to March 1).....	55	60										

The institution of reports of the amount of business performed by each employe did not commence until the year 1885. Therefore no account can be given for the year 1884.

The following statement shows the average number of days and the time and attention devoted to the consideration and transaction of business during the years named, also the number of days devoted to business by the employe present for the greatest number of days and employe present for the least number of days:

Year.	Average number of days.	Hours daily.	In person or by proxy.	Maximum number of days.	Minimum number of days.
1884.....	272	6.9		275	268
1885.....	270.8	6.96		272	267
1886.....	261	6.64		274	272
1887 (to March 1).....	47.5	*7.4		48	46

\* This average made by working extra hours.

All the employes whose work is estimated in the preceding table were examiners. Down to March, 1886, there was also one clerk employed in this division. Since that time there have been two persons doing miscellaneous clerical work. The work performed by these clerks could not be computed, because of its varied character, in any of the tabulated statements.



In 1884 no record was kept in this division of the amount of work done by the several employes individually, because the form of report called for by the Commissioner did not include such an item.

The following statement shows the average number of days and the time and attention devoted to the consideration and transaction of business during the years named, and number of days devoted to business by the employé present for the greatest number of days and employé present for the least number of days:

Year.	Average No. of days.	Hours daily.	In person or by proxy.	Maximum No. of days.	Minimum No. of days.
1884 .....	211	7	In person .....	284	*60½
1885 .....	262	7	do .....	276	†106
1886 .....	268	7	do .....	273	‡125
1887 (to March 1) .....	48.2	7	do .....	52	§41

\* Appointed in October, 1884.

† Transferred to another division in May, 1885.

‡ Appointed November 31, 1886, and absent (sick) nearly all of December.

§ Transferred to another division in February, 1887.

Statement showing the principal items of business transacted in the metal working division of the United States Patent Office.

(1) Examining applications for patents for inventions in the class of metal working and inspecting the caveats filed in the same class, together with such other incidental work as:

- (2) Preparing tables for trial of interfering applications;
- (3) Preparing answers to cases appealed from this division; and
- (4) Answering petitions to the Commissioner relating to cases belonging to this division.

Statement of the thirteenth division of the Patent Office showing the methods adopted in transacting the principal business matters, beginning with the receipts of the matter by the Department or by any of the agents of the Department, and giving in consecutive order the various steps taken by each of such business matters, through the various divisions of the office and the various bureaus, and divisions of such bureaus, and employes through whose hands the same passes and by whom it is considered and acted upon, and the action thereon had and taken by each until the same is finally disposed of, and notice thereof duly given to the proper party.

Applications for patents are sent to this division daily from the "application room," and when received each application is handled in the following manner: The examiner in charge of the division personally inspects each application, to determine whether it properly belongs to his division; and, if so, to what subclass in his division it should be assigned; if it is thought not to belong to his division, it is returned to the "application room" with that information; if, however, it has been properly sent to him, the examiner indicates the particular subclass to which the application belongs, and turns it over to the clerk. The clerk enters the application upon a register kept for that purpose; and after inspecting all the papers belonging to the case, gives each paper, together with the drawing, its proper book number, and then puts the application on the desk of the assistant examiner having supervision of that particular subclass. The assistant examiner takes each application up for action in the order designated by the rules, and examines "it to see if it is patentable. If any objections, either as to form or substance, occur to bar the issue of the patent, the assistant reports the same to the examiner in charge who reviews the work of the assistants, and if, in his opinion, the objections are tenable, the assistant is directed to write a letter to the applicant, setting forth fully all the objections to the case; the letter is written by the assistant as directed, is read over and signed by the principal examiner, who turns the letter over to the clerk; and this constitutes and completes an "action" on the case. The clerk then copies the letter, sends the copy to the applicant through the mail, letter-presses the original, gives it its proper number, and files it with the application to which it refers; the clerk further records the action in

\* An examination by an assistant involves an inspection of all the papers belonging to the application to see whether they are in proper form; a reading of the specification and drawing to get an accurate idea of the invention claimed, and an examination of the foreign and domestic patents in that class to see if this particular invention has been anticipated,



If, however, no objections exist to the issuance of the patent, this fact is certified to the principal examiner, who then reviews the case with the assistant; and if he finds the work properly done, will direct that the case be prepared for issue, and this consists of writing a "brief" to accompany the case; the principal examiner then signs the application, thus indicating the completion of the work of the examiner, and turns the application over to the clerk, who again inspects the papers, stamps the drawing, records the final action, and forwards the case to the "issue division."

FOURTEENTH DIVISION.

Statement showing the principal items of business transacted in the fourteenth division of the Patent Office, Department of the Interior.

153. Metal bending.  
22. Metal founding.  
150. Packing and storing vessels.  
113. Sheet-metal ware, making.  
140. Wire working.

Statement showing in detail the methods of transacting business in the fourteenth division of the Patent Office in the Department of the Interior, including one or more items of the principal business matters transacted in said division, beginning with the receipt of the business matter in the Patent Office, and then showing in consecutive order the various steps taken by each of such principal business matters through the appropriate divisions of said office, and the employes through whose hands the same passes, and by whom it is considered and acted upon, and the action thereon had and taken by each, until the same is finally disposed of and notice thereof duly given to the proper party.

The following statement shows the amount and character of business received, transacted, and disposed of during the period, and on hand, pending, and undisposed of at the dates specified below, in the fourteenth division of the Patent Office, Department of the Interior:

Character of business.	Pending Jan. 1, 1884.	Received during 1884.	Disposed of in 1884.	Pending Jan. 1, 1885.	Received during 1885.	Disposed of in 1885.	Pending Jan. 1, 1886.	Received during 1886.	Disposed of in 1886.	Pending Mar. 1, 1887.
New cases .....	54	1,728	1,682	100	1,298	1,321	77	1,410	1,452	38
Old cases .....	15	2,121	2,181	5	1,956	1,958	13	2,381	2,381	3

The following statement shows the average amount and character of business performed, transacted, and disposed of during the periods specified, by the employes in the fourteenth division of the Patent Office, Department of the Interior:

Character of business.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884.												
Examination of applications for patent.....	94½	93	120½	111½	87	90	90½	57	68½	50½	79½	74½
1885.												
Examination of applications for patent.....	82½	71½	70½	100½	80	115½	76½	84½	85½	79½	85½	66½
1886.												
Examination of applications for patents.....	102	89	114½	125½	121	75½	86	124½	93½	82	61½	91½
1887.												
Examination of applications for patents.....	102½	97½	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----

These figures represent actions made by the assistant examiners under and as superintended, controlled, and personally directed by the principal examiner in charge of the division. The work of clerks is also swallowed up in these figures.

The following statement shows the average number of assistants in the fourteenth division of the Patent Office, Department of the Interior, during the periods specified:

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884.....	*4	4	4	4	4	2	2	4	3	4	3	3
1885.....	4	4	4	3	3	3	3	3	3	3	3	3
1886.....	3	3	3	3	3	3	3	3	4	4	4	3
1887 (to March 1).....	3	3	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----

\* See the next table for the full force.

The assistant examiners are separately tabulated because their work only is classifiable and expressible in figures.

The following statement shows the average number of employes in the fourteenth division of the Patent Office, Department of the Interior, during the periods specified:

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884.....	7	7	7	7	7	5	5	7	6	7	6	6
1885.....	7	7	7	6	6	6	6	6	6	6	6	6
1886.....	6	6	6	6	6	6	6	6	7	7	7	6
1887 (to March 1).....	6	6	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----

This is the same as the foregoing table, with the addition of the principal examiner, the examiner's clerk, and generally an additional clerk.

The following statement shows the maximum and minimum amount of examinations of applications for patents disposed of by the employé doing the most and the employé doing the least during the periods specified, in the fourteenth division of the Patent Office, Department of the Interior :

## EMPLOYÉ DOING THE MOST—MAXIMUM.

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884.....	124	96	130	116	108	102	106	53	71	77	81	99
1885.....	123	92	104	143	97	113	106	88	130	101	104	72
1886.....	120	101	134	146	165	132	117	172	137	134	88	133
1887 (to March 1).....	114	99										

## EMPLOYÉ DOING THE LEAST—MINIMUM.

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884.....	21	46	85	73	55	62	82	33	34	8	25	22
1885.....	28	32	17	48	55	103	80	27	47	62	62	48
1886.....	68	56	87	87	81	79	22	96	9	22	19	57
1887 (to March 1).....	90	84										

These figures represent actions by the assistant examiners in the form of letters addressed to the applicant.

The work of the principal examiner is to direct and control the action of each assistant examiner, to decide what that action (letter) shall be. It consequently is impossible to tabulate separately the work of a principal examiner. The same is true of all clerks. They record, copy, &c. ; no record is kept of their work. It may, however, be said that the examiner's clerk has entered an amendment in an application every time an assistant examiner has made an action, and that the examiner's clerk and the additional clerk have either copied or type-written a letter for every action by an assistant examiner. Therefore, in every month of the above table credit the examiner's clerk with one amendment entered, and the examiner's clerk and the other clerk each with, say, one-half of a letter copied. These amendments and copied letters, however, are but a part of the work of these clerks. The rest is unrecorded and unclassifiable and not expressible in figures.

The following statement shows the average number of days and the time and attention devoted to the consideration and transaction of business during the periods specified, by the employés in the fourteenth division of the Patent Office, Department of the Interior :

Year.	Number of assistant examiners.	Average number of days present.	Average number of hours employed daily.	Number by proxy.	Number of employés.	Average number of days present.	Average number of hours employed daily.
1884.....	3.5	267	7	0	6.5	253	7
1885.....	3.25	274	7	0	60+	276	7
1886.....	3.25	279	7	0	60+	282	7
1887 (to Mar. 1).....	3	47	7	0	6	47	7

Including a principal examiner, an examiner's clerk, and an additional clerk.

The low average number of days present for 1884 is due to the fact that one clerk in this division, from January 1 to August 31, had during that time 31 days annual leave and 89 days sick leave. The average for the rest of the division for that year leaving out that one clerk was 273 days.

The following statement shows the maximum number of days devoted to examination of application, for patent by the employé present for the greatest number of days, and also the minimum number of days devoted to business by the employé present for the least number of days, in the fourteenth division of the Patent Office, Department of the Interior, during the periods specified :

	1884.	1885.	1886.	1887 (to Mar. 1).
Maximum number of days.....	285	276	281	47
Minimum number of days.....	2	52	61	47

The employé present during the least number of days in 1884 entered this division December 30.

The employé present for the least number of days in 1885 was in this division from January 1 to March 10 only.

The employé present for the least number of days in 1886 was in this division from September 4 to November 24 only.

## FIFTEENTH DIVISION.

*Report of the fifteenth division, United States Patent Office, on the methods of business and work, as requested by Senate Select Committee, and called for by Department circular of March 23, 1887.*

The following statement shows in detail the action on applications in the fifteenth division of the office of Commissioner of Patents, for the years 1884, 1885, 1886, and 1887 (to March 1):

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884.....	{ 56 337	56 337	69 411	65 392	64 383	66 398	61 367	51 355	64 322	53 266	54 270	43 213
1885.....	{ 53 265	53 267	61 366	61 363	57 342	54 318	32 192	32 194	44 262	17 282	50 249	55 330
1886.....	{ 58 349	46 274	56 334	65 326	63 313	68 342	70 349	34 172	53 211	38 228	46 275	50 300
1887 (to March 1).....	{ 65 392	47 270										

The first line of figures opposite each year indicates the totals, the second are the averages.

The following statement shows the average number of employés during each month of the years named:

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884.....	7	7	7	7	7	7	7	8	6	6	6	6
1885.....	6	6	7	7	7	7	7	7	8	8	7	9
1886.....	8	8	8	7	6	7	7	7	6	8	8	8
1887 (to March 1).....	8	8										

The following statement shows the amount of business transacted and disposed of by the employé doing the most and the employé doing the least during each month of the years named:

## MAXIMUM.

Year.	Jan.	Feb.	Mar.	April.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884.....												93
1885.....	84	61	98	85	50	52	50	52	81	75	91	117
1886.....	102	80	132	143	124	82	94	78	85	84	79	78
1887 (to March 1).....	71	63										

## MINIMUM.

Year.	Jan.	Feb.	Mar.	April.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884.....												44
1885.....	34	43	44	48	18	3	18	3	8	5	14	38
1886.....	62	41	15	19	1	44	47	3	28	4	13	83
1887 (to March 1).....	49	21										

Consisted of actions on applications.

No report of personal work was required or made before December, 1884.

The following statement shows the average number of days and the time and attention devoted to the consideration and transaction of business during the years named, also the number of days devoted to business by the employé present for the greatest number of days and employé present for the least number of days:

Year.	Average No. of days.	Hours daily.	Maximum No. of days.	Minimum No. of days.
1884.....	277	7	295	274
1885.....	265	7	274	249
1886.....	275	7	288	253½
1887 (to March 1).....	48½	7	47½	36½

Statement showing the principal items of business transacted in the fifteenth division of the Patent Office.

#### 1. DUTIES OF EXAMINER.

1. Preliminary examination and distribution of cases and papers filed therein.
2. Hearing and deciding upon cases examined and reported for his action by assistants.
3. Classifying patents and publications.
4. Attending to oral arguments and interviews with applicants and attorneys concerning cases pending before him.
5. Determining as to the fact of interference between conflicting applications; declaring such interference; deciding the motions to dissolve such interference.
6. Answering appeals.
7. Reviewing and signing cases prepared for allowance.
8. Examining cases personally as time permits.
9. General supervision of the work of the division.

#### 2. DUTIES OF ASSISTANTS.

1. Examining cases as to form and noting all objections thereto.
2. Making searches in the classified patents and other publications as to the novelty of the invention.
3. Preparing the letter or the materials therefor announcing the results of the examination.
4. Reporting the same to the examiner.
5. In the case of the first assistant, performing the duties of the examiner during his absence.

#### 3. DUTIES OF THE CLERK.

1. Recording applications and caveats received and the actions made therein.
2. Copying and recording letters from the examiner to the applicant and preparing them for the mail.
3. Recording and entering amendments and letters from applicants.
4. Arranging and distributing files and drawings of applications; getting them out when needed and returning them; stamping files and drawings; making lists of patents, &c.
5. Making out the daily, weekly, and monthly reports of the work performed and on hand and of the attendance of the employés of the division.

Statement of the fifteenth division of the Patent Office, showing the methods adopted in transacting the principal business matters, beginning with the receipt of the matter by the Department or by any of the agents of the Department, and giving in consecutive order the various steps taken by each of such business matters through the various divisions of the office and the various Bureaus and divisions of such Bureaus, and employés through whose hands the same passes, and by whom it is considered and acted upon, and the action thereon had and taken by each until the same is finally disposed of and notice thereof duly given to the proper party.

1. Fee and essential parts of complete application or caveat received by financial and application clerks.
2. Completed case sent forward to examiner, with date of completion marked on the face of the file. Case entered on examiner's record and placed on the docket for examination in the order to which its filing, date, or other circumstances entitle it under the rules.



3. When reached, cases carefully read by assistant, examined as to all matters of form, notes made of all defects and objections. The search is then made to ascertain whether the invention claimed is anticipated by earlier inventions of which the office possesses records or knowledge, and in what particulars it is so anticipated. Assistant then submits the case to the examiner, and a letter is prepared embodying the results of the examination; but if the case is correct in all particulars and the claims are found to be new it is prepared for allowance.

4. The letter is copied, the copy mailed, the original retained in the file, the action recorded on the books, and the papers put away to await the response of the applicant to the letter.

5. When applicant responds by amendment or letter the communication is incorporated with the record by the clerk, further considered by the assistant, taking precedence over new cases, and, if all objections have been removed, the case is prepared for allowance. If the objections have not been removed, the applicant, after one repetition of the examiner's action in matters of form, may petition the Commissioner to reverse the examiner's action, or, after two refusals on the same ground to grant a patent, may appeal to the examiners-in-chief to reverse the action of the examiner.

6. In case of either petition or appeal the examiner prepares a statement in writing of the grounds of his final action in the case. If his action is overruled or reversed the case is proceeded with as if the objections overruled had not been urged. If affirmed, the examiner enforces compliance with the requirements.

7. When all objections have been removed, in whatever way, the examiner causes the files to be searched to ascertain if any pending applications or caveats conflict with the case, and if so, notifies the caveator, or prepares letters notifying both applicants or their attorneys of the nature and extent of the interference, and sends the cases forward to the examiner of interferences, who ascertains if the issue has been clearly defined, and notes upon the letters the date before which the preliminary statements of both applicants must be filed. From this time until the termination of the interference the case is in the hands of the examiner of interferences or his subordinates, except in case of suspension, motion to dissolve, or other special reason for which the cases are returned to the examiner for his determination of questions falling within his province.

8. Upon the allowance of an application, the case is prepared for issue, the allowance recorded, and the papers sent forward to the issue division by which the applicant is informed of all the allowance of his case, and the date of allowance, and notified to pay the final fee within the following six months. If he does so within the required time the specification is printed, the drawing reproduced by photolithography, the patent prepared and mailed to him, and the issuance thereof, with a brief explanation of the invention, announced in the Official Gazette of the date of issue of the patent.

9. If applicant fails to pay the fee within the six months and the patent is forfeited under R. S. 4885, the papers are so marked and returned to the examiner, until such time as the application becomes abandoned by failure to further prosecute (R. S. 4894,) or is renewed under R. S. 4897. The files and drawings of all abandoned cases and expired caveats are in the care of the chief draftsman.

10. The caveats, upon reception in the examiner's room, are examined to ascertain if the papers are in proper form and an intelligible disclosure made of the invention, and referred to from time to time to prevent the inadvertent issue of an interfering application filed during the life of the caveat.

The following statement shows the amount and character of business received, transacted, and disposed of during the period, and on hand, pending and undisposed of, at the dates specified below, in division fifteen in the office of Commissioner of Patents:

Character of business.	Pending Jan. 1, 1884.	Received during 1884.	Disposed of in 1884.	Pending Jan. 1, 1885.	Received during 1885.	Disposed of in 1885.	Pending Jan. 1, 1886.	Received during 1886.	Disposed of in 1886.	Pending Jan. 1, 1887.	Received up to Mar. 1, 1887.	Disposed of up to Mar. 1, 1887.	Pending Mar. 1, 1887.
New application .....	139	1,993	1,955	177	1,723	1,643	257	1,647	1,771	193	233	249	177
Amended application .....	39	2,028	2,015	52	1,694	1,711	35	1,661	1,636	60	321	286	95
Caveats .....		147	147	....	129	129	....	138	138	....	26	26	....

## SIXTEENTH (ELECTRICITY A) DIVISION.

*Report of the sixteenth (Electricity A) division, United States Patent Office, on the methods of business and work, as requested by Senate Select Committee and called for by Department circular of March 13, 1887.*

Statement showing the principal items of business transacted in the sixteenth division of the United States Patent Office, Department of the Interior.

Examination of applications for patent in the following classes of invention:  
Electricity, electric lighting, electric signaling, telegraphy, telephony.

The following statement shows the amount and character of business received, transacted, and disposed of during the period, and on hand, pending and undisposed of, at the dates specified below, in the sixteenth division of the United States Patent Office, Department of the Interior:

Character of business.	Pending Jan. 1, 1884.	Received dur- ing 1884.	Disposed of in 1884.	Pending Jan. 1, 1885.	Received dur- ing 1885.	Disposed of in 1885.	Pending Jan. 1, 1886.	Received dur- ing 1886.	Disposed of in 1886.	Pending Jan. 1, 1887.	Received dur- ing Jan. and Feb., 1887.	Disposed of in Jan. and Feb. 1887.	Pending Mar. 1, 1887.
Examination of applications for patent.....	370	4, 982	4, 624	728	5, 733	6, 036	425	4, 649	4, 880	194	535	554	175

In August, 1866, the class of electricity was divided into divisions A and B. The "new" and "old" applications are included in the above figures.

The following statement shows the average amount and character of business performed, transacted and disposed of, during the periods specified, by the employes in the sixteenth division of the United States Patent Office, Department of the Interior.

[illegible]

The following statement shows the average number of principal examiners and assistants in the sixteenth division of the United States Patent Office, Department of the Interior, during the periods specified:

[illegible]

The following statement shows the maximum and minimum number of examinations of applications for patents by the employé doing the most and the employé doing the least, during the periods specified, in the sixteenth division of the United States Patent Office, Department of the Interior:

### EMPLOYEE DOING THE MOST-MAXIMUM.

[illegible]

## EMPLOYÉ DOING THE LEAST-MINIMUM.

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884.....												9
1885.....	9	15	24	17	23	12	3	10	17	7	14	14
1886.....	9	12	9	39	41	37	21	4	24	11	41	12
1887 (to March 1).....	32	53										

The following statement shows the average number of days and the time and attention devoted to the consideration and transaction of business during the periods specified, by the employés in the sixteenth division of the United States Patent Office, Department of the Interior :

Year.	Number of employés.	Average number of days present.	Average number of hours employed daily.	Number by proxy.
1884.....	8	260.8	7	In person.
1885.....	9	271.5	7	Do.
1886.....	7	273.5	7	Do.
1887 (to March 1).....	5	47.6	7	Do.

The following statement shows the maximum number of days devoted to business by the employé present for the greatest number of days, and also the minimum number of days devoted to business by the employé present for the least number of days in the sixteenth division of the United States Patent Office, Department of the Interior, during the periods specified :

	1884.	1885.	1886.	1887 (to March 1).
Maximum number of days.....	275½	289	287½	50
Minimum number of days.....	73½	97½	16	45

## SEVENTEENTH DIVISION.

*Report of the seventeenth division of the Patent Office on the methods of business and work, as requested by Senate Select Committee and called for by Department circular of March 13, 1887.*

Statement showing the principal items of business transacted in the seventeenth division of the Patent Office, Department of the Interior.

The examination of and action upon application for letters patent for inventions in the classes—11, book-binding; 93, paper manufactures; 101, printing; with the examination and custody of caveats relating to said claim.

The clerical work of receiving and recording new cases, amending old cases, making list of patents granted, recording old actions made, making and mailing copies of all actions not issues, classification and custody of drawings, photolithographs, and printed specifications.

The following statement shows the amount and character of business received, transacted, and disposed of during the period, and on hand, pending, and undisposed of at the dates specified below, in the seventeenth division of the Patent Office, Department of the Interior :

Character of business.	Pending Jan. 1, 1884.	Received during 1884.	Disposed of in 1884.	Pending Jan. 1, 1885.	Received during 1885.	Disposed of in 1885.	Pending Jan. 1, 1886.	Received during 1886.	Disposed of in 1886.	Pending Jan. 1, 1887.	Received during 1887.	Disposed of in 1887.	Pending March, 1 1887.
Applications, new.....	290	925	720	*495	*1,045	1,393	147	1,188	1,096	239	202	437	147
Applications, old.....	133	1,728	1,777	84	2,618	2,529	173	2,523	2,538	158	539	565	93
Caveats.....		72	72		75	75		94	94		14	14	
Issues.....			421			726			613			102	

\*For several months work was extended many hours into the night.

The following statement shows the average amount and character of business performed, transacted, and disposed of, during the periods specified, by the employes in the seventeenth division of the Patent Office, Department of the Interior:

Character of business.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884.												
Examination of application for patents.....	30.	38.4	33.1	45.1	34.6	34.8	33.1	24.2	32.2	30.2	39.7	38.2
1885.												
Examination of application for patents.....	38.1	32.5	*72.4	*60.4	*59	50.3	62.6	52	62.2	57	46.12	43.9
1886.												
Examination of application for patents.....	63.5	41.1	47.3	47.1	43.3	65.	44.6	39.2	55.4	44.1	54	49.4
1887 (to March 1).												
Examination of application for patents.....	62.3	54.4	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

\* During these months many hours beyond the regular office hours and at night were devoted to work.

No statement is practicable as to the clerical part of the work of the division.

The following statement shows the average number of employes in the seventeenth division of the Patent Office, Department of the Interior, during the periods specified:

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884*.....	7	8	8	8	7.5	7.5	7.	6.5	6.5	6.5	6.5	7.
1885.....	7	8	7	8	8.	8.	7.5	6.	7.	7.	8.5	9.5
1886.....	9	10	10	10	10.	9.	8.5	9.	8.	9.	10.	9.
1887 (to March 1)†.....	10	11	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

\* One a clerk. Most of the copying of letters was done in the copying division, until we had two clerks in October, 1885.

† Two clerks in October and November; three in December.

‡ Three clerks.

No record is kept or can be kept from which a statement showing the maximum and minimum amount of business transacted and disposed of by the employé doing the most and the employé doing the least during the periods specified in this division of the office, Department of the Interior, can be drawn. The number of cases upon which an employé acts is no indication of the "amount of business transacted and disposed of"—of the amount of work done in their examination and consideration.

The following statement shows the average number of days and the time and attention devoted to the consideration and transaction of business during the periods specified by the employes in the seventeenth division of the Patent Office, Department of the Interior:

Year.	Number of employes.	Average number of days present.	Average number of hours employed daily.	Number by proxy.
1884.....	7.17	262.7	7	None.
1885.....	7.63	297.5	7	None.
1886.....	9.03	279.5	7	None.
1887 (to March 1).....	10.05	45.5	8	None.

For several months many extra hours at night were devoted to work.

	1884.	1885.	1886.	1887 (to Mar. 1).	Character of business.
Maximum number of days ..	276	340	278	48	Examination of applications, &c.
Minimum number of days....	245	282	274	43	

*Report of the eighteenth division, United States Patent Office, on the methods of business and work, as requested by Senate Select Committee, and called for by Department circular of March 23, 1887.*

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884.....	303	281	304	376	380	377	325	232	282	309	297	275
1885.....	382	550	497	480	422	422	449	310	333	344	349	262
1886.....	356	310	422	393	382	373	298	259	240	300	308	338
1887 (to March 1).....	309	335	.....	.....	.....	.....	.....	.....	240	.....	.....	330

Year.	[Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884.....												5
1885.....	5	5	6	7	5	5	5	5	5	5	5	5
1886.....	5	5	5	5	6	6	6	6	6	7	6	6
1887 (to March 1) .....	6	6			6						6	

The following statement shows the amount of business transacted and disposed of by the employé doing the most and the employé doing the least during each month of the years named :

[illegible][illegible]



These figures represent new applications for patents, caveats, cases returned to the office for reconsideration, accompanied either by amendment, argument, correction, or request for reconsideration.

Declarations of interferences, renewed cases, reissues, and appeals are also included.

The clerical force is not included in this sheet.

The above figures are inadequate, and also misleading, as indicating the relative efficiency of employes, for the reason that the character of the work assigned to the examiners differs so materially in relation to the time required for the treatment of each case, that the one whose record shows the smallest number of actions may be more industrious and efficient than the one who disposes of the largest number. Also, in the work of every division there is a great amount of miscellaneous work which cannot be credited by figures, which often devolves mostly on one of the assistant examiners, who necessarily has less time for the more regular work that can be credited in the daily report.

The following statement shows the average number of days and the time and attention devoted to the consideration and transaction of business during the years named, also the number of days devoted to business by the employe present for the greatest number of days and employe present for the least number of days:

Year.	Average No. of days.	Hours daily.	Maximum No. of days.	Minimum " days.
1884.....	270	7	280	236
1885.....	278	7	281	273
1886.....	282	7	278	269
1887 (to March 1) .....	47	7	48	47

Statement showing the principal items of business transacted in the eighteenth division of the Patent Office.

Examination of applications for patents.

Examination of caveats.

Reconsideration of rejected applications, if amended or returned, and a patent demanded.

Preparation of a statement in case the inventor appeals from the decision of the examiner to the examiners-in-chief or to the Commissioner in person.

In case applications conflict, and claim the same subject-matter, the examiner institutes interference proceedings.

Motions to dissolve an interference are heard by the primary examiner.

The assistant examiners search for references and evidence as to patentability, and present the case to the principal examiner, with the evidence collected, and from the decision arrived at an action is made, and the inventor is informed by the Commissioner.

The lady clerk of the division enters each day in the register the applications received, after it is ascertained to which division they properly belong. She records all actions of the office in the register (the office action and the inventor's are recorded upon the back of the file); makes all proper amendments or changes in the case directed by the inventor; copies all office letters and prepares them for mail; copies all statements, decisions, reports, &c.; stamps and properly numbers file and drawing and all papers, and records the patents each week in the proper column in the register. She keeps account of all cases called up or sent out of the room, and receives and disposes of them on their return. She also makes up the daily, weekly, and monthly reports of time and work to the Commissioner.

Statement of the eighteenth division of the Patent Office, showing the methods adopted in transacting the principal business matters, beginning with the receipt of the matter by the Department or by any of the agents of the Department, and giving in consecutive order the various steps taken by each of such business matters, through the various divisions of the office and the various bureaus, and divisions of such bureaus, and employes through whose hands the same passes, and by whom it is considered and acted upon, and the action thereon had and taken by each, until the same is finally disposed of and notice thereof duly given to the proper party.

Applications for letters patent and caveats, as they are received each day from the application division, are inspected, to ascertain to which division they properly belong, and are then recorded in the register by the lady clerk, who places the serial number and book number upon the drawing and papers. The case is then ready for examination; and is taken up in the order of its date of filing, and examined as to novelty, utility, clearness of description and illustration, formality of petition, oath,

signatures, &c., and the inventor or his attorney is informed of the office decision. The case, if rejected, then awaits the inventor's action. If allowed, for grant of patent, the case receives the signature of the examiner in charge, and is sent to the issue division, where it is prepared (on payment of the final fee) for the printer and photolithographer.

When the inventor amends, or requests a reconsideration, the case is again taken up, the amendment or argument considered, and a decision rendered as before.

In case the inventor appeals to the board of examiners-in-chief or to the Commissioner, the examiner prepares a statement (in reply to the "reasons of appeal") to accompany the case.

When two or more pending cases, or pending case, with unexpired patents, have conflicting claims, the examiner forwards to the examiner of interferences notices of interference (together with the files and drawings) for all the parties; and if the issue has been well defined, and the notices are correct, the interference is declared *pro forma* by forwarding the notices to the several parties. After the decision of the examiner of interferences (upon evidence submitted, or upon the record) as to which party is the prior inventor, the cases are returned to the primary examiner, and further action taken in accordance with such decision.

Motions to dissolve an interference are heard and decided by the primary examiner. Applications for reissue of letters patent are considered by the primary examiner; and are also subject to appeal, interference, correction, or amendment.

Cases renewed after forfeiture for non-payment of the final fee are entered and examined with the new cases.

The following statement shows the amount and character of business received, transacted, and disposed of during the period, and on hand, pending, and undisposed of at the dates specified below, in the eighteenth division of the Patent Office, Department of the Interior:

Character of business.	Pending Jan. 1, 1884.	Received during 1884.	Disposed of in 1884.	Pending Jan. 1, 1885.	Received during 1885.	Disposed of in 1885.	Pending Jan. 1, 1886.	Received during 1886.	Disposed of in 1886.	Pending Jan. 1, 1887.	Received during Jan. and Feb., 1887.	Disposed of during Jan. and Feb., 1887.	Pending Mar. 1, 1887.
Examination of applications for patents.....	216	3, 869	3, 741	344	4, 464	4, 610	198	3, 929	3, 971	156	641	644	153

These figures represent new applications for patents, caveats, cases returned to the office for reconsideration, accompanied either by amendment, argument, correction, or request for reconsideration. Declarations of interference, renewed cases, reissues, and appeals are also included.

#### NINETEENTH DIVISION.

*Report of the nineteenth division, United States Patent Office, on the methods of business and work, as requested by Senate Select Committee, and called for by Department circular of March 13, 1887.*

Statement showing the principal items of business transacted in the nineteenth division of the Patent Office, Department of the Interior.

The business of this division consists solely in the examination of applications for patents.

Statement showing in detail the methods of transacting business in the nineteenth division of the Patent Office, in the Department of the Interior, including one or more items of the principal business matters transacted in said division, beginning with the receipt of the business matter in the division, and then showing in consecutive order the various steps taken by each of such principal business matters through the division, and the employes through whose hands the same passes, and by whom it is considered and acted upon, and the action thereon had and taken by each, until the same is finally disposed of and notice thereof duly given to the proper party.

As in the other examining divisions the applications are each day duly entered in the register. They are then assigned to the assistant having immediate charge of the class or classes of invention to which they belong, and by him examined when reached

in the order prescribed by the rules of practice. Every action by the office, and every amendment by the applicant is recorded, both on the file of the case and in the register, and when the case is passed to issue a similar record is made. After issue the cases are beyond the jurisdiction of the examiner, and subsequent steps are pursued under the direction and management of the issue and gazette division.

The following statement shows the amount and character of business received, transacted, and disposed of during the period, and on hand, pending, and undisposed of at the dates specified below, in the nineteenth division of the Patent Office, Department of the Interior:

Character of business.	Pending Jan. 1, 1884.	Received during 1884.	Disposed of in 1884.	Pending Jan. 1, 1885.	Received during 1885.	Disposed of in 1885.	Pending Jan. 1, 1886.	Received during 1886.	Disposed of in 1886.	Pending Jan. 1, 1887.	Received during 1887.	Disposed of in 1887.	Pending Mar. 1, 1887.
Applications for patents:													
New .....	284	1,718	1,469	533	1,503	1,699	337	1,695	1,712	320	389	475	234
Amended .....	123	2,464	2,512	75	3,539	3,554	60	3,320	3,279	101	517	559	65
Caveats .....	0	107	107	0	103	103	0	88	98	0	45	49	0
Applications sent to issue .....			777			836			769				

The number of issues is included in the number of actions on applications.

The transfer hence of the subclass "driers" on the 19th of August, 1884, and the subclass "lamps and gas-fixtures" on the 21st of February, 1887, to divisions eighteen and fifteen, respectively, will account for the decrease in new applications subsequently received.

The following statement shows the average amount and character of business performed, transacted and disposed of during the periods specified, by the employes in the nineteenth division of the Patent Office, Department of the Interior:

Character of business.	Average amount transacted during each month.											
	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884.												
Actions on new and old applications, including issues, and on caveats..											72	76
1885.												
Actions on new and old applications, including issues, and on caveats..	128	96	83	105	101	103	94	74	48	115	80	87
1886.												
Actions on new and old applications, including issues, and on caveats..	86	90	80	73	84	121	95	86	55	64	84	61
1887.												
Actions on new and old applications, including issues, and on caveats..	75	72										

Prior to the issuance of order No. 200, dated November 29, 1884, there was no requirement for each division to keep a record of the work performed by the examiners. Hence, no report can be given for said work prior to November, 1884.

The absence of examiners on leave will account, in a great degree, for the wide variation in these averages.

The following statement shows the average number of employes in the nineteenth division of the Patent Office, Department of the Interior, during the periods specified :

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884.....	5	5½	6	6	6	6½	6½	6½	7	8½	9	8½
1885.....	8½	8½	7½	8	8	8	8	8	8	8	8	8
1886.....	8½	9	8½	8½	9½	8	9½	10½	11	11	11½	11½
1887 (to March 1) .....	12½	11½										

This report is compiled from the names of examiners, clerks, and messengers which appear upon the time report, whether said employes were actually present or absent on leave.

The following statement shows the maximum and minimum amount of actions by examiners on applications (new and old) and on caveats by the employes doing the most and the employe doing the least during the periods specified, in the nineteenth division of the Patent Office, Department of the Interior :

## MAXIMUM.

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884.....											139	129
1885.....	219	167	206	122	225	227	181	162	150	203	167	181
1886.....	189	193	207	139	190	181	153	104	127	151	138	158
1887 (to Mar. 1) .....	166	113										

## MINIMUM.

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884.....											46	51
1885.....	91	12	14	32	31	42	46	37	20	49	50	65
1886.....	38	34	0	44	52	81	0	0	0	0	3	35
1887 (to Mar. 1) .....	54	30										

It often happens that the principal examiner makes fewer actions than any of his assistants for a given month, but no account of the principal's actions is taken in making up the minimum table, because most of his time and attention is occupied in other ways than in examining cases.

Sickness and the short duration of time employes were assigned to this division determine the figures in the minimum tabulation.

The following statement shows the average number of days and the time and attention devoted to the consideration and transaction of business during the periods specified, by the employes in the nineteenth division of the Patent Office, Department of the Interior :

Year.	Average No. of employes.	Average No. of days present.	Average No. of hours employed daily.	No. by proxy.
1884.....	6½	279	7	0
1885.....	8½	277	7	0
1886.....	9½	265	7	0
1887 (to March 1) .....	12	279	7	0

The third column shows the average number of days present of those employes whose names appear on the time report for the year in full.

The average for 1886 is reduced by the illness of an examiner for four months.

The time report fails to show the many hours of night work performed by the employes of this division, which cannot, therefore, be included in this report.

The following statement shows the maximum number of days devoted to business by the employé present for the greatest number of days, and also the minimum number of days devoted to business by the employé present for the least number of days in the nineteenth division of the Patent Office, Department of the Interior, during the periods specified:

	1884.	1885.	1886.	1887 (to Mar. 1).
Maximum number of days.....	279	277	279	32
Minimum number of days.....	37	47	3	2

Of the employés whose records show them to have been present during the least number of days, the first was not assigned till October 3; the second was assigned March 12, and transferred hence April 31 following; the third was assigned July 23, and transferred hence on the 27 of the same month; the fourth was assigned February 11, and transferred hence on the 14th of the same month.

#### TWENTIETH DIVISION.

*Report of the twentieth division of the Patent Office, on the methods of business and work, as requested by the Senate Select Committee, and called for by Department circular of March 23, 1887.*

The following statement shows the amount and character of business received, transacted, and disposed of during the period, and on hand, pending, and undisposed of at the dates specified below, in the twentieth division of the Patent Office, Department of the Interior:

Character of business.	Pending Jan. 1, 1884.	Received during 1884.	Disposed of in 1884.	Pending Jan. 1, 1885.	Received during 1885.	Disposed of in 1885.	Pending Jan. 1, 1886.	Received during 1886.	Disposed of in 1886.	Pending Jan. 1, 1887.	Received up to Mar. 1, 1887.	Disposed of up to Mar. 1, 1887.	Pending Mar. 1, 1887.
Examination of applications	188	4, 230	4, 112	306	4, 649	4, 741	214	4, 651	4, 690	175	656	617	214

The above figures indicate totals of old and new cases.

The following statement shows the average amount and character of business performed, transacted, and disposed of during the periods specified, by the employés in the twentieth division of the Patent Office, Department of the Interior:

Character of business.	Average amount transacted during each month.											
	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884.												
Examination of applications.....	79	70½	86½	69½	59½	65½	61½	66½	69½	81½	65½	78½
1885.												
Examination of applications.....	96½	55½	102	89½	68½	67½	73½	66½	65½	68	52½	61½
1886.												
Examination of applications.....	60½	60½	85½	86½	80½	90½	79½	82½	70½	78½	50½	65
1887.												
Examination of applications.....	51½	55½										

The above statement includes examiners only.



The comparatively small amount of work reported since November, 1886, is caused by the fact that since the above date two assistants have been assigned to this division, who are inexperienced in the work of examination.

The following statement shows the average number of employes in the twentieth division of the Patent Office, Department of the Interior, during the periods specified:

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884.....	6	6	6	6	5½	6	5½	5	6	5½	6½	6½
1885.....	6	6	5½	5	6	6	6½	6½	6½	5½	5½	6
1886.....	5½	5½	6	5	5	5	5½	5	5	5½	5½	6
1887 (to March 1).....	7	7	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

The above statement includes examiners, clerks, copyists, &c.

The following statement shows the maximum and minimum amount of examinations of applications transacted and disposed of by the employes doing the most and the employes doing the least during the periods specified, in the twentieth division of the Patent Office, Department of the Interior:

## MAXIMUM.

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1885.....	64 75 139	29 52 81	50 61 111	30 84 114	25 84 85	25 60 78	14 60 74	27 49 76	35 49 84	21 50 71	14 39 53	31 49 80
1886.....	49 58 107	30 67 97	64 70 134	32 82 114	25 74 99	21 62 93	31 69 100	19 70 89	23 52 86	22 69 91	15 58 73	23 50 73
1887 (to March 1).....	18 39 57	47 38 85	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

## MINIMUM.

1885.....	30 35 65	9 30 39	15 26 41	23 47 70	32 11 43	26 29 55	16 28 44	16 32 48	23 34 57	26 30 56	6 40 46	10 23 33
1886.....	14 29 43	14 19 33	10 31 41	19 41 60	17 41 58	27 41 68	20 36 56	18 48 66	21 37 58	20 32 52	22 26 48	23 14 37
1887 (to March 1).....	15 31 46	15 24 39	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

No record of work kept for 1884.

The above statement includes examiners only.

The first line of figures opposite each year in the above statement indicates new cases, the second line old cases, and the third line total cases.

The following statement shows the average number of days and the time and attention devoted to the consideration and transaction of business during the periods specified, by the employes in the twentieth division of the Patent Office, Department of the Interior:

Year.	No. of employes.	Average number of days present.	Average number of hours employed daily.	Number by proxy.
1884.....	7	260½	6½	0
1885.....	7	275½	6½	0
1886.....	7	274½	6½	0
1887 (to March 1).....	7	48	6½	0

The above statement includes examiners, clerks, copyists, &c.



Of the number of employes for 1884, 1885, and 1886; two were on clerical and other work; and of the number for 1887, six were on examining duty, and two on other work.

The following statement shows the amount of business transacted and disposed of by the employe doing the most and the employe doing the least during each month of the years named:

## MAXIMUM.

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884.....												41
1885.....	43	50	90	82	84	83	118	58	72	92	83	130
1886.....	105	63	152	172	124	125	104	93	70	103	85	75
1887 (to March 1) .....	85	50										

## MINIMUM.

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884.....												15
1885.....	25	9	26	21	11	14	13	9	8	7	29	14
1886.....	17	38	87	81	54	78	34	36	22	24	34	28
1887 (to March 1) .....	22	18										

The above tables refer merely to actions made by persons employed in examining. No record of work performed by individuals was required to be kept by the office rules and orders prior to December, 1884.

The following statement shows the average number of days and the time and attention devoted to the consideration and transaction of business, also the number of days devoted to business by the employes present for the greatest number of days and employe present for the least number of days during the following years:

Year.	Average number of days.	Hours daily.	In person or by proxy.	Maximum number of days.	Minimum number of days.
1884.....		7	In person.		
1885.....	273	7	do	*284	*270
1886.....	284	7	do	†301	†266
1887 (to March 1) .....	43	7	do	†48	†36

\* Five persons continuously.

† Only 3 persons continuously in the division for either year.

In the above table the 7 hours daily is merely the legal requirement. From one half to two hours daily have been given by each employe in addition to the number noted.

Statement showing the principal items of business transacted in the twenty-first, (textiles) division of the United States Patent Office.

The work performed in this division consists chiefly of the examination of applications for letters patent on inventions that pertain to any of the following classes:

- 13. Brakes and gins.
- 19. Carding.
- 26. Cloth-finishing.
- 28. Cordage.
- 66. Knitting and netting.
- 117. Silk.
- 118. Spinning.
- 139. Weaving.

## TWENTY-SECOND DIVISION.

*Report of the twenty-second division United States Patent Office, on the methods of business and work, as requested by Senate Select Committee, and called for by Department circular of March 23, 1887.*

The following statement shows in detail the business in the twenty-second division of the office of patents, for the years 1884, 1885, 1886, and 1887 (to March 1):

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884.....	414	437	398	501	489	446	410	403	505	405	348	444
1885.....	450	427	423	441	456	423	449	318	310	395	447	456
1886.....	513	468	431	448	417	423	469	476	394	432	467	474
1887 (to March 1).....	479	384	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

The above table represents the number of actions upon applications for patents.

The following statement shows the average number of employés during each month of the years named:

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884.....	7	7	7	7	7	7	7	8	8	8	8	8
1885.....	8	8	8	7	7	7	7	7	7	7	8	8
1886.....	8	8	8	7	7	7	7	7	7	8	8	8
1887 (to March 1).....	8	8	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

The following statement shows the amount of business transacted and disposed of by the employé doing the most and the employé doing the least during each month of the years named:

## MAXIMUM.

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1885.....	102	110	132	119	111	107	124	102	89	111	98	102
1886.....	112	106	105	110	111	135	114	135	161	180	110	123
1887 (to March 1).....	137	120	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

## MINIMUM.

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1885.....	68	64	72	91	96	89	82	19	42	68	57	73
1886.....	82	73	66	67	64	64	54	19	40	58	49	59
1887 (to March 1).....	95	67	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

The report of work by individual examiners was not recorded for the year 1884.

The above tables represent the number of actions upon applications for patents made by the examiner performing the maximum and minimum amount of work.

The following statement shows the average number of days and the time and attention devoted to the consideration and transaction of business, also the number of days devoted to business by the employé present for the greatest number of days and employé present for the least number of days during the years named:

Year.	Average No. of days.	Hours daily.	In person or by proxy.	Maximum No. of days.	Minimum No. of days.
1884.....	282	8	In person...	298	12
1885.....	294	8	.....do.....	293	9
1886.....	283	8	.....do.....	290	13
1887 (to March 1).....	34	8	.....do.....	51	11

Statement showing the principal items of business transacted in the twenty-second division of the Patent Office.

- (1) Inspection of caveats.
- (2) Inspection of applications when first filed with the examiner to determine if the same be properly assigned.
- (3) Examination of applications as to proper form and as to state of the art.
- (4) Re-examination of applications when amended or corrected.
- (5) Answers to appeals to the board of examiners-in-chief or to the Commissioner of Patents.
- (6) Declaration of interference between pending cases or between pending cases and patents, &c.
- (7) Hearing motions to dissolve interferences and determining the question of dissolution.
- (8) Reports on extension of patents.
- (9) Miscellaneous duties, such as reclassification of applications, as to line of invention, reports to the Commissioner in particular cases, service in special committees, &c.

The following statement shows the amount and character of business received, transacted, and disposed of during the period, and on hand, pending, and undisposed of, at the dates specified below, in the division of fire-arms, ordnance, marine propulsion, ship-building (division twenty-two), Patent Office :

Character of business.	Pending Jan. 1, 1884.	Received during 1884.	Disposed of Jan 1, 1885.	Pending Jan. 1, 1885.	Received during 1885.	Disposed of in 1885.	Pending Jan. 1, 1886.	Received during 1886.	Disposed of in 1886.	Pending Jan. 1, 1887.	Received during 1887.	Disposed of during 1887.	Pending Mar. 1, 1887.
Number of applications.....	134	1,848	5,404	117	1,666	5,005	117	1,902	5,381	89	273	863	86
Number of actions upon applications.....	.....	.....	5,404	.....	.....	5,005	.....	.....	5,381	.....	.....	863	.....

Statement of the twenty-second division of the Patent Office, showing the methods adopted in transacting the principal business matters, beginning with the receipt of the matter by the Department or by any of the agents of the Department, and giving in consecutive order the various steps taken by each of such business matters through the various divisions of the office and the various Bureaus and divisions of such Bureaus, and employes through whose hands the same passes, and by whom it is considered and acted upon, and the action thereon had and taken by each until the same is finally disposed of and notice thereof duly given to the proper party.

When an application has been filed in the application room, complete in all respects, including petition, specification, oath, and drawings, and has been assigned to the primary examiner, his first duty is to inspect the same to determine if it has been properly assigned to his division, and, if not, to return the same to the application room for further designation. If it has been properly assigned, the file wrapper and drawing are stamped with the title of the sub-class to which the invention pertains, and the application is placed in a suitable receptacle, in the order of its serial number and date of filing.

Each application is taken up for examination in its order of filing; the oath is inspected to determine if it complies with the requirements of law and the rules of the office; the description is carefully criticised to discover if it is in proper form, free from inaccuracies and unnecessary verbiage; and the claims are then examined as to form, and in view of the state of the art, as shown and described in native and foreign patents and in printed publications.

The examination having been thorough in all particulars, applicant (or his attorney, if he has one) is advised of the result of such examination—all objections, formal or otherwise, being embodied in the first official letter.

As often as the application is amended it is re-examined, and is either passed to issue—all requirements of the office having been complied with—or applicant is given the opportunity to appeal to the board of examiners-in-chief or to the Commissioner, as the circumstances may demand.

On such appeal having been made in writing, the examiner is required to answer the same, also in writing, upon the points of difference raised by the applicant.



When pending applications, the subjects-matter of which are decided to be patentable, are found to conflict with pending applications, or with unexpired patents, the examiner declares a preliminary interference between the respective cases, and the whole subject is then referred to the examiner of interferences.

It often happens that motions are made by the parties interested to dissolve such interferences on various grounds, and when this is the case all the papers are referred back to the primary examiner to hear the arguments of the applicants or their attorneys, and to determine the question of dissolution, and to report his decision in writing. Any appeal from such decision he is also required to answer in writing.

These duties, and others, such as reports to the Commissioner in individual cases, hearing his assistant's cases, reports as to extensions of patents, applications for reissues of patents, reclassification of inventions, service on special committees, &c., come within the province of the primary examiner, and for the faithful execution of which duties he is held responsible to the Commissioner.

The above résumé of the duties of an examiner's division is all that can be given in this report, an enumeration of the details of the various subjects requiring his attention and action necessitating a more extended space than is here permitted.

---

#### TWENTY-THIRD DIVISION.

*Report of the twenty-third examining division, United States Patent Office, on the methods of business and work, as requested by Senate Select Committee and called for by Department circular of March 13, 1887.*

Statement showing the principal items of business transacted in the twenty-third examining division of the United States Patent Office, Department of the Interior.

(1) Examination of applications for patent in the following classes of invention: Acoustics; drafting; educational appliances; horology; measuring instruments; optics.

(2) Examination of applications for registration of trade-marks under the act of March 3, 1881, and prints and labels under that of June 18, 1874.

From the distinct character of these two branches of work, no just comparison can be made between them. In the appended reports, forms D, E, F, G, H, and I, separate schedules are therefore given. The personal time of the principal examiner is necessarily given to both.

Statement showing in detail the methods of transacting business in the twenty-third examining division of the United States Patent Office, in the Department of the Interior, including one or more items of the principal business matters transacted in said division, beginning with the receipt of the business matter in the office, and then showing in consecutive order the various steps taken by each of such principal business matters through the appropriate divisions of said office, and the employes through whose hands the same passes, and by whom it is considered and acted upon, and the action thereon had and taken by each, until the same is finally disposed of, and notice thereof duly given to the proper party.

Files for applications of all kinds are made up in the application division, and are not sent to the examiner until they appear to be in proper order.

In division twenty-three, separate books are kept for applications for patent and for applications for registration of trade-marks and labels, under the acts of March, 1881, and June, 1874. These two branches of work are kept as separate as if they belonged to distinct divisions.

Applications as received are recorded in the appropriate register, with full data: Name of applicant, his attorney, title of invention (or whatever may correspond thereto), date of filing, date of receipt in room, &c., and then, under direction of the principal examiner, assigned to the assistants who are to examine them. The date of filing determines the order in which they are to be taken up for examination, but amended cases have precedence. Allowance is indicated by the principal examiner's signature on the face of the file, and its transmittal to the issue division, when the examiner's jurisdiction over it ceases.

The following statement shows the amount and character of business received, transacted, and disposed of during the period, and on hand, pending and undisposed of, at the dates specified below, in the twenty-third examining division of the United States Patent Office, Department of the Interior :

Character of business.	Pending Jan. 1, 1884.	Received during 1884.	Disposed of in 1884.	Pending Jan. 1, 1885.	Received during 1885.	Disposed of in 1885.	Pending Jan. 1, 1886.	Received during 1886.	Disposed of in 1886.	Pending Jan. 1, 1887.	Received during 1887.	Disposed of in 1887.	Pending Mar. 1, 1887.
Applications for patent .....	99	3,063	2,904	258	3,521	3,593	186	3,556	3,518	234	661	672	223

"New" and "old" cases are consolidated in this report. "New" being those which have never before received action ; "old" those which after one or more actions are again called up by amendment, argument, or appeal. No account is taken of cases not awaiting office action. The numbers of these can only be ascertained by actual count at any date.

The following statement shows the average amount and character of business performed, transacted, and disposed of during the periods specified, by the employes in the twenty-third division of the United States Patent Office, Department of the Interior :

Character of business.	Average amount transacted during each month.											
	Jan.	Feb.	Mar.	Apr.	May	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884.												
Examination of applications for patent .....	93	76	93	93	86	87	81	72	94	76	87	75
1885.												
Examination of applications for patent .....	99	86	146	141	96	108	97	100	89	87	86	105
1886.												
Examination of applications for patent .....	90	102	120	112	69	94	105	76	125	108	92	89
1887.												
Examination of applications for patent .....	85	82	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----

The following statement shows the average number of employes in the twenty-third division of the United States Patent Office, Department of the Interior, during the periods specified :

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884.....	3	3	3	3	3	3	3	2½	2	3	2½	3
1885.....	3	3	3	3	3	3	3	2½	2½	3	3	3
1886.....	3	3	3	3	3	3	3	3	2	2	3	4
1887 (to March 1) .....	4	4	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----

The above figures indicate assistants on mechanical cases, and are approximate only.

The following statement shows the maximum and minimum amount of business transacted and disposed of by the employé doing the most, and the employé doing the least during the periods specified, in the twenty-third division of the United States Patent Office, Department of the Interior:

## MAXIMUM.

Character of business.	Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
Examining applications for patent.....	1884												113
Do .....	1885	121	115	168	184	151	171	118	106	110	102	105	115
Do .....	1886	108	110	151	147	76	127	153	101	99	140	108	128
Do .....	*1887	114	102										

## MINIMUM.

Examining applications for patent.....	Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
Do .....	1884												36
Do .....	1885	66	48	94	89	50	68	68	49	31	54	52	77
Do .....	1886	63	71	92	62	51	55	58	88	81	79	23	36
Do .....	*1887	43	43										

\* To March 1.

No permanent records kept prior to December, 1884, from which these data can be obtained.

The following statement shows the average number of days and the time and attention devoted to the consideration and transaction of business during the periods specified, by the assistant examiners employed on applications for patent in the twenty-third division of the United States Patent Office, Department of the Interior:

Year.	No. of employes.	Average No. of days present.	Average No. of hours employed daily.	No. by proxy.
1884.....	3	289	7	0
1885.....	3	284	7	0
1886.....	3	286	7	0
1887 (to March 1) .....	4	50	7	0

The above table is made up on a basis of 313 days in a year.

The following statement shows the maximum number of days devoted to examining applications for patents by the employé present for the greatest number of days, and also the minimum number of days devoted to business by the employé present for the least number of days in the twenty-third division of the United States Patent Office, Department of the Interior, during the period specified:

	1884.	1885.	1886.	1887 (to March 1).
Maximum number of days.....	293	291	287	50
Minimum number of days.....	286	283	285	50

This report is based on an estimate of 313 working days in the year. It includes only the time of assistant examiners. The principal examiner, whose business it has been to supervise and direct the work of all assistants, was present in 1884, 301 days; in 1885, 306 days; in 1886, 311 days; and up to the close of February, 1887, 50 days.

The following statement shows the amount and character of business received, transacted, and disposed of during the period, and on hand pending, and undisposed of at the dates specified below, in the examining division (No. 23) of the United States Patent Office, Department of the Interior :

Character of business.	Pending Jan. 1, 1884.	Received dur- ing 1884.	Disposed of in 1884.	Pending Jan. 1, 1885.	Received dur- ing 1885.	Disposed of in 1885.	Pending Jan. 1, 1886.	Received dur- ing 1886.	Disposed of in 1886.	Pending Jan. 1, 1887.	Received dur- ing 1887.	Disposed of in 1887.	Pending Mar. 1, 1887.
Trade-mark and label .....	81	3, 318	3, 322	27	3, 410	3, 432	5	3, 933	3, 891	47	655	657	45

This report consolidates cases known in office language as *new* and *old*. No account is taken of cases legally pending but not awaiting office action. The number of these is always several thousand, but can only be determined by actual count.

The following statement shows the average amount and character of business performed, transacted, and disposed of during the periods specified, by the employees in the twenty-third division of the United States Patent Office, Department of the Interior

[illegible]

Only one person employed on this work.

The following statement shows the average number of employes in the twenty-third division of the United States Patent Office, Department of the Interior, during the periods specified :

[illegible]

The above assistant examiner was employed exclusively at trade-mark desk.

In the absence of this assistant, the principal examiner has taken charge of the trade-mark desk. This was necessary to keep the work from accumulating, and accounts for the above report, which would otherwise appear to take no note of leaves of absence.

The following statement shows the maximum and minimum amount of business transacted and disposed of by the employé doing the most and the employé doing the least, during the periods specified, in the twenty-third division of the United States Patent Office, Department of the Interior:

## MAXIMUM.

[illegible]

The minimum amount of business transacted by this division is the same as the maximum, as only one person is employed on this work.

The following statement shows the average number of days and the time and attention devoted to the consideration and transaction of business, during the periods specified, by the assistant examiner at the trade-mark desk in the twenty-third division of the United States Patent Office, Department of the Interior:

Year.	No. of employes.	Average No. of days present.	Average No. of hours employed daily.	No. by proxy.
1884.....	1	256	7	0
1885.....	1	275	7	0
1886.....	1	232	7	0
1887 (to March 1).....	1	25	7	0

The above report is made up on a basis of 313 working days in a year.

The following statement shows the maximum number of days devoted to examining trade-mark and label applications by the employé present for the greatest number of days, and also the minimum number of days devoted to business by the employé present for the least number of days in the twenty-third division of the United States Patent Office, Department of the Interior, during the periods specified:

	1884.	1885.	1886.	1887 (to Mar. 1).
Maximum number of days.....	256	275	232	25
Minimum number of days.....	256	275	232	25

Only one person employed in this distinctive work. The principal examiner has been present for the same periods, respectively, 301, 306, 311, and 50 days, constantly supervising the work, and in the absence of his assistant taking personal charge of the desk.

#### TWENTY-FOURTH DIVISION.

*Report of the twenty-fourth division, United States Patent Office, on the methods of business and work, as requested by Senate Select Committee and called for by Department circular of March 13, 1887.*

Statement showing the principal items of business transacted in the twenty-fourth division of the Patent Office.

1. Examination of applicants for patent in the following classes of invention, to wit:

- Class 2.—Apparel.
- Class 29.—Crinoline and corsets.
- Class 112.—Sewing machines.
- Class 165.—Designs.

Statement of the twenty-fourth division of the Patent Office, showing the methods adopted in transacting the principal business matters, beginning with the receipt of the matter by the Department or by any of the agents of the Department, and giving in consecutive order the various steps taken by each of such business matters through the various divisions of the office and the various Bureaus and divisions of such Bureaus, and the employés through whose hands the same passes, and by whom it is considered and acted upon, and the action thereon had and taken by each, until the same is finally disposed of and notice thereof given to the proper party.

On receipt of the applications from the application division the examiner inspects the same, ascertaining by such inspection if the same fall properly within the classes over which he has jurisdiction. If he finds any which do not fall within such



classes he returns such to the application division, with his reasons. The other applications are then entered by the examiner's clerk upon the proper register—a register being kept in division twenty-four for each class of invention making up the division.

Upon this entry is noted the serial numbers of the respective applications, the name of the applicant, his attorney, the title of invention, its date of filing, its receipt in the division. The order of receipt by the office controls the date of its consideration (rule 62.) Upon examination, which covers both the public field and that pending within the office, and proper restriction of the invention of the application being made to such state of the art, the examiner indicates allowance by affixing his signature upon the face of the file, whereupon the application is recorded upon the register as "examined" and delivered to the issue division to be printed and delivered.

The following statement shows the amount and character of business received, transacted, and disposed of during the period, and on hand, pending, and undisposed of at the dates specified below, in the examining division No. 24 of the United States Patent Office, Department of the Interior:

Character of business.	Pending Jan. 1, 1884.	Received dur- ing 1884.	Disposed of in 1884.	Pending Jan. 1, 1885.	Received dur- ing 1885.	Disposed of in 1885.	Pending Jan. 1, 1886.	Received dur- ing 1886.	Disposed of in 1886.	Pending Jan. 1, 1887.	Received dur- ing 1887.	Disposed of in 1887.	Pending Mar. 1, 1887.
Applications for patents ..	216	5, 040	4, 763	493	5, 518	5, 727	284	5, 196	5, 065	415	928	1, 127	216

The following statement shows the average amount and character of business performed, transacted, and disposed of during the periods specified, by the employes in the twenty-fourth division of the United States Patent Office, Department of the Interior:

[illegible]

The word "average" is interpreted in the above statement as meaning "exact," the examinations reported being inclusive of both "new" and "old" cases.

The following statement shows the average number of employes in the twenty-fourth division of the United States Patent Office, Department of the Interior, during the periods specified :

[illegible]

The following statement shows the maximum and minimum examinations of applications for patents disposed of by the employé doing the most and the employé doing the least during the periods specified, in the twenty-fourth division of the United States Patent Office, Department of the Interior:

## MAXIMUM.

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1885.....	116	113	109	129	130	134	118	123	98	101	89	100
1886.....	129	73	110	100	84	144	124	65	82	112	106	112
1887 (to March 1).....	151	121										

## MINIMUM.

.....	27	44	23	21	42	51	30	3	12	51	43	48
.....	51	49	57	68	68	9	5	43	85	24	36	10
to March 1).....	28	21										

A record of individual work done was not kept prior to the month of January, 1885. Since and including that month a count of cases disposed of by the individuals in the examining corps has been kept. Inasmuch, however, as the character of the cases differs in greater proportions than differences in the character of the individuals doing the work, such record indicates simply the number of cases disposed of, irrespective of their character. The clerical employés of the division are without other record than their reputation for efficiency.

The following statement shows the average number of days and the time and attention devoted to the consideration and transaction of business during the periods specified, by the employés in the twenty-fourth division of the United States Patent Office, Department of the Interior:

Year.	Number of employés.	Average number of days present.	Average number of hours employed daily.	Number by proxy.
1884.....	7	276.3	7	0
1885.....	9	269.6	7	0
1886.....	9	270.6	7	0
1887 (to March 1).....	10	46.6	7	0

The above table is based upon the fact that in the year 1884 there were only 307 working days, by reason of the fact that owing to the 52 Sundays, the 6 legal and 1 special holiday of that year, there were 59 days on which no record of work done was kept. For the same reason in the year 1885 there were only 301.5 working days, and in the year 1886 only 305 working days, while up to March 1, 1887, there were 45 working days.

The following statement shows the maximum number of days devoted to business by the employé present for the greatest number of days, and also the minimum number of days devoted to business by the employé present for the least number of days in the twenty-fourth examining division of the United States Patent Office, Department of the Interior, during the periods specified:

	1884.	1885.	1886.	1887 (to Mar. 1).
Maximum number of days.....	283	276.5	293	48
Minimum number of days.....	258	252.5	256	46

The above table is based upon a list of those employés of the division only whose entire duties for the respective year were transacted in the division, omitting all those whose services in the division comprised only a fractional part of the year. The actual working days of the respective years taken as a basis are those indicated in the remarks appended to table immediately preceding.

## TWENTY-FIFTH DIVISION.

*Report of the twenty-fifth division, United States Patent Office, on the methods of business and work, as requested by the Senate Select Committee, and called for by Department circular of March 23, 1887.*

The following statement shows the amount and character of business received, transacted, and disposed of during the period, and on hand, pending, and undisposed of at the dates specified below, in the division twenty-five in the Office of Commissioner of Patents:

Character of business.	Pending Jan. 1, 1884.	Received during 1884.	Disposed of in 1884.	Pending Jan. 1, 1885.	Received during 1885.	Disposed of in 1885.	Pending Jan. 1, 1886.	Received during 1886.	Disposed of in 1886.	Pending Jan. 1, 1887.	Received up to Mar. 1, 1887.	Disposed of up to Mar. 1, 1887.	Pending Mar. 1, 1887.
Whole number of applications pending not now ascertainable, probably on hand, new and old.....	1, 100	-----	-----	1, 100	-----	-----	1, 100	-----	-----	1, 120	-----	-----	-----
Whole number of actions.....	-----	-----	2, 616	-----	-----	2, 908	-----	-----	2, 600	-----	-----	367	-----
Number of appeals, about.....	-----	-----	20	-----	-----	27	-----	-----	9	-----	-----	-----	-----
Number of interferences.....	-----	-----	21	-----	-----	35	-----	-----	31	-----	-----	-----	-----
Number of applications.....	-----	912	-----	-----	826	-----	-----	841	-----	-----	240	-----	-----
Number of caveats.....	-----	79	-----	-----	93	-----	-----	84	-----	-----	9	-----	-----
Number of applications, new and old, disposed of (i. e., acted upon, allowed, or abandoned), about.....	-----	-----	839	-----	-----	950	-----	-----	726	-----	-----	95	-----

The following statement shows in detail the number of actions on applications in the fourteenth examining division of the office of the Commissioner of Patents for the years named:

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884.....	40	40	58	52	62	75	57	50	68	67	78	84
1885.....	203	203	234	229	248	250	178	161	214	201	235	252
1886.....	75	57	53	69	66	53	45	47	46	55	55	55
1887 (to March 1).....	302	230	269	275	266	267	266	226	236	225	220	220
1888.....	39	43	39	40	40	40	44	23	35	27	35	39
1889 (to March 1).....	239	216	234	238	238	262	255	164	209	194	209	297
1890 (to March 1).....	46	26	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
1891 (to March 1).....	232	157	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----

The first line of figures opposite each year in the above table indicates the averages of individuals, examiners, or assistants; the second line, the totals.

The following statement shows the average number of employes, including clerks, during each month of the years named:

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884.....	7½	7	6	6	6	5½	5	5	5	5	5	5
1885.....	6	6	7	6	6	7	7	7	7	7	6	6
1886.....	6	7	8	7½	7	8	8	9	8	9	8	8
1887 (to March 1).....	7	8	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----

No allowance made herein for leaves of absence, which would be about equal for all—thirty days each.

The following statement shows the amount of actions on applications transacted and disposed of by the employé doing the most and the employé doing the least during each month of the years named :

## MAXIMUM.

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884.....	68	53	67	71	100	124	94	57	106	76	102	121
1885.....	132	130	140	157	130	125	106	77	97	148	125	103
1886.....	101	102	117	112	111	106	112	98	81	68	75	71
1887 (to March 1).....	71	39										

## MINIMUM.

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884.....	6	31	29	14	24	4	31	23	12	23	30	20
1885.....	34	44	45	7	19	12	8	7	15	7	8	6
1886.....	16	14	11	10	12	14	1	5	10	6	10	15
1887.....	17	12										

The following statement shows the average number of days and the time and attention devoted to the consideration and transaction of business ; also the number of days devoted to business by the employé present for the greatest number of days and employé present for the least number of days during the years named :

Year.	Average No. of days.	Hours daily.	Maximum No. of days.	Minimum No. of days.
1884.....	253	7	280	226
1885.....	270	7	278	263
1886.....	272	7	278	264
1887 (to March 1).....	47	8	48	46

In the above statement the second and third columns indicate the average between the days of the one most absent and the one least absent. At least one hour per diem for one person should be added for extra work for the whole period.

Statement of the twenty-fifth examining division of the Patent Office, showing the methods adopted in transacting the principal business matters, beginning with the receipt of the matter by the Department or by any of the agents of the Department, and giving, in consecutive order, the various steps taken by each of such business matters, through the various divisions of the office and the various Bureaus and divisions of such Bureaus, and employés through whose hands the same passes, and by whom it is considered and acted upon, and the action thereon had and taken by each, until the same is finally disposed of and notice thereof duly given to the proper party.

(1) Fee and essential parts of complete application or caveat received by financial clerk and "applications" room.

(2) Completed case sent forward to examiner, with date of completion marked on the face of the file. Case entered on examiner's record and placed on the docket for examination in the order to which its filing, date, or other circumstances entitle it under the rules.

(3) When reached case is carefully read by assistant ; examined as to all matters of form ; notes made of all defects and objections. The search is then made to ascertain whether the invention claimed is anticipated by earlier inventions of which the office possesses records or knowledge, and in what particulars it is so anticipated. Assistant then submits the case to the examiner, and a letter is prepared embodying the results of the examination.

(4) The letter is copied, the copy mailed, the original retained in the file-record, the action recorded on the books, and the papers put away to await the response of the applicant to the letter.

(5) When applicant responds by amendment or letter the communication is incorporated with the record by the clerk, further considered by the assistant, taking precedence over new cases, and (in cases of doubt or difficulty by the examiner) a second letter prepared, or if all objections have been removed the case is prepared for allowance. If the objections are not removed the applicant, after one repetition of the examiner's action in matters of form, may petition the Commissioner to reverse the examiner's action; or, after two refusals on the same grounds to grant a patent, may appeal to the examiners-in-chief to reverse the action of the primary examiner.

(6) In case of either petition or appeal, the examiner prepares a statement in writing of the grounds of his final action in the case. If his action is overruled or reversed, the case is proceeded with as if the objections overruled had not been urged. If affirmed, the examiner enforces compliance with requirements.

(7) When all objections have been removed, in whatsoever way, the examiner causes the files to be searched to ascertain if any pending application or caveats conflict with the case, and if so, notifies the caveator, or prepares letters notifying both applicants or their attorneys of the nature and extent of the interference, and sends the cases forward to the examiner of interferences, who ascertains if the issue has been clearly defined, and notes upon the letters the date before which the preliminary statements of both applicants must be filed. From this time, until the termination of the interference, the case is in the hands of the examiner of interferences or of his subordinates, except in case of suspension, motion to dissolve, or other special reason for which the cases are returned to the primary examiner for his determination of questions falling within his province.

(8) Upon the allowance of an application, the case is prepared for issue, the allowance recorded, and the papers sent forward to the issue division, by which the applicant is informed of the allowance of his case and the date of allowance, and notified to pay the final fee within the following six months. If he does so within the required time the specification is printed, the drawing reproduced by photolithography, the patent prepared and mailed to him, and the issuance thereof, with a brief explanation of the invention, announced in the Official Gazette of the date of issue of the patent.

(9) If applicant fails to pay the fee within the six months and the patent is forfeited, under R. S., 4885, the papers are so marked, and returned to the examiner until such time as the application becomes abandoned by failure to further prosecute (R. S., 4894), or is renewed under R. S., 4897. The files and drawings of all abandoned cases and expired caveats are in the care of the chief draughtsman.

(10) The caveats upon reception in the examiner's room are examined to ascertain if the papers are in proper form, and an intelligible disclosure made of the invention, and referred to from time to time to prevent the inadvertent issue of an interfering application subsequently filed.

Statement showing the principal items of business transacted in the twenty-fifth examining division of the Patent Office.

#### DUTIES OF EXAMINER.

- (1) Preliminary examination and distribution of cases and papers filed therein.
- (2) Hearing and deciding upon cases examined and reported for his action by assistants.
- (3) Classifying patents and publications.
- (4) Attending to oral arguments and interviews with applicants and attorneys concerning cases pending before him.
- (5) Determining as to the *fact* of interference between conflicting applications; declaring such interference; deciding motions to dissolve such interference.
- (6) Answering appeals.
- (7) Reviewing and signing cases prepared for allowance.
- (8) Examining cases personally as time permits.
- (9) General supervision of the work of the division.

#### DUTIES OF ASSISTANTS.

- (1) Examining cases as to form and noting all objections thereto.
- (2) Making searches in the classified patents and other publications as to the novelty of the invention.
- (3) Preparing the letter or the materials therefor announcing the results of the examination.
- (4) Reporting the same to the principal examiner.
- (5) In the case of the first assistant, performing the duties of the principal examiner during his absence.



## DUTIES OF THE CLERK.

- (1) Recording applications and caveats received, and the actions made therein.
- (2) Copying and recording letters from the examiner to the applicant and preparing them for the mail.
- (3) Recording and entering amendments and letters from applicants.
- (4) Arranging and distributing files and drawings of applications; getting them out when needed and restoring them; stamping files and drawings; making lists of patents, &c.
- (6) Making out the daily, weekly, and monthly reports of the work performed and on hand, and of the attendance of the employes of the division.

## TWENTY-SIXTH DIVISION.

*Report of the twenty-sixth (electricity, B) division, United States Patent Office, on the methods of business and work, as requested by Senate select Committee, and called for by Department circular of March 13, 1887.*

Statement showing the principal items of business transacted in the twenty-sixth division of the Patent Office, Department of the Interior.

Examination of applications for patent in the following classes of invention :

Electricity :

Generation.

Motive power.

Conductors.

Medical and surgical.

Special applications.

Statement showing in detail the methods of transacting business in the twenty-sixth division of the Patent Office, in the Department of the Interior, including one or more items of the principal business matters transacted in said division, beginning with the receipt of the business matter in the office, and then showing, in consecutive order, the various steps taken by each of such principal business matters through the appropriate divisions of said office, and the employes through whose hands the same passes, and by whom it is considered and acted upon, and the action thereon had and taken by each, until the same is finally disposed of and notice thereof duly given to the proper party.

Applications as received from the application division are assigned by the principal examiner to the assistants, to whom they are delivered, after having been recorded in a register kept for that purpose; each assistant having charge of particular subclasses.

Cases are taken up for examination in the order of their dates of filing, except under the provisions of Rule 62.

Examination is made by the assistants, who report to the principal examiner the nature of the cases and the results of their searches before any action is made.

The following statement shows the amount and character of business received, transacted, and disposed of during the period, and on hand, pending, and undisposed of at the dates specified below, in the twenty-sixth division of the Patent Office, Department of the Interior :

Character of business.	Pending Aug. 1, 1886.	Received from Aug. 1, 1886.	Disposed of from Aug. 1, 1886.	Pending Jan. 1, 1887.	Received up to Mar. 1, 1887.	Disposed of up to Mar. 1, 1887.	Pending on Mar. 1, 1887.
Examination of applications for patent.....	152	1, 138	996	294	527	534	287

The figures in the above table embody both "new" and "old" cases; "new" signifying those cases which have *never* received action at hands of the examiner, and "old" being those which *have* received such action.

The following statement shows the average amount and character of business performed, transacted, and disposed of during the periods specified, by the employes in the twenty-sixth division of the Patent Office, Department of the Interior:

Character of business.	Average amount transacted during each month.											
	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1886.												
Examining applications for patent .....								57	38	38	43	39
1887.												
Examining applications for patent .....	49	58										

The following statement shows the average number of employes in the twenty-sixth division of the Patent Office, Department of the Interior, during the periods specified:

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1886 .....								3.6	4.5	3.9	4.1	4.7
1887 (to March 1) .....	4.7	4.9										

The above figures indicate principal and assistant examiners; no account of clerical work taken.

The following statement shows the maximum and minimum amount of business transacted and disposed of by the employe doing the most and the employe doing the least during the periods specified, in the twenty-sixth division of the Patent Office, Department of the Interior:

## MAXIMUM.

Character of business.	Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
Examination of applications for patents .....	1886								78	66	65	58	73
Do .....	1887	66	88										

## MINIMUM.

Examination of applications for patents.	Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
Do .....	1886								11	22	24	24	18
Do .....	1887	31	37										

Division XXVI (Electricity, B.) was formed by subdividing the original division of electricity (Division XVI) July 20, 1886.

The following statement shows the average number of days and the time and attention devoted to the consideration and transaction of business during the periods specified by the employes in the twenty-sixth division of the Patent Office, Department of the Interior:

Year.	Number of employes.	Average number of days present.*	Average number of hours employed daily.
1886 .....	5	108 $\frac{1}{2}$	7
1887 (to March 1) .....	5	49 $\frac{1}{2}$	7

\* From August 1, 1886.

The clerical force is not included in the above statement.

The following statement shows the maximum number of days devoted to examination of applications for patents by the employé present for the greatest number of days, and also the minimum number of days by the employé present for the least number of days, in the twenty-sixth division of the Patent Office, Department of the Interior, during the periods specified :

	1886 (from Aug. 1).	1887 (to March 1).
Maximum number of days .....	119.5	58
Minimum number of days .....	98	42.5

No account of clerical work is taken in above estimate.

#### TWENTY-SEVENTH DIVISION.

*Report of the twenty-seventh division, Patent Office, on the methods of business and work, as requested by Senate Select Committee, and called for by Department circular of March 23, 1887.*

Statement showing the principal items of business transacted in the twenty-seventh division of the Patent Office, Department of the Interior.

(1) The organization of the division from classes of inventions transferred from divisions 2, 8, 13, 15, and 24, which organization involved the preparation of complete records for the division, and the reception, verification, and arrangement of the applications received by transfer.

(2) From August, 1884, to May, 1885, the classification, examination of, and action upon, all applications for letters patent for inventions, and all caveats for inventions in the classes of:

- (15) Brushing and scrubbing.
- (43) Fishing and trapping.
- (46) Games and toys.
- (51) Grinding and polishing.
- (68) Laundry.
- (141) Washing apparatus.

From May 1, 1885, to March 1, 1887, the classification, examination of, and action upon, all applications for patents, and all caveats in each of the above-named classes, except fishing and trapping and games and toys.

(3) The clerical work required in preparing the new records of the division, such as examiner's registers, the making of lists of the patents in the classes and subclasses constituting the division; obtaining, classifying, and arranging copies of the patents in such classes and subclasses; the reception, classification, and entry of all applications and caveats received; the reception and entry of all amendments in old applications; preparing and mailing copies of all official letters written in the division; recording all actions made by the division; and preparing all required reports relative to the condition of the work in the division.

The following statement shows the amount and character of business received, transacted, and disposed of during the period, and on hand, pending and undisposed of, at the dates specified below in the twenty-seventh division of the Patent Office, Department of the Interior :

Character of business.	Received during 1884 (Aug. 19 to Dec. 31).	Disposed of in 1884 (Aug. 19 to Dec. 31).	Pending Jan. 1, 1885.	Received during 1885.	Disposed of in 1885.	Pending Jan. 1, 1886.	Received during 1886.	Disposed of in 1886.	Pending Jan. 1, 1887.	Received during 1887 (to Mar. 1).	Disposed of in 1887 (to Mar. 1).	Pending Mar. 1, 1887.
Examination of applications for patents:												
New.....	1,000	218	782	1,273	*1,761	294	906	1,041	159	171	265	125
Old .....	514	412	102	2,163	*2,126	139	1,977	2,080	36	472	357	151
Caveats.....	45	45	....	73	73	....	46	46	....	7	7	....
Issues.....	....	100	....	....	663	....	....	612	....	....	61	....

\*Three hundred and ninety-six new applications and 16 amended applications were transferred to other divisions in the month of April, 1885.

This division was established by Order No. 157, dated August 11, 1884. Its organization commenced August 19, 1884, on which date the first of the transferred classes of inventions constituting the division was received.

The clerical work for 1884 consisted of preparing and mailing copies of 530 office letters, entering 1,045 new applications and caveats, entering 514 amendments received in old applications, recording 675 actions made. Also making lists of patents in the different classes and subclasses in the division, and obtaining, classifying, and arranging copies of patents in the different classes and subclasses for the records of the division.

The clerical work for 1885 consisted of preparing and mailing copies of 2,812 office letters, entering 1,346 new applications and caveats, entering 2,163 amendments received in old applications, recording 3,960 actions made. Also making lists of patents in the different classes and subclasses in the division, and obtaining, classifying, and arranging copies of patents in the different classes and subclasses for the records of the division.

The clerical work for 1886 consisted of preparing and mailing copies of 2,509 office letters, entering 952 new applications and caveats, entering 1,977 amendments received in old applications, recording 3,167 actions made. Also making lists of patents in the different classes and subclasses in the division, and obtaining, classifying, and arranging copies of patents in the different classes and subclasses for the records of the division.

The clerical work for 1887 consisted of preparing and mailing copies of 477 office letters, entering 178 new applications and caveats, entering 472 amendments received in old applications, recording 569 actions made. Also making lists of patents in the different classes and subclasses in the division, and obtaining, classifying, and arranging copies of patents in the different classes and subclasses for the records of the division.

The following statement shows the amount and character of business performed, transacted, and disposed of during the periods specified, by the employés in the twenty-seventh division of the Patent Office, Department of the Interior:

Character of business.	Average amount transacted during each month.											
	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
<b>1884.*</b>												
Examination of applica-												
for patents:												
New.....								5	39	26	69	79
Old.....								5	75	94	94	144
Caveats.....								12	4	11	6	12
Issues.....								1	20	14	28	37
<i>Clerical work.</i>												
Office letters copied and								9	94	106	135	186
mailed.....												
New applications and ca-								537	128	143	105	132
veats entered.....												
Amendments entered in								105	122	74	77	136
old applications.....								22	118	131	169	235
Office actions recorded...												
<b>1885.</b>												
Examination of applica-												
tions for patents:												
New.....	93	78	232	†577	90	109	78	202	126	38	47	91
Old.....	120	164	219	213	155	107	180	290	262	186	94	136
Caveats.....	12	18	11	7	4	3	4	6	5	5	2	1
Issues.....	27	49	58	57	42	24	46	117	127	53	19	44
<i>Clerical work.</i>												
Office letters copied and								375	261	171	122	183
mailed.....	186	193	393	321	203	192	212					
New applications and								39	65	77	83	74
caveats entered.....	159	194	248	156	84	93	74					
Amendments entered in								287	335	154	109	115
old applications.....	138	128	220	229	170	131	147	492	394	229	143	228
Office actions recorded...	225	260	462	797	249	219	262					
<b>1886.</b>												
Examination of applica-												
tions for patents:												
New.....	121	120	90	164	89	60	74	54	23	35	97	114
Old.....	182	188	218	126	167	161	140	243	204	144	155	152
Caveats.....	5	4	5	6	2	6	3	4	2	1	5	3
Issues.....	54	66	62	42	30	60	40	64	91	37	31	35

\* Division organized in August, 1884.

† Of the cases acted on in April, 1885, 396 new and 16 old were transferred to other divisions.

Character of business.	Average amount transacted during each month.											
	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
<i>Clerical work.</i>												
Office letters copied and mailed.....	249	242	246	248	226	161	174	233	136	142	221	231
New applications and caveats entered.....	77	90	106	87	77	94	79	64	71	56	78	78
Amendments entered in old applications.....	160	104	240	172	177	196	118	178	147	124	123	148
Office actions recorded.....	308	312	313	296	258	227	217	301	229	180	257	269
1887.												
Examination of applications for patents:												
New.....	137	71										
Old.....	152	205										
Caveats.....	8	4										
Issues.....	39	42										
<i>Clerical work.</i>												
Office letters copied and mailed.....	247	230										
New applications and caveats entered.....	93	85										
Amendments entered in old applications.....	281	191										
Office actions recorded.....	289	280										

The following statement shows the number of employes in the twenty-seventh division of the Patent Office, Department of the Interior, during the periods specified:

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884 (from August 19).....								{ 6 1	5 2	5 1	4½ 1	5 2
1885.....	{ 4 2	4 2	5½ 2	7 3	5½ 2	5½ 2	5 2	5 2	5 2	5½ 2	4½ 2	5½ 2
1886.....	{ 6 2	5½ 2	6 3	5½ 3	5½ 2	5 2	4½ 2	4½ 2	3 2	4½ 2	4½ 2	4½ 2
1887 (to March 1).....	{ 6 2	6 2										

The division was organized in August, 1884.

The number of employes given in the above table is the number actually employed during the periods specified.

The figures in the upper line opposite each year indicate examiners; in the lower line, clerks.

The following statement shows the maximum and minimum amount of business transacted and disposed of by the employe doing the most and the employe doing the least during the periods specified, in the twenty-seventh division of the Patent Office, Department of the Interior:

#### MAXIMUM.

Character of business.	Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
Examining applications for patents.	*1884												†95
Do.....	1885	91	93	131	156	67	60	85	217	157	71	51	70
Do.....	1886	91	97	121	79	112	92	73	115	103	84	134	115
Do.....	†1887	75	110										

#### MINIMUM.

Examining applications for patents.	Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
*1884													†10
Do.....	1885	20	13	5	7	4	5	10	10	3	3	5	13
Do.....	1886	6	8	8	2	5	5	4	13	3	4	21	2
Do.....	†1887	3	20										

\* From August 19.

† No reports were required until the month of December, 1884.

‡ To March 1.



The work of the clerical force is not included in the above statement.

The above statement shows the maximum and minimum number of actions made by the employé making the greatest and the one making the least number of actions in this division, but it is of no value as a statement showing the amount of work done by each, as the difference in the character of the applications examined correspondingly varies the amount of work required in making the examination.

The following statement shows the average number of days and the time and attention devoted to the consideration and transaction of business during the periods specified by the employés in the twenty-seventh division of the Patent Office, Department of the Interior:

Year.	Number of employés.	Average number of days present.	Average number of hours employed daily.	Number by proxy.
1884 (from August 19) .....	6	86.9	7	0
.....	2	83.5	7	0
1885 .....	6	263	7	0
.....	2	267	7	0
1886 .....	6	268	7	0
.....	2	235	7	0
1887 (to March 1) .....	6	47.3	7	0
.....	2	47	7	0

The figures in the upper line opposite each year in the above table indicate employés in the examining force; those in the lower line employés on clerical work.

The above statement is based upon the numbers of days on which the employés were actually on duty in this division.

It does not include days on which the Department was closed by Executive order, leaves of absence, absence on account of sickness, or time in which employés were on duty in other divisions. Nor is the additional time outside of regular office hours included.

The following statement shows the maximum number of days devoted to business by the employé present for the greatest number of days and also the minimum number of days devoted to business by the employé present for the least number of days in the twenty-seventh division of the Patent Office, Department of the Interior, during the periods specified:

	1884 (from Aug. 19)).	1885.	1886.	1887 (to Mar. 1).
Maximum number of days .....	108	282	284	48
.....	88	275	267	48
Minimum number of days .....	55	241	274	44
.....	53	260	202	46

The figures in the upper line opposite each year in the above table indicate examining applications for patents; those in the lower line clerical work.

#### TWENTY-EIGHTH DIVISION.

*Report of the twenty-eighth division, United States Patent Office, on the methods of business and work, as requested by Senate Select Committee and called for by Department circular of March 13, 1877.*

Statement showing the principal items of business transacted in the twenty-eighth division of the United States Patent Office, Department of the Interior.

The examination of and action upon applications for letters patent for invention in the following classes:

- (34) Driers;
- (168) Farriery;
- (81) Metal-working tools;
- (151) Nut and bolt locks;
- (98) Pneumatics;
- (62) Refrigeration;
- (170) Wind-wheels;

with the examination and custody of caveats relating to said classes.

The clerical work of receiving and recording new cases; amending old cases; making lists of patents granted; recording all actions made; making and mailing copies of all actions not issues; classification and custody of drawings, photolithographs and printed specifications.

The following statement shows the amount and character of business received, transacted, and disposed of during the period, and on hand, pending and undisposed of, at the dates specified below in the twenty-eighth division of the United States Patent Office, Department of the Interior:

Character of business.	Pending Sept. 1, 1884.	Received during 1884.	Disposed of in 1884.	Pending Jan. 1, 1885.	Received during 1885.	Disposed of in 1885.	Pending Jan. 1, 1886.	Received during 1886.	Disposed of in 1886.	Pending Jan. 1, 1887.	Received up to Mar. 1, 1887.	Disposed of up to Mar. 1, 1887.	Pending Mar. 1, 1887.
Applications:													
New .....	333	358	147	524	1,379	1,757	146	1,389	1,379	156	238	272	122
Old .....	92	372	411	54	2,940	2,922	72	2,312	2,315	69	450	443	76
Caveats .....		18	18		84	84		105	105		17	17	

The following statement shows the average amount and character of business performed, transacted, and disposed of during the periods specified by the employes in the twenty-eighth division of the United States Patent Office, Department of the Interior:

Character of business.	Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
Examination of applications for patents ....	1884									40	34	36	34
Do .....	1885	80	80	91	100	87	83	96	91	61	80	65	62
Do .....	1886	85	62	70	56	66	81	67	53	31	42	62	51
Do .....	1887	66	56										

The division was not organized until September, 1884.

The term employé being here and in the following tables understood to signify any person whose business is the examination of applications for patent, the numbers given indicate the average number of cases of every kind disposed of by each employé, but are no index of the amount of work done compared with other divisions or individuals, because of the different amount of work required in different cases.

The following statement shows the average number of employes in the twenty-eighth division of the United States Patent Office, Department of the Interior, during the periods specified:

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884 .....									4	4	4	4
1885 .....	4	4	5	5	5	5	5	5	5	6	6	6
1886 .....	6	6	6	6	4	5	5	5	5	5	5	6
1887 (to March 1) .....	6	6	6									

The numbers in the above table refer to the number of employes engaged in examination of applications for patent. Since the organization of the division two clerks have been continuously employed.

Statement showing the maximum and minimum amount of business transacted and disposed of by the employé doing the most and the employé doing the least during the periods specified, in the twenty-eighth division of the Patent Office, Department of the Interior.\*

No data are attainable from which a statement for this sheet could be drawn. Figures as to the number of cases acted upon would be worthless as an indication of the amount of work done, or for purposes of comparison, for the reason that different

\* If no account has been kept of the business performed and disposed of by each employé during said years or any part or parts thereof, the reason why such amount has not been kept will be stated.

classes of cases are as a rule disposed of by different employes, and that cases in different classes vary very much in the amount of time and ability required for disposal of the same. If the number of cases disposed of is to be taken as an index of the work done, the chief of the division would in most cases be convicted of doing less work than any of his subordinates. It is impossible to form an accurate comparative estimate of the amount of work done by the employes of a given division, without personal acquaintance with the work of the division and the character of the force employed.

The following statement shows the average number of days and the time and attention devoted to the consideration and transaction of business during the periods specified, by the employes in the twenty-eighth division of the United States Patent Office, Department of the Interior:

Year.	Number of em- ployés.	Average number of days present.	Average number of hours employed daily.	Number by proxy.
1884.....	4	91	5.6	0
1885.....	5	280	6.3	0
1886.....	5	275	6.2	0
1887 (to March 1) .....	6	46½	6.8	0

The division was not organized till September, 1884. The office was closed in 1885, by official order, nine and a half days; in 1886, six and a half days; in 1887, one day.

The data in this table are taken from the time reports of those only who were employed in the division throughout the year.

The following statement shows the maximum number of days devoted to examination of applications for patents, &c., by the employé present for the greatest number of days, and also the minimum number of days by the employé present for the least number of days in the twenty-eighth division of the United States Patent Office, Department of the Interior, during the periods specified:

	1884.	1885.	1886.	1887 (to Mch. 1).
Maximum number of days.....	92	288	278	47
Minimum number of days .....	91	273	269	47

The data in the table are taken from the time reports of those only who were employed in the division throughout the year.

TWENTY-NINTH DIVISION.

*Report of the twenty-ninth (wood-working) division, United States Patent Office, on the methods of business and work, as requested by Senate Select Committee, and called for by Department circular of March 13, 1887.*

The following statement shows in detail the business in the twenty-ninth division of the United States Patent Office, Department of the Interior; also amount and character of business performed, transacted, and disposed of by employes during each month of the years named:

[illegible]

The following statement shows the number of employes (principal examiner and assistants) during each month of the years named:

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1886.....								6	7	7	7	7
1887 (to March 1).....	9	8										

This division was organized August 9, 1886.

The following statement shows the amount of examinations of applications for patents transacted and disposed of by the employé doing the most and the employé doing the least during each month of the years named:

#### MAXIMUM.

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1886.....								95	133	111	85	67
1887 (to March 1).....	117	108										

#### MINIMUM.

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1886.....								8	25	32	26	13
1887 (to March 1).....	1	32										

The following statement shows the average number of days and the time and attention devoted to the consideration and transaction of business, and also number of days devoted to business by the employé present for the greatest number of days and employé present for the least number of days during the years named:

Year.	Number of employes	Average number of days.	Hours daily.	In person or by proxy.	Maximum number of days.	Minimum number of days.
1884.....			7	In person.		
1885.....			7	do		
1886.....	7	100.4	7	do	144	42
1887 (to March 1).....	8	48	7	do	48	40

This division was organized August 9, 1886.

Statement showing the principal items of business transacted in the twenty-ninth division of the United States Patent Office, Department of the Interior.

Examinations of applications for patent in the following classes of invention:

- Carpentry.
- Coopering.
- Wheelwright machines.
- Wood-sawing.
- Wood-turning.
- Wood-working machines.
- Wood-working tools.

The following statement shows the amount and character of business received, transacted, and disposed of during the period, and on hand, pending, and undisposed of at the dates specified below in the twenty-ninth division of the United States Patent Office, Department of the Interior:

Character of business.	Received during 1886 (from Aug. 9).	Disposed of in 1886.	Pending Jan. 1, 1887.	Received during 1887 (to Mar. 1).	Disposed of in 1887 (to Mar. 1).	Pending Mar. 1, 1887.
Examination of applications for patent.....	1,744	1,478	266	627	757	136

The "new" and "old" applications are included in the above figures.

## APPLICATION DIVISION.

*Report of the application division, United States Patent Office, on the methods of business and work, as requested by Senate Select Committee, and called for by Department circular of March 23, 1887.*

The following statement shows the amount and character of business received, transacted, and disposed of during the period, and on hand, pending, and undisposed of at the dates specified below, in the application division of the United States Patent Office, Department of the Interior :

Character of business.	Received during 1884.	Disposed of in 1884.	Received during 1885.	Disposed of in 1885.	Received during 1886.	Disposed of in 1886.	Received during 1887.	Disposed of in 1887.
Applications.....	39,600	39,600	41,053	41,053	41,331	41,331	7,190	7,190

The following statement shows the average amount and character of business performed, transacted, and disposed of during the periods specified, by the employes in the application division of the United States Patent Office, Department of the Interior :

Character of business.	Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
Applications.....	1884	3,724	3,732	4,192	4,104	4,028	2,371	3,253	2,948	2,883	2,964	2,559	2,907
Do .....	1885	3,377	3,321	3,901	3,761	3,584	3,511	3,296	3,060	3,186	3,352	3,170	3,531
Do .....	1886	3,570	3,657	4,434	3,915	3,389	3,536	3,393	3,072	3,035	3,020	3,052	3,249
Do .....	1887	3,483	3,710	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

The following statement shows the average number of employes in the application division of the United States Patent Office, Department of the Interior, during the periods specified :

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884.....	8	8	8	8	8	8	8	8	8	8	8	8
1885.....	8	8	8	8	8	8	8	8	8	8	8	8
1886.....	8	8	8	8	8	8	8	8	8	8	8	8
1887 (to March 1).....	8	8	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

The following statement shows the average number of days and the time and attention devoted to the consideration and transaction of business during the periods specified by the employes in the application division of the United State Patent Office, Department of the Interior :

Year.	No. of employes.	Average No. of days present.	Average No. of hours employed daily.
1884.....	8	279	7
1885.....	8	276	7
1886.....	8	278	7
1887 (to March 1).....	8	48	7

The following statement shows the maximum number of days devoted to business by the employe present for the greatest number of days, and also the minimum number of days devoted to business by the employe present for the least number of days, in the application division of the United States Patent Office, Department of the Interior, during the periods specified :

	1884.	1885.	1886.	1887 (to Mar. 1).
Maximum number of days.....	285	288	292	48
Minimum number of days.....	274	125	58	45



## ASSIGNMENT AND COPYING DIVISION.

*Report of the assignment and copying division, Patent Office, on the methods of business and work, as requested by Senate Select Committee, and called for by Department circular of March 13, 1887.*

Statement showing the principal items of business transacted in the assignment and copying division of the Patent Office, Department of the Interior.

Numbering the letters received in this division and indexing them under the name of the writer in a book prepared for that purpose, so that ready reference can be had to any letter received.

Entering in a book prepared for that purpose the name and address of the writer of each letter received, a brief statement of the contents of the letter, mentioning inclosures, if there be any; and if any money be marked on the letter as having been received by the office, the amount is placed in this book of "letters received."

After the work has been completed and the letter ready to be filed away, the actions made on the letter are entered in this book, thus making a brief record of the letters received and actions taken thereon.

Furnishing data upon each letter received, ordering copies for the guidance of the copyist, pricing the cost of work, such as copying, certifying, &c., writing and sending "cost circulars," giving cost for making copies and for "abstracts of title," charging the account (of person having a deposit in the office) with amount of fees for copies, &c., ordered, and ordering (indorsing the letter to that effect) the copies made or abstracts of title furnished, if the fees for the same have been paid.

Estimating the number of words in any matter to be copied to ascertain the fees to be charged.

Supervising the making of manuscript copies and the recording of deeds, giving out the work, charging copyists with the same, and crediting them with the amount of work accomplished upon completion.

Copying from the files, records, and printed publications, in English and foreign languages, any matter that may be requested by attorneys and others.

Comparing the copies made with the original, to correct any errors.

Revising the compared copies to insure accuracy.

Certifying to manuscript and printed copies of patents, files, records, and printed publications in the office.

Mailing all copies and reviewing all letters ordering same, to ascertain whether the order has been properly filled, money paid, and surplus remitted.

Examination of assignments and all instruments in writing received, to ascertain if they be correct for record; verification of each patent assigned, by name, invention, date, and number, with the Official Gazette; and the preparation and assortment of assignments preparatory to being placed on the digest of recorded deeds.

Sending circulars for the fees for recording deeds, and acknowledging receipt of deeds for record, stating therein the time when the deeds will be returned recorded.

Entering the names of assignees on the file-wrappers of applications for patents, so that the patent, when granted, will issue to the assignee for his interest.

Briefing deeds of assignment in the "digest of assignments," preparatory to making abstracts of title therefrom.

Directing the briefing of assignments, and examining the briefs to insure their accuracy.

Preparing the deeds for record by attaching the certificate (stating the liber and page in which the deed is recorded) and placing the seal of the Patent Office thereon.

Recording, in libers prepared for that purpose, the deeds that are sent to the office for record.

Returning the assignments, after recording the same, to the persons forwarding them for record, the number of the liber and the page on which the deed is recorded having been first indorsed in the digest, as also the date of its return, name, and address of person to whom the same is returned.

Searching the digest of assignments, to ascertain if any deed be recorded against the title of any patent, or application, so that an abstract of title can be made therefrom; and estimating the fees required for copies of the same.

Making abstracts of title from the digest, certifying to the same, and keeping a record of abstracts furnished, where, when, and to whom sent.

Answering all correspondence in relation to the deeds of assignment forwarded to the office for record, and in relation to the copying of files, records, &c.

Examining weekly list of patents, in connection with the digest of recorded deeds, so that the patents shall issue to the proper owners.

Receiving and caring for the patented files, expired caveats, extension, and appeal files, and furnishing the same for inspection to examiners, attorneys, and others that may be entitled to see the same.

Keeping daily, weekly, and monthly reports of the time and work of the employes of the division.

The following statement shows in detail the methods of transacting business in the assignment and copying division of the Patent Office, in the Department of the Interior, including one or more items of the principal business matters transacted in said division, beginning with the receipt of the business matter in the office, and then showing in consecutive order the various steps taken by each of such principal business matters through the appropriate divisions of said office, and the employes through whose hands the same passes, and by whom it is considered and acted upon, and the action thereon had and taken by each, until the same is finally disposed of and notice thereof duly given to the proper party.

All mail addressed to the Commissioner of Patents is received in the room of the financial clerk, where it is opened and assorted, money that may be inclosed is taken out, and each amount plainly marked with blue pencil on a corner of the letter inclosing the same.

The mail is then forwarded to the mail room, where each letter is stamped with the date of its reception and given a number by which it may be identified, entered under the name of the writer, and charged to one of the divisions of the office.

Letters requesting certified or manuscript copies of any file, record, or printed publication in this office, abstracts of title of a patent or application, or inclosing an assignment for record, are charged and forwarded to division D, the assignment and copying division.

Upon arrival in this division, each letter is again stamped and given a new number, and thereafter it is known and designated by this "division number"—as "Letter No. 2625 D, '87."

The letter is indexed under the name of the writer, so that ready reference may be had to all letters written by any person or firm, and also entered in a book entitled "Letters Received," giving name and address of person or firm forwarding the letter, a brief statement as to the contents, mentioning any inclosures and the amount of money marked thereon.

They are then distributed—those requesting copies to the "data desk" and those inclosing assignments, &c., for record to another desk, to be prepared for recording.

The clerk having in charge the letters requesting copies, after ascertaining what copy is desired, procures the original and has the number of words estimated, so as to determine the cost for making copy.

When the amount of fees is ascertained an indorsement is made on the letter ordering the copy to be made, if the money has been received by the office, or, if the person ordering it has an account with the office, the amount is charged to that account, and the letter accompanying the original to be copied is taken to the clerk having charge of the copyists.

Should there be no money forwarded to pay for the copies a "cost circular" is sent to the parties requesting same, stating that the copies desired will be furnished upon the receipt of the fee, and the letter being indorsed "Cost circular for \$—, sent Mch. 1, '87" (for example), it is placed with the "incomplete letters," to await the return of the circular.

Upon its return, with the money marked thereon as having been received by the financial clerk, the original letter requesting the copy is taken from the file of incomplete letters, cross references by numbers are made on each of the letters, the copy is ordered on the back of the returned circular, and both letters are forwarded to the clerk having the copyists in charge.

This clerk enters in a register the number and date of the letter, the person's name requesting the copy, the title of the matter to be copied, and the number of words contained in the same, and in the regular order of its reception the matter is given to the copyist to be copied, being charged to the copyist in this register.

The copyist, having completed the work called for, refers the same, with the original, to the comparers, who compare the same, and if any errors appear in the copy they are corrected, and the initials of the comparers are affixed to the same, denoting that they have compared the work and found it correct.

The copy is then revised to insure accuracy, returned to the clerk having the distribution of copies in charge, who checks the same off the register as having been completed, giving the date of completion, and crediting the copyist with the number of words written.

The copy is then ready for mailing, if a certified copy is not desired.

If a certified copy is requested, a certificate is made that the copy annexed is a true copy from the files, records, or printed publications in this office, of specification, or file and contents of a patent or application, giving name, date, title of invention, &c.

This certificate is signed by the Commissioner or Acting Commissioner, attached to the copy with eyelets, ribbons, &c., and the seal of the Patent Office is stamped on the certificate, and the certified copy is then ready to be mailed.

After mailing the copy the letter is examined to ascertain if the order has been properly filled, and the proper amount paid or charged to account, and if there remains any balance the same is remitted, and the letter is then checked off in the book "Letters Received," noting the actions taken thereon, thus having a brief history of

the order, and the letter is then put away in the files, in numerical order so that it may be readily referred to if occasion requires.

Letters requesting abstracts of title of patents or applications are, after their entry in the index and "Letters Received," sent to the clerk who searches the records to ascertain if there be any deeds recorded under the particular patent or application mentioned in the letter, and a brief of the search is made upon the back of the letter showing the number of the pages in the digest where the abstracts of title of the patent or application may be found.

The cost of the abstract is ascertained by the number of deeds found recorded, and a cost circular is sent to the party requesting abstract, stating that the same will be forwarded upon receipt of the legal fee.

An indorsement of this action is made upon the letter, and it is placed among the "incomplete letters" to await further action on the part of the person desiring the abstract of title.

When the "cost circular" is returned to this division, with the money marked on the same as having been received, the same action is taken in this matter as before explained in regard to orders for copies, the proper indorsements are made on the letters, and they are sent to the clerk who makes "abstracts of title."

A certified or uncertified transcript of the "Digest of Assignments" relating to the particular patent or application requested is then made, and if a certified abstract is requested a certificate is made that the annexed is a true copy from the digest of this office of all assignments, agreements, licenses, powers of attorney, and other instruments of writing found of record up to and including date under or relating to letters patent granted, or pending application, giving name, date, and number and title of invention of the patent or of the application.

This certificate is signed by the Commissioner or Acting Commissioner; all the papers are attached by eyelets, ribbons, &c., and the seal of the Patent Office is affixed thereto.

The abstract is then ready for mailing, but before this is done a record is made of the "abstracts furnished" in a book of that title, stating to whom, where, and when each abstract has been sent and the number of the letter upon which the same was ordered, and then the letter is "checked off," and the same course of examination is pursued as with a letter ordering copies.

A letter inclosing an instrument of writing to be recorded is entered as before explained, and the letter with the deed inclosed is taken by a clerk, who prepares the deed for record.

The deed is stamped with the date of its reception, the initial letter of the inventor's name is placed thereon; it is examined to ascertain if there be any informality therein, verified with the Official Gazette as to the name of the inventor, date, and number of the patent and title of the invention, for the purpose of digesting all instruments of writing under the name of the inventor.

The letter is indorsed (for example), "Record ordered Mch. 1, '87. 1 deed. Cost \$—. Paid," and the initial letter of the inventor's name is placed upon the letter for the purpose of ready reference to the same.

If no money is received with the letter, or if the party requesting the record has not a standing account with the office, or if a sufficient amount has not been received to pay the fee for recording, a circular is sent calling for the legal fee, and the letter with the deed inclosed is withheld from the record with "incomplete letters," until the proper fee is received by the office.

Upon the return of this circular with the fee for recording, the original letter inclosing the deed is taken from the "incomplete letters," and the deed is forwarded to record, as before stated.

The deeds relating to pending applications are taken by a clerk, who indorses the assignee's name on the file-wrapper of the application to which the deed refers for the proportion assigned, so as to denote to whom the patent shall issue when granted.

In order to do this the application has to be found by the nature of the invention recited in the deed in one of the twenty-nine examiner's rooms, or in any other part of the office where the "file" may be.

Upon finding the "file" it is carefully compared with the identification set forth in the deed, and if the deed and the application agree in this respect the assignee's name is indorsed on the file-wrapper for the proportion of the interest assigned.

The deed is marked "entered," and is then returned to the clerk who prepares it for the digest.

The deeds are then ready for digesting in the "Digest of Assignments."

Clerks on this work make a brief of each deed, and enter the same in this digest, indexed under the name of the inventor, giving the assignor's and the assignee's name, date of the instrument, date of recording the same, the title of the invention, date and number of the patent or application, if the same be given, and if not, such other identification as may be furnished in the deed.

This entry and the deeds are then examined to insure their accuracy, and forwarded to the clerk having the copyists in charge, in order to have them recorded.

The deeds are then given out to the copyists to be recorded in books entitled "Transfers of Patents," each copyist being charged with the number of deeds received by them, and upon their return are credited with them, and the number of words having been estimated, corresponding credit is given to the copyists for the same.

The record and the deeds are then compared and revised, the same as before explained relative to copies, and are then ready for return to the persons from whom they are received.

A certificate is attached to each deed, over the signature of the Commissioner, certifying that "the annexed deed is recorded," and stating in what liber and page of same the record may be found.

Before returning the deed an entry is made in the digest, opposite the brief of the deed, stating where the record of this deed may be found, when, and to what address the deed is returned.

A weekly list of patents about to be issued is furnished this division by the issue and Gazette division, giving the number of patent, name of the inventor, and title of invention, and the digest is examined to ascertain if any of these cases have been assigned, or if there be any errors in the indorsements of the assignees' names, and if any corrections are to be made, the file is called from the issue division, and the correction made, so that the patent shall issue to the proper owner or owners.

The patented files, dead or expired caveats, appeal and extension files, are sent to this division for filing and safe keeping, and the patented files are stored in boxes, numerically, so that examiners, attorneys, and others desiring the same for inspection can be readily furnished with the particular file requested.

Should any irregularity occur in any deed, copy, or letter received, and correspondence be required upon these subjects, this correspondence, as well as the general supervision of the entire work of the division, is done by the chief and assistant chief thereof.

The following statement shows the amount and character of business received, transacted, and disposed of during the period, and on hand, pending, and undisposed of, at the dates specified below, in the assignment and copying division of the Patent Office, Department of the Interior:

Character of business.	Pending Jan. 1, 1884.	Received during 1884.	Disposed of in 1884.	Pending Jan. 1, 1885.	Received during 1885.	Disposed of in 1885.	Pending at close of 1885.
Assignments for record .....	2,922	17,538	19,964	496	18,341	17,808	1,029
Assignments—number of words recorded .....			9,065,611			7,741,064	
Manuscript copies recorded .....	455,500	10,650,029	10,868,729	237,300	13,100,350	13,046,250	291,400
Letters received .....		25,905	25,905		26,604	26,604	
Letters written and mailed .....			3,716			2,962	
Circulars written and mailed .....			4,193			4,801	
Abstracts furnished .....			1,421			1,455	
Certified copies furnished .....			3,853			4,640	
Remit letters written .....			975			1,154	
Patent heads copied .....			1,652			1,830	
Words compared .....			20,060,360			21,303,894	
Patent files, &c., received .....	830,584	24,395		854,979	28,033		
Files furnished for inspection .....			104,285			135,945	

Character of business.	Pending Jan. 1, 1886.	Received during 1886.	Disposed of in 1886.	Pending Jan. 1, 1887.	Received during 1887.	Disposed of in 1887.	Pending Mar. 1, 1887.
Assignments for record .....	1,029	18,538	18,700	867	3,185	3,424	628
Assignments—number of words recorded .....			8,639,091			1,861,500	
Manuscript copies recorded .....	291,400	12,007,360	11,947,360	351,400	2,548,950	2,404,550	495,800
Letters received .....		26,572	26,572		4,689	4,689	
Letters written and mailed .....			2,276			451	
Circulars written and mailed .....			4,225			841	
Abstracts furnished .....			1,419			298	
Certified copies furnished .....			4,098			764	
Remit letters written .....			1,194			165	
Patent heads copied .....			1,460			175	
Words compared .....			21,843,001			3,765,650	
Patent files, &c., received .....	383,012	26,077		409,089	3,468		
Files furnished for inspection .....			154,622			21,975	





The minimum daily averages given above were made, in almost every case, by copyists who had only been in the division a few days, and were consequently inexperienced.

Both averages have been made for thirty-seven employes only, as that is the average force employed for the time in making manuscript copies and in recording assignments.

The other employes of the division being engaged on current work, depending on the number of letters, deeds for record, &c., as may be received in each day's mail, the amount of work can only be shown in the aggregate, as shown in another part of the report. (See page 349).

The following statement shows the average number of days and the time and attention devoted to the consideration and transaction of business during the periods specified, by the employes in the assignment and copying division of the Patent Office, Department of the Interior:

Year.	No. of employes.	Average No. of days present.	Average No. of hours employed daily.	No. by proxy.	No. of working days.
1884 .....	69	252.3	6.30	None.	306
1885 .....	83	249.3	6.30	None.	302
1886 .....	88	246.2	6.30	None.	304
1887 (to March 1) .....	86	42.7	6.30	None.	48

The above averages are small on account of the number of days lost to this division by persons who were assigned late in the month or transferred from the division during the month.

The following statement shows the maximum number of days devoted to business by the employe present for the greatest number of days, and also the minimum number of days devoted to business by the employe present for the least number of days in the assignment and copying division of the Patent Office, Department of the Interior, during the periods specified:

	1884.	1885.	1886.	1887 (to Mar. 1).
Maximum number of days .....	276	298½	299½	48
Minimum number of days .....	188	190	224	6

#### ATTORNEYS' ROOM.

*Report of the attorneys' room, Patent Office, on the methods of business and work, as requested by Senate Select Committee and called for by Department circular of March 23, 1887.*

The following statement shows the average number of days and the time and attention devoted to the consideration and transaction of business during the years named, also the number of days devoted to business by the employe present for the greatest number of days and employe present for the least number of days:

Year.	Average No. of days.	Hours daily.	Maximum No. of days.	Minimum No. of days.
1884 .....	272	7	292	241
1885 .....	276	7	284	270
1886 .....	289	7	300	267
1887 (to March 1) .....	42	7	42	42

Statement showing the principal items of business transacted in the attorneys' room of the Patent Office, Department of the Interior:

- Distributing orders for files and drawings in the different divisions.
- Collecting files and drawings and bringing them to attorneys' room.
- Returning same to the divisions from which they were collected.

Statement showing in detail the methods of transacting business in the attorneys' room of the Patent Office in the Department of the Interior, including one or more items of the principal business matters transacted in said division, beginning with the receipt of the business matter in the office, and then showing in consecutive order the various steps taken by each of such principal business matters through the appropriate divisions of said office, and the employes through whose hands the same passes, and by whom it is considered and acted upon, and the action thereon had and taken by each, until the same is finally disposed of and notice thereof duly given to the proper party:

The force of the attorneys' room comprises one clerk, who has general supervision and charge, and two messengers.

The business transacted by the employes in the attorneys' room consists in receiving the written orders of patent attorneys for files and drawings of applications for patents on file in the Patent Office, transmitting them to the different divisions of the office, collecting the cases ordered, and bringing them to the attorneys' room, where they are distributed.

After cases have been examined by attorneys they are returned to the divisions from which they were collected.

The number of cases collected and returned will average two hundred daily.

In addition to the above there are distributed to those ordering them about three hundred copies, daily, of drawings of patented inventions, termed "references."

The following statement shows the average number of employes in the attorneys' room of the Patent Office, Department of the Interior, during the periods specified:

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884.....	3	3	3	3	3	3	3	3	3	3	3	3
1885.....	3	3	3	3	3	3	3	3	3	3	3	3
1886.....	3	3	3	3	3	3	3	3	3	3	3	3
1887 (to March 1).....	3	3										

The character of business performed makes it unnecessary to furnish a statement showing the maximum and minimum amount of business transacted and disposed of by the employe doing the most and the employe doing the least during the periods specified, in the attorneys' room, of the Patent Office, Department of the Interior:

The following statement shows the average number of days and the time and attention devoted to the consideration and transaction of business during the periods specified, by the employes in the attorneys' room of the Patent Office, Department of the Interior:

Year.	No. of employes.	Average No. of days present.	Average No. of hours employed daily.
1884.....	3	272	7
1885.....	3	276	7
1886.....	3	289	7
1887 (to March 1).....	3	42	7

The following statement shows the maximum number of days devoted to business by the employe present for the greatest number of days, and also the minimum number of days devoted to business by the employe present for the least number of days in the attorneys' room of the the Patent Office, Department of the Interior, during the periods specified:

	1884.	1885.	1886.	1887 (to Mar. 1).
Maximum number of days.....	292	284	300	42
Minimum number of days.....	241	270	267	42

## CHIEF CLERK'S DIVISION.

*Report of the chief clerk's division, United States Patent Office, on the methods of business and work, as requested by Senate Select Committee and called for by Department circular of March 23, 1887.*

The following statement shows the amount and character of business received, transacted, and disposed of during the period, and on hand, pending, and undisposed of at the dates specified below, in the chief clerk's division of the Patent Office, Department of the Interior:

Character of business.	Pending Jan. 1, 1884.	Received during 1884.	Disposed of in 1884.	Pending Jan. 1, 1885.	Received during 1885.	Disposed of in 1885.	Received during 1886.	Disposed of in 1886.	Received up to Mar. 1, 1887.	Disposed of up to Mar. 1, 1887.
Daily excuse slips .....	.....	6, 522	6, 522	.....	7, 594	7, 594	10, 127	10, 127	1, 102	1, 102
Daily reports .....	.....	2, 532	2, 532	.....	2, 364	2, 364	2, 564	2, 564	1, 440	1, 440
Weekly reports .....	.....	2, 392	2, 392	.....	2, 392	2, 392	2, 392	2, 392	368	368
Monthly reports .....	.....	356	356	.....	356	356	356	356	64	64
Applications for leave .....	.....	1, 572	1, 572	.....	1, 573	1, 573	1, 782	1, 782	165	165
Coupon books .....	1, 496	3, 213	3, 280	229	1, 404	1, 563	.....	.....	.....	.....
Coupon sheets .....	702	64, 500	59, 813	5, 073	37, 927	49, 000	.....	.....	.....	.....
Letters written .....	.....	.....	8, 879	.....	.....	8, 036	.....	9, 337	.....	1, 720

The following statement shows the average amount and character of business performed, transacted, and disposed of, during the periods specified, by the employes in the chief clerk's division of the United States Patent Office, Department of the Interior:

Character of business.	Average amount transacted during each month.											
	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884.												
Daily reports .....	650	600	650	650	650	625	650	650	625	729	648	702
Weekly reports .....	230	184	184	184	230	184	184	230	184	230	184	184
Monthly reports .....	32	32	32	32	32	32	32	32	32	32	32	32
Applications for leave .....	17	56	71	85	107	101	121	197	156	194	163	204
Coupon books .....	296	355	306	353	293	235	238	257	216	273	187	271
Coupon sheets .....	6, 221	6, 391	6, 774	6, 535	4, 803	4, 129	4, 080	4, 580	4, 076	4, 900	3, 504	3, 820
Letters written .....	708	706	750	711	656	559	781	785	828	628	759	708
1885.												
Daily reports .....	682	594	648	728	700	728	728	700	728	756	672	700
Weekly reports .....	230	184	184	184	230	184	184	230	184	230	184	184
Monthly reports .....	32	32	32	32	32	32	32	32	32	32	32	32
Applications for leave .....	70	78	95	72	95	69	161	197	183	203	135	215
Coupon books .....	194	159	220	280	700	.....	.....	.....	.....	.....	.....	.....
Coupon sheets .....	5, 059	7, 620	9, 619	19, 760	43, 000	.....	.....	.....	.....	.....	.....	.....
Letters written .....	831	656	870	764	566	699	627	573	596	714	579	659
1886.												
Daily reports .....	700	664	756	728	700	728	739	756	806	806	744	806
Weekly reports .....	230	184	184	184	230	184	184	230	230	184	184	184
Monthly reports .....	32	32	32	32	32	32	32	32	32	32	32	32
Applications for leave .....	74	93	103	96	94	104	160	222	197	202	184	284
Letters written .....	669	693	744	773	759	761	782	878	798	884	795	801
1887.												
Daily reports .....	750	690	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Weekly reports .....	230	184	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Monthly reports .....	32	32	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Applications for leave .....	82	83	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Letters written .....	888	807	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

The following statement shows the average number of employes in the chief clerk's division of the United States Patent Office, Department of the Interior, during the periods specified:

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884.....	5	5	5	4	5	4	4	4	5	5	5	5
1885.....	5	6	5	5	6	5	5	4	5	5	6	6
1886.....	6	6	6	6	6	6	6	6	7	7	7	7
1887 (to March 1).....	7	7										

The following statement shows the average number of days and the time and attention devoted to the consideration and transaction of business during the periods specified, by the employes in the chief clerk's division of the United States Patent Office, Department of the Interior:

Year.	No. of employes.	Average No. of days present.	Average No. of hours employed daily.	No. by proxy.
1884.....	5	198	7	0
1885.....	5	164	7	0
1886.....	6	291	7	0
1887 (to March 1).....	7	42	7	0

The following statement shows the maximum number of days devoted to business by the employe present for the greatest number of days, and also the minimum number of days devoted to business by the employe present for the least number of days in the chief clerk's division of the United States Patent Office, Department of the Interior, during the periods specified:

	1884.	1885.	1886.	1887 (to Mar. 1).
Maximum number of days.....	290	260	298	48
Minimum number of days.....	125	34	211	46

#### EXAMINERS'-IN-CHIEF DIVISION.

*Report of the examiners'-in-chief division, United States Patent Office, on the methods of business and work, as requested by Senate Select Committee, and called for by Department circular of March 23, 1887.*

The following statement shows the amount and character of business received, transacted, and disposed of during the period, and on hand, pending, and undisposed of, at the dates specified below, in the division of the examiners-in-chief, in the United States Patent Office, Interior Department:

Character of business.	Pending Jan. 1, 1884.	Received during 1884.	Disposed of in 1884.	Pending Jan. 1, 1885.	Received during 1885.	Disposed of in 1885.	Pending Jan. 1, 1886.	Received during 1886.	Disposed of in 1886.	Pending Jan. 1, 1887.	Received up to Mar. 1, 1887.	Disposed of up to Mar. 1, 1887.	Pending Mar. 1, 1887.
Ex-parte cases.....	22	443	440	25	610	563	72	675	670	77	95	103	69
Interference cases.....	2	47	40	9	57	54	12	106	95	23	13	15	21
References from the Commissioner.....					30	30	0	37	37	0	10	10	0

Statement showing the principal items of business transacted by the examiners'-in-chief division of the U. S. Patent Office.

The accompanying statement, showing the amount and character of the business received, transacted, disposed of, pending, &c., will suggest the principal items of business transacted in this division:

The three examiners-in-chief constitute a board of appeals, who sit together to "revise and determine upon the validity of the adverse decisions of examiners upon applications for patents, and for reissues of patents, and in interference cases, on the written petitions of the appellants," as per section 482, Revised Statutes. Their functions are purely judicial, and cases coming to them are duly placed on a docket in the order of their reception by the board and are assigned for hearing and oral argument in the same order.

It is the present practice of the board to assign from four to six ex-parte cases for hearing each day, except on such days as interference cases are heard, and on Saturdays, which latter are reserved for clearing-up days. The interference cases now average about two per week, and only one is assigned for hearing on any one day. These cases often require the examination of a large mass of testimony, and necessarily occupy much time both in argument and in decision.

Frequently motions are made, argued, and determined, to postpone, or rehear, or dissolve interferences on grounds involving the merits of the cases, and many matters and questions are now referred to the board by order of the Commissioner for examination and report upon intricate questions of practice, under the provisions of section 482, Revised Statutes.

The decisions of the board upon all matters thus brought before it and acted on are written out and signed by all the members thereof, or a majority concurring, and type-written for the files, and also recorded in books provided for the purpose.

The board has a head clerk, who attends to the reception and docketing of all cases as received, the preparing and sending out of all notices of hearings, postponements, decisions, and accounts on motions, and to the preparation of cases for hearing on the day of argument, and the collection of the patents, publications, authorities and models cited as references to be used during the argument; in short, all the general current duties of a clerk in such position.

One copying clerk (type-writer), and one manuscript copying and recording clerk are also employed, and one messenger, whose duties are such as pertain to those positions. No account from which a monthly average of work done, or a maximum and minimum statement, as per schedule A, could be prepared has ever been kept, said work being currently performed under the immediate direction of the board in accordance with the exigencies of the work in hand. The time report of the department shows the maximum and minimum attendance of the clerical force, an abstract from which is furnished herewith.

The following statement shows the average number of days and the time and attention devoted to the consideration and transaction of business, and also number of days devoted to business by the employé present for the greatest number of days and employé present for the least number of days during the years named:

Year.	Average No. of days.	Hours daily.	In person or by proxy.	Maximum No. of days.	Minimum No. of days.
1884 .....	306	7	In person ...	276	267
1885 .....	301	7	.....do .....	271	268
1886 .....	305	7	.....do .....	275	275
1887 (to March 1) .....	48	7	.....do .....	48	44

The board has been in session on all days when the office has been open for business during the several years mentioned. No time report has been kept, except for the clerical force, from which the above maximum and minimum statement has been compiled.

#### DRAFTSMAN'S DIVISION.

*Report of the draftsman's division, United States Patent Office, on the methods of business and work, as requested by Senate Select Committee, and called for by Department circular of March 23, 1887.*

Statement showing the principal items of business transacted in the draftsman's division of the United States Patent Office, Department of the Interior.

#### MECHANICAL DRAFTING.

1. Examination of drawings of all applications for patents filed as to their conformity to office rules, accepting or rejecting them, and designating informalities.



2. Estimating cost of making drawings to complete applications and cost of tracings.
3. Making drawings and tracings.
4. Retouching and correcting drawings for reproduction.

## DRAWINGS.

1. Custody of original drawings of patents, reissues, designs, and trademarks, rejected, abandoned, and forfeited cases, and of applications passed for issue which are awaiting payment of final Government fees.
2. Classification and distribution of drawings and reproductions.
3. Selection of references cited by examiners in applications for patents.
4. Selection of drawings for weekly issues of patents.
5. Record of classes of inventions by classes and subclasses.
6. Examination of proof copies of photolithographs of drawings and the record thereof.
7. Selection and arrangement of copies of patents by classes and subclasses of inventions for bound volumes.
8. Selection of printed copies of patents for foreign countries in exchange for similar publications.

## LETTERS.

Recording, indexing, and furnishing the data upon all letters pertaining to the division, including orders for copies of patents, drawings, and tracing; estimates of classes of inventions, subscription for copies of patents; dates and numbers of patents, names of inventors, dates of renewals and extensions; filing of rejected and abandoned cases; cost of copies, tracings, drawings, coupons, &c.

## PASTING AND FOLDING.

1. Attaching copies of the drawings to specifications of current and back issues of patents, designs, trademarks, &c.
2. Mounting and trimming drawings of foreign patents.
3. Mounting photolithographs for office folios.
4. Attaching claims to drawings and photolithographs.
5. Repairing, mounting, and restoring drawings and bound volumes.

## MISCELLANEOUS.

The miscellaneous duties of the division cover a variety of work requiring a thorough knowledge of nearly every branch of office and the cooperation thereof. These duties, though varied and important, cannot be classified under specific heads.

The following statement shows the amount and character of business received, transacted, and disposed of during the period, and on hand, pending, and undisposed of at the dates specified below, in the draftsman's division of the United States Patent Office, Department of the Interior :

Character of business.	Pending Jan. 1, 1884.	Received dur- ing 1884.	Disposed of in 1884.	Pending Jan. 1, 1885.	Received dur- ing 1885.	Disposed of in 1885.	Pending at close of 1885.
Drawings, applications examined.....	...	39,669	39,669	...	41,053	41,053	...
Orders received and drawings made.....	23	1,049	987	62	1,172	1,112	60
Drawings mailed.....	...	851	851	...	867	867	...
Letters received, recorded, indexed, &c.....	...	20,822	20,822	...	22,923	22,923	...
Letters answered by circular and written.....	...	5,645	5,645	...	6,229	6,229	...
Copies selected, mailed and delivered.....	...	...	828,415	...	...	1,013,377	...
Tracings, orders received and completed.....	18	695	648	18	882	843	39
Sets reproductions received, banded, &c.....	...	29,530	29,530	...	35,262	35,262	...
Proofs examined, drawings classified.....	...	28,530	28,530	...	34,691	34,691	...
Sets specifications received, banded, &c.....	...	37,338	37,338	...	38,240	38,240	...
Sets copies pasted and folded.....	...	19,469	19,469	...	36,315	36,315	...
Claims attached to drawings and photographs.....	...	45,471	45,471	...	54,706	54,706	...
Drawings and volumes restored.....	...	626	626	...	337	337	...
Foreign patents and photographs mounted.....	...	14,703	14,703	...	38,978	38,978	...
File wrappers pasted and folded.....	...	45,745	45,745	...	44,410	44,410	...
Drawings rejected and abandoned cases received.....	...	11,607	11,607	...	14,545	14,545	...
Coupons received and recorded.....	...	205,770	205,770	...	239,162	239,162	...

Character of business.	Pending Jan. 1, 1886.	Received dur- ing 1886.	Disposed of in 1886.	Pending Jan. 1, 1886.	Received up to Mar. 1, 1887.	Disposed of up to Mar. 1, 1887.	Pending Mar. 1, 1887.
Drawings, applications examined.....		41,331	41,331		7,190	7,190	
Orders received and drawings made.....	60	1,394	1,295	99	346	193	143
Drawings mailed.....		806	806		122	122	
Letters received, recorded, indexed, &c.....		23,803	23,803		4,282	4,282	
Letters answered by circular and written.....		6,882	6,882		1,269	1,269	
Copies selected, mailed and delivered.....			1,067,807		155,139	155,139	
Tracings, orders received and completed.....	39	888	862	26	186	139	47
Sets reproductions, received, banded, &c.....		33,854	33,854		4,773	4,773	
Proofs examined, drawings classified.....		33,636	33,636		4,838	4,838	
Sets specifications, received, banded, &c.....		24,066	24,066		3,433	3,433	
Sets copies pasted and folded.....		34,092	34,092		4,932	4,932	
Claims attached to drawings and photographs.....		65,610	65,610		3,090	3,090	
Drawings and volumes restored.....		1,431	1,431		75	75	
File wrappers pasted and folded.....		46,650	46,650		10,984	10,984	
Drawings, rejected and abandoned cases received.....		14,162	14,162		7,950	7,950	
Coupons received and recorded.....		244,865	244,865		3,375	3,375	
Foreign patents and photographs mounted.....		38,539	38,539		43,565	43,565	

The following statement shows the average amount and character of business performed, transacted, and disposed of during the periods specified, by the employes in the draftsman's division of the United States Patent Office, Department of the Interior :

[illegible]



## EMPLOYÉ DOING THE LEAST—MINIMUM.

Character of business.	Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
Draftsman.....	1884	\$57 75	\$34 25	\$54 50	\$69 50	\$60 50	\$40 00	\$56 00	\$37 00	\$28 50	\$59 00	\$37 00	\$57 50
Tracer.....		37 00	26 00	44 00	65 25	52 75	44 00	34 25	30 25	21 25	27 50	38 50	69 75
Draftsman.....	1885	54 50	45 50	52 00	66 00	63 00	50 25	58 00	45 00	48 00	38 25	53 00	48 00
Tracer.....		16 50	29 75	46 50	60 50	46 00	38 75	48 75	31 50	33 55	31 50	23 75	24 50
Draftsman.....	1886	62 00	60 00	51 00	63 00	72 00	57 00	60 00	74 00	25 00	76 50	62 00	61 25
Tracer.....		56 50	47 50	25 25	40 00	43 25	40 75	18 50	37 75	22 25	24 25	22 75	38 00
Draftsman.....	1887 *	80 00	76 75	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Tracer.....		43 00	35 75	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

\* To March 1.

Draftsmen and tracers are the only employés of this division who are engaged on specific duties which can be reported under this statement.

In making the report on minimum amount of work done no allowance was made for time lost from any cause.

The following statement shows the average number of days and the time and attention devoted to the consideration and transaction of business during the periods specified by the employés in the draftsman's division of the United States Patent Office, Department of the Interior:

Year.	No. of employés.	Average No. of days present.	Average No. of hours employed daily.	No. by proxy.	No. of working days.
1884.....	84	265 3/4	6 1/2	None	306
1885.....	88	267 1/2	6 1/2	None	302
1886.....	73	263 1/2	6 1/2	None	304
1887 (to March 1.).....	70	43 3/4	6 1/2	None	49

The following statement shows the maximum number of days devoted to business by the employé present for the greatest number of days and also the minimum number of days devoted to business by the employé present for the least number of days in the draftsman's division of the United States Patent Office, Department of the Interior, during the periods specified:

	1884.	1885.	1886.	1887 (to March 1.).
Maximum number of days.....	302	206	206	49
Minimum number of days.....	217 1/2	142	182	36

## FINANCIAL CLERK.

*Report of the financial clerk, United States Patent Office, on the methods of business and work, as requested by Senate Select Committee, and called for by Department circular of March 23, 1887.*

Statement showing the amount and character of business received, transacted, and disposed of during the period, and on hand, pending and undisposed of, at the dates specified below, in the division of financial clerk, in the office of the Commissioner of Patents:

Character of business.	Received during 1884.	Received during 1885.	Received during 1886.	Received during Jan., Feb., and Mar., 1887.
Applications.....	\$970, 175 00	\$1, 074, 090 00	\$1, 042, 080 00	\$275, 970 00
Copies.....	35, 831 30	73, 416 85	71, 675 35	22, 710 55
Recording assignments.....	24, 004 00	24, 367 50	23, 256 30	6, 574 05
Subscription to Official Gazette.....	11, 845 50	13, 141 80	13, 926 75	7, 083 25
Registration of labels.....	3, 943 00	3, 042 00	3, 603 00	756 00
Sale of old iron.....	.....	31 00	.....	.....

The following statement shows the average number of days and the time and attention devoted to the consideration and transaction of business during the periods specified by the employés in the financial division of the Patent Office, Department of the Interior:

Year.	No. of employés.	Average No. of days present.	Average No. of hours employed daily.
1884 .....	5	290	7
1885 .....	5	247	7
1886 .....	5	205	7
1887 (to March 1) .....	5	39	7

The following statement shows the maximum number of days devoted to business by the employé present for the greatest number of days, and also the minimum number of days devoted to business by the employé present for the least number of days in the financial division of the Patent Office, Department of the Interior, during the periods specified

	1884.	1885.	1886.	1887 (to March 1).
Maximum number of days .....	307	302	270	48
Minimum number of days .....	183	222	113	48

#### INTERFERENCE RECORD BRANCH OF DIVISION A.

*Report of the interference record branch of division A, United States Patent Office, on the methods of business and work, as requested by Senate Select Committee, and called for by Department circular of March 23, 1887.*

The following statement in detail of business in the interference record division of the United States Patent Office for the years 1884, 1885, 1886, and 1887 (to March 1):

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884 .....	301	340	384	433	496	435	395	353	397	501	415	406
1885 .....	587	510	568	626	682	640	606	640	613	639	563	458
1886 .....	552	543	614	660	611	687	598	576	639	679	898	799
1887 (to March 1) .....	928	1,004										

A number of letters written.

In view of the miscellaneous character of the work of this division it is impossible to give an estimate of the amount of work done by the whole division, or by any of the persons employed herein.

The following statement shows the average number of employés during each month of the years named:

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884 .....	6	6	6	6	6	6	6	6	6	6	5	6
1885 .....	5	5	5	5	5	5	5	5	6	5	5	5
1886 .....	5	6	6	6	6	6	6	6	7	7	7	7
1887 (to March 1) .....	7	7										

In consequence of the frequent changes in the *personnel* of the interference record division and the irregularity of the receipt of matters pertaining thereto, it is impossible to keep a correct account of the business transacted and disposed of by the employé doing the most or the employé doing the least herein.



The following statement shows the average number of days and the time and attention devoted to the consideration and transaction of business during the years named; also the number of days devoted to business by the employé present for the greatest number of days and the employé present for the least number of days:

Year.	Average No. of days.	Hours daily.	Maximum No. of days.	Minimum No. of days.
1884.....	254	7	238	186
1885.....	276	7	299	268
1886.....	285	7	285	258
1887 (to March 1).....	47	7	48	20

Statement showing the principal items of business transacted in the interference record division of the United States Patent Office.

Preparing cases by making up the files for the examiner of interferences, and keeping a record of the same.

The recording and briefing of all mail matter and acknowledging the receipt of the same in matters pertaining to interference cases.

Keeping a complete record of the times of hearing fixed by the examiner of interferences, and of his decisions and the decisions of the primary examiners in interference cases; also a record of all exhibits filed in the cases to which they refer, and the record and the custody of all cases finally disposed of by the examiner of interferences.

Preparing and docketing all appeals to the Commissioner and sending out the notices of hearing on the same.

Recording all decisions of the Commissioner and sending the notices of the same.

Keeping a record of all appeals to the examiners-in-chief and their actions thereon, together with the custody of all cases disposed of by that tribunal.

Record of all cases submitted to the committee on division, and their actions thereon.

Furnishing copies of all preliminary statements and decisions.

Statement of the interference record division of the United States Patent Office showing the methods adopted in transacting the principal business matters, beginning with the receipt of the matter by the Department, or by any of the agents of the Department, and, giving in consecutive order, the various steps taken by each of such business matters, through the various divisions of the office and the various Bureaus, and divisions of such Bureaus and employés through whose hands the same passes and by whom it is considered and acted upon, and the action thereon had and taken by each, until the same is finally disposed of and notice thereof duly given to the proper party.

All mail matter pertaining to interference business received in interference record division is stamped with the date of its reception, assorted, and properly indorsed, entered in the interference record and in the particular case to which the same refers, and duly acknowledged to the attorneys of record for the parties in interest.

All interferences declared by the primary examiner are properly prepared and entered of record in the order of their dates, having a jacket with names of the interfering parties and the subject-matter of the case indorsed thereon, after which they are entered of record and forwarded to the examiner of interferences.

## INTERFERENCE DIVISION.

*Report of the interference division, United States Patent Office, on the methods of business and work, as requested by Senate Select Committee, and called for by Department circular of March 23, 1887.*

The following statement shows the amount and character of business received, transacted, and disposed of during the period, and on hand, pending and undisposed of, at the dates specified below, in the interference division of the United States Patent Office, Department of the Interior:

Character of business.	Pending Jan. 1, 1884.	Received during 1884.	Disposed of in 1884.	Pending Jan. 1, 1885.	Received during 1885.	Disposed of in 1885.	Pending Jan. 1, 1886.	Received during 1886.	Disposed of in 1886.	Pending Jan. 1, 1887.	Received during 1886.	Disposed of in 1887.
Cases for final decision .....	32	375	407	8	565	558	15	643	640	12	102	82
Cases for interlocutory action .....	17	2,227	2,236	0	2,856	2,856	0	3,096	3,082	21	499	514
Cases for declaration .....	0	441	441	0	762	762	0	700	700	9	97	97

This latter report includes the number of cases received and disposed of up to March 1, 1887.

The following statement shows in detail the business in the interference division of the office of Commissioner of Patents, for the years 1884, 1885, 1886, and 1887 (to March 1):

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884 .....	319	356	310	301	344	269	134	290	252	237	205	235
1885 .....	301	237	277	374	372	366	405	395	366	404	231	337
1886 .....	389	342	383	363	351	372	416	337	343	388	385	353
1887 (to March 1) .....	379	314										

These figures indicate the number of cases acted upon each month.

The following statement shows the average number of employes during each month of the following years:

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884 .....	2	2	2	3	3	3	3	3	3	3	3	3
1885 .....	3	3	3	3	3	3	3	3	3	3	3	3
1886 .....	4	4	4	4	4	4	4	4	4	4	4	4
1887 (to March 1) .....	6	6	6									

The following statement shows the average number of days and the time and attention devoted to the consideration and transaction of business during the periods specified, by the employes in the interference division of the United States Patent Office, Department of the Interior:

Year.	Number of employes.	Average number of days present.	Average number of hours employed daily.
1884 .....	2	182	7
1885 .....	3	209	7
1886 .....	4	213	7
1887 (to March 1) .....	6	48	7

The following statement shows the maximum number of days devoted to business by the employé present for the greatest number of days, and also the minimum number of days devoted to business by the employé present for the least number of days, in the interference division of the United States Patent Office, Department of the Interior, during the periods specified :

	1884.	1885.	1886.	1887 (to March 1).
Maximum number of days .....	263	261	265	48
Minimum number of days .....	201	250	248	46

No account has been kept of the business performed and disposed of by each employé during the years 1884, 1885, 1886, and 1887, or any part or parts thereof, and the reasons why such account has not been kept, are as follows :

The duties of this division are almost exclusively judicial. The mere statement that an employé has disposed of so many cases in a given length of time conveys no idea as to the amount of labor he has put upon such cases, of the intelligence of the employé, or of the quality of the work he may have done. It would be within the power of the chief of the division to assign a certain class of cases to one assistant and another and different class to another assistant, and if the number of actions made were to be the measure of the value of the services of an employé, the one with the least capacity and industry in the division might thereby be credited with doing four or five times the labor of the most able, industrious, and efficient employé. The reading of one hundred pages of testimony is one thing, and the consideration of such testimony, and the weighing of the same as evidence, is entirely another thing. It would follow from the very nature of the case that the chief of the division would give to his ablest assistant those cases involving the most intricate questions both of law and of evidence, and give those requiring the least care and the least judgment to the weakest man in his force, and especially those cases which are decided simply upon the record, and by default would go to the weakest member of his force, and such labor amounts to almost simply clerical work, and yet at the end of the month the weakest and most inefficient man would have the largest number of actions credited to his account. There is no way of measuring the value of the services of an employé of this division but by a scrutiny of his individual work on individual cases—quality and not quantity being the standard of measure—and therefore any attempt to make a record of the same would probably result in failure, and, therefore, such attempt has never been made. In fact it is possible in this division for an employé to dispose of twice the work that he can actually do and do well. In other words, it is within the very nature of the work possible for him to let superficial examination and guess-work take the place of careful consideration and laborious research, and such being the case, the quality of work done in the division must always depend upon careful selection of the proper men to conduct it, more than upon any rule or system that can be established.

Interference proceedings are as a rule very expensive, frequently costing the litigants in a single case thousands of dollars. The ablest patent attorneys in the country are often employed to conduct proceedings to this end and are presumably paid large fees for such services. The direct result of this expenditure of time and money is a judgment of priority of invention in favor of one of the litigants, and upon which a patent issues to such successful party. Such being the case, it would seem that the time consumed by an employé in arriving at a conclusion is a matter of small consequence, and that all that should be required of him in that particular is that he should give his time strictly to business; that beyond this the sole consideration should be quality of the work done by him; and as a not inconsiderable proportion of the decisions of the division are reviewed by appellate tribunals, the affirmance or reversal of decisions in cases affords a very correct criterion by which the quality of the same may be judged.

As to the labor of the clerical force a similar course of reasoning would apply in explanation of the failure to keep, and the impracticability of keeping, a strict record of daily work. The clerical work consists of many and important details, in the disposition of which accuracy is the essential requisite, and this, combined with a willingness and capability of being reasonably rapid, for n the true test of merit.

Statement of the interference division of the United States Patent Office, showing the methods adopted in transacting the principal business matters, beginning with the receipt of the matter by the Department, or by any of the agents of the Department, and giving in consecutive order the various steps taken by each of such business matters through the various divisions of the office and the various Bureaus and divisions of such Bureaus, and employes through whose hands the same passes, and by whom it is considered and acted upon, and the action thereon had and taken by each, until the same is finally disposed of and notice thereof duly given to the proper party.

The business of this division pertains to interference proceedings, an interference being defined to be as follows: "An interference is a proceeding instituted for the purpose of determining the question of priority of invention between two or more parties claiming substantially the same patentable invention."

It is the duty of the primary examiner to determine in the first instance whether or not an interference exists, and if he deems one to exist letters are written to the parties informing them of such interference, and these letters, together with the files and drawings, are transmitted to the examiner of interferences. Upon receipt of the same such letters are carefully examined by one of the clerks in the interference division, and if the case is properly prepared a time is noted in such letters for the filing of preliminary statements and the same are mailed to the parties. This action is known as the declaration of the interference by the examiner of interferences. If such interference is in any way improperly prepared it is returned to the primary examiner for correction.

The preliminary statements referred to should set forth, the date of conception, disclosure to others, the making of a drawing and a model, reduction to practice, and extent of use. Such statements remain sealed until the limit of time given for filing the same has expired. Then such statements are opened, and if any information as to the steps above referred to is omitted from such statements, letters are written to the parties requiring the same to be supplied. If the junior party fail to file a statement within the time allowed, or if his alleged dates fail to overcome the dates of the senior party, judgment is rendered in favor of the senior party upon the record. If the senior party fail to file a statement he is restricted to his record date—the date of filing of his application—and is permitted to take rebutting testimony only; and in setting times for taking testimony such fact is indicated in the notices thereof. Each party to the interference is given a time within which to take his testimony-in-chief (unless the senior party be restricted as above), the junior party a time in rebuttal, and a day of hearing to be had before the examiner of interferences upon the evidence presented is also set. After such times have been set by the office the parties are at liberty to stipulate between themselves for such extensions as they may desire, and if such stipulations are properly signed they are approved by the examiner of interferences, and letters are sent to the parties setting times in accordance with such stipulations.

*Ex parte* requests, stipulations, &c., are filed from time to time in interference cases—all of which are acted upon by the examiner of interferences, and letters written by the clerk notifying the parties of the action taken.

Motions are also presented, upon which elaborate arguments are frequently had, and the determination of which involves legal research and the expenditure of much time and labor. These cases are sometimes continued through a period of two years or more before ready for final decision, and hence involve much work.

When the day of final hearing arrives, arguments based upon the evidence presented are made by counsel representing the interfering parties. Such arguments are sometimes of great length, extending through the entire day, and perhaps into the next day; but these are exceptional. The ordinary argument covers a period of not more than half a day. Many cases are submitted upon the evidence without argument, or merely upon briefs filed by the parties or their counsel. After such argument has been had, the case comes up in its turn for final decision. This involves the reading of the testimony—which in many cases is voluminous—much legal research, and the expenditure of a large amount of time. There are some cases in which no testimony is taken by either party, and the result is a decision upon the record in favor of the senior party.

There are also *ex parte* cases which involve the question of public use or sale of the invention more than two years prior to the filing of the application. These require much labor, and are conducted usually at great expense to the parties. Testimony is taken in these cases as in interference cases—sometimes at the expense of the office—and a hearing is had before the examiner of interferences upon the testimony taken. In a majority of instances these cases involve public interest of considerable importance.

There are many interferences which involve more than two parties—some containing as many as twelve; and, as can be readily seen, these necessitate much work, and are the occasion of great contest.

It may perhaps be well to state that each party to an interference is notified of all actions taken, and this requires a great amount of clerical work. Records are kept of every action and every step taken from the time a case reaches this division until finally disposed of.

Appeal lies from interlocutory matters to the Commissioner of Patents, and in the first instance from final decisions upon the merits to the board of examiners-in-chief.

#### ISSUE AND GAZETTE DIVISION.

*Report of the issue and Gazette division, United States Patent Office, on the methods of business and work, as requested by Senate Select Committee, and called for by Department circular of March 23, 1887.*

The following statement shows in detail the business in the issue and Gazette division of the office of Commissioner of Patents, for the years 1884, 1885, 1886, and 1887 (to March 1):

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884.....	2,014	1,014	1,796	2,338	1,676	1,765	2,009	1,718	1,512	1,537	1,394	1,827
1885.....	1,453	1,453	2,219	2,175	2,171	2,654	2,142	1,997	2,480	2,110	2,010	2,437
1886.....	1,740	1,740	2,426	2,065	1,989	2,527	1,813	2,303	1,682	1,779	2,100	1,795
1887 (to Mar. 1)	1,590	1,590	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

The above statement shows the number of patents and certificates of registration of trade-marks and labels issued each month. This is the most important of the various kinds of work performed in the division. It is impossible to summarize all in a single tabulated statement. (See page — for further exhibit.)

The following statement shows the average number of employes during each month of the following years:

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884.....	45	45	44	45	45	45	45	47	48	46	46	45
1885.....	43	43	44	44	44	44	43	43	42	45	44	42
1886.....	42	43	43	44	43	43	43	46	47	46	46	46
1887 (to March 1)	48	47	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

The work in this division is of so varied a character that, with the exception of the proof-readers, of whom there are from six to eight, not more than two persons are engaged in like duties. It is therefore manifestly impossible to rate their efficiency in the comparative form desired.

The following statement shows the average number of days and the time and attention devoted to the consideration and transaction of business during the years named, also the number of days devoted to business by the employe present for the greatest number of days and employe present for the least number of days during the following years:

Year.	Average No. of days.	Hours daily.	In person or by proxy.	Maximum No. of days.	Minimum No. of days.
1884.....	260	7	In person.....	298	45
1885.....	266	7	do.....	287	20
1886.....	266	7	do.....	300	19
1887 (to March 1).....	43	7	do.....	48	6



Statement showing the principal items of business transacted in the issue and Gazette division of the Patent Office, Department of the Interior.

(1) To receive from the examiners all cases allowed by them, to carefully revise them in the matter of their preparation in form; the correctness of the interlineations and insertions of amendments; the completeness of the oaths, signatures, witnesses, &c.; in a word, to see if they conform in all respects to the requirements of the statutes and rules of the office, and edit them for the printer; then issue the notice of allowance provided by rule 159, prepare and file a duplicate thereof, and file the cases in pigeon holes under the proper alphabetical combinations, for convenient access.

(2) Upon the receipt of the final Government fees to make a record thereof, find, and, after unmistakable identification of the case, apply the fee and mail a receipt therefor.

(3) To enter upon the alphabetical register under the proper combination the name of the inventor, the names of all assignees, the title of the invention, the date the patent will bear, its number, the address to which it is to be sent, and date of mailing. These entries include all patents issued and all trade-marks and labels registered.

(4) To spread upon the record the complete grant of the patent in due form, with the names of all grantees, the interest of each and how acquired, the title of the invention and the limitation of the term of the patent under section 4887, Revised Statutes, by reason of foreign patents, if any, reciting each.

(5) The preparation of a complete memorandum of a case, as soon as the final fee is paid, for the assignment division, to enable it to make a search of its records to determine who are to appear as grantees in the patent.

(6) The cases, having been prepared for the printer, are forwarded to the Government Printing Office, and returned with proof-sheets of the specifications, with amendments inserted attached, which are read with the original manuscript, and errors, inconsistencies, and incompleteness in the text, particularly in the claims, brought to the notice of the examiner, and corrected and perfected for issuance to the patentee.

(7) Letters patent, in each case, consisting of a fine manuscript copy of the record, upon engraved blanks on bond paper, a printed copy of the specification, and a photolithograph copy of the drawing, attached together and secured by ribbon and the seal of the office, are prepared, presented to the Commissioner and Secretary of the Interior for signatures, and mailed to each patentee or his attorney.

(8) The preparation and publication of the Official Gazette, weekly, which consists of:

(a) The preparation upon dummy cards, 19 by 11 inches, of each page of the Gazette from advance sheets of drawings and printed copies of the claims, prepared especially for this purpose, with headings and briefs.

(b) The statistical and miscellaneous matter on the first two pages of each number and the decisions, for which in most instances syllabi have to be furnished.

(c) The weekly indexes in two forms, patentees, and inventions, containing the names and titles, with the additional data of patent number and page references to both drawings and specifications in the Gazette and monthly volumes. These indexes are successively arranged for the weekly Gazette, the monthly volumes issued under section 490, Revised Statutes, the quarterly volumes of the Gazette, and, finally, for the annual report of the Commissioner of Patents, to be forwarded to Congress at the close of each calendar year, in which latter form they make, when printed, a volume of quarto size, brevier type, of over 600 pages.

(9) The entry of all subscriptions and orders for the Official Gazette, and all designations by members of Congress of public libraries to be supplied with the Gazette, under the act of May 18, 1872, with the attendant correspondence and the mailing of the Gazette weekly.

(10) The registering, answering, and filing of all correspondence coming to this branch of the office.

(11) All printing and binding for the Patent Office is ordered and directed through this division, and the work received and receipted for.

(12) The following are the printed publications of the office prepared, edited, and printed under the direction of this division:

(a) The specifications of all patents as they are issued weekly, 7 by 11 inches, double column, long primer type, of which 152 copies are printed. (Joint resolution of January 11, 1871.)

(b) Bound volumes of same, using the type already set for weekly issues, with titles and headings reduced to width of a column; of these, 200 volumes are issued monthly, with indexes. (Section 490 and 491, R. S.)

(c) The Official Gazette; pamphlet, in covers; about 130 pages, of which over 100 are photolithographed, containing the claims and illustrations of the weekly issues of

patents, with indexes. Edition, 6,500, 500 of which are bound quarterly. (Act of May 18, 1872.)

(d) Quarterly indexes to patentees and subject-matter of inventions, to accompany the quarterly volumes of the Gazette. Issued quarterly; edition, 6,500.

(e) Annual indexes. Lists of inventors and inventions, alphabetically arranged, forming part of the Commissioner of Patent's report to Congress at the end of each calendar year, printed by order of Congress, of which the office orders, while in type, 6,500 copies.

(f) Commissioner's and Court Decisions. Published annually in octavo form, containing all the decisions published in the Official Gazette during the year, with digest and indexes. Edition, 1,200; 300 bound full sheep, 900 in paper covers.

Statement showing in detail the methods of transacting business in the issue and Gazette division of the United States Patent Office, in the Department of the Interior, including one or more items of the principal business matters transacted in said division, beginning with the receipt of the business matter in the said division office, and then showing in consecutive order the various steps taken by each of such principal business matters through the appropriate divisions of said office, and the employes through whose hands the same passes, and by whom it is considered and acted upon, and the action thereon had and taken by each, until the same is finally disposed of, and notice thereof duly given to the proper party.

History of a case from the time it receives favorable adjudication at the hands of the examiner until the letters patent are issued and mailed to the patentee or his attorney:

All cases allowed in either of the twenty-nine examining divisions of the Patent Office are immediately delivered to the issue and gazette division, together with the drawings.

They first pass into the hands of the revisers, who examine the papers to see if they are perfect in every respect in the matter of signature, witnesses, oath, &c.; that the amendments are all present and properly entered, files duly signed, drawings perfect, &c.

The files and drawings are then sent to the draftsman, who takes the drawing, receipting on the file therefor, and returns the files to the issue division, where they are delivered to the allowance desk. Notices of allowance are then prepared in duplicate, one of which is placed in the file, the other mailed to the applicant or his attorney, as required by section 4885, Revised Statutes.

The files are then placed in pigeon holes arranged alphabetically, to await the payment of the final fee, \$20. (This must be paid within six months from the date of the notice of allowance, else the case becomes forfeited, in which event the file is withdrawn from the pigeon-hole, entered upon a "Record of Forfeited Cases" and returned to the examiner.)

Upon the payment of a final fee, after the fee has been entered upon the Final Fee Register, the case is withdrawn from the pigeon-hole, the date of the receipt of the fee is entered upon the file, and the file passes to the clerk in charge of the annual Alphabetical Register of Patents, where it is entered under the proper combination, together with the title of the invention, the date the patent will bear, and the name of the attorney or person to whom it will be sent. Thence it passes to the clerk who makes up the Record of Patent Heads, who fills out upon a prepared form, covering one page of the Record, a patent, giving it its number, which number is likewise carried to the file, and by which number the file, drawings, and patent are thereafter known.

This patent is prepared complete, with the exception of the signatures of the Secretary of the Interior and Commissioner of Patents, which are added thereto after the patent is signed.

This being done, the file is sent to the draftsman's division, that its drawing may be selected, numbered, and sent to the photolithographer. The file is then returned to the issue division, to be forwarded to the Government Printer. The files and drawings are sent out simultaneously, one to the Public Printer, the other to the photolithographer.

While the files are at the Printing Office, a list of the cases is prepared and sent to the assignment division, that the record of assignments may be searched. To insure the issuance of the patent to the proper party, indexes are prepared from the record upon index cards, and a transcript of the record of the patent, known as the patent head, is finely engrossed upon parchment paper to be ready for the printed matter when it arrives.

After the specifications have been put in type and proof-read at the Printing Office, the proofs are returned to this office, with the files, for another (technical) proof-reading, to insure an accurate printing of the specification and claims in the exact form and language in which the examiner intended to allow the case, to receive any cor-

rection in the names of the grantees, or any limitation in term, by reason of new information with regard to foreign patents.

The files are then retained here and the revised proof returned to the Printing Office, from which 150 copies of each specification, with its claims, are printed, one of which is upon bond paper, to form a part of the patent as issued. (Section 4884, R. S.)

The claims are re-set in larger type (English), and copies thereof are furnished for the preparation of the dummy cards for the Official Gazette.

Upon the delivery of the printed copies of the specifications, the bond copy, together with a copy of the drawing, which has meantime been photo-lithographed, and the patent head, spoken of above, are all attached together with ribbon and seal, presented to the Commissioner of Patents to be countersigned, to the Secretary of the Interior to be signed, and are then delivered to the attorney or the patentee. The record is now completed by entering the signatures of the Secretary and Commissioner therein from the patents. Many comparisons are made throughout the progress of the work on each patent to secure accuracy in every detail. Patents are signed and issued only on Tuesday of each week, and the Official Gazette, containing the illustrations, claims, and lists, issues simultaneously. The time allowed for the performance of all this work in the preparation of the patent, from the time of the payment of the final fee to the delivery of the patent is but seventeen days. (See Rule 213, Rules of Practice, U. S. Patent Office.) With an issue of over 400 patents weekly, the division has an average of over 1,000 patents in hand daily in various stages of preparation.

After the issuance of the patents, the (now) patented files are turned over to the division having charge of such files, and they are open to the inspection of the public.

The following statement shows the amount and character of business received, transacted, and disposed of during the period, and on hand, pending and undisposed of, at the dates specified below, in the issue and Gazette division of the United States Patent Office, Department of the Interior :

Character of business.	Received during 1884.	Disposed of in 1884.	Received during 1885.	Disposed of in 1885.	Received during 1886.	Disposed of in 1886.	Received during 1887.	Disposed of in 1887.
Cases revised.....	26, 071	26, 071	30, 717	30, 717	27, 053	27, 053	4, 189	4, 189
Final fees applied and entered.....	18, 836	18, 836	23, 733	23, 733	21, 740	21, 740	3, 262	3, 262
Patentees and assignees registered.....	28, 948	28, 948	34, 673	34, 673	33, 024	33, 024	4, 012	4, 012
Trade-marks registered.....	1, 021	1, 021	1, 067	1, 067	1, 029	1, 029	169	169
Labels registered.....	513	513	391	391	378	378	59	59
Patents recorded.....	21, 947	21, 947	25, 681	25, 681	23, 915	23, 915	3, 473	3, 473
Certificates of registration recorded.....	1, 534	1, 534	1, 458	1, 458	1, 407	1, 407	226	226
Cases certified to assignment division.....	20, 529	20, 529	24, 104	24, 104	22, 392	22, 392	3, 247	3, 247
Pages of proof read.....	24, 792	24, 792	31, 900	31, 000	30, 921	30, 921	.....	.....
Patent heads prepared, including trade-marks and labels.....	21, 947	21, 947	25, 681	25, 681	23, 915	23, 915	3, 473	3, 473
Patents sealed, signed, and mailed.....	20, 413	20, 413	24, 233	24, 233	22, 508	22, 508	3, 247	3, 247
Number of Official Gazette issued.....	331, 500	331, 500	338, 000	338, 000	338, 000	338, 000	26, 000	26, 000
Dummy cards for Official Gazette prepared.....	4, 574	4, 574	5, 956	5, 956	5, 662	5, 662	840	840
Pages of decisions, &c., prepared.....	368	368	372	372	360	360	56	56
Subscribers to Official Gazette supplied weekly.....	*2, 153	*2, 153	*2, 173	*2, 173	*2, 264	*2, 264	*3, 825	*3, 825
Miscellaneous orders for Official Gazette and other publications received and filled.....	6, 211	6, 211	4, 824	4, 824	4, 560	4, 569	784	784
Public libraries supplied with Official Gazette.....	*3, 196	*3, 196	*3, 238	*3, 238	*3, 318	*3, 318	*3, 223	*3, 223
Number of Official Gazette mailed.....	276, 794	276, 794	276, 514	276, 514	283, 815	283, 815	41, 467	41, 467
Index cards prepared.....	57, 896	57, 896	69, 326	69, 326	66, 448	66, 448	8, 278	8, 378
Volumes, specifications, and drawings published.....	2, 400	2, 400	2, 400	2, 400	2, 400	2, 400	400	400
Requisitions for printing and binding made.....	504	504	580	582	437	437	68	68
Letters received, exclusive of final fees.....	8, 197	8, 197	8, 219	8, 219	7, 923	7, 923	2, 147	2, 147
Letters written, exclusive of circulars.....	1, 313	1, 313	1, 279	1, 279	1, 194	1, 194	132	132
Notices of allowance issued.....	26, 071	26, 071	30, 717	30, 717	27, 053	27, 053	4, 189	4, 189
Cases forfeited.....	2, 784	2, 784	8, 426	8, 426	8, 311	3, 311	541	541

\* Maximum.

The following statement shows the average amount and character of business performed, transacted, and disposed of, during the periods specified, by the employes in the issue and Gazette division of the United States Patent Office, Department of the Interior:

1884.

Character of business.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
Cases revised .....	2, 175	1, 986	2, 504	2, 769	2, 325	2, 554	2, 176	1, 873	2, 086	2, 005	1, 623	1, 995
Patentees and assignees registered .....	2, 783	2, 616	2, 475	3, 138	2, 254	2, 369	2, 696	2, 306	2, 029	2, 058	1, 912	2, 452
Final fees applied and entered .....	1, 755	1, 558	1, 705	1, 687	1, 872	1, 536	1, 642	1, 516	1, 375	1, 496	1, 186	1, 509
Trademarks registered ..	87	60	79	105	58	75	86	84	87	54	125	122
Labels registered .....	77	78	73	93	21	26	35	21	20	20	23	27
Certificates of registration recorded .....	164	138	152	198	79	101	121	105	107	74	148	149
Cases certified to assignment division .....	1, 364	1, 800	1, 637	2, 128	1, 588	1, 652	1, 880	1, 599	1, 808	1, 454	1, 246	1, 668
Pages of proof read .....	2, 274	2, 039	1, 984	2, 617	1, 920	2, 021	2, 339	1, 822	2, 292	1, 847	1, 551	2, 086
Patent-heads prepared, including trade-marks and labels .....	1, 541	1, 949	1, 796	2, 338	1, 676	1, 767	2, 009	1, 721	1, 924	1, 537	1, 394	1, 827
Patents sealed, signed, and mailed .....	1, 377	1, 811	1, 644	2, 140	1, 597	1, 666	1, 888	1, 616	1, 817	1, 463	1, 246	1, 678
Official Gazettes issued ..	30, 000	24, 000	24, 000	30, 000	24, 000	24, 000	32, 500	26, 000	32, 500	26, 000	26, 000	32, 500
Dummy cards for Official Gazette prepared .....	404	360	354	492	364	372	424	332	432	342	304	394
Pages of decisions, &c., prepared .....	34	26	30	32	28	32	30	28	30	30	26	42
Subscribers to Official Gazette supplied weekly .....	1, 655	1, 811	1, 944	2, 029	2, 100	2, 140	2, 022	2, 067	2, 097	2, 108	2, 141	2, 153
Miscellaneous orders for Official Gazette and other publications filled .....	831	538	674	503	531	491	499	441	365	563	332	503
Public libraries supplied with Official Gazette ..	3, 092	3, 152	3, 183	3, 196	3, 137	3, 138	3, 079	3, 080	3, 077	3, 091	3, 087	3, 088
Official Gazettes mailed ..	24, 809	20, 254	21, 009	26, 522	21, 395	21, 443	25, 862	20, 880	26, 199	21, 214	21, 135	26, 582
Index cards prepared .....	5, 566	5, 232	4, 950	6, 276	4, 508	4, 738	5, 392	4, 612	4, 058	4, 116	3, 824	4, 904
Volumes, specifications, and drawings published .....	200	200	200	200	200	200	200	200	200	200	200	200
Requisitions for printing and binding made .....	48	35	47	30	36	26	88	37	41	43	44	34
Letters received, exclusive of final fees .....	1, 662	858	724	681	618	567	673	441	494	476	399	614
Letters written, exclusive of circulars .....	123	126	111	150	129	114	114	79	100	72	100	95
Notices of allowances issued .....	2, 175	1, 986	2, 504	2, 769	2, 325	2, 554	2, 176	1, 873	2, 086	2, 005	1, 623	1, 995
Cases forfeited .....	235	247	196	224	220	189	162	206	257	276	321	251
Patents, &c., recorded .....	1, 541	1, 949	1, 796	2, 338	1, 676	1, 767	2, 009	1, 721	1, 924	1, 537	1, 394	1, 827

1885.

Cases revised .....	2, 460	2, 172	2, 852	3, 449	3, 001	3, 040	2, 308	2, 141	2, 514	2, 372	2, 126	2, 280
Patents and assignees registered .....	1, 959	2, 485	2, 992	2, 933	2, 923	3, 578	2, 888	2, 693	3, 344	2, 858	2, 724	3, 286
Final fees applied and entered .....	1, 651	1, 596	1, 879	2, 310	2, 045	2, 084	2, 256	1, 821	2, 045	2, 226	1, 858	1, 964
Trade-marks registered ..	48	91	89	128	78	100	77	84	76	109	87	100
Labels registered .....	23	35	39	39	23	34	38	30	24	27	31	48
Certificates of registration recorded .....	171	126	128	167	101	134	115	114	100	136	118	148
Cases certified to assignment division .....	1, 375	1, 706	2, 080	1, 993	2, 058	2, 505	2, 015	1, 872	2, 373	1, 967	1, 882	2, 258
Pages of proof read .....	1, 749	2, 155	2, 658	2, 726	2, 701	3, 320	2, 711	2, 484	3, 082	2, 628	2, 472	3, 214
Patent-heads prepared, including trade-marks and labels .....	1, 553	1, 843	2, 219	2, 175	2, 171	2, 654	2, 142	1, 997	2, 480	2, 110	2, 010	2, 417
Patents sealed, signed, and mailed .....	1, 382	1, 717	2, 091	2, 008	2, 070	2, 520	2, 027	1, 883	2, 380	1, 974	1, 892	2, 269
Official Gazettes issued ..	26, 000	26, 000	32, 500	26, 000	26, 000	32, 500	26, 000	26, 000	32, 500	26, 000	26, 000	32, 500
Dummy cards for Official Gazette prepared .....	322	400	490	494	496	610	594	466	564	478	472	570

1885—Continued.

Character of business.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
Pages of decisions, &c., prepared .....	24	30	60	34	30	34	24	26	30	24	24	32
Subscribers to Official Gazette supplied weekly .....	1,679	1,843	1,960	1,955	2,021	2,080	1,982	2,039	2,091	2,098	2,154	2,173
Miscellaneous orders for Official Gazette and other publications filled .....	584	467	605	392	349	360	223	343	344	444	370	403
Public libraries supplied with Official Gazette ..	3,238	3,229	3,238	3,238	3,230	3,235	3,227	3,212	3,206	3,198	3,197	3,183
Official Gazettes mailed ..	19,952	20,695	20,595	21,164	21,353	26,935	21,059	21,347	26,829	21,628	21,774	27,183
Index cards prepared .....	3,918	4,970	5,984	5,866	5,846	7,156	5,776	5,386	6,688	5,716	5,448	6,572
Volumes, specifications, and drawings published ..	200	200	200	200	200	200	200	200	200	200	200	200
Requisitions for printing and binding made .....	55	37	109	60	37	40	40	40	47	49	36	32
Letters received, exclusive of final fees .....	1,596	764	764	673	563	513	677	538	509	551	423	648
Letters written, exclusive of circulars .....	144	118	146	117	104	122	78	77	101	86	87	99
Notices of allowance issued .....	2,460	2,172	2,852	3,449	3,001	3,042	2,308	2,141	2,514	2,272	2,126	2,280
Cases forfeited .....	252	230	203	187	208	251	288	240	466	400	354	349
Patents, &c., recorded ..	1,553	1,843	2,219	2,175	2,171	2,654	2,142	1,997	2,480	2,110	2,010	2,417

1886.

Cases revised .....	2,305	2,180	2,635	2,618	2,095	2,552	2,461	1,964	2,057	2,021	2,061	2,102
Patentees and assignees registered .....	2,376	2,684	3,313	2,820	2,716	3,451	2,475	3,145	2,297	2,429	2,867	2,451
Final fees applied and entered .....	1,843	1,717	2,018	2,032	1,687	1,865	1,945	1,585	1,934	1,509	1,668	1,845
Trade-marks registered ..	68	82	91	105	95	124	67	107	62	67	69	92
Labels registered .....	18	30	37	31	36	37	29	34	21	30	39	26
Certificates of registration recorded .....	86	112	128	136	131	161	96	141	83	97	108	118
Cases certified to assignment division .....	1,650	1,840	2,287	1,907	1,948	2,083	1,707	2,153	1,500	1,677	1,971	1,671
Pages of proof read .....	2,292	2,566	3,094	2,661	2,525	2,871	2,376	2,941	2,148	2,383	2,734	2,380
Patents-heads prepared, including trade-marks and labels .....	1,740	1,966	2,466	2,055	1,989	2,257	1,813	2,303	1,683	1,779	2,090	1,795
Patents sealed, signed, and mailed .....	1,654	1,854	2,298	1,919	1,858	2,096	1,717	2,162	1,600	1,682	1,982	1,677
Official Gazettes issued ..	26,000	26,000	32,500	26,000	26,000	32,500	26,000	32,500	26,000	26,000	32,500	26,000
Dummy cards for Official Gazette prepared .....	412	462	556	476	470	526	430	552	404	430	512	442
Pages of decisions, &c., prepared .....	28	26	30	26	30	34	28	36	28	26	36	34
Subscribers to Official Gazette supplied weekly .....	1,796	1,971	2,085	2,109	2,167	2,198	2,118	2,177	2,224	2,205	2,247	2,264
Miscellaneous orders for Official Gazette and other publications filled ..	376	427	484	493	585	379	415	226	408	297	226	244
Public libraries supplied with Official Gazette ..	3,261	3,309	3,818	3,295	3,288	3,264	3,257	3,156	3,148	3,132	3,127	3,122
Official Gazettes mailed ..	20,503	23,357	27,237	21,467	22,405	27,689	21,915	27,041	21,896	21,685	27,076	21,544
Index cards prepared .....	4,752	5,368	6,626	5,640	5,432	6,902	4,950	6,290	4,094	4,858	5,731	4,902
Volumes, specifications, and drawings published ..	200	200	200	200	200	200	200	200	200	200	200	200
Requisitions for printing and binding made .....	31	39	24	35	21	43	65	25	28	43	53	30
Letters received, exclusive of final fees .....	1,684	679	668	668	501	534	636	433	437	521	469	693
Letters written, exclusive of circulars .....	125	104	131	146	106	96	92	111	64	77	67	75
Notices of allowance issued .....	2,307	2,180	2,635	2,618	2,095	2,552	2,461	1,964	2,057	2,021	2,061	2,102
Cases forfeited .....	299	295	305	280	236	249	248	269	318	256	249	307
Patents, &c., recorded ..	1,740	1,966	2,466	2,055	1,989	2,257	1,813	2,303	1,683	1,779	2,090	1,795



1887.

Character of business.	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.
Cases revised	2, 205	1, 984										
Patents and assignees registered	1, 820	2, 192										
Final fees applied and entered	1, 671	1, 591										
Trademarks registered	73	94										
Labels registered	28	31										
Certificates of registration recorded	101	125										
Cases certified to assignment division	1, 489	1, 758										
Pages of proof read	2, 061	2, 416										
Patent-heads prepared, including trade-marks and labels	1, 590	1, 883										
Patents sealed, signed, and mailed	1, 489	1, 758										
Officials Gazettes issued	26, 000	26, 000										
Dummy cards for Official Gazette prepared	394	452										
Pages of decisions, &c., prepared	28	28										
Subscribers to Official Gazette supplied weekly	1, 845	1, 980										
Miscellaneous orders for Official Gazette and other publications filled	473	311										
Public libraries supplied with Official Gazette	3, 206	3, 223										
Official Gazettes mailed	20, 409	21, 058										
Index cards prepared	4, 410	3, 968										
Volumes, specifications, and drawings published	200	200										
Requisitions for printing and binding made	30	38										
Letters received, exclusive of final fees	1, 581	566										
Letters written, exclusive of circulars	75	57										
Notices of allowance issued	2, 205	1, 984										
Cases forfeited	326	215										
Patents, &c., recorded	1, 590	1, 883										

The following statement shows the average number of employes in the issue and Gazette division of the Patent Office, Department of the Interior, during the periods specified:

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884	45	45	44	45	45	45	45	47	48	46	46	45
1885	43	43	44	44	44	44	43	43	42	45	44	42
1886	42	43	43	44	43	43	43	46	47	46	46	46
1887 (to March 1)	48	47										

The work in this division is of so varied a character that, with the exception of the proof-readers, of whom there are from six to eight, not more than two persons are engaged in like duties. It is therefore manifestly impossible to rate their efficiency in the comparative form desired.

The following statement shows the average number of days and the time and attention devoted to the consideration and transaction of business during the periods specified by the employes in the issue and Gazette division of the Patent Office, Department of the Interior:

Year.	Average No. of employes.	Average No. of days present.	Average No. of hours employed daily.	No. by proxy.
1884	45	260	7	None.
1885	43	266	7	None.
1886	44	266	7	None.
1887 (to March 1)	47	43	7	None.



The following statement shows the average number of days and the time and attention devoted to the consideration and transaction of business during the periods specified by the employes in the mail room division of the United States Patent Office, Department of the Interior :

Year.	Average No. of employes.	Average No. of days present.	Average No. of hours employed daily.
1884 .....	5	275 $\frac{1}{2}$	7
1885 .....	5	273 $\frac{1}{2}$	7
1886 .....	5	256 $\frac{1}{2}$	7
1887 (to March 1) .....	5	45 $\frac{1}{2}$	7

The following statement shows the maximum number of days devoted to business by the employe present for the greatest number of days, and also the minimum number of days devoted to business by the employe present for the least number of days, in the mail room division of the United States Patent Office, Department of the Interior, during the periods specified.

	1884.	1885.	1886.	1887 (to Mar. 1).
Maximum number of days .....	276	272	289	48
Minimum number of days .....	122	67	88	41

## MODEL HALL.

*Report of the model hall, Patent Office, on the methods of business and work, as requested by Senate Select Committee, and called for by Department circular of March 23, 1887.*

The following statement shows the average number of employes during each month of the following years :

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884 .....	17 $\frac{1}{2}$	16 $\frac{1}{2}$	16	16	14	14	14	14 $\frac{1}{2}$	15 $\frac{1}{2}$	14 $\frac{1}{2}$	15 $\frac{1}{2}$	16 $\frac{1}{2}$
1885 .....	16 $\frac{1}{2}$	16 $\frac{1}{2}$	15 $\frac{1}{2}$	15	15 $\frac{1}{2}$	16	15 $\frac{1}{2}$	17	17 $\frac{1}{2}$	16 $\frac{1}{2}$	17 $\frac{1}{2}$	17 $\frac{1}{2}$
1886 .....	17 $\frac{1}{2}$	16 $\frac{1}{2}$	15 $\frac{1}{2}$	15	14	13 $\frac{1}{2}$	12 $\frac{1}{2}$	12	12	12	13	11 $\frac{1}{2}$
1887 (to March 1) .....	12	11 $\frac{1}{2}$										

A record of the amount of business transacted and disposed of by the employe doing the most, and the employe doing the least, during each month of the years named, has not been required, and the character of the work in the model halls is such that an itemized record would not have expressed the real value of the work performed by the individual.

The following statement shows the average number of days and the time and attention devoted to the consideration and transaction of business during the years named, also the number of days devoted to business by the employe present for the greatest number of days and employe present for the least number of days :

Year.	Average No. of days.	Hours daily.	In person or by proxy.	Maximum No. of days.	Minimum No. of days.
1884 .....	203 $\frac{1}{2}$	7	In person...	287 $\frac{1}{2}$	258 $\frac{1}{2}$
1885 .....	187 $\frac{1}{2}$	7	In person...	285 $\frac{1}{2}$	256 $\frac{1}{2}$
1886 .....	170 $\frac{1}{2}$	7	In person...	285 $\frac{1}{2}$	258 $\frac{1}{2}$
1887 (to March 1) .....	44 $\frac{1}{2}$	7	In person...	48	28 $\frac{1}{2}$



The following statement shows the amount of business transacted and disposed of by the employé doing the most and the employé doing the least during each month of the years named:

## MAXIMUM.

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884.....	5	4	4	5	4	4	5	4	5	4	4	5
1885.....	4	4	5	4	4	5	4	4	5	4	4	5
1886.....	4	4	5	4	4	5	4	5	5	4	5	4
1887 (to March 1).....	4	4										

## MINIMUM.

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884.....	5	4	4	5	4	4	5	4	5	4	4	5
1885.....	4	4	5	4	4	5	4	4	5	4	4	5
1886.....	4	4	5	4	4	5	4	5	5	4	5	4
1887 (to March 1).....	4	4										

Engaged on indices and copying the same.

From September, 1886, to November, 1886, charge of the books.

The following statement shows the average number of days and the time and attention devoted to the consideration and transaction of business during the following years:

Year.	Average No. of days.	Hours daily.	In person or by proxy.
1884.....	307	6½	6 by proxy.
1885.....	302½	6½	30 by proxy.
1886.....	299	6½	15½ by proxy.
1887 (to March 1).....	47	6½	In person.

Statement showing the principal items of business transacted in the record room division of the United States Patent Office.

Keeping an index of the weekly issue, keeping an account of the books taken out and returned by the examining and other divisions of the office, and assisting attorneys and others who request it.

Statement of the record room division of the United States Patent Office, showing the methods adopted in transacting the principal business matters, beginning with the receipt of the matter by the Department or by any of the agents of the Department, and giving in consecutive order the various steps taken by each of such business matters through the various divisions of the office and the various Bureaus and divisions of such Bureaus, and employés through whose hands the same passes, and by whom it is considered and acted upon, and the action thereon had and taken by each until the same is finally disposed of and notice thereof duly given to the proper party.

Copying in a book, provided for the purpose, the names of the persons to whom patents were issued on each issue day.

The following statement shows the amount and character of business received, transacted, and disposed of during the period, and on hand, pending, and undisposed of at the dates specified below, in the division of record room, in the office of Commissioner of Patents:

Issues during 1886 .....	53
Issues disposed of in 1886.....	53

Indexing the issue, keeping an account of the books borrowed and returned by the different divisions, and rendering assistance to attorneys and others who request it.



## SCIENTIFIC LIBRARY.

*Report of the scientific library division, United States Patent Office, on the methods of business and work, as requested by Senate Select Committee and called for by Department circular of March 23, 1887.*

Statement showing the principle items of business transacted in the scientific library of the Patent Office.

First: Purchase of books for use of library and for the several divisions of the Patent Office.

Second: Purchase by subscription of scientific periodicals and preparation of the last named for binding.

Third: Translation of foreign languages for Patent Office and Bureaus of the Interior Department.

Fourth: Indexing of foreign patents and important books of reference of a scientific nature.

Fifth: Alphabetizing of index cards for catalogue purposes.

Sixth: Cataloguing of books purchased.

Seventh: Examination of printed catalogues for the purchase of books.

Eighth: Preparation of vouchers and keeping account of expenditures for library.

Ninth: Attendance on all who make use of the library for its proper purposes, that is examiners and other employes of the Patent Office, as well as attorneys, applicants for patents, and all who consult the library in connection with patent business, persons engaged in scientific research, especially in connection with other Departments of the Government, and last, but not least, the general public in any research that brings them into the library. All classes named are on the increase.

The following statement shows the average number of employes during each month of the following years:

Year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884.....	7	7	6	6	6	6	7	8	8	8	8	8
1885.....	8	8	8	7	7	7	8	9	8	9	8	8
1886.....	8	8	10	10	10	9	13	11	13	13	12	13
1887 (to March 1).....	14	15										

The work performed in the scientific library of the Patent Office is of a peculiar and technical nature, as is demonstrated in Exhibit B. There is no accurate data to found the statement required upon. The force for the past eighteen months, or during the incumbency of the present librarian, has not been a permanent one, which, added to the nature of the business transacted, makes it impossible to render an accurate statement.

The following statement shows the average number of days and the time and attention devoted to the consideration and transaction of business during the years named, also the number of days devoted to business by the employe present for the greatest number of days and employe present for the least number of days:

Year.	Average No. of days.	Hours daily.	Maximum No. of days.	Minimum No. of days.
1884.....	225½	6½	263	20
1885.....	237½	6½	277	1
1886.....	237½	6½	276	17
1887 (to March 1).....	45½	6½	48	16

## THE U. S. GEOLOGICAL SURVEY.

DEPARTMENT OF THE INTERIOR,  
Washington, August 25, 1887.

SIR: In further compliance with the request contained in your communication of the 18th March, ultimo, I have the honor to transmit herewith the report of the Director of the Geological Survey on the "methods of business and work" in the several divisions of his office.

Very respectfully,

Hon. F. M. COCKRELL,

Chairman Senate Select Committee on the Executive Departments.

H. L. MULDROW,  
Acting Secretary.

DEPARTMENT OF THE INTERIOR,  
U. S. GEOLOGICAL SURVEY,  
Washington, D. C., August 23, 1887.

SIR: I have the honor to transmit herewith a statement of the organization, business methods, and work of the United States Geological Survey, prepared in response to your circular of March 23, 1887, transmitting communications from Hon. F. M. Cockrell, chairman Senate Select Committee.

It has been my aim to render the statement as thorough as possible, and I trust it may be found to meet all requirements.

I have the honor to be, with great respect, your obedient servant,

J. W. POWELL,  
Director.

The honorable the SECRETARY OF THE INTERIOR.

Statement of the organization, business methods, and work of the United States Geological Survey, by J. W. Powell, Director.

## CONTENTS.

Introductory remarks.	The illustration system:
The general plan of the Survey.	The uses of illustrations.
The scientific organization:	The production, custody, and disposition of illustrations.
The geographic division and its work.	The reproduction of illustrations.
The geologic divisions:	The editorial system:
General statement.	The functions of the editorial division.
Archean division.	The methods of work.
Atlantic coast division.	The document system:
Appalachian division.	The publications of the Survey.
Lake Superior division.	The principles recognized in the document system.
Glacial division.	The custody of documents and the mode of distribution.
Montana division.	Summary.
Yellowstone Park division.	The library system:
Colorado division.	The general plan of the library.
California division.	The accessions.
Volcanic division.	The circulation.
Lower Mississippi division.	The use of books from the Library of Congress.
Potomac division.	Bibliographic work.
The accessory divisions:	Personnel.
The divisions of paleontology.	The stationery system.
Division of chemistry and physics.	The correspondence system.
Division of petrography.	The general administrative system:
Division of mining statistics.	The Survey regulations.
Division of forestry.	Summary.
Schedule of scientific organization.	The business transacted:
The business organization and methods:	Classification of operations.
The fiscal system:	The work in scientific research.
The principles controlling the system.	The work in applied science and research combined:
The appropriations.	The topographic work.
The method of allotment.	The chemic work.
Methods of making purchases.	The statistical work.
The vouchers.	The work in the business branch:
Transportation upon bonded railroads.	The division of disbursements and accounts.
The disbursing officers and their specific duties.	The division of library and documents.
The custodial system:	The division of illustrations.
The principles of the system.	The editorial and miscellaneous division.
The methods employed.	The work of the stationery clerk.
Camp equipage and rations.	
The custodians of property.	
The museum system:	
The production of museum property.	
The acquisition, custody, and transfer of collections.	

## LIST OF EXHIBITS.

- Notice (face and reverse).  
 Requisition for funds.  
 Bond (face and reverse).  
 Affidavit of surety.  
 Order for purchase (with stub).  
 Salary voucher (face and reverse).  
 Pay-roll (face and reverse).  
 Travelling expense voucher (face, blank leaf, and reverse).  
 Letter of instructions.  
 Journey order (with stub).  
 Sub-voucher (face and reverse).  
 Purchase voucher (face and reverse).  
 Transportation request, coupon acknowledgment, certificate of Director, and stub.  
 Transportation voucher (face and reverse).  
 Request for bills of lading.  
 Shipping label (face and reverse).  
 Notice of shipment—postal card (face and reverse).  
 Receipt for shipment—postal card (face and reverse).  
 Ledger, allotment book, voucher record, bonded railroad accounts, record of transportation requests, classification of expenditures.  
 Weekly report.  
 Weekly abstract.  
 Abstract of disbursements (face and reverse).  
 Account-current.  
 Quarterly abstract.  
 Letter transmitting check.  
 Letter transmitting account.  
 Salary receipt.  
 Salary envelope.  
 Invoice of property.  
 Receipt for property.  
 Property return.  
 Property book.  
 Record of property received.  
 Record of property shipped.  
 Notice of receipt of property.  
 Receipt for field instruments.  
 Report of inspecting officer (with reverse).  
 Notice of auction sale (face and reverse).  
 Affidavit of loss of property.  
 General monthly report.  
 Rations account.  
 Field labels.  
 Requisition for photographs.  
 Proof stamps.  
 Editor's account with Public Printer.  
 Notice to authors.  
 Record of illustrations.  
 Publications of the Survey.  
 Record of documents.  
 Requisition for photographs.  
 Document ledger.  
 Day-book.  
 Address slips.  
 Document check list.  
 Document charge cards.  
 Requisition for documents.  
 Letters of transmittal.  
 Receipt for documents.  
 Envelope for receipt.  
 Letter used in Smithsonian Exchange.  
 Receipt used in Smithsonian Exchange.  
 Weight book.  
 Registration record.  
 Request for free entry.  
 Accessions catalogue.  
 Book label.  
 Catalogue of periodicals.  
 Directions for binding.  
 Requisition for binding.  
 Letter to Government binder.  
 Letter to stationery clerk.  
 Requisition for map-mounting.  
 Map catalogue.  
 Catalogue card.  
 Library call card.  
 Library account card.  
 Request to Library of Congress.  
 Notice to return books.  
 Notice of return of books.  
 Receipt for return of books.  
 General stationery requisition.  
 Special stationery requisition.  
 Earthquake record.  
 Record of minerals, etc.  
 Labels for record books.  
 Weekly report.  
 Transit record.  
 Geodetic record.  
 Report of analysis.  
 Book for computation of triangles.  
 Book for computation of geodetic distances.  
 Book for computation of latitudes, longitudes, and azimuths.  
 Book for computation of barometric altitudes.  
 Book for computation of geodetic co-ordinates.  
 Book for topographic records.  
 Book of township plats, for topographic notes.  
 Book for meteorological records.  
 Book for transit records.  
 Book of record of latitudes.  
 Book for record of base measurements.  
 Book for itinerary meteorological records.  
 Stationery requisition.  
 Letter index card.  
 Book of letters received.  
 Book of letters sent.  
 Library correspondence card.  
 Letters used in library correspondence.  
 Request for monthly report.  
 Request for excuse from duty.  
 Request for leave of absence.  
 Notice of granting leave of absence.  
 Weekly time report.  
 Report of absences.  
 Monthly report of absentees.  
 Record of employes.  
 Requisition for photographic supplies.  
 Requisition upon petrographic laboratory.  
 Requisition upon mechanician.  
 Pass card.  
 Introduction.  
 Monthly report.

## THE ORGANIZATION, BUSINESS METHODS, AND WORK OF THE UNITED STATES GEOLOGICAL SURVEY.

## INTRODUCTORY REMARKS.

The business methods and operations of the Geological Survey are determined by its scientific methods and operations, and cannot be intelligently set forth without somewhat extended statement of the organization of the Bureau.

The Geological Survey was organized with Mr. Clarence King as Director in March, 1879. In March, 1881, Mr. King resigned and the present Director was appointed. From its first organization to the present time the Survey has steadily grown, as Congress has enlarged its functions and increased its appropriations. During this time the scientific organization has gradually developed, as has been set forth in the official reports published annually.

The organization, objects, and methods of the geographic division were briefly described in the fourth annual report of the Survey, and were set forth in greater detail in the sixth annual report. The organization, objects, and methods of the geologic division were also set forth in the sixth report, but in general terms only. In the seventh annual report certain methods of the geographic division were described, and the organization of the geologic and accessory divisions was set forth at some length. Under an act of July 7, 1884, a joint commission was created to consider the organization of certain scientific bureaus of the Government, and in the volume of testimony published by that commission the business operations of the Geological Survey are in part set forth; but this partial presentation was unsystematic, the facts recorded being elicited in irregular order by interrogatories arising in the course of a long investigation. In the eighth annual report of the Geological Survey, just prepared for the press, the general plan of the Survey and the relations between the scientific and business branches are set forth, and the business organization and methods are described at some length.

The present statement is based as far as practicable upon the official reports of the Survey and the volume of testimony above referred to. The account of the general plan of the Survey is extracted from the report last mentioned. The description of the scientific organization is extracted from the sixth and seventh annual reports, and the description of the business organization, which is based on the testimony before the Congressional commission, is extracted from the last, but is supplemented by the addition of the blank forms used in the transaction of the business of the Survey, together with descriptions thereof; and the whole is arranged in logical order, and so expanded and modified as to bring the entire statement up to date.

## THE GENERAL PLAN OF THE SURVEY.

The function of the Geological Survey, as defined by its organic law, is "the geological survey and the classification of the public lands, and examination of the geological structure, mineral resources, and products of the national domain, and to continue the preparation of a geological map of the United States;" and this involves original research in many distinct lines, all intimately related, and together covering a considerable field. For the prosecution of these researches in a systematic manner there have been organized in the Survey, as set forth in earlier reports, a number of scientific divisions—a division of geography, several divisions of geology and paleontology, a division of chemistry and physics, a division of forestry, a division of statistics, &c.

In this connection certain characters of geologic surveys should be considered.

In the prosecution of a land-parceling survey, it is generally the case that the plan of the work is developed in all its details before the survey is initiated; and the work is thus one of applied science, in which no original research is required, and a fair degree of training, intelligence, mechanical skill, and experience in the work suffices for its satisfactory prosecution. In cadastral surveys, also, the plan is generally completed before the work is begun, and the prosecution of the survey is therefore a work of applied science; but intelligence and judgment are frequently required in its execution.

The work of making a topographic survey is largely one of applied science after the plan is developed. But in the prosecution of a complete topographic survey of a state or country upon a large scale, a great variety of features must be recognized, and conventions suitable for representing them upon the plane surface of the map must be selected or invented; these conventions have to be modified with the local variation in topographic configuration, amount of culture, &c., in different parts of the area; and it has been found by experience that artistic skill, ingenuity, and cre-

ative ability on the part of the topographic surveyor are essential to the best work. Thus an elaborate topographic survey comes to involve not only such mechanical skill and experience as are required in the land-parceling survey, but also originality, intelligence, and judgment of a high order.

From the nature of the work, a geologic survey of a State or country cannot be made in accordance with definite plans formulated in advance; for such a survey involves the discrimination and classification of widely diverse and sometimes obscure phenomena in accordance with principles which have to be developed as the work progresses. The work of a geologic survey therefore requires originality, intelligence, and judgment of the highest order, as well as special training and long experience. The geologist must be a student, and must keep himself familiar with the writings of other students in various languages; in order to do the best work he must be familiar with the progress of science in its various branches; and he must be particularly well informed concerning the development of geologic science in all portions of the globe. He must also possess sufficient literary and artistic skill to intelligibly set forth the results of his investigations both verbally and graphically; and a large part of his work must be original and creative.

In the Geological Survey it is recognized that talents of a high order must be secured to prosecute the surveys and researches which it is its function to perform, and that every geologist must be an author, actual or prospective.

This important difference between surveys involving only applied science and those involving original research cannot be too strongly emphasized: in the one case the process is one of application of known principles, and nothing is added to general human knowledge or to intellectual progress; while in the other case the process is one of the evolution of principles themselves, in which every cycle multiplies human knowledge. There is set before the surveyor by applied science a definite task, and a definite time is allowed in which to accomplish it; all of the conditions and elements are known: the factors and the result are alike susceptible of quantitative measurement; and by the appointed time, if the estimate has been carefully made, the task is completed. The surveyor whose methods involve original research, on the other hand, sees but dimly the task laid before him; the conditions and elements are unknown; neither the factors nor the results may be quantitatively measured; and while the end of a specified period of work may bring tangible results—in the shape of final geologic coloring of a certain area upon the map, in the shape of the discovery and definition of important mineral deposits, or in the shape of new principles affecting materially the industries related to his field of work,—it may bring nothing more than new problems which must be solved before the practical results of his labors can be attained.

The scientific work of the Geological Survey is in part topographic and in part geologic. The topographic work, together with that performed in certain of the accessory divisions of the Survey, is, at least in a measure, work of applied science, and thus capable of prosecution in accordance with prearranged plans, but it is in part original and creative; while the geologic work is almost wholly original and creative, involving in only a minor degree the application of known principles, and cannot therefore be definitely prearranged. The principal work of the Survey is geologic; its plans are modified from time to time with its progress and with the growth of geologic science; and there is concurrent modification of the work of the accessory divisions.

There is a third class of work performed in the Survey. In the various scientific divisions money is necessarily expended for salaries, traveling expenses, wages of temporary assistants, field subsistence, and for other purposes; and it has been necessary to devise a comprehensive system of regulating and accounting for these expenditures, and to organize a clerical and accounting force for that purpose. Moreover, property is acquired by the Survey from time to time in the form of instruments, animals and vehicles, camp equipage, stationery, laboratory apparatus and materials, office equipments, &c. This property is of exceedingly diverse character, is generally of only limited value in any particular locality, and is acquired and held in all parts of the country; and it has been necessary to devise a comprehensive plan for regulating the custody and use of such property. Again, property required in the prosecution of the work of the Survey is produced in the form of maps, sketches, photographs, manuscripts, collection of minerals, fossils, &c.; and the custody, use, and disposition of such property also require regulation. Finally, the published maps and printed reports, &c., produced by the Survey constitute property, the disposition of which is regulated by law; and it has been necessary to provide for the distribution of this property to the public in accordance with law, and to organize a force for that purpose.

To meet these various requirements there has been developed within the Geological Survey a general plan for the conduct of its business affairs, comprehending (1) a fiscal system, (2) a custodial system, (3) a museum system, (4) an illustration system, (5) an editorial system, (6) a document system, (7) a library system, (8) a station-



ery system, and (9) a correspondence system by which the administration of the Survey is extended and supplemented.

The organization in this branch of the Survey is necessarily less complete than the differentiation of function. There is a definitely organized division of disbursements and accounts, but all business transacted in this division is carried on under the immediate and constant supervision of the Director, and the division is thus a part of the executive machinery of the Survey; and moreover, there are several disbursing agents not immediately connected with this division, most of whom are geologists or topographers. In the same division there is an officer who is the general custodian of the public property in the possession of the Survey, and accounts for all such property not specifically charged to the other custodians, most of whom are heads of scientific divisions and their assistants. There is a publication division, by which the distribution of the publications of the Survey is effected, in which the custody of the library is vested, and by which that part of the correspondence of the Survey relating to publications and to the purchase and exchange of books, maps, &c., is carried on. There is also a division of illustrations, which has charge of the drawings, sketches, photographs, and photographic apparatus and materials, and by which the illustrations (other than maps) required for the publications of the Survey are prepared; but the collection and elaboration of the materials for maps, the preparation of this material for the engraver, and the revision of map proofs, &c., are performed in the division of geography, in which the custody of map material is vested. There is an editorial and miscellaneous division, in which the manuscripts designed for publication by the Survey are put in condition for the press, the proofs revised, &c.; and the general correspondence of the office is in charge of this division. Property acquired and produced by the Survey in the form of collections, minerals, fossils, &c., remains in the custody of the division by which the material is acquired or produced until its investigation is completed, when it is transferred to the National Museum, generally through the petrographic division, the chemie division, or the paleontologic divisions, the heads of which are honorary curators of the Museum.

There is thus a combination of functions running through not only the non-scientific branch of the Survey but extending also to the scientific divisions; and in so far as is practicable without loss of efficiency on the part of the heads of the different scientific divisions, it is the policy of the Survey to charge them with the disbursement of funds in their divisions and with the custody of the property used, acquired, and produced therein. This arrangement has been found expedient, partly because it is economic and partly because it tends to promote harmony and unity throughout the organization by keeping the different officers of the Survey familiar with the operations of divisions other than their own.

Thus the operations of the Geological Survey belong to three branches, in each of which the grade of work is distinct. The principal branch of work is original research, or work of pure science, which cannot be antecedently planned except in general terms, and in which the results are seldom susceptible of quantitative measurement. There is a collateral branch of work—that involved in the topographic survey—growing out of the want of maps of the country suitable for geologic purposes, which is partly a work of applied science, but in which originality and creative ability are involved in large measure. And there is a third branch of the work of the Survey, depending upon the others and modified by their requirements from time to time, comprehending its business operations, which occupies the same plane as that of commercial and financial institutions and administrative departments generally, in which the work may be antecedently planned and systematically controlled at every stage, and in which the results are susceptible of quantitative measurement in commonly recognized units.

### THE SCIENTIFIC ORGANIZATION.

#### THE GEOGRAPHIC DIVISION AND ITS WORK.

At the time the Geological Survey was organized the field geologist found within his reach maps of very few portions of the country that he could utilize in delineating geologic phenomena; accordingly, as has been fully set forth in different reports, recourse was had to existing statutory authority for the organization of a geographic division. The chief functions of this division are: First, the prosecution of a topographic survey of the entire country; second, the preparation of topographic maps thereof, on such scales as are required for the accurate delineation of geologic structure; and, third, geodetic co-ordination of the topographic surveys in such manner that when they are completed and the topographic maps are combined they will constitute an accurate geographic map of the entire country, showing, with a good degree of exactness, its extent; its relations to contiguous countries; the boundaries of

states, counties, &c.; the positions on the earth's surface of cities, towns, railways, highways, and other public cultural features; the creeks, rivers, lakes, coast lines, and other hydrographic features; and the mountains, hills, valleys, cañons, plains, and other hypsographic features.

In the establishment of the plan for the topographic surveys and maps, the following considerations have had chief control:

(1) The area of the United States is very great, being about three million square miles, exclusive of Alaska, and no nation has yet undertaken to execute a work of this character over a region of such magnitude. It has therefore been deemed of prime importance that the survey should be conducted with the utmost regard to economy.

(2) The present purpose for which the map is constructed is the representation of the areal geology of the country, and the map should be constructed on such scales and should represent such topographic features as are of prime importance in geologic investigation; but while the immediate purpose of the map must be thus considered, it should be remembered that it may be made useful for many other important purposes in showing the geographic distribution of phenomena. Once constructed and engraved, the plates may serve for new editions from time to time, to be used for a great variety of purposes: in the study of drainage systems; in the study of the regimen of rivers; in the study of the great subject of irrigation; in the study of the distribution of forests; in the study of the distribution of artesian waters; in the study of catchment areas for the supply of water to cities; in the study of the drainage of swamps and overflowed lands; in the study of soils and the classification of lands for agricultural purposes; and in the laying out of highways, railroads, and canals. The maps will also be of prime importance for strategic and administrative purposes in the event of war. The uses for topographic maps when once constructed are very many, but there is no demand more exacting than that made by the geologist, and if properly made to meet his wants they will subserve all the purposes of the civil engineer, the agriculturist, the military engineer, and the naturalist; and it is believed that a topographic survey has been inaugurated which will meet all practical wants.

(3) The experience of various geologic surveys prosecuted by the General Government and by the several States has shown that a map on a scale of 1: 250000 or about four miles to the inch, is necessary for the intelligent presentation of the principal facts of structural geology; that in all of those portions of the country where the structure is in any degree complex a smaller scale is inadequate; and that in many portions of the country where the structure is highly complex and the uses of the maps vary, larger scales are required.

(4) The need for a topographic map is perennial, and the map once constructed should be enduring, that the expense of frequent resurveys may be avoided; and this important condition has been carefully weighed.

(5) The cost of the survey is paid from the National Treasury: it is therefore made at the expense of the people of the United States, and should meet the wants of the greatest number of persons; and the map should be so simple that it can be used by all people of intelligence.

The geographic basis of the map is a trigonometric survey, by which datum points are established throughout the country—that is, base lines are measured and a triangulation is extended therefrom. This trigonometric work is executed on a scale only sufficiently refined for map-making purposes and will not be directly useful for geodetic purposes, *i. e.*, in determining the figure of the earth. The hypsometric work is based upon the railroad levels of the country. Throughout the greater part of the country there is a system of railroad lines, constituting a network. The levels or profiles of these roads have been established with reasonable accuracy, and as they cross one another at a multiplicity of points, a system of checks is afforded, so that the railroad surface of the country can be determined with all the accuracy necessary for the most refined and elaborate topographic maps. From such a hypsometric basis the reliefs for the whole country are determined, by running lines of levels, by trigonometric construction, and in mountainous regions by barometric observation.

The primary triangulation having been made, the topography is executed by a variety of methods, adapted to the peculiar conditions found in various portions of the country. To a large extent the plane table is used. In the hands of the topographers of the Geological Survey the plane table is not simply a portable drafting table for the field, but is practically an instrument of triangulation, and all minor positions of the details of topography are determined through its use by trigonometric construction.

The plan for the map contemplates map sheets of three different scales, suited to the requirements of the various sections of the country, namely, 1:62500, 1:125000, and 1:250000. The first is approximately 1 mile to the inch, the second 2 miles to the inch, and the third 4 miles to the inch. The considerations governing the scale are, first, present or prospective density of settlement; second, economic importance;

third, complexity of geologic phenomena; fourth, degree of detail in topographic features.

The map is engraved in sheets, of which the unit is the square degree, *i. e.*, one degree of latitude and one of longitude. On the 4-mile scale each square degree forms one sheet; on the 2-mile scale each square degree forms four sheets; while on the 1-mile scale each square degree forms sixteen sheets. Four-mile sheets are designated by the numbers indicating the latitude and longitude of the southeast corner of the area represented. Thus "40-100" designates the sheet which covers the degree immediately north of latitude 40 and west of longitude 100. The 2-mile sheets are designated in the same way, with the addition of the further description "SE.  $\frac{1}{4}$ ," "NE.  $\frac{1}{4}$ ," "SW.  $\frac{1}{4}$ ," "NW.  $\frac{1}{4}$ ," as the case may be. In like manner the 1-mile sheets are designated by the numbers representing the latitude and longitude of the degree, with the addition of the proper fractional designations, such as "SE.  $\frac{1}{4}$  of the SE.  $\frac{1}{4}$ ," &c.

Experience has shown that relief can best be expressed in contours with varying vertical intervals depending upon the character of the topographic relief; that in the more rugged mountain countries intervals of 200 feet will serve all necessary purposes; but that the intervals should grade down from 200 feet to 20 feet as the topographic features become more plain. Experience has also shown that it is not necessary in general to run contours on the ground, but that skillful topographers can represent the vertical element of topography with sufficient accuracy for the purposes of a geologic map, on any scale selected for such a map, by constructing contours from salient and controlling points determined trigonometrically and barometrically at varying intervals depending upon the characteristic features of the landscape.

Although the method of representing relief in contours or grade curves has long been in vogue in this and other countries, these conventions have usually been supplemented by hachures or brush shading whenever it became necessary to represent widely diverse types of topography on the same map. To a certain extent, therefore, the plan of representing the relief of all parts of the surface of a country upon a uniform series of maps by means of contours alone, was an innovation; and it is a source of gratification to find that this plan is eminently successful. The objections to the use of hachures and brush shading are manifold: they obscure the map and conceal the conventions employed for the representation of other conditions and features of the surface; they easily degenerate into generalized conventions for imperfectly ascertained facts of relief, and thus fail to convey accurate information; they lead to the development of special artistic styles by the several draughtsmen employed upon the work, and thus do not have a uniform meaning from sheet to sheet; in districts of complex topography they are difficult of interpretation; and they represent reliefs only in a qualitative manner. Another potent reason for the rejection of hachuring methods of representing topographical reliefs inheres in their excessive cost. The drawing and engraving of topography with hachures is many times more expensive than the drawing and engraving of the same in contours. In fact, hachure drawing and engraving almost equal in expense the field work by which the facts are collected. In the preparation of a map of a region so great as the United States—three million square miles in area, exclusive of Alaska—questions of economy are of prime importance. The method of hachuring has gained, and yet maintains, a strong hold among geographers because of its artistic capabilities; for by means of hachures alone, or in combination with either brush shading or contours, or both, it is possible to produce maps that have much artistic beauty and as forcibly express the artistic conceptions and individuality of their authors as do paintings and statuary. But therein lies the imperfection of the system; for in so far as the finished map expresses the individuality of the author, in just so far does it defeat the purpose for which it was designed, namely, the accurate representation of a portion of the earth's surface.

The prosecution of the topographic survey, unlike the original research of the geologist, is to a large extent a work of applied science; and, after the adoption of suitable methods and standards, the surveys and the preparation of maps can be carried forward with few changes in organization save those demanded by changes in the field of operation. Experience has shown, however, that there is constant improvement in methods and elevation of standards.

Anterior to the organization of this division of the Geological Survey, topographic science and topographic art had received high development through other organizations in this country and in Europe; but to a large extent such work had been prosecuted with the object of producing charts for military purposes on the one hand, or for fiscal purposes on the other; and thus the art had been directed to the production of military maps and cadastral maps. During the last half century the science of geology, because of its great industrial importance, has been greatly developed; and as all the civilized nations of the earth have promoted and endowed geologic research, and as geologic maps are among the most important results arising therefrom, the need for topographic maps as a basis for geologic maps has largely modified the map-

making systems of the world. Yet the earlier purposes for which they were made largely prevailed, with the result of still producing maps chiefly valuable for military or cadastral uses. Now, such maps are on scales too large for general industrial purposes, and must represent such a variety of facts as to make them exceedingly complex; still further, the multiplied data presented are to a large extent ephemeral, and the maps which represent them must be frequently revised by resurvey, redrawing and re-engraving.

In developing the topographic work of the Geological Survey, especial attention has been given to the industrial purposes for which maps are made; for the best topographic map for geologic purposes is also the best for other scientific and industrial purposes.

If a good topographic map of the country be constructed, having in view the representation of three classes of facts: first, public cultural features; second, hydrographic features; third, hypsographic features, such a map is a proper basis for a geologic map. It is also a proper basis for all other maps designed for industrial purposes; and it is a proper basis for general military maps, and provides the fundamental data for cadastral maps. Such a map of the United States is now in process of construction.

Having decided the scale and the class of facts to be represented upon the map, the survey in the field must be adjusted thereto for economic considerations; and this fact has been kept persistently in view in the organization of this branch of the service.

The cartographic conventions, i. e., the symbols to be used on the maps for the representation of the cultural, hydrographic, and hypsographic facts, have been reduced to the greatest possible simplicity, in order that the maps may be easily understood and be of value to all classes of people. As the cost of the survey is borne by all the people of the United States, it was not deemed just that a map system should be adopted with a view to subserve the wants of trained engineers only. Still it is believed that while the system selected is so simple as to be easily used by all, it yet represents, with precision and accuracy, all the topographic facts desired by the engineer.

The maps already completed and engraved by the Survey include a great variety of topographic types, but all of these have been reduced to the uniform standard of cartographic representation adopted at the commencement of the work. The experience gained in the prosecution of the surveys upon which these maps are based, and the preparation of the maps themselves, demonstrate that the method of representing relief by contours not only enables the topographer to express the condition of the earth's surface quantitatively, but that within certain definite limits it permits the expression of artistic conceptions, and hence the production of maps which are highly, but not obtrusively, artistic and at the same time strictly accurate.

The sheets are engraved on copper, three plates being required for each. On one is engraved the hydrography; on the second, the hypsography, represented by contours or grade curves; and on the third, the projection lines, lettering, and public culture. Private culture is not represented on the map. The hydrography is printed in blue, the hypsography in brown, and the lettering and culture in black.

The recognition and delineation of the features of the earth's surface by the topographers of the Survey has become a highly developed art, depending on experience and mechanical skill, the training and co-ordination of the eye and hand, and the development of artistic perception of the reliefs diversifying the land. The value of the reliefs and the character of the topographic forms determined thereby vary from place to place, and the features of the surface are variously concealed by forests; and the methods of surveying in different localities are modified by the topography, the degree of concealment by forests, the facilities for travel and subsistence, and various other conditions. So the character of the special training of the topographer varies locally. Nevertheless, special work in any field is beneficial, and in a measure prepares the surveyor to enter upon other fields of work intelligently and promptly; and accordingly the retention of skilled topographers is found to be highly advantageous. Hence the changes in organization of this division of the Survey, required from time to time as the work is completed in certain areas and initiated in other areas, do not generally involve material changes in the *personnel*.

Under the statutes relating to the Geological Survey there is no provision for the general publication of purely topographic maps. These maps can be published only as a basis for "geological and economic maps illustrating the resources and classification of the lands," but a small edition is necessarily printed for the use of the employés and collaborators of the Survey in the prosecution of field work.

The demand for topographic maps has grown to great proportions, and it may be found advisable to ask the authority of Congress for their general distribution.

Although the topographers employed by the Survey are necessarily competent draughtsmen and usually construct their own maps, it has been found desirable, in order (1) to secure uniformity in style and character, and (2) to obviate the necessity



for employing the topographers in the office during months in which they might more profitably be employed in the field, to organize a section of topographic drawing. In like manner the necessity for the adoption of uniform standards for the astronomic and geodetic work required in the co-ordination of the topographic surveys has led to the organization of an astronomic and computing section. Finally, it has been found economic, both in time and money, to establish a section in which are made the repairs of the large number of instruments constantly required by the division.

#### THE GEOLOGIC DIVISIONS.

##### *General statement.*

In organizing the general geologic work it became necessary, first, to consider what had already been done in various portions of the United States; and for this purpose the compilation of a general geologic map of the United States was begun, and was completed in time for publication in the fifth annual report. This map, which is colored by groups, represents the general knowledge of the geologic structure of the United States acquired antecedent to the organization of the Geological Survey.

At this point it became necessary to consider the best methods of apportioning the work; that is, the best methods of dividing the geologic work into parts to be assigned to the different corps of observers. A strictly geographic apportionment was not deemed wise, from the fact that an unscientific division of labor would result, and the same classes of problems would to a large extent be relegated to the several corps operating in the field and in the laboratory. It was thought best to divide the work, as far as possible, by subject-matter rather than by territorial areas; yet to some extent the two methods of division coincide.

It also became necessary at the outset of the geologic investigation to develop a system of taxonomy applicable to American rocks, and a system of conventions whereby these rocks might be properly distinguished upon maps issued by the Survey, and properly designated and defined in the accompanying letter-press. But there are difficulties in the way of developing such systems of taxonomy and graphic conventions. In the first place, there has grown up with geologic science a conventional language involving a taxonomy and a method of graphic representation which is based on the phenomena of other countries, and which is accordingly, to some extent, inapplicable to American rocks; it is nevertheless desirable to adhere as closely as possible to this conventional language because of its wide adoption. In the second place, it is manifest that a great portion of the rockmasses to be classified and represented on the maps have not yet been discovered. It has accordingly been necessary to devote much labor and thought to the development of a cartographic system which shall meet the following among other conditions: (1) it must be sufficiently definite to be readily intelligible to all users of the geologic maps published by the Survey, whether their interests lie in the scientific relations of the phenomena represented or in the economic resources of the areas mapped; (2) it must be sufficiently elastic to yield to the requirements, not only of the tentative classification of the rocks now in vogue, but of such final classification as may be evolved after the extension of geologic operations over the whole country; and (3) it must be sufficiently comprehensive to represent, without duplication of conventions and symbols, all rockmasses of the entire dominion of the United States which it may at any time become necessary to discriminate for scientific or economic reasons.

Pending the completion of a cartographic system suitable for present and future needs, geologic investigation of course has continued; and indeed the results of such investigation, as developed from time to time, have served an important purpose in determining the limitations and requirements of the cartographic system. Moreover, questions as to the taxonomic positions of the rockmasses discriminated in the field have arisen from time to time, and will continue to arise in the future. The cartographic system devised to meet the various considerations involved must, therefore, be applied from time to time, as research progresses; and the rockmasses discriminated by each geologist in the field have to be correlated with those discriminated by every other geologist, and the entire sum of observations has to be combined and built up into a single comprehensive and symmetric system. To this end exhaustive study of the current and antecedent literature of American geology and occasional field investigations in critical areas are required.

The Geological Survey inherited much unfinished work of different surveys in the Western Territories previously prosecuted under the auspices of the Government. Since it seemed desirable to carry forward and complete these surveys as rapidly as possible, investigations were continued in the fields covered by them, and thus the early organization of the Survey was determined in part by antecedent geologic work. At the same time, however, demands for local geologic and mineralogic investigations came from various portions of the country, including the older and long-settled States,



and as soon as the legality of such action was established the geologic operations of the Survey were extended into the older States, and a number of divisions were organized and intrusted with the investigations.

It should be explained that by its organic law the Geological Survey is inhibited, both implicitly and directly, from making a geologic survey upon a cadastral plan, *i. e.*, from making investigations relating to the value of properties of individuals and private corporations. Accordingly, its work in economic geology is limited to the observation and mapping of the formations within which mineral resources lie; the general distribution and characteristics of coal beds, ore bodies, and other valuable mineral deposits; and the investigation of questions relating to the origin and taxonomic relations of the formations themselves and of their contained minerals.

Within the above limitation it has been found possible to make the scientific investigations of the Survey of high economic value, (1) by extending its operations into those portions of the different States in which the natural resources have not yet been fully developed, and (2) by developing and applying such systems of classification of the formations as will at the same time enable and compel the geologist to discriminate in the field and clearly distinguish on the maps of the Survey those rockmasses which are economically important. Both of these means of rendering the investigations of the Survey of maximum value to the country have been adopted. Moreover, friendly relations exist between the United States Geological Survey and the geologic surveys prosecuted under the auspices of different States of the Union; and in many cases partial co-operation with these States has been effected in such manner that the State geologists leave to the Federal Survey the investigation of such general scientific questions as involve operations beyond the limits of their own States as well as within them and avail themselves of the results of this investigation, and in return permit the general Survey to utilize the results of their own more strictly economic studies.

Many of the investigations undertaken within the public domain are purely economic in character, and all give promise of results of economic importance—either immediately through the discovery and development of natural resources, or remotely through the additional knowledge gained from them as to the modes of origin and laws of distribution of ore deposits, the relations between geologic structure and agricultural capabilities, &c.

To meet the various requirements and conditions a number of geologic divisions have been organized.

#### *Archean Division.*

The rocks of the earth are divisible into three great classes: (1) The crystalline or azoic masses (often denominated Archean) which form the base of the geologic column, and are destitute of fossils and generally without traces of organic life; (2) the clastic or fragmentary strata, which constitute the greater part of the geologic column, and represent nearly the whole of that portion of the history of the earth with which geologists have become familiar, and which generally contain the remains of animal and vegetal organisms by which they may be classified; and (3) the volcanic rocks which have been erupted at various stages of the world's history and are intercalated in various parts of the geologic column.

The great mineral wealth contained in the first of these systems of rocks renders their study one of the most important in the whole field of economic geology. Moreover, they represent one of the most interesting and at the same time obscure stages in the geologic development of the globe; but, by reason of their general concealment beneath newer rocks, as well as by reason of the absence of fossils and the dearth of other criteria for their genetic and chronologic classification, the relations of these rocks to one another, to the clastic and volcanic series, and to their contained minerals, are little understood. There are even grave doubts whether the best methods of investigating these rockmasses and the best criteria for their classification have yet been developed. The Archean rocks, therefore, offer one of the most promising subjects for geologic study in this and other countries; and it was imperative, in view of both its scientific and its economic aspects, that such investigations should be commenced in this field as will result not only in the discovery and classification of phenomena, but in the general advancement of our knowledge of the principles involved in this branch of geologic science.

The investigations in Archean geology of the eastern portion of the United States were intrusted to Prof. Raphael Pumpelly.

#### *Atlantic Coast Division.*

It is estimated that there are 100,000 square miles of coastal lands in this country which, subject to inundation by tidal and fluvial waters, are valueless in their present condition. It would appear, from the experience of other countries,

that by the employment of proper methods these lands might be reclaimed and rendered among the most valuable of the agricultural lands of the United States. But the relative altitude of land and sea is not constant: in some places the ocean is encroaching upon the land, and elsewhere the land is emerging from beneath oceanic waters; and even where the level of the coastal lands is stationary, the shores are undermined and eaten away by the waves, and thus the sea gains upon the land in another way. Now it would be unwise to inaugurate expensive systems of reclamation of inundated lands without first ascertaining whether these lands are undergoing movement, and if so in what direction; and in order to guide engineering operations directed to such reclamation, a general investigation of the changes in level now in progress along the Atlantic coast has been undertaken.

Connected with these questions of oscillation of the land and the formation of coastal marshes is that relating to the origin and distribution of the bog ores, phosphatic beds, &c., now in process of formation in the marshes of the Atlantic coast, and, imbedded in the Cenozoic formations thereof, constituting one of the most important mineral resources of the Atlantic States.

These subjects of investigation and others of related character have been placed in the hands of Prof. N. S. Shaler.

#### *Appalachian Division.*

By reason of its vast extent, its symmetry of structure, and the economic importance of the minerals contained in its rocks, the Appalachian mountain system has long been regarded as one of the most promising fields for geologic study to be found in any country. The publication of an elaborate treatise growing out of the investigations prosecuted under State auspices in Pennsylvania by H. D. Rogers, nearly thirty years ago, directed the attention of capitalists and scientific men to the portion of the field lying within that State, and the great development of the mineral resources of the Keystone State in the various forms of anthracite and bituminous coal, iron, petroleum, and natural gas must be attributed in large part to the stimulus afforded by these early scientific researches and the extensive publication of the results thereof; for the nearly commensurate mineral resources of Virginia, which were also investigated under State auspices about the same time by the equally eminent W. B. Rogers, the final results of whose researches were unfortunately never published, have remained to a great extent unknown.

The surveys instituted by the Geological Survey in the Appalachian region traverse the fields already occupied by the brothers Rogers and other geologists who have studied the region, and in addition to their purely economic results these surveys promise to throw much light on various obscure questions in geology: *e. g.*, the origin of the sediments of which a large portion of the rocks of the American continent are composed; the geographic configuration of the eastern portion of the American continent during different stages in its geologic development; the distribution of faunas and their modification by local conditions, and hence their value as bases for geologic classification; the petrographic diversity of formations laid down within the same geographic province; the origin and mechanism of mountain making movements and of continental oscillations; the metamorphism and other alterations of rocks produced by various causes; the genesis of coal and other carbonaceous minerals, and many other questions equally important in philosophic geology. The economic results of these researches give equal promise.

This division is in charge of Mr. G. K. Gilbert, who has a strong corps of assistants.

#### *Lake Superior Division.*

The copper-bearing rocks of the Lake Superior region (known among geologists as the Keweenaw Series) have been investigated in some detail by the State surveys of Michigan and Wisconsin, and the northward continuation of the same rocks has been examined by the officers of the Canadian survey. But so long as geologists confined their attention to this single formation as an isolated congeries of phenomena, they were unable to ascertain its genetic and structural relations to the other formations of the country, and great confusion and uncertainty prevailed with respect to the copper-bearing series of rocks up to a very recent date.

When the operations of the Geological Survey were extended into the older States, Prof. R. D. Irving was employed to investigate these and associated rocks, not only within the limited area in which alone copper mines have been opened, but also in adjacent parts of Michigan, Wisconsin, and Minnesota, and, as his reports have shown, his studies have already extended over a considerable area and have been productive of valuable results.

*Glacial Division.*

One of the ultimate purposes of the Geological Survey is the classification of the soils of the country with respect to their agricultural capabilities. As a necessary preliminary thereto, extended investigations of the superficial deposits constituting the subsoils have been undertaken; for the soil is simply derived from the subsoil through the action of the sun, rain, frost, the products of vegetal decay, and other agencies, and any classification of the soils involves the classification of the subsoils. Experience in the various lines of geologic research has shown that the genetic classification of geologic products, involving as it does a thorough knowledge of the character thereof, is the only satisfactory one.

This work, which was commenced shortly after the inauguration of the Survey, was intrusted to Prof. T. C. Chamberlin. Hitherto Professor Chamberlin has been compelled by practical considerations to confine his investigations to the glacial drift and its immediate derivatives; and since the immediate object of his studies was rather the discovery of the principles upon which soil classification may be based than the development of the classification itself, the results thus far attained have been scientific rather than economic.

Professor Chamberlin's work upon the glacial drift is the most comprehensive investigation of the class of phenomena involved ever undertaken in any country. It may now be regarded as approaching completion, and final reports upon different lines of the investigation will appear from time to time as the materials already collected are digested and elaborated.

*Montana Division.*

The mountain systems of the western part of the country are distinguished from those of the eastern portion by their greater irregularity and asymmetry, by their more recent origin, and in many other ways. Now, the structure of a mountain system is determined by its constituent rocks, and the first step in a comparative study of mountains is the determination of the age and structure of the rocks composing each of the systems compared. At the same time, the structure of the mountain system varies in a certain definite way from that of contiguous plains: the formations occupying vast areas in the plains are also represented in the mountains, where, by reason of their high inclination, they occupy small areas; the formations which in the plains are destitute of valuable minerals when traced into the mountains sometimes become metalliferous, &c. Moreover, the great vertical scale of rock exposure in mountains facilitates geologic investigation there; and so the succession of formations as developed in a single cañon of a mountain range frequently affords a key to the stratigraphy of a vast area of simple structure and plain topography.

With the foregoing considerations in view, investigations were undertaken, shortly after the establishment of the Geological Survey, in a specially interesting portion of the Rocky Mountain region lying within Montana. The work was intrusted to Dr. F. V. Hayden; but by reason of the ill-health and consequent resignation of this veteran geologist, it has recently been transferred to his former assistant, Dr. A. C. Peale.

*Yellowstone Park Division.*

Inquiries emanating from Congress and from different Departments of the Government from time to time have demonstrated the desirability of ascertaining and making known to the public the character and attractions of this great National Park, in order that the purposes for which it was set aside may be fulfilled. Something is indeed known throughout the civilized world of its superb scenic features, the wonderful geysers and the unique mineral deposits resulting therefrom, the magnificent forests and the unique fauna of this national preserve; but it is important that exact knowledge concerning this reservation for the use of the public, set aside by a great nation, should be disseminated among its people. Moreover, there are now in active operation within the National Park geologic agencies related in kind and degree to those which have been effective in the deposition of various minerals during different geologic periods. Nowhere else in the known world are the operations of nature's laboratory more thoroughly revealed; and observations upon certain geologic processes here promise to add much to existing knowledge of ore deposition and kindred subjects.

This double object in thoroughly investigating the National Park led to the establishment of a division for this purpose some years ago. The division was placed in charge of Mr. Arnold Hague, and a portion of the results of his investigation have already appeared in different publications of the Survey.

*Colorado Division.*

One of the uncompleted investigations inherited by the Geological Survey was that of the extensive mining regions in Colorado, and work in that wide field has been continued ever since.

Mr. S. F. Emmons is the geologist in charge of the work of this division. The region covered by the investigation is of exceedingly complex structure, and a great variety of rock formations as well as mineral deposits exist. The formations represent all portions of the geologic column, from the crystalline rock masses of the Archean at the base, through the extensive series of the Paleozoics and the enormously developed Mesozoics, to the vast series of lacustral deposits laid down in the Rocky Mountain region during different epochs of the Cenozoic. Extensive fields and masses of eruptive rocks also occur, associated with the sedimentary and non-volcanic formations in various ways. The precious metals of the region are accumulated in and distributed through many different formations, while valuable beds of coal are found in both the Mesozoic and the Paleozoic strata. A thorough knowledge of the geologic structure of the entire region is accordingly essential to a satisfactory exposition of the mineral resources of the State. Moreover, here, as in the Rocky Mountain region of Montana, there are represented different types of orographic structure, the study of which is demanded on broad scientific grounds, and the stratigraphy displayed in the mountains affords a key to the structure of the great area of plain topography and rare rock-exposure lying to the eastward. The investigations within the region have accordingly been made along different lines, but the various lines converge and the different objects of the investigation are attained from time to time.

*California Division.*

In 1883 Mr. G. F. Becker undertook the investigation of the quicksilver belt of Eastern California and Western Nevada. To a certain extent the field was a new one; for, although geologists had given some attention to quicksilver deposits in Spain and other countries, the mode of occurrence and the petrographic relations of the mineral in California are in part unique. The investigation therefore extended not only to the quicksilver and immediately associated rocks, but also to the various associated formations, and eventually included many questions relating to the influence of pressure, temperature, &c., upon rock metamorphism and mineral deposition; and among the results of the investigation must be numbered many important additions to previous knowledge of the principles of dynamic geology. These investigations, too, indicate very clearly the intimate interrelations between geology and the sister sciences, and demonstrate the importance of that broad and comprehensive study which it has ever been the aim of the Geological Survey to foster; for among the results of Mr. Becker's researches must be enumerated the discovery of new and important laws in both physics and chemistry. The general and purely scientific problems investigated have, however, been subordinated to the primary purpose of the survey, *i. e.*, the discovery and the succinct exposition of the mode of occurrence and general distribution of the quicksilver deposits of the Pacific slope.

Mr. Becker's energies are now concentrated upon a new field, the California gold belt. Preliminary studies of this belt were made some years ago by the then existing State Geological Survey of California, but these studies were never completed; and it is believed that further investigation will not only throw much light upon problems involved in the exploitation of the region and the development of its resources, but that they will at the same time direct attention to portions of the area which may be prospected with hope of success, and prevent useless expenditure of time and money in hopeless prospecting in other portions.

*Volcanic Division.*

A single division of the Survey has been established for the purpose of investigating one of the three great classes of rocks described in an earlier paragraph, the eruptives or volcanic rocks. It has been placed in charge of C. E. Dutton, captain of ordnance, U. S. Army, who has been detailed to this office by the honorable the Secretary of War under authority of a specific statute.

Volcanic rocks occur in all of the Western Territories, and, in less volume, in most of the older States. The lavas of which they are formed have been extravasated during various geologic periods; they have affected the different sedimentary formations with which they have been brought in contact in a great variety of ways; in certain portions of the country they are of vast thickness and areal extent; some of the precious metals and gems occur within them; they are important elements in the orographic structure of many mountain systems; the extravasation of their materials

is intimately connected with orogenic movements, and they are consequently involved in the taxonomy of mountains; and by their constitution they afford some insight into the condition of the interior of the earth. It is therefore important upon many grounds, both scientific and economic, that researches upon this class of rock should be as thorough and profound as the knowledge and capabilities of man will permit.

The phenomena of volcanology and those of seismology are intimately related and it is a plausible hypothesis that these phenomena are genetically connected. Accordingly the investigations of earthquake phenomena, &c., undertaken by the Survey are carried on in this division.

#### *Lower Mississippi Division.*

One of the most recently established of the divisions of the Survey is that which has for its object the investigation of the iron ores, the sulphur and salt deposits, and the various other mineral resources of the States of Mississippi, Louisiana, and Texas. It is in charge of Mr. Lawrence C. Johnson.

Mr. Johnson's efforts have been directed to the ascertainment of the geologic relations of the various beds yielding valuable minerals and the detailed structure of the entire region; for in a region of such simple general structure as that of the Gulf States it is possible to predicate the positions and depths beneath the surface of formations containing mineral deposits with a good degree of accuracy, provided the relations between the mineral deposit and its country rock have been determined.

#### *Potomac Division.*

When the Geological Survey was organized very little was known of the geologic structure of the District of Columbia and contiguous portions of Maryland and Virginia; but as soon as possible after its organization geologic investigations were undertaken within this region, as has been mentioned in different reports. The work is in charge of Mr. W J McGee.

One of the lines of work pursued in this division relates to the green-sand deposits of Eastern Maryland and Virginia, along the Potomac, Rappahannock, York, and James Rivers, and Chesapeake Bay. Important deposits of this natural fertilizer have been found here and promise to eventually revolutionize agricultural methods in this region.

### THE ACCESSORY DIVISIONS.

#### *The Divisions of Paleontology.*

Ever since the birth of geologic science the importance of the fossils found in the rocks as a guide to geologic classification has been recognized; indeed, a large proportion of the questions which the geologist is called upon to answer cannot be answered without their aid, and paleontology, therefore, is now, as it ever has been, an essential part of geologic science. But geology is differentiated into many departments, and its progress has been along many lines; a large fund of special knowledge is required of the student in each; and the literature in each has become voluminous. Accordingly, it is no longer possible for the geologist, whose function it is to study the relations of the rocks themselves, to adequately investigate the relations of the fossils contained in these rocks. Division of labor is required: the geologist investigates the rocks and ascertains their physical characteristics and relations to contiguous rockmasses; while the paleontologist, studying the fossils collected from the same rocks by the geologist, determines the relations of these rocks to rockmasses in all parts of the earth. To meet this imperative demand for paleontologic investigation a number of divisions have been created; and although paleontology is but a subordinate branch of geologic science, and the results of paleontologic investigation are hence but means to an end, the publications growing out of the work in these divisions are among the most valuable contributions to science already published or to be published in the near future by the Survey.

One of the most important results of paleontologic research has been the development of the fact that the different classes of organic remains yield diverse units of geologic time. Thus, plants are little susceptible to the climatic and geographic changes that have occurred from time to time in the geologic history of the earth; modifications in the vegetal organisms have consequently proceeded slowly; and hence the plant remains found in the rocks by their changes record great periods of time. The lower and less differentiated animal forms, the mollusca, radiata, &c., that inhabit the ocean, yield more freely to conditions of environment, and are much less



stable than the plants; they have accordingly undergone greater and more rapid modification; and the chronologic units marked by these modifications are shorter. But the most sensitive geologic chronometer and that marking the shortest time units is afforded by the vertebrata, and especially by the more highly developed land animals. Now in order to reduce the records of these different measures of geologic time and indices of taxonomic relations to a common standard, thorough investigation of the three great classes of fossils is demanded. Moreover, it frequently happens that formations containing plant remains are destitute of both vertebrate and invertebrate fossils; that beds yielding invertebrate fossils are without the remains of vertebrates or plants; and that great deposits characterized by vertebrate remains are destitute of the slightest traces of other remains of life; and hence the determination of age and taxonomic relation depends now upon one, and again upon another, class of fossils. Thus different lines of paleontologic investigation have grown up in the Survey.

Among the rockmasses of the Western Territories, important by reason of their vast area and their immense thickness, there are many that were deposited in extensive lakes during late Mesozoic and Conozoic time. These lakes were fed by great rivers; and within the sediment swept into these lakes there were preserved the bones of vertebrate animals that lived within the lacustral waters and upon the adjacent shores; and by means of comparative study of these bones the paleontologist is enabled to correlate the deposits laid down in different portions of the same lacustral area with each other and with the deposits of contemporaneous lakes, and at the same time to reproduce some of the most interesting scenes in the world's history. Prof. O. C. Marsh has had charge of the investigation of these remains for some years, and has already made several contributions to our knowledge of extinct animal forms, and brought to light data of importance in the development of geologic taxonomy.

The organic remains useful in correlating and classifying the lower third of the fossiliferous series of rocks are predominantly those of invertebrates, and accordingly this great class of fossils has been diligently studied, both in their biotic relations and in their relation to the strata within which they occur. This investigation is in charge of Mr. C. D. Walcott, whose paleontologic laboratory is in the National Museum.

At its inception paleontology was little more than a set of empiric rules for the classification of formations by means of their contained fossils, viewed as accidental or petrographic characters; but in the present stage of geologic science the value of paleontology to the stratigraphist, as well as to the student of historic geology, depends largely on the power which it gives of restoring and mentally picturing the geographic, topographic, climatic, and other conditions prevailing in the various parts of the globe during each geologic epoch. Studied in this broad way, fossils serve not only as data for the empiric correlation of the strata, but they enable the geologist properly to weigh and, in many cases, properly to interpret their own testimony, and thus mutually adjust the different time units of the three great classes of organic remains. It is with this view of the purposes of paleontologic investigation that researches by Dr. C. A. White have been made on the invertebrate fossils of the Mesozoic system of rocks in the United States.

Fringing the Atlantic and Gulf coasts of the United States there is a broad zone of fragmental deposits, constituting the upper part of the fossiliferous column as represented in the American continent: the Cenozoic system of rocks. These deposits comprise a number of distinct formations representing different geologic periods. Within them are found the extensive greensand and phosphate deposits, which constitute the most important source of natural fertilizers in this country and which are thus far only partially developed. In the same formations there occur vast accumulations of iron ore, and some of the formations contain deposits of sulphur, salt, and other valuable minerals. Geologic investigation has already commenced within the portion of this zone covered by the operations of the Mississippi division of geology; but it is important that before extended geologic investigations are carried into this field a general study of its representative fossils shall be made, in order to facilitate prompt and trustworthy classification of the strata upon paleontologic grounds. This general investigation has been commenced by Mr. W. H. Dall.

Although plant impressions were among the first fossils to stimulate popular curiosity and attract scientific investigation, they were among the latest to acquire importance as criteria for the classification of the rocks in which they occur. Their utility for such purposes is now generally recognized, and a division for their investigation has been established in the Geological Survey, and Mr. Lester F. Ward, whose extensive collections and laboratory are in the National Museum, is in charge of it.

In this, as in the other lines of paleontologic investigations pursued by the Survey, the primary object of study is not alone empirically to classify fossiliferous formations by means of their contained fossils in accordance with existing knowledge, but rather

to develop the fundamental principles involved in the relations of rocks and fossils, and this necessitates a knowledge of the organisms fossilized, of the manner in which the fossils became imbedded, and of the various circumstances and conditions attending these processes. Thus the value of plants as indices of geologic vicissitudes must be ascertained before their reliability as bases for a comprehensive geologic taxonomy can be determined. Accordingly, as sufficiently indicated by his reports, Professor Ward's studies have thus far been general and philosophic, and his results are contributions to the science of paleobotany rather than applications of the science to geologic technology.

The investigations of the geologists of the last generation, during which there was great activity in geologic work in the Eastern United States, have shown that there is an important hiatus in the geologic column as represented in the Appalachian Mountains and along the Atlantic coast. This hiatus occurs about the place of the lower and middle portions of the Mesozoic system of rocks, and it is impossible to form definite conceptions as to the succession of events in the geologic development of the continent until this gap is filled. Fortunately some epochs of the periods generally unrepresented in Eastern America are sometimes represented locally by stratigraphically and geographically unimportant formations. One such formation is the Trias of Connecticut, New Jersey, Pennsylvania, Maryland, and portions of Virginia; another is the probably distinct series of deposits of Southeastern Virginia, by some geologists regarded as the American equivalent of the European Rhatic; and a third is the formation intercalated between the Piedmont crystallines and the known Cretaceous rocks of the Atlantic slope, which probably belongs to a late Jurassic or early Cretaceous period unrepresented elsewhere in America, to which the name "Potomac formation" has been applied. The last two formations are practically destitute of animal remains, but each yields abundant traces of a unique and luxuriant flora; and with the hope of completing the geologic history of the American continent, the floras of these formations have been critically investigated in the division of paleobotany by Prof. William M. Fontaine.

In accordance with the general theory held by the Survey, that collateral investigations ought to be simultaneously carried forward along as many convergent lines as possible, a study of the fossil insects found in the Paleozoic and Mesozoic rocks in different parts of the country has been instituted. The investigation has been put in the hands of Mr. S. H. Scudder, the eminent specialist to whom the world is indebted for an important share of existing knowledge of the insect faunas of past ages. It is especially important that the study of fossil insects should be prosecuted in connection with that of fossil plants; for, as shown by the most eminent biologists, the history of plant life has been intimately connected with that of insect life; many of the most important modifications in plants are directly attributable to the agency of insects; and thus insects are as reliable indices of climatic and other conditions that have prevailed during the various geologic epochs as the plants themselves. Moreover, insects, like plants, tell of terrestrial conditions, while a large share of the other fossil remains that have been subjected to examination tell only of the sea and of aqueous conditions; and it is as important to geologists, whatever be the ultimate aim of their researches, to understand the various stages in the development of the land as to interpret the history of the seas.

#### *Division of Chemistry and Physics.*

While the chemic work of the Survey is ever regarded as subordinate to geologic investigation and its character and specific objects are determined from time to time by the needs of the geologists of the Survey, original investigation in different collateral lines is encouraged, it is believed, with beneficial results. Thus interesting questions relating to the genesis of certain minerals and to the agency of certain waters in forming minerals have been investigated in this division of the Survey. Many of the researches carried on in this division have a direct practical bearing upon questions connected with the development of the mineral resources of the country.

A class of criteria for determining the relations of rocks is found in their chemic constitution. Most of the questions of geologic technology, or the application of geologic science to the arts, involve a knowledge of the chemic constitution of rocks; and in addition requests for the chemic examination of various rocks, minerals, ores, soils, waters, gases, and natural oils, required for the proper prosecution of important public works, reach the Survey from time to time. To meet these various demands, a division of chemistry was early organized by the Survey, as specified in the annual reports.

There is a physical laboratory connected with the chemic laboratory, in which are prosecuted researches relating to the effects of temperature, pressure, moisture &c., upon rocks, and the causal conditions of crystallization, segregation, and secondary alterations of various kinds, such as have during the geologic ages resulted in the formation of mineral veins, the metamorphism of rocks, &c. Hitherto the geologists

engaged in the discussion of problems, involving coefficients of friction, moduli of elasticity, constants expressing the effects of pressure, temperature, &c., upon rocks, and other questions continually arising in dynamic geology, has generally been compelled to confine himself to the use of constants determined in connection with the arts; but such constants are unsatisfactory, since they are applicable only to a much more limited range of conditions than those encountered by the dynamic geologist. Accordingly, an adequate discussion of such phenomena demands more accurate determination of constants applicable under a wide range of conditions, and this involves the improvement of methods of determination and the devising of special apparatus therefor. Those are the ends kept in view by Dr. C. Barus and his associates, the physicists of the division, and satisfactory progress has been made in their attainment.

#### *Division of Petrography.*

Another class of criteria valuable in ascertaining the inter-relations of rockmasses and the presence therein of economically valuable minerals is found in their minute structure, discoverable only with the aid of the microscope; and in this and other countries microscopic petrography has rapidly grown to be one of the most important and promising lines of geologic research.

The microscopic examination of rocks, however, involves cutting, grinding, and mounting of slides by means of delicate and costly machinery, and in some cases the separation of the rock constituents by means of fluids of varying specific gravity. This work, as well as the examination of the material thus prepared, requires skill of a high order and the permanent employment of the specialists intrusted with the work. In pursuance of its general policy of utilizing the latest discoveries in science and art whereby geologic investigation may be promoted, a petrographic laboratory has been organized in which all work of this character is done.

#### *Division of Mining Statistics.*

The principal function of the Geological Survey is the discovery of mineral resources before unknown, and the collection of facts of importance to the industries involved. In order that this function may be properly performed it is necessary that attention shall be given to the technology of mining and that information relating to the best methods of mining different ores under various conditions shall be disseminated. Moreover, statistics of mining operations and of mineral products are essential to a thorough comprehension of the great mineral resources of the country, the mineral interests involved therein, and the industries that grow out of them. A division has been established for the performance of this work.

#### *Division of Forestry.*

Some of the most important questions of the day, from both the scientific and economic standpoints, are those involved in the relations of the soils and vegetation of the earth to the rocks which they conceal and from which the one is derived and by which the other is supported. Moreover, the distribution of the forests of this country is one of great and ever increasing importance to its people. Now, in the prosecution of the topographic surveys there is incidentally collected a vast amount of information relating to the forests of the different States in the Union which can be rendered available at small expense; and, in obedience to the statute relating thereto, there has been established a division of forestry, the functions of which are the collection and diffusion of data relating to the forests of the country, their extent and value, their proximity to routes of transportation, and our national resources in timber, lumber, ornamental woods, fuel, tan bark, and the various other forest products.

It is well known that the pineries of the Upper Mississippi and Great Lake regions, from which a large proportion of the lumber consumed in the country has been derived during past decades, are rapidly disappearing, and that their complete exhaustion is a question of only a few years. It is therefore important that the eyes of the lumber manufacturer and of the lumber consumer should be directed to other regions of supply. Among such are the wooded portions of the Appalachian Mountain system, the Adirondack region in New York, and other considerable areas in the Eastern United States which are naturally forested with woods available in the manufacture of various kinds of lumber, and within which the land is comparatively worthless for other purposes than timber growth. But the American people have now passed that pioneer stage in the settlement and utilization of the national domain in which man can avail himself of the fruits of the land without thought for the morrow. The time has come for considering questions of reproduction of ephemeral products and

of perpetuating the natural supplies thereof. Moreover, the interests growing out of the various products of the soil are intimately but intricately connected with various other interests. It is therefore important not only to ascertain and classify the present forest resources of the country, but also to determine (1) what portions of the country can be profitably reserved for arboriculture and (2) what kinds of trees are best adapted to each region.

#### SCHEDULE OF SCIENTIFIC ORGANIZATION.

Although the organization of an institution devoted to original research can never be considered final, the present differentiation of labor in the Geological Survey may be regarded as definite and comparatively thorough. It is as follows:

##### *Geography.*

	In charge.
Division of Geography.....	Henry Gannett.
Northeastern Section of Topography.....	Marcus Baker.
Massachusetts Subsection of Topography.....	
New Jersey Subsection of Topography.....	George H. Cook,
	State geologist.
Eastern Maryland Subsection of Topography.....	S. H. Bodfish.
Appalachian Section of Topography.....	Gilbert Thompson.
Central Section of Topography.....	Jno. H. Renshawe.
Western Section of Topography.....	A. H. Thompson.
Texas Subsection of Topography.....	
New Mexico Subsection of Topography.....	
Gold Belt Subsection of Topography.....	
Cascade Subsection of Topography.....	
Montana Subsection of Topography.....	
Section of Topographic Drawing.....	Harry King.
Astronomic and Computing Section.....	R. S. Woodward.
Section of Instruments and Repairs.....	Edward Kübel.

##### *Geology.*

Division of Archean Geology.....	Raphael Pumpelly.
Atlantic Coast Division of Geology.....	N. S. Shaler.
Appalachian Division of Geology.....	G. K. Gilbert.
Lake Superior Division of Geology.....	R. D. Irving.
Division of Glacial Geology.....	T. C. Chamberlin.
Montana Division of Geology.....	A. C. Peale.
Yellowstone Park Division of Geology.....	Arnold Hague.
Colorado Division of Geology.....	S. F. Emmons.
California Division of Geology.....	G. F. Becker.
Division of Volcanic Geology.....	C. E. Dutton.
Mississippi Division of Geology.....	L. C. Johnson.
Potomac Division of Geology.....	W J McGee.

##### *Paleontology.*

Division of Vertebrate Paleontology.....	O. C. Marsh.
Paleozoic Division of Invertebrate Paleontology.....	C. D. Walcott.
Mesozoic Division of Invertebrate Paleontology.....	C. A. White.
Cenozoic Division of Invertebrate Paleontology.....	W. H. Dall.
Division of Paleobotany.....	L. F. Ward.
Division of Fossil Insects.....	S. H. Scudder.

##### *Miscellaneous.*

Division of Chemistry and Physics.....	F. W. Clarke.
Division of Petrography.....	J. S. Diller.
Division of Mining Statistics and Technology.....	D. T. Day.
Division of Forestry.....	G. W. Shutt.
Division of Illustrations.....	W. H. Holmes.
Division of Library and Documents.....	C. C. Darwin.

## THE BUSINESS ORGANIZATION AND METHODS.

As already shown, the business branch of the Survey is ever subordinate to the scientific branch, and depends upon this latter branch for its character; but the operations of the business branch are carried on in accordance with a comprehensive plan to the development of which much thought has been given. The business organization and methods will be described in detail; and for the sake of clearness its operations will be presented under the systems or departments to which they logically belong rather than under the administrative divisions in which, for economic reasons, they are carried on.

## THE FISCAL SYSTEM.

*The principles controlling the system.*

There are four fundamental considerations involved in the disbursement of the money appropriated for the Geological Survey. They are as follows:

(1) Every facility should be afforded to the scientific work of the Survey, as that is the purpose for which the money is appropriated; (2) there should be no unnecessary or extravagant expenditure; (3) the public money should be protected against depredation; and (4) every Government agent should be required to establish the integrity of his transactions.

It is evident that exclusive attention to the facilitation of the work might lead to extravagance, while a parsimonious policy might impede the work by depriving it of necessary facilities. Proper administration demands the exercise of discriminating judgment in each individual case.

Every restrictive regulation to prevent extravagance adds to the labor of those engaged in research, adds to the amount of clerical work to be performed, and to some extent obstructs and delays the performance of scientific work. It is quite possible to so complicate the fiscal and custodial systems of a scientific bureau that its conduct shall consume a large part of its energy and correspondingly diminish its results.

It is moreover a familiar fact that regulations for the prevention of dishonest practices, while they are designed to conserve the means for the conduct of the proper work of the Bureau, are in themselves a source of expense. Protection from depredation costs money.

The relation of the disbursing agent to the Government differs in an important respect from the relation between a private business agent and his employer. In the latter case the employer is an individual having a personal interest in the business transacted and a personal acquaintance with his agents. In the former case the employer is impersonal and cannot directly supervise the transactions of the agent. The disbursing agent is therefore essentially a trustee, and the funds in his charge are trust funds; so that it is not without reason that he is required to submit to a system of restrictive regulations which in ordinary commercial business might be regarded as onerous. The private employer assumes the integrity of his agent until the contrary is proved. The Government requires its agents to establish the integrity of all their transactions.

*The Appropriations.*

The funds for carrying on the work of the United States Geological Survey are appropriated by Congress in three portions: the first in the legislative act for the payment of stated salaries of the individuals composing the permanent force of the Survey; the second in the sundry civil act for the payment of stated salaries of the permanent scientific assistants; and the third also in the sundry civil act for the payment of the temporary employes in field and office, and for the various other necessary expenses of the Survey. The appropriations for the current year were, under the legislative act, \$35,540, and under the sundry civil act, \$67,700 for scientific assistants, and \$400,000 for other necessary expenses.

The funds required in the transaction of the current business of the Survey are drawn from the Treasury on requisition of the Secretary of the Interior, and are placed to the credit of the chief disbursing clerk or the disbursing agents on the books of the Treasury Department.



The requisition for funds is made upon notice from the chief disbursing officer that certain funds are required. The notice and the requisition are made upon the accompanying forms:

## NOTICE.

DEPARTMENT OF THE INTERIOR,  
UNITED STATES GEOLOGICAL SURVEY,  
Washington, *Ap'l 30th*, 1886.

To the Director of the U. S. Geological Survey:

SIR: I have the honor to ask your attention to the following estimate of funds required by me during the second quarter, 1886:

Amount required to pay liabilities incurred, and to be incurred, to end of the quarter.....	\$13,370 00
Deducting balance that will probably be on hand at commencement of the present quarter.....	9,370 00
Amount required to be remitted.....	4,000 00

Please have this sum placed to my credit in the following manner:

\$4,000.00 at the sub-treasury, San Francisco, Cal.

Very respectfully,

H. C. RIZER,  
Disbursing Agt., U. S. & S.

Approved:

C. E. DUTTON,  
Chief of Volcanic Division of Geology.

[Indorsement.]

Appropriation for United States Geological Survey.

Estimate of funds required by H. C. Rizer, disbursing agent, U. S. G. S.

Time: Second quarter, 1886. Amount, \$4,000.00.

## REQUISITION.

\$5,000.00.]

[No. 445.

DEPARTMENT OF THE INTERIOR,  
UNITED STATES GEOLOGICAL SURVEY,  
Washington, *July 30th*, 1887.

To the honorable the SECRETARY OF THE INTERIOR:

SIR: Please cause the sum of five thousand dollars to be placed to the official credit of John Doe, special disbursing agent, U. S. Geological Survey, Iowa City, Iowa, to be held subject to the check of said John Doe, with the U. S. assistant treasurer, New York, N. Y., and for which he is to be charged and held accountable under his bond dated —, 188—, under the following heads of appropriations:

Appropriations, 1888.	Dollars.	Cents.
U. S. Geological Survey.....	5,000	00
	5,000	00

Very respectfully,

J. W. POWELL,  
Director.

All the disbursing officers of the Survey are bonded. The bond of the chief disbursing clerk is \$40,000. The bonds of the disbursing agents, which vary with their liabilities, are shown in a subsequent table. The form of bond entered into by disbursing officers, with the oath and certificate, is appended hereto:

## BOND.

Know all men by these presents:

That we, John Doe, of Washington, District of Columbia, as principal, and James Smith and Richard White, of Washington, D. C., as sureties, are held and firmly bound unto the United States of America in the full and just sum of ten thousand (\$10,000) dollars, lawful money of the United States, to be paid to the United States; for which payment, well and truly to be made, we bind ourselves and each of us, and each of our heirs, executors, and administrators, jointly and severally, firmly by these presents. Signed with our hands and sealed with our seals this first day of January, in the year of our Lord one thousand eight hundred and eighty-seven.

The condition of the foregoing obligation is such, that whereas the Secretary of the Interior has appointed the said John Doe to be special disbursing agent U. S. Geological Survey by commission dated January 1st, 1887, and has designated him as a special disbursing agent by letter dated January 1st, 1887, said John Doe has accepted said appointment and designation; now, therefore, if the said John Doe, shall, at all times, during his holding and remaining in said office, carefully discharge the duties thereof, and faithfully disburse all public moneys, and honestly account, without fraud or delay, for the same and for all public funds and property which shall or may come into his hands, then the above obligation to be void and of no effect; otherwise to remain in full force and virtue.

JOHN DOE. [SEAL.]  
JAMES SMITH. [SEAL.]  
RICHARD WHITE. [SEAL.]

Signed, sealed and delivered in presence of—  
WILLIAM BLACK,  
SAMUEL BROWN,  
(As to each and all of the signatures.)

## OATH.

I, John Doe, of Washington, D. C., do solemnly affirm that I will support and defend the Constitution of the United States against all enemies, foreign and domestic; that I will bear true faith and allegiance to the same; that I take this obligation freely, without any mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties of the office on which I am about to enter. So help me God.

JOHN DOE.

Sworn to and subscribed before me this 1st day of January, A. D. 1887.  
[SEAL.]

FRANK GREEN,  
*Notary Public.*

## CERTIFICATE OF UNITED STATES JUDGE OR ATTORNEY.

I, George Brown, U. S. attorney for the District of Columbia, do hereby certify that the persons who, as sureties, have signed the foregoing bond with John Doe as principal, are sufficient sureties for the penalty of said bond.

*Washington, D. C., Jan'y 1st, 1887.*

GEORGE BROWN.

[Indorsement.]

DEPARTMENT OF THE INTERIOR,  
U. S. GEOLOGICAL SURVEY,  
*January 1st, 1887.*

Respectfully forwarded to the Secretary of the Interior for his approval.

J. W. POWELL,  
*Director.*

DEPARTMENT OF THE INTERIOR,  
*Jan. 2nd, 1887.*

The within bond is hereby approved and returned to the Director of the Geological Survey, to be forwarded to the First Comptroller of the Treasury.

L. Q. C. LAMAR,  
*Secretary.*

DEPARTMENT OF THE INTERIOR,  
U. S. GEOLOGICAL SURVEY,  
*Jan'y 2nd, 1887.*

Respectfully forwarded to the First Comptroller of the Treasury.

J. W. POWELL,  
*Director.*

In accordance with departmental law and regulations there are two or more sureties for each bond, and each signature is attested by two witnesses. The sureties are required to justify in twice the amount of the bond by affidavit for each. The following is the form of affidavit:

## AFFIDAVIT OF SURETY.

*City of Washington, County of Washington, D. C., ss:*

I, James Smith, one of the sureties on the official bond of John Doe as special disbursing agent, U. S. Geol. Survey, do depose and say that I am worth in unincumbered property, not exempt from execution under the laws of the District of Columbia, ten thousand (10,000) dollars and upward, after payment of my just debts and liabilities, as follows:

Real estate valued at \$10,000, and consisting of house and lot known as 1903 M st., N. W., in the city of Washington, D. C.

(Signature:) JAMES SMITH,  
(Post-office address:) 1903 M st., Washington.

Sworn to and subscribed before me this first day of January, 1887.  
[SEAL.]

FRANK GREEN,  
*Notary Public.*

*The Method of Allotment.*

As stated at length in preceding paragraphs, the Survey is organized into divisions which are sometimes further divided into sections and subsections; and each division, section, or subsection is charged with certain work in a certain field.

Before the close of each fiscal year the plan for the ensuing year is formulated by the Director, after conference with the heads of the various divisions and sections of the Survey, and a stated sum is allotted to the chief of each for use in carrying forward the work of which he has charge during the fiscal year for which the appropriation was made. The chief of division or section thus assumes charge of a special subject of investigation, or a certain field of work; he is responsible to the Director, through the fiscal branch of the Survey, for confining the cost of the investigation to the sum allotted and for the propriety and economy of his expenditures. He is also responsible to the Director for the quality and quantity of the work performed, and since all reports or maps made by him are published under his name, the incentive to do all that can be done with the money allotted is of the highest nature. In large measure he is an independent investigator engaged in his ideal work, in the course of which he in part devises his own plans and develops his own problems, executing his plans and solving his problems in his own way; but his work is under the general supervision and control of the Director and his operations are limited by his allotment and by the business regulations of the Survey.

It is believed that this method of allotment in the scientific branch of the Survey is productive of good results. The chiefs of the scientific divisions are scientific men, selected for their eminence and ability and for their proficiency in the special lines of work to which they are assigned; and it is not only a reasonable presumption, but it is found by experience to be true, that investigations are pursued as economically as possible in order that results of the greatest value may be secured by the means provided.

The plan for the year's work thus developed within the Survey is submitted to the Secretary of the Interior for examination and approval at the commencement of each fiscal year.

*Methods of Making Purchases.*

There are three methods of making purchases: (1) Many articles are obtained through the Interior Department under its standing contracts, and the amount of the cost of such articles is transferred from the appropriations of the Geological Survey to the contingent fund of the Interior Department by certificate of the Treasurer; (2) articles are purchased from the lowest bidder under the competitive system; (3) when it is inexpedient, by reason of great delay or the cost of transportation from the general office to the field, to obtain the articles by these methods, provision is made for purchasing articles in any part of the country at current retail rates under the authority of section 3709 of the Revised Statutes, viz: "When immediate delivery or performance is required by the public exigency, the articles or service required may be procured by open purchase or contract at the place and in the manner in which such articles are usually bought and sold or such service engaged between individuals." In such case the following certificate is placed upon the voucher:

"No advertisement.

"Public exigency required the immediate delivery of the articles (or performance of the services.)"

Partly in order to facilitate the keeping of accounts, and partly in the interests of economy, purchases are made mostly in the city of Washington, and provision has been made for keeping the records thereof in a simple and uniform manner; and the same methods are pursued with little modification when the purchases are made elsewhere.

Purchases are made on requisition, generally by chiefs of divisions, countersigned by the chief clerk, and sometimes formally authorized by the Director. Commonly the order is made upon a blank, upon which the article or property ordered is clearly described. Herewith is a copy of the order:

## ORDER FOR PURCHASE.

[Bill to be rendered with this order attached.]

No. 3940.

U. S. GEOLOGICAL SURVEY,  
July 31, 1887.

Messrs. WYCKOFF, SEAMANS & BENEDICT:  
Please furnish the following articles, securely packed: Marked, 1 Remington type-writer and desk.

JAMES C. PILLING,  
Chief Clerk.

Charge to allotment of McGee.

[Bill to be rendered with this order attached.]

No. 3950.

U. S. GEOLOGICAL SURVEY,  
July 31, 1887.

Messrs. WYCKOFF, SEAMANS & BENEDICT:  
Please furnish the following articles, securely packed: Marked, 1 Remington type-writer and desk.

JAMES C. PILLING,  
Chief Clerk.

This order is made out in duplicate; the original is transmitted to the dealer and returned with the bill, and is finally filed with the purchase voucher; while the duplicate, upon which the allotment debited with the cost is specified, is preserved by the property clerk, whose special functions are described in another paragraph.

In certain cases letters are substituted for the orders made out upon printed forms; but these are press-copied and the method of procedure remains the same—the original letter being returned with the voucher, while the press copy is preserved in a book kept for that purpose.

#### *The Vouchers.*

Three classes of vouchers are used, namely, salary vouchers, traveling-expense vouchers, and purchase vouchers.

The employes of the Survey fall into three classes: the first appointed by the Secretary of the Interior upon the recommendation of the Director, as scientific specialists; the second appointed by the Secretary of the Interior in accordance with the civil-service law; and the third, comprising temporary field assistants, employed by the day or month for special duty, by the Director or other officers of the Survey.

The salary of each employe is paid upon a voucher, which consists of a bill for the service, a certificate that the service has been rendered, and a receipt for the amount specified; and before payment is made the account is certified by the chief of division or section and the receipt is signed by the payee.

The form of voucher, together with the indorsement entered upon its back by the disbursing officer by whom it is paid, is appended hereto.

#### APPROPRIATION FOR UNITED STATES GEOLOGICAL SURVEY.

*The United States to E. P. Huff, Washington, D. C., Dr.*

(Give post-office address.)

1887. July 1 to Aug. 31	For pay as draftsman from July 1st to Aug. 31st, 1887, inclusive, two months, at \$100 per month .....
----------------------------	--

I certify that the above account is correct; that the services were rendered as herein stated, and were necessary for the work of the U. S. Geological Survey.

W. J. MAGEE,  
*Geologist, U. S. Geological Survey.*

Received at Washington this 31st day of Aug., 1887, from J. D. McChesney, chief disbursing clerk, U. S. G. S., the sum of two hundred (200) dollars and ——— cents, in full payment of the above account, having signed duplicate receipts therefor.

(Sign here:)

E. P. HUFF,  
*Washington, D. C.*

[Indorsement.]

Voucher No. 900, 1st quarter, 1887.

Appropriation for United States Geological Survey.

Accounts of J. D. McChesney, chief disbursing agent, U. S. G. S.

Paid to E. P. Huff for salary, amount, \$200.00.

Paid by check No. 3001 for \$200.00, dated Aug. 31st, 1887, on ass't treasurer, New York, N. Y.

In certain cases pay-rolls are substituted for the separate vouchers simply for convenience; but the pay-roll, like the voucher, consists of bill, certificate, and receipt, and is certified by the officer in charge. The forms of pay-roll and indorsement are appended.

#### APPROPRIATION FOR UNITED STATES GEOLOGICAL SURVEY.

We, the subscribers, hereby acknowledge to have received of J. D. McChesney, chief disbursing clerk United States Geological Survey, the sums herein specified opposite our respective names, being in full for our services at Washington, D. C., during the month of July, 1887, having signed duplicate receipts therefor.

No.	Names.	Occupation.	Time employed.	Rate of pay.		Amount received.	Signatures.	Witnesses.
				Annual.	Monthly.			
1	C. E. Martin.	Clerk .....	Perm .....	\$720 00	\$60 60	\$60 60	C. E. Martin.	
2	J. C. Goode..	.....do .....	Temp.....	.....	75 80	75 80	J. C. Goode..	

I certify that the above pay-roll is correct as to names, amounts, and time of service rendered.

J. W. POWELL,  
*Director, U. S. G. S.*

[Indorsement.]

Voucher No. 100, 1st quarter, 1887.

Appropriation for United States Geological Survey.

Accounts of J. D. McChesney, chief disbursing clerk, U. S. G. S.

## Pay-roll.

Amount, \$135.60. Paid by the following checks:

Number.	Date.	Amount.	Depository.
19,001	July 31	\$135 60	U. S. assistant treasurer, New York, N. Y.

As in other governmental organizations, the necessary traveling and living expenses of employes engaged in the performance of field duty are paid upon presentation of suitable vouchers. In the Geological Survey the actual expenses only are paid; there are no allowances, no expenditures are commuted, and the living expenses of employes at stations are at their own cost.

The traveling-expense voucher in like manner consists of a bill, a certificate, and a receipt, which must be duly signed before the amount is paid, and each traveling-expense voucher is, moreover, accompanied by an order authorizing the journey. Chiefs of divisions are, at the beginning of each fiscal year, authorized to undertake and order such journeys as may be required in the prosecution of the work under their charge, and such authority covers their journeys for the year. The original order or a suitable extract from it accompanies each voucher. Other officers and employes of the Survey make journeys only under special orders, which are appended to the traveling-expense voucher, and each voucher is certified by the officer ordering the journey. The regulations of the Treasury Department also require that the correctness of the expense account covered by the voucher shall be certified under oath. In addition, every item of the traveling-expense voucher (except charges for transportation by rail, steamboat, or stage at current rates, or single meals *en route*) must be attested by a subvoucher signed by the person to whom payment was made.

The first page of the traveling-expense voucher bears an abstract of the account, the certificates of the employe making and of the officer authorizing the journey, the receipt, and the affidavit, while the second and later pages are arranged for the entry of items, and the indorsement of the disbursing clerk by whom the account is paid is entered upon the last page. The forms for the different pages of these vouchers are attached:

[First page.]

## APPROPRIATION FOR UNITED STATES GEOLOGICAL SURVEY.

THE UNITED STATES TO EDGAR RICH, DR.  
(Give post-office address.)

Date.	Designation.	Dollars.	Cts.
1887. Aug. 1-3	For actual expenses, while traveling in the discharge of duty, under orders of J. W. Powell, from Washington, D. C., to New York, N. Y., and return, as per itemized statement within.....	\$10	00

I certify that the above account is correct and just; that the detailed items charged within are taken and verified from a memorandum kept by me; that the amounts charged for subsistence were actually paid, and were occasioned by official business or unavoidable delays, requiring my stay at hotels for the time specified; that I performed the journey under the order hereto annexed with all practicable dispatch, by the shortest usually traveled route, in the customary reasonable manner, and that I have not been furnished with transportation, or money in lieu thereof, for any part of the journey herein charged for.

EDGAR RICH,  
Ass't U. S. Geol. Survey  
Sworn and subscribed to before me at Washington, D. C., this third day of August, 1887.  
J. C. BLUEGAY,  
Notary Public.

Received at Washington, D. C., this third day of August, 1887, from C. D. Davis, disbursing clerk, U. S. G. S., the sum of ten dollars and — cents, in full payment of the above account, having signed duplicate receipts therefor.

EDGAR RICH,  
Ass't U. S. Geol. Survey.

I certify that the above account is correct and just, and is hereby approved.

J. W. POWELL,  
Director, U. S. G. S.



[Second page.]

*Itemized statement of actual and necessary expenses.*

Date.		Number of sub-voucher.	Amounts.
1887. Aug. 1	Railway fare, Pennsylvania Railway, Washington, D. C., to New York, N. Y., and return.	.....	\$10 00

[Indorsement.]

Voucher No. 93, first quarter, 1887.  
Appropriation for United States Geological Survey.  
Accounts of C. D. Davis, disbursing clerk, U. S. G. S.

*For travelling expenses.*

Paid to Edgar Rich; amount, \$10.00.  
Paid by check No. 1001 for \$10.00. Dated August 3rd, 1887, on U. S. Treasurer, Washington, D. C.

A transcript of a letter authorizing a chief of division to undertake and order such journeys as may be required during a fiscal year (and at the same time advising him of the amount of his allotment and the assignment of assistants in his division, and conveying such instructions regarding his work as seem to be required) is appended:

DEPARTMENT OF THE INTERIOR,  
UNITED STATES GEOLOGICAL SURVEY,  
Washington, D. C., August 8, 1886.

Mr. G. K. GILBERT, *Geologist, U. S. G. S.*:

SIR: For the fiscal year ending June 30, 1887, there has been allotted to the Appalachian Division of Geology under your charge the sum of \$18,000, which amount shall cover all expenses of whatever nature connected with the work under your direction.

In addition to such wages as may be paid to persons temporarily employed in your work from time to time, the following regular salaries will be charged to your allotment:

Name.	Office.	Amount.
Gilbert, G. K. ....	Geologist .....	\$4, 000
Geiger, H. R. ....	Assistant geologist .....	1, 500
Russell, I. C. ....	do .....	1, 600
Safford, J. M. ....	do .....	1, 800
Stein, Robert .....	Clerk .....	900
White, I. C. ....	Geologist .....	2, 000
Willis, Bailey .....	do .....	2, 400

As geologist in charge of this division, you are hereby authorized to make such journeys as may be necessary for the prosecution of your official work, and you are also authorized to order your assistants to make such journeys, expenses attending the same to be paid from your allotment.

It is hoped that at the close of the coming field season there may remain unexpended from the above allotment an amount sufficient to place your party in the field early in the ensuing spring.

I am, with respect, yours, &c.,  
(Signed)

J. W. POWELL,  
*Director.*

The journey order to a subordinate officer or employé of the Survey is usually given in the form of a letter specifying the points from and to which the journey is to be made. Sometimes this letter contains specific directions as to the work to be accomplished, and is thus a "letter of instructions," an extract from which serves as the journey order. In simple cases the order is written upon a blank form provided for the purpose. Such blanks are numbered in regular series, and are bound in books with stubs, upon which memoranda of the orders are kept by chiefs of division issuing them. Samples of both of these forms are appended:

Stub to be retained.  
No. 501.]

DEPARTMENT OF THE INTERIOR,  
UNITED STATES GEOLOGICAL SURVEY,  
Washington, D. C., July 1st, 1887.

Order to J. C. Ramer to proceed from Washington to Boston, Mass., given by A. H. Thompson, geographer, U. S. G. S.

Remarks.—If practicable, please accompany Mr. Martin Smithson.

No. 501.]

DEPARTMENT OF THE INTERIOR,  
UNITED STATES GEOLOGICAL SURVEY,  
Washington, D. C., July 1st, 1887.

Mr. J. C. BAMER,  
U. S. Geol. Survey:

You will proceed by the shortest practicable route from Washington, D. C., to Boston, Mass., on duty connected with this Survey, keeping a memorandum of your actual necessary expenses incurred on said journey, and attaching this order to your vouchers for said expenses, with hotel bills, in duplicate, appended.

A. H. THOMPSON,  
Geographer, U. S. G. S.

The subvouchers used in connection with traveling-expense vouchers are so arranged that they may be used in lieu of the vouchers proper. Accordingly, they consist of bill, certificate, and receipt, together with form on the back for the indorsement of the disbursing officer by whom they are paid. They may also be used as purchase vouchers. The forms are appended:

#### APPROPRIATION FOR UNITED STATES GEOLOGICAL SURVEY.

The UNITED STATES to E. P. DILLER, Dr.:

(P. O. address:) Harrisburg, Pa.

For board and lodging, for Chas. Wells, Aug. 1st to Aug. 15th, 1887, fifteen days, at \$2, \$30.00.

Received at Harrisburg, Pa., this 15th day of August, 1887, from Chas. Wells, disbursing agent, the sum of thirty dollars and 00 cents, in full payment of the above account, receipts having been signed in duplicate.

(Sign here.) E. P. DILLER.

I certify that the above account is correct; that the articles herein enumerated have been received or services performed; that they were necessary for, and have been or will, be applied to, the U. S. Geological Survey; and that, to the best of my knowledge and belief, the prices were reasonable and just.

(Sign in duplicate.) CHAS. WELLS,  
Ass't, U. S. G. S.

[On margin.]

I certify that the articles herein named will be accounted for on my returns for the \_\_\_\_\_ quarter, 188-  
Custodian.

[Indorsement.]

Voucher No. 29, 1st quarter, 188-.

Appropriation for United States Geological Survey.

Accounts of J. D. McChesney, chief disbursing clerk, U. S. G. S.

Paid to E. P. Diller for board and lodging, amount, thirty dollars (\$30).

Paid by check No. 9003 for \$30.00, dated Aug. 15th, 1887, on ass't treasurer, New York, N. Y.

Each purchase voucher likewise consists of bill, certificate, and receipt. The bill and receipt are signed by the party from whom the purchase is made, and the certificate setting forth that the account is correct and just, that the purchase was necessary, and that the articles have been received and applied to the use of the Survey, is signed by the officer in charge. Each purchase voucher bears, in addition, the certificate of a duly authorized custodian that the property purchased has been transferred to his custody. The forms for the purchase voucher and for the disbursing officer's indorsement upon its back are appended:

#### APPROPRIATION FOR UNITED STATES GEOLOGICAL SURVEY.

The UNITED STATES, to W. B. MOSES & SON, Washington, D. C., Dr.:

(Give post-office address.)

Date.		Cost.
1887. July 12	To one office desk (walnut), 5x8, double .....	\$60 00

Received at Washington, D. C., this 12th day of July, 1887, from J. D. McChesney, chief disbursing clerk, U. S. G. S., the sum of sixty dollars and — cents, in full payment of the above account, having signed duplicate receipts therefor.

(Sign here.) W. B. MOSES & SON.

I certify that the above account is correct; that the articles herein enumerated have been received or services performed; that they were necessary for, and have been or will be, applied to the work of the U. S. Geological Survey; and that, to the best of my knowledge and belief, the prices paid were reasonable and just.

J. W. POWELL,  
Director U. S. Geological Survey.

[On margin.]

I certify that the articles herein named will be accounted for on my returns for the 1st quarter, 1887.  
J. E. ALLEU, *Custodian.*

[Indorsement.]

Voucher No. 36, 1st quarter, 188-.

Appropriation for United States Geological Survey.

Accounts of J. D. McChesney, chief disbursing clerk, U. S. G. S.

Paid to W. B. Moses & Son, for office desk (one); amount, \$60.00.

Paid by check No. 3091, for \$60.00, dated July 12th, 1887, on U. S. Treasurer, Washington, D. C.

It will be observed that the purchase voucher bears a certificate from the custodian of property (whose functions are set forth in another paragraph) who thereby assumes responsibility for the property purchased.

Vouchers properly signed and certified are paid upon presentation to the disbursing officer for the division. They are then audited in the office of the chief disbursing clerk, and finally examined, approved, and certified by the director, after which they are transmitted through the Secretary of the Interior to the Treasury Department for final settlement. It is the plan of the the Director to have the accounts of the disbursing officer substantially audited in his own office, where all the circumstances affecting their integrity and propriety are best known, and to have every expenditure so fully explained on the voucher or accompanying papers that the accounting officers of the Treasury may have all necessary pertinent facts submitted to them. Thus far in the history of the Survey every voucher which has been accepted by the chief disbursing clerk and approved by the Director has been found satisfactory to the Comptroller of the Treasury and has been allowed in full.

All vouchers are made in duplicate. The original set is forwarded by the chief disbursing officer through the Secretary of the Interior to the Auditor of the Treasury, and used in making settlements, and the duplicate set is retained by the officer making the disbursement.

It will be observed that the voucher system appears somewhat cumbrous, particularly in the case of vouchers for traveling expenses; but the plan upon which they are framed is simple, and some detail is unavoidable in carrying out the principles (1) that the documentary authority and responsibility for every transaction shall coincide with the actual authority and responsibility, and (2) that every agent of the Government shall be required to establish the integrity of his transactions.

Administrative authority is necessarily delegated to subordinates in many cases; but in such case it is not the method of the Survey to permit the documentary authority to remain by conventional fiction with the chief. Accordingly, no person is required to certify to the correctness of a voucher unless the expenditure was made under his immediate supervision, or he has every means of knowing the facts in regard to it. In the practice of the Survey the chief of a division or party authorizes a journey by a subordinate; the subordinate performs the journey, taking receipts from outside parties for all expenditures except those concerning which the superior officer is informed or may readily inform himself (regular fares and meal rates, &c.), thereby establishing the integrity of each transaction by collateral evidence; and being perfectly familiar with the circumstances of the entire journey, he makes oath to the correctness of his account so far as the details of the voucher are concerned. The chief of division or party who authorizes the journey is then only required to satisfy himself and to certify that the routes of travel coincide with the instructions, that the time occupied was not excessive, that the rates charged are current, and in a general way that the account is correct and just; but since he is responsible for the journey, he is required to certify that it was necessary. The proper disbursing officer, after finding that all regulations have been complied with, indorses and pays the account, thus assuming responsibility for its technical accuracy; and finally the Director scrutinizes the voucher, and, if his judgment confirms that of the disbursing officer as to its accuracy and that of the chief of the division or party as to its necessity, certifies it, thus assuming general responsibility to the Federal Treasury for the entire transaction. But the actual responsibility at every stage is fixed by documentary evidence; the Director is protected by the indorsements of the disbursing officer and chief of division, one of whom is bonded and the other as effectively bound by his scientific reputation and desire to accomplish maximum results with the money at his disposal, as already set forth; the disbursing officer is protected by the various persons whose signatures are affixed to the document; the chief of di-

vision is protected in turn by the certificate and oath of the subordinate; and the subordinate is protected by the parties with whom his business was transacted and whose signatures are affixed to the subvouchers.

*Transportation upon Bonded Railroads.*

The special laws and departmental regulations relating to transportation of Government agents and property over railroads which have received subsidies and land grants are complex, and are modified from time to time as the status of each subsidy or grant changes. Accordingly, provision has been made for securing transportation for members of the Survey force over "bonded" railroads by means of transportation requests issued by the Department of the Interior. These requests are accepted by railroad companies in lieu of cash, and are transmitted by railroad agents through the Secretary of the Interior to the chief disbursing clerk, by whom they are recorded and approved and finally transmitted to the Treasury Department for settlement. Moreover, it is sometimes desirable to reduce to a minimum the sums advanced by assistants for necessary traveling expenses, for which they may not be reimbursed for weeks or even months; and provision has accordingly been made for securing transportation upon similar requests directed to railroads that are not bonded. Such requests are transmitted through the Interior Department to the central office of the Survey, where they are settled.

Transportation requests are made upon forms signed in blank by the Secretary of the Interior and countersigned by the Director. They are numbered in a continuous series, and are charged against the officers to whom they are issued in a book kept for that purpose by the chief disbursing clerk. When such a request is used a certificate that transportation has been furnished upon it is filled out by the person receiving the transportation, and at the same time a coupon certificate of like tenor is mailed to the Secretary of the Interior and finally transmitted to the central office of the Survey, where it is recorded and filed. In addition the employé receiving transportation on such requests is required to communicate the fact of such transportation and the value thereof to the disbursing officer for the division by whom all such transactions are reported in the account with the allotments for the division.

A copy of the form for transportation request, together with the coupon acknowledgment, the certificate of the Director upon the back, and the stub, which is permanently preserved in the office of the chief disbursing clerk, are appended:

## TRANSPORTATION REQUEST.

(The holder will send this coupon by first mail to the Secretary of Interior.)

Government request, account of Geol. Survey Office, No. 9, dated Jan. 1st, 1887, in favor of James Black and — other person, with — pounds of extra baggage, from Washington to Chicago, Ill., has this first day of Jan'y, 1887, been signed by me and delivered to the agent of Pennsylvania Railroad Company at Washington.

No. 370.]

JAMES BLACK,  
U. S. Geol. Survey.

[Good only for *six months* from date.

(Not transferable.)

Not valid unless countersigned.]

## GOVERNMENT REQUEST FOR TRANSPORTATION.

UNITED STATES DEPARTMENT OF THE INTERIOR.

WASHINGTON, D. C., Jan'y 1st, 1887.

The Pennsylvania Railroad Company will please transport James Black and — other person, with — pounds of extra baggage, from Washington, D. C., to Chicago, Ill., *en route* from Washington to San Francisco, for which said company will be reimbursed, in accordance with existing law, from the — appropriation for U. S. Geological Survey.

\_\_\_\_\_  
Secretary.

Countersigned.

\_\_\_\_\_  
Director.

NOTE.—The officer countersigning will fill out complete; and the holder of the request, upon presenting it for transportation, will date, fill out in full, and sign in ink the certificate below.

WASHINGTON, D. C., Jan. 1, '87.

I certify, on honor, that the Pennsylvania Railroad Company has furnished transportation for myself and — other person, and — pounds extra baggage, from Washington to Chicago, in compliance with the above request.

JAMES BLACK,  
U. S. Geol. Survey.

No. 370.]

\$13.00.

\_\_\_\_\_  
[On reverse side.]

(This certificate will be signed by the officer countersigning the within request.)

WASHINGTON, D. C., Jan. 1st, 1887.

I certify that the transportation within requested is on account of a journey authorized by myself, under date of Jan'y 1st, 1887.

\_\_\_\_\_  
Director.

No. 370.]

Good for six months from date.

January 1st, 1887.

Pennsylvania Railroad Com-  
pany.

In favor of James Black and  
— other person, with —  
pounds extra baggage.

From Washington to Chicago,  
Ill., *en route* from Washington, D.  
C., to San Francisco, Cal., under  
authority from J. W. Powell, of  
date Jan. 1, '87.

— appropriation.



After transportation has been issued upon such a request the agent of the railroad company transmits his bill for the amount of the transportation, which is then transferred to a suitable form provided for the purpose and sent to the general office of the railroad company for signature, and upon its return the account is paid. The bill prepared for the signature of the duly authorized officer of the railroad company is thus a voucher for transportation, and, like the ordinary traveling-expense voucher, it consists of a bill for the transportation, a receipt for the amount paid therefor, and a certificate that the account is correct and just and that the transportation was necessary for the work of the Survey—the receipt being signed by the officers of the transportation company, and the certificate by the officer of the Geological Survey authorizing the journey. A copy of the form used for this purpose is attached:

#### APPROPRIATION FOR UNITED STATES GEOLOGICAL SURVEY.

*The United States to Pennsylvania R. R. Co., Dr.*

For transportation, as follows:

Date.	No. of request.	From—	To—	No. of men.	Rate per man.	Amount paid.
1887. Jan. 1	370	Washington, D. C. ....	Chicago, Ill. ....	1	\$13 00	\$13 00
						13 00

Received at Washington, D. C., this 20th day of January, 1887, from Jno. D. McChesney, chief disbursing clerk U. S. G. S., the sum of thirteen dollars and — cents, in full payment of the above account, receipts having been signed in duplicate, and I certify that the rates charged in the above account were the current and lowest rates charged the public when the tickets were issued.

(Sign here.) PENNSYLVANIA R. R. CO.,  
Per J. C. BROWN, Treasurer.

I certify that the above account is correct and just; that transportation was furnished as above stated, and that it was necessary for the work of the U. S. Geological Survey.

J. W. POWELL,  
Director U. S. Geological Survey.

[Indorsement.]

Voucher No. 39, 1st quarter, 1887.  
Appropriation for United States Geological Survey.  
Accounts of Jno. D. McChesney, chief disbursing clerk U. S. G. S.  
Paid to Pennsylvania R. R. Co., for transportation of assistants.  
Amount, \$13.00; paid by check No. 331, for \$13.00, dated Jan. 20th, 1887 on U. S. Treasurer, Washington, D. C.

Provision is also made for the transportation of property in accordance with the system established by the Quartermaster-General of the Army. When an officer of the Survey desires to transport bulky property he either turns it over to a quartermaster, after properly addressing the parcels, and requests him to forward it, or, if there is no quartermaster at the point of shipment, he writes to the one nearest that point, describing the shipment, and requesting duplicate bills of lading. On receipt of these the freight is shipped, and the bills of lading, after signature by the agent of the railroad, are returned to the quartermaster.

The request for transportation of property addressed to the nearest quartermaster is made upon the accompanying form. The form of shipping label used by the Survey is also appended; on its reverse are printed directions for packing and shipping.

At the time the property is shipped an announcement of the shipment is mailed upon a penalty card provided for the purpose, a copy of which is appended. A form printed upon a penalty card is also provided for announcing the receipt of the property transferred. It also is appended.

#### REQUEST FOR BILLS OF LADING.

DEPARTMENT OF THE INTERIOR, UNITED STATES GEOLOGICAL SURVEY,  
Fort Wingate, N. Mex., June 28, 1887.

To the U. S. Quartermaster at Fort Wingate, N. Mex.:

SIR: I have ready a shipment of public property belonging to the United States Geological Survey, which I desire to forward from Wingate, N. Mex., to Washington, D. C., in accordance with the provisions of General Orders No. 9, issued by the Adjutant-General, U. S. Army, February 7, 1880. It consists of the following parcels: One box containing specimens of rocks, &c., and weighs, approximately, 95 pounds.

The parcels are marked as follows: Director U. S. Geological Survey, Washington, D. C.  
I have the honor to request that you send me duplicate bills of lading therefor, freight to be collected from the U. S. Geological Survey through the Secretary of the Interior. The bills of lading will be returned to you after signature.

Very respectfully,

A. H. THOMSON,  
Geographer U. S. G. S.

## SHIPPING LABEL.

U. S. GEOLOGICAL SURVEY.

TO THE DIRECTOR U. S. GEOLOGICAL SURVEY, WASHINGTON, D. C.

No. 30.  
Date of letter or invoice, June 27, 1887.  
Weight, 95 pounds.  
Rate per 100 lbs, 50 cents.  
Contents, specimens.

Deliver to A. H. Thomson,  
Geol. Survey,  
Washington.

Shipped from Wingate, N. M.  
By A. H. Thomson, in charge of U. S. Geol. Survey Camp.

[Reverse.]

NOTE.—All boxes should be carefully packed, and the lids, when practicable, fastened with screws. All the packages shipped by each party should be numbered in consecutive order on the invoices, and special care should be taken to mark on each label, in proper place, the date of invoice or letter of advertisement and number of package. Shipments to be by freight unless otherwise specially authorized. (See chapter 3, page 3, of the Regulations.) Duplicate labels to appear on each box, one on the top, a second on side or end.

## NOTICE OF SHIPMENT.

[Address side of card.]

Department of the Interior,  
U. S. GEOLOGICAL SURVEY,  
OFFICIAL BUSINESS.

Penalty for private use, \$300.

To the DIRECTOR U. S. GEOLOGICAL SURVEY,  
Washington, D. C.

[Reverse side of card.]

U. S. GEOLOGICAL SURVEY,  
Canton, Ohio, June 27 1887.

SIR: I have shipped one box, Nos. 1 to — inc., containing 1 barometer, No. 2701.

[If specimens, collector's name and address.]

Conveyance, Adams Express; charges, \$—.  
Very respectfully,

C. M. BELL,  
Ass't, U. S. G. S.

To the DIRECTOR.

## RECEIPT FOR SHIPMENT.

[Address side of card.]

Department of the Interior,  
U. S. GEOLOGICAL SURVEY,  
OFFICIAL BUSINESS.

Penalty for private use, \$300.

C. M. BELL,  
U. S. GEOL. SURVEY,  
Canton, Ohio.

[Reverse side of card.]

U. S. GEOLOGICAL SURVEY,  
Washington, D. C., July 3, 1887.

SIR: I have received one box, Nos. 1 to — inc., containing 1 barometer, No. 2701,

[If specimens, collector's name and address.]

from yourself at Canton, Ohio.  
Conveyance, Adams Express; charges, \$—.  
Very respectfully,

JAMES C. PILLING  
Chief Clerk, U. S. G. S.

To the DIRECTOR.

The accounts of the transportation of property are transmitted by quartermasters to the War Department, and thence to the chief disbursing clerk of the Survey, by whom they are approved and recorded and finally transmitted to the Treasury for settlement.

*The Disbursing Officers and their Specific Duties.*

The fiscal operations of the Survey are in charge of a chief disbursing clerk; but it has been found expedient to employ a number of disbursing agents to act under his general direction. There are at present twelve disbursing agents in the Survey; three of these are employed exclusively in the work pertaining to the fiscal branch of the Survey, three (in addition to the Director) are geologists, two are topographers, one is an assistant geologist, one is the chief clerk, and one is a geographer, who merely add the labor of disbursing to their other duties.

The chief disbursing clerk and each disbursing agent has an independent account with the Treasury; but all requisitions for funds, and all quarterly statements accompanied by vouchers, pass through the office of the chief disbursing clerk, and an account is kept with the annual appropriations and with each disbursing agent.

The following books are used in keeping a record of the office transactions, and indicate the character of the business in the office of the chief disbursing officer and the methods of recording it, viz: (1) A book of letters sent and received, comprising all correspondence relating to the fiscal operations of the Survey; (2) a ledger, in which are kept the accounts with the annual appropriations and with the disbursing agents; (3) a book of requisitions for advances of money from the Treasury; (4) an allotment book, containing an account with each chief of division, in which he is debited with the amount allotted to him and credited with his expenditures; (5) a record of vouchers paid, into which are copied in detail all vouchers paid by the disbursing agents, and which accordingly contains a complete record of each fiscal transaction of the Survey; (6) a record of bonded railroad accounts, in which are kept the accounts rendered by railroads for transportation of persons and property in accordance with section 5260 of the Revised Statutes; (7) a record of transportation requests issued, in which are recorded the requisitions for transportation of property and persons traveling on public duty over bonded railroads in accordance with the statute last mentioned; (8) a classification of expenditures, in which the various expenditures of the Survey are arranged in schedules; (9) a balance book, in which are kept the quarterly accounts of disbursing officers of the Survey; and (10) a series of books of property received and shipped, containing a record of all collections, specimens, instruments, and other property received and transmitted.

Sample leaves from the second, fourth, fifth, sixth, seventh, and eighth of these books are appended. The book of letters sent and received is described elsewhere; the book of requisitions consists of bound duplicates of a form already introduced; the balance book is kept in a part of the ledger reserved for the purpose; and the general property books are described in another paragraph.

## LEDGER.

*U. S. Geological Survey in account with United States.*

[Appropriation 1898-'99.]

## DR.

Date.		Salaries office Director Geological Survey.	Expenses Geological Survey.					Total.
1899. September 1	To amount of account rendered by Central Pacific R. R. Co. for transportation of freight during months of July and August, 1899.....		\$200 00					\$200 00
September 10	John Doe, S. P. D., Reg. 542....	\$3,000 00	2,000 00					5,000 00

## CR.

1899. July 1.....	Appropriations for fiscal year, acct. approved August 10, 1898.....	\$20,000 00	\$500,000 00					\$520,000 00
----------------------	---	-------------	--------------	--	--	--	--	--------------

## ALLOTMENT BOOK.

*Allotment of S. W. section of topography, for fiscal year ending June 30, 1899, John Doe in charge.*

## DR.

Date of allotment.	Purposes for which made.	Amount.
1899.		
July 15 .....	Salaries and expenses.....	\$2,000
	John Doe, at \$1,200 per annum.....	
	W. Willson, at \$600 per annum.....	
	J. Jackson, at \$40 per month.....	
	Henry Fergusson, at \$25 per month.....	

## CR.

Date of payment.	No. of voucher.	To whom paid.	For what paid.	By whom paid.	Amount.
1899.					
Aug. 1.....	45	John Doe...	Salary, July, '99.....	N. Nooton ..	\$100 00
" 15.....		John Doe...	Requisition No. 542 .....		5,000 00
" 20.....	90	W. Willson	Misc'l. field expenses.....	N. Nooton ..	55 72

## VOUCHER RECORD.

*Record of vouchers paid from appropriation U. S. Geological Survey, fiscal year 188-, for the 4th quarter, 1889.*

[By whom paid, John Doe; and where, Denver, Col.]

No. of voucher.	Date of purchase.	Date of payment.	From whom purchased or rendered, and where.	Articles or services.	Amount.	Total.
40	Oct. 10	Dec. 5	John Smith, Denver, Col..	Hay for Survey animals; 100 pounds hay at $\frac{1}{2}$ c. per pound.	\$0 50	\$0 50

## BONDED RAILROAD ACCOUNT.

*William Jones, geologist, in account with transportation requests.*

## DR.

Date.	Number.	
	From—	To—
1887. July 31	501	505

## CR.

Date.	Number of request.	To whom issued.	From—	To—
1887. Aug. 5	501	Richard Roe.....	Chicago, Ill.....	Saint Paul, Minn.

Railroad.	Cost of fare.	Date when audited or settled.	Number turned in at main office.		Number canceled.	
			From—	To—	From—	To—
C. M. and S. P .....	\$10 00	1887. Aug. 15	503	505	502	502

## RECORD OF TRANSPORTATION REQUESTS.

## [Property.]

Date of Government order.	Date of way-bill.	Number of way-bill or order.	From—	To—	Article.
1887. January 10.	1887. January 10.	45	Cheyenne, Wyo ...	Council Bluffs, Ia.	5 boxes specimens.

Weight.	Rate.	Amount.	Miles.		Amount aid.	Amount non-aid.	Total.	Remarks.
			Aid.	Non-aid.				
700	\$1.00	\$7.00	100	600	\$1.00	\$6.00	\$7.00	111 D of A.

## [Persons.]

Date of order.	No. of order.	Issued by—	Favor of—	From—	To—	Amount
1886. August 1.	575	John Doe.....	Peter Roe ....	Chicago, Ill...	Council Bluffs, Iowa ..	\$11 50

Accounts.		Transportation furnished.	Remarks.
Received.	Forwarded.		
1887. January 10 .....	1887. February 1 .....	1887. August 5 .....	111 D. of A.

## CLASSIFICATION OF EXPENDITURES.

*Classification of expenditures made from appropriation for U. S. Geological Survey, fiscal year 1888-'89.*

By whom made.	Account current.	Number of voucher.	Schedule A.—Services.	Schedule B.—Traveling expenses.	Schedule C.—Transportation of property.
John Doe, special disbursing agent.	Second quarter, 1899...	1	\$2 00	\$5 00	\$10 00

Each disbursing agent reports to the Director weekly his total disbursements, the balance of funds in his personal possession, and the balance in United States depositories. These weekly statements are made upon forms of which a copy is appended. Each bears upon its back instructions for use, and a blank for suitable indorsement.

## WEEKLY REPORT.

DEPARTMENT OF THE INTERIOR,  
UNITED STATES GEOLOGICAL SURVEY,  
Topeka, Kans., August 3, 1887.

SIR: I have the honor to report my balance of public funds on deposit and in hand at close of the week ending July 30, 1887, as follows:

Balance as shown by report for week ending July 23, 1887 .....	\$4,000 00	
Received since last weekly report.....	00	\$4,000 00
Expended during the week.....	766 30	
Transferred and deposited to the credit of U. S. Treasurer.....		766 30
.....		00
Total amount for which I am accountable .....		3,233 70

which is accounted for as follows:



## DEPOSITED WITH—

Assistant Treasurer United States, New York, N. Y.....	\$2,753 70
In checks or drafts .....	00
In personal possession, by authority from Treasury Department, April 4, 1885 .....	480 00

## WITH OTHER PARTIES, VIZ:

.....	00
-------	----

## IN TRANSITU:

From .....	0 00
To.....	

Total as above ..... 3,233 70

Very respectfully,

JOHN DOE,  
*Special Disbursing Agent.*

To the DIRECTOR OF THE U. S. GEOLOGICAL SURVEY,  
Washington, D. C.

The chief disbursing clerk prepares weekly an abstract of the returns of the various disbursing agents, which also is submitted to the Director. The blank used for this purpose is attached:

## WEEKLY ABSTRACT.

Depository.	Alfred M. Rogers, dis- bursing clerk.	
	Week ending July 30, 1887.	
	Report by officer.	Report by depository.
Treasurer of the United States, Washington, D. C .....	\$459 73	\$499 10
Assistant Treasurer United States, New York, N. Y.....	275 10	500 25
Depository.	John H. Renshawe, disbursing agent.	
	Week ending July 30, 1887.	
	Report by officer.	Report by depository.
Assistant Treasurer of the United States, San Francisco, Cala .....	\$1,349 81	\$1,575 85
First National Bank, Denver, Col .....	592 23	592 23

The disbursing officers also render quarterly accounts to the Treasury, accompanied by the vouchers paid during the quarter, and by an abstract of the payments made on the vouchers. The forms used in preparing these accounts-current and the abstracts of disbursements are appended:

## ACCOUNT-CURRENT.

[Appropriation for United States Geological Survey.]

*Abstract of disbursements made by John Doe, disbursing agent, U. S. Geological Survey, during the third quarter of 1898.*

No. of voucher.	To whom paid.	For what paid.	Amount.
1	John Smith .....	Salary for July, 1898.....	\$200
2	Will Jones .....	Field expenses July, 1898.....	299
	Total .....		499

## QUARTERLY ABSTRACT.

[Appropriations for United States Geological Survey, fiscal year ending June 30, 1899.]

DR.      *The United States in account current with John Doe, disbursing agent.*      CR.

1898.			1898.		
Sept. 30	To amount expended during the third quarter of 1898, as per vouchers and abstracts herewith .....	\$499	July 1	Due the United States as per account-current rendered for the second quarter of 1898.....	.....
Sept. 30	To balance due the United States carried to new account.....	1	July 3	By Treasury draft No. 42, on Interior civil warrant No. 76.	\$500
		500			500

I certify that the foregoing is a true account of all money received by me from the appropriation for United States Geological Survey, not heretofore accounted for, and that the disbursements have been faithfully made.

JOHN DOE,  
*Disbursing Agent, U. S. Geological Survey.*

Dated at Washington, D. C., September 30, 1898.

Communications to employes absent from the headquarters of disbursing officers, to whom funds are transmitted by mail, and to dealers or carriers who have submitted bills, are simple, and are made upon suitable forms, copies of which are attached:

## LETTER TRANSMITTING CHECK.

DEPARTMENT OF THE INTERIOR,  
UNITED STATES GEOLOGICAL SURVEY,  
*Washington, D. C., July 10, 1887.*

E. M. WHITFIELD,  
*U. S. Geological Survey, Flagstaff, Ariz.:*

SIR: I transmit herewith my official check No. 90361, on the assistant treasurer at Saint Louis, Mo., payable to your order, for the sum of \$100 in payment of your account for traveling expenses from Washington, D. C., to Flagstaff, Ariz.

Please acknowledge receipt.  
Very respectfully,

C. D. DUNN,  
*Disbursing Agent, U. S. G. S.*

(1 inclosure.)

## LETTER TRANSMITTING ACCOUNT.

DEPARTMENT OF THE INTERIOR,  
UNITED STATES GEOLOGICAL SURVEY,  
*Washington, D. C., July 10, 1887.*

E. M. WHITFIELD,  
*U. S. Geological Survey, Flagstaff, Ariz.:*

SIR: I herewith inclose an account in favor of yourself for traveling expenses, Washington, D. C., to Flagstaff, Ariz., amounting to \$100.

Please sign the receipts, and return vouchers to this office for settlement.  
Respectfully,

JOHN D. MCCHESENEY,  
*Chief Disbursing Clerk, U. S. G. S.*

(2 inclosures.)

Although salaries are generally paid monthly, semi-monthly payments are sometimes made; and in such cases receipts are taken for the semi-monthly payments. The following blank is used for the purpose:

## SEMI-MONTHLY SALARY RECEIPT.

\$50.00.

DEPARTMENT OF THE INTERIOR,  
UNITED STATES GEOLOGICAL SURVEY,  
Washington, D. C., Jan. 15, 1887.

Received from Jno. D. McChesney, chief disbursing clerk, U. S. G. S., the sum of fifty <sup>100</sup> dollars, on account of salary due me as stenographer from January 1st, 1887, to January 31st, 1887, at \$1,200 per annum.

Check No. Cash.

JAMES BLACK.

Salaries of employes in Washington are generally paid in cash—the exact amounts being counted out by two clerks and sealed in heavy manila paper envelopes bearing a statement of contents, made upon the accompanying form:

## SALARY ENVELOPE.

U. S. GEOLOGICAL SURVEY.

For month of January, 1887.

\$100 monthly salary.  
50 less semi-monthly.

50 balance due.

JAMES BLACK.

Payments on salary and other vouchers sent to headquarters of disbursing officers from distant points are usually made upon checks, which are transmitted by registered mail.

The chief disbursing clerk of the Survey is Mr. John D. McChesney. He has an office in the building occupied by the Survey in Washington, and employs eight assistants. The disbursing agents, the amount of the bond of each, the divisions or sections for which they disburse, and their headquarters are indicated in the accompanying table.

*Special disbursing agents of the Survey.*

Name.	Amount of bond.	Position.	Division or section.	Headquarters.
Powell, J. W.....	\$10,000	Director .....	General .....	Washington.
Christie, P. H.....	20,000	Topographer .....	Appalachian section of Topog.	Not fixed.
Davis, C. D.....	10,000	Assistant geologist.	Appalachian division of Geol.	Massachusetts.
Gilbert, G. K.....	10,000	Geologist .....	Appalachian division of Geol.	Washington.
Hague, Arnold.....	6,000	...do .....	Yellowstone Park division of Geol.	Mammoth Hot Springs, W. T.
Hawkins, R. E.....	10,000	...do .....	California division of Geol.	San Francisco.
Karl, Anton.....	5,000	Topographer.....	Northeastern section.	Washington.
Kerr, Mark B.....	20,000	Disbursing agent ..	Cascade section of Topog.	Not fixed.
Pilling, J. C.....	10,000	Chief clerk .....	Western section of Topog.	Do
Renshaw, John H.....	10,000	Geographer.....	Central section of Topog.	Do
Rogers, Alfred M.....	10,000	Disbursing agent...	Rocky Mountain division of Geol.	Denver.
Taylor, A. O'D., Jr.....	12,000	Special disbursing agent.	Division Archean geology.	Newport, R. I.

## THE CUSTODIAL SYSTEM.

*The Principles of the System.*

The fundamental principles out of which the custodial system of the Survey has grown are related to those underlying the fiscal system. They are as follows: (1) Every means should be adopted to prevent extravagance and reckless use of the property of the Survey; (2) every agent of the Survey should be required to account for all property in his custody; and (3) responsibility should not be merely documentary but actual.

As already set forth, the chiefs of scientific divisions have every incentive to secure economic administration of the business affairs of their divisions; they are responsible for the property under their control; and their subordinates are responsible to them. But in order to definitely fix the responsibility for every article in the possession of the Survey, there is a class of agents, made up mainly of chiefs of divisions and their scientific assistants who are designated "custodians of property," who are charged with the custody of, and are held responsible for, all property owned by the Survey; and this class of agents is made so large that each individual may have personal knowledge of every article with which he is charged. In order to avoid dual responsibility on the part of the same individual in different roles, the two classes of business officers—disbursing agents and custodians of property—are made up as far as practicable of different individuals.

*The Methods Employed.*

All property acquired by the Survey is placed in the hand of the custodians of property, who are held responsible therefor. The custodians incur responsibility through the certificates on the purchase vouchers, as already noted; and there is a system of records by which the responsibility is constantly fixed and by which accounts relating to all property in the possession of the Survey are kept in convenient form.

Property is classed as expendible and non-expendible. The first class comprises articles which are either consumed (*e. g.*, food and forage), quickly worn out in service (*e. g.*, certain tools), or perishable (*e. g.*, certain laboratory apparatus). The second class comprises articles which with ordinary care last for considerable periods. The two classes are treated alike in the records, save in their ultimate disposition.

The various articles required in the prosecution of the work of the Survey have been classified under these two heads in the printed "Regulations" issued in 1882. Among the schedules of authorized expenditures enumerated in this document, nine comprehend property required in the prosecution of the work of the Survey, viz: (1) "Field subsistence"; (2) "field supplies"; (3) "stationery and drawing material," and (4) "office supplies and repairs," which are expendible; and (5) "field material"; (6) "instruments," and (7) "office furniture," which are non-expendible; and (8) "laboratory material," and (9) "photographic material," which are in part expendible and in part non-expendible.

Both classes of Survey property are sometimes transferred from district to district, and from one custodian to another. This is done by means of an invoice and receipt, in which the property is so described that every article may be readily identified. The invoice is filed with the orders and purchase-vouchers by the custodian into whose hands it passes; the receipt is filed by the custodian who surrenders the property; and a record of the transaction is entered in the returns of each custodian. Copies of the invoice and receipt used for this purpose are appended:

## INVOICE OF PROPERTY.

## UNITED STATES GEOLOGICAL SURVEY.

*Invoice of public property transferred by John Smith, custodian of the U. S. Geological Survey at Washington, D. C., to George Black, custodian at San Francisco, Cal., on the 29th day of June, 1887.*

Number.	Quantity.	Articles.
..... { 1	1 pr. ....	Saddle-bags.
..... { 2	1. ....	Geological hammer.

I certify that I have this day transferred to George Black the above specified articles.

JOHN SMITH,  
Custodian, U. S. Geological Survey.

(Sign in duplicate.)

## RECEIPT FOR PROPERTY.

## UNITED STATES GEOLOGICAL SURVEY.

Received at Washington, D. C., this 29th day of June, 1887, from John Smith, custodian, the following-named articles:

Number.	Quantity.	Articles.
..... { 1	1 pr.....	Saddle-bags.
..... { 2	1.....	Geological hammer.

(Sign in duplicate.)

GEORGE BLACK,  
Custodian, U. S. Geological Survey.

Each custodian of property makes a quarterly return of property, in which, as will appear from the accompanying blank, all articles in his custody are enumerated and described, and full information is conveyed, both as to the condition of the property in his hands and as to the disposition of all property transferred or expended during the quarter.

## PROPERTY RETURN.

[First page.]

Quarterly return of United States Geological Survey property for the quarter ending June 30, 1886, rendered by John Smith.

[To be made in duplicate.]

[Second page.]

## Return of United States Geological Survey property 2nd quarter of 1886.

List of articles.	Designation, as lbs., galls., No., &c.	On hand as per last return.	Received during the quarter.	Total to be accounted for.	Disposed of during the quarter.	On hand — day of —, 1886.	Remarks.
NOTE.—As many lines to be allowed for each article as will give sufficient space in the column of "Remarks."							NOTE.—In this column will be stated, opposite the name of each article, whether what was "received during the quarter" was by purchase or otherwise, and whether paid for or not. Also, whether what was "disposed of" was expended or transferred, or otherwise disposed of. If expended, the object of expenditure to be stated; if transferred, the person to whom, and the authority; if disposed of otherwise than by expenditure or transfer, the authority and manner to be stated.
<i>Schedule D.</i>							
Meat, cured.....	lbs. ....	51	51	51	....		Purch. v. 159., expended in subsisting field party.
Meal, corn.....	lbs. ....	20	20	20	....		Purch. v. 159., expended in subsisting field party.
Sugar.....	lbs. ....	60	60	60	....		Purch. v. 159, <sup>40</sup> 203, expended in subsisting field party.
Tea.....	lbs. ....	3	3	3	....		Purch. v. 103, 115, 203, expended in subsisting field party.
<i>Schedule E.</i>							
Ax handles.....	No. ....	4	4	4	....		Purch. v. 14, expended in repairing axes.
Nails.....	lbs. ....	10	10	10	....		Purch. v. 18, expended in repairing field outfit.
<i>Schedule F.</i>							
Axes.....	No. ....	6	6	6	....		
Hammer, Geol....	pr. ....	1	1	1	....		Invoiced to Geo. Black.
Bags, saddle.....	No. ....	1	1	1	....		Invoiced to Geo. Black.



The quarterly returns are compared and verified by the property clerk, who has oversight of custodial matters, and the various returns are transferred to a general property book, which contains a record of all public property in possession of the Survey. A sample leaf from this book is inserted:

## PROPERTY BOOK.

*Consolidated return of public property of the United States Geological Survey, received, disposed of, and remaining on hand.*

Number of articles.	List of articles.	Number or quantity.	Date reported.	John Doe, custodian.				Richard Roe, custodian.				
				On hand as per last return.	Received during the quarter.	Total to be accounted for.	Disposed of during the quarter.	On hand 30th day of March, 1887.	On hand as per last return.	Received during the quarter.	Total to be accounted for.	Disposed of during the quarter.
1	Tables, drawing.....	No. ....		5	1	6	.....	6	3	1	4	1
												3

There is an additional record of all property passing through the hands of the property clerk, kept in two books provided for that purpose. In the first there is entered a record of all articles received, of the parties from whom received, of the carrier by whom they are delivered, &c.; and in the second there is a like entry of all articles shipped by the property clerk, the consignees, the destination, the carriers or transportation line, &c. Sample leaves of these books are appended:

## RECORD OF PROPERTY RECEIVED.

*Public property received at Washington, D. C., United States Geological Survey Office.*

No.	Time received.	By whom shipped.	To whom shipped.	How received—by what conveyance.	For whom.
1	{ 1887. Apr. 17 }	V. Mindell, Balto .....	J. W. Powell.....	Adams Express.....	.....

Number packages.	Contents.	Weight or measurement.	Rate.	Signature of person receiving the property.	Remarks.
1	1 barometer.	10 pounds.....	50c. h'd.	J. E. Allen .....	Public property.

## RECORD OF PROPERTY SHIPPED.

*Public property shipped from Washington, D. C., United States Geological Survey Office*

No.	Time sent.	To whom sent, and where. (Consignee.)	How sent—by what conveyance.	For whom.
1	{ 1887. Apr. 1 }	John Stevenson, Flag-staff, Ariz.	Express; Wells, Fargo & Co.	John Smith.

Number packages.	Contents.	Weight or measurement.	Rates.	Signature of carrier or agent.	Remarks.
1	1 camp kit....	100 pounds.....	50c. h'd.	J. C. Belham.....	Public property.

A still further record of property passing through the general office is kept upon cards which are used, first, for notifying addressees of the receipt and transmittal of goods by the property clerk, and, second, by the addressees for advising the property clerk as to the character of the goods. The forms of face and reverse of this card are appended.

## NOTICE OF RECEIPT OF PROPERTY.

[Face of card.]

U. S. GEOLOGICAL SURVEY,  
Washington, D. C., May 10, 1887.

Mr. E. P. HOFF,  
U. S. Geological Survey:

SIR: I send you herewith one package addressed to you. If public property, indicate on the reverse side of this card the shipper, whence shipped, and the contents. If private matter, remit by bearer 35 cents, the express or freight charges.

By order of the Director:  
Respectfully,

JAMES C. PILLING,  
Chief Clerk.

[Reverse of card.]

MAY 10, 1887.

To the DIRECTOR, U. S. GEOLOGICAL SURVEY:

SIR: The packages received herewith are public property, were shipped by Jones & Co., from What Cheer, Iowa, and contain specimens of Carbonaceous shale for analysis.  
Respectfully,

E. P. HOFF,  
Chemist.

Charges inclosed, \$ ———.

When non-expendible property is transferred from a custodian to any employé of the Survey who is not a custodian, a receipt for it is taken, and the employé thereby becomes responsible to the custodian. Commonly the receipt used between custodians is employed for this purpose; but there is a special form of receipt provided for field instruments, as follows:

## RECEIPT FOR FIELD INSTRUMENTS.

DEPARTMENT OF THE INTERIOR, UNITED STATES GEOLOGICAL SURVEY,  
Washington, D. C., January 1, 1887.

Received of James A. Maher, custodian of field instruments, the following instruments: One aneroid barometer.

EDGAR MARLEY,  
Topographer U. S. G. S.

As property is consumed, worn out, lost, or otherwise rendered unserviceable, it becomes necessary to make record of the fact; and it is to facilitate this that the classification of property has been devised. When expendible property has been consumed or destroyed the custodian to whom it is charged is authorized to drop it from his record, either with the simple statement that it has been expended or, if the expenditure is in any way unusual, with an explanation as to the manner in which it has been expended. But when non-expendible is worn out or otherwise rendered unserviceable, the custodian reports the fact to the Director and requests to be relieved of responsibility; and the Director, after having satisfied himself of its propriety, by personal inspection or by other means, grants the desired relief. Usually the property is inspected by a specially authorized officer of the Survey. The blank used for reporting the results of the inspection and for the certificates of the responsible officer is appended:

## REPORT OF INSPECTING OFFICER.

*Inventory of United States Geological Survey property, Colorado division, for which S. F. Emmons, custodian, United States Geological Survey, is responsible. Inspected by John Smith.*

	Articles (in alphabetical order).	Condition when received.	How long in use.	Present condition.	Remarks and recom- mendations.
1	Axes .....	New .....	2 years....	Worn out.....	To be dropped from re- turn as worthless. Do. Do.
2	Dippers .....	do .....	6 months..	Broken, unserviceable.	
3	Kitchen box.....	do .....	2 years....	do .....	

[Certificate of officer responsible for property.]

I certify that the above inventory is correct.  
Station: Yreka, Cal.  
Date: October 3, 1885.  
[Signature:]

JOHN SMITH,  
Geol. Assistant.

[Certificate of inspecting officer.]

I certify that I have carefully examined the articles mentioned in the foregoing inventory, and, finding their condition as stated, I recommend that they be disposed of as indicated.

Location of property: Yreka, Col.

Date: October 3, 1885.

[Signature:]

K. Y. QUALLIE,  
*Geologist.*

[Indorsements.]

[1]

List of United States geological survey property for which S. F. Emmons, custodian, is responsible. Inspection report of John Smith, geologist, Yreka, Col., October 3, 1885.

[2]

DEPARTMENT OF THE INTERIOR,  
UNITED STATES GEOLOGICAL SURVEY,  
Washington, D. C., ———, 188—.

The within articles will be disposed of as recommended.

J. W. POWELL,  
*Director.*

It sometimes happens that property (for example, animals and vehicles) becomes unsuitable for the purposes of the Survey, yet retains some value. If such property is in Washington it is turned over to the Interior Department to be sold, and the proceeds covered into the United States Treasury, when responsibility for it terminates; but if the property is in the field, the custodian having charge of it reports its condition to the Director, who, after sufficient inspection, authorizes him to sell it at public auction in accordance with statutory provision, after due notice, which is posted on the blank hereto appended:

## NOTICE OF AUCTION SALE.

## AUCTION SALE.

GOVERNMENT SALE OF UNSERVICEABLE PROPERTY BELONGING TO THE U-S. GEOLOGICAL SURVEY.

On Monday morning, July 11, 1887, commencing at 10 o'clock, at Parcelville, Loudoun County, Virginia, will be sold the following property:

One two-horse wagon.

One set double harness.

Six wall tents, 8 x 10.

Terms: Cash in U. S. currency on day of sale, and all purchases to be removed immediately after the sale.

J. W. POWELL,  
*Director U. S. Geological Survey.*

[On reverse.]

## INSTRUCTIONS TO SURVEY OFFICERS.

Before property is offered for sale it must be regularly condemned as unserviceable, after proper inspection, as provided by the Regulations of the Survey, on Form 9-047, and authority for the sale must be secured from the Director of the Survey. A detailed statement should be rendered of the articles sold and the price secured for each.

The proceeds of sales of public property must be paid into the Treasury as miscellaneous receipts, without any abatement or reduction whatever. Sales should be made at auction by persons already in the employ of the Survey who may be competent to perform such service. The proceeds must be transmitted to the Director of the Geological Survey, who will place the same to the credit of the Treasurer of the United States.

It sometimes happens, too, that non-expendible property used in the field is lost or destroyed through accident, and provision is made for relieving the custodian of responsibility in such cases; but it is required that affidavit be made as to the circumstances attending the loss or destruction of the property. The affidavit is made upon the accompanying form:

## AFFIDAVIT OF LOSS OF PROPERTY.

DEPARTMENT OF THE INTERIOR,  
UNITED STATES GEOLOGICAL SURVEY,  
Topeka, Kans., November 11, 1886.

Personally appeared before me the undersigned, a notary public in and for the county of Shadwell, State of Kansas, George Hawkins, who deposes and says that on the 8th day of November, 1886, two (2) horses, the property of the U. S. Geological Survey, died under the following circumstances:

They were attacked by a disease resembling glanders about November 1; growing worse they became too weak to travel, and on the above date died as stated.

And he further deposes and says that said death was not the result of carelessness, negligence, or disobedience of orders, and that no blame can be attached either to John Sample, who is responsible for said property, or to any person in whose charge the above two horses were at the time said death occurred.

GEORGE HAWKINS.

Sworn and subscribed to on this 11th day of November 1886.  
In testimony whereof I have hereunto set my hand.  
[SEAL.]

DEAN MAXWELL,  
Notary Public.

When non-expendible property is disposed of by any of these methods an explanatory statement is entered in the record of the custodian and transmitted by him to the property clerk, when the custodian's responsibility ceases.

In addition to the monthly reports of scientific progress, of disbursements, and of property, made in the manner already set forth, each field party or division is required to submit a report of persons or articles employed and hired during each month. Such reports are made out upon the form appended hereto.

#### GENERAL MONTHLY REPORT.

*Report of persons and articles employed and hired at Denver, Colo., during the month of July, 1887, by J. W. Powell, Director, U. S. Geological Survey.*

Number.	Names of persons and articles.	Designation and occupation.	Services during the month.			Rate of hire or compensation.			Date of contract, agreement, or entry into service.
			From—	To—	Days.	Dolls.	Cts.	Day, month, or annual.	
1	John Jones.....	Clerk .....	July 1	July 7	7	50	00	Month.	July 1, 1887.
2	Richard Roe.....	Teamster ...	July 1	July 31	31	25	00	Month.	June 1, 1887.
3	Thomas Paine....	Hostler .....	July 1	July 31	31	20	00	Month.	July 1, 1887.

Number.	By whom owned.	Amount of rent or pay in the month.		Remarks showing how the persons were employed during the month. By whom the buildings were occupied, and for what purpose. Discharges will be noted under this head, date, &c.	Time, and the amount due and remaining unpaid.			
		Dolls.	Cts.		From—	To—	Dolls.	Cts.
1	.....	11	29	Making up property papers.....	June 1	July 3	50	00
2	.....	25	00	Driving office team .....				
3	.....	20	00	Attending to public animals.....				

Amount of hire and rent during the month.....  
Total amount due and remaining unpaid.....

I certify that the above is a true report of all persons and articles employed and hired by me during the month of July, 1887, and that the statements of amounts due and remaining unpaid are correct.

W J MCGEE,  
Geologist, U. S. G. S.

From the foregoing statement it will be seen that every article of which the acquisition is shown by a purchase-voucher is entered upon the return of some custodian, and the entry is perpetuated from quarter to quarter until the article is finally disposed of. Thus the records of the property clerk tally with the records of the disbursing clerk; every purchase is represented in the records of the latter by a purchase-voucher; and every article purchased is represented in the records of some custodian of property whose signature appears in the voucher, and of the property clerk, until some final disposition has been made of it. It will be seen that the custodian incurs responsibility either through the certificates upon purchase-vouchers or through his receipts for property transferred to him; and that he is relieved of responsibility (1) by invoice of property transferred to and receipted for by other custodians, (2) by expenditure, (3) by written authority of the Director in the case of property abandoned, (4) by condemnation and sale of property at auction, or (5) by affidavit to the accidental loss of property. Complete documentary evidence is thus preserved of the custody and disposition of every article purchased by the Survey.

#### *Camp Equipage and Rations.*

An important part of the work of the Survey is carried on in regions in which it is either inexpedient or impossible to find suitable lodgings and subsistence in hotels.

Accordingly, provision is made for the purchase and use of camp equipage and rations; but the regulations governing the purchase of such property differ in principle from those relating to the acquisition of property used for other purposes. There are valid reasons for the distinction.

As already set forth, economy in the administration of the business affairs of the scientific divisions of the Survey is secured by the method of allotment, under which chiefs of divisions have the highest incentives to reduce expenses. Such officers are accordingly given large discretion in the purchase of the property required in their divisions. But camp life may be either economic or excessively extravagant. Long experience is required to secure a frugal and successful management of a camp; and it cannot be assumed that the heads of all scientific parties and divisions have had such experience. In order, therefore, that the inexperienced may profit by the knowledge of others, lists of articles and rations required in camp life have been prepared with great care, and, having been approved by the Secretary of the Interior, are promulgated for the guidance and use of camp parties. These lists comprise (1) a schedule of field supplies, including 46 articles; (2) a schedule of field material, including 35 articles; and (3) a ration list, including 29 articles.

Thus the chiefs of divisions and parties living in camp are subjected to certain special regulations relating to the acquisition of property required by their mode of life which do not apply under other circumstances; and by these regulations they are in a measure relieved of responsibility in making purchases, the Director assuming a limited responsibility in that the decision as to articles and amounts for the ration is made by him. But after such property is acquired, it is held and accounted for in accordance with the general principles and regulations of the custodial system.

Careful account of rations is kept by each chief of party subsisting in camp, and a monthly statement of rations is submitted. The following is the form of this statement:

#### RATION ACCOUNT.

*Statement of rations and parts of rations issued field party under charge of J. C. Russell during the month of June, 1887, employed in Alabama.*

Name.		1	2	3	4	5	6	7	8	9 to 27	28	29	30	31	Total each man.
J. C. Russell.....	No. of voucher or sub-voucher.....														
	Ration issued.....	1	1	1	1	1	1	1	1	1 each	1	1	1		90
C. W. Hayes.....	No. of voucher or sub-voucher.....														
	Ration issued.....	1	1	1	1	1	1	1	1	1 each	1	1	1		80
W. B. Lane.....	No. of voucher or sub-voucher.....														
	Ration issued.....	1	1	1	1	1	1	1	1	1 each	1	1	1		30
Thomas Perry.....	No. of voucher or sub-voucher.....														
	Ration issued.....	1	1	1	1	1	1	1	1	1 each	1	1	1		80
Total.....															120

NOTE.—Where rations are consumed in camp, the day of the month on which they are used should be checked thus: /, opposite the name of each number of the party. When subsistence was obtained outside, the number of the voucher or subvoucher should be entered in the appropriate blank.

I hereby certify that the above is a correct statement, and that all rations consumed out of camp were actually necessary for the work of the U. S. Geological Survey. Camp disbanded —, 188—.

(Signed) J. C. RUSSELL,  
Assistant Geologist, in charge of party.

#### The Custodians of Property.

Except in the case of the property clerk, it has not been found expedient to assign employes of the Survey to exclusive duty as custodians of property, and their duties as such are simply added to their duties as geologists, geographers, and topographers.

The property clerk, who has general charge of the property in the possession of the Survey, is Mr. J. E. Allen. His work is performed under the supervision of the chief disbursing clerk. The other custodians of property, their principal duties, the



divisions and sections in which they are employed, and their headquarters are shown in the accompanying list:

*Custodians of property.*

Name.	Position.	Division or section.	Headquarters.
Bodfish, S. H. ....	Topographer. ....	Northeastern Sec. Topog. ....	Not fixed.
Christie, P. H. ....	Topographer. ....	Appalach. Sec. Topog. ....	Washington.
Gilbert, G. K. ....	Geologist. ....	Appalach. Division Geol. ....	Washington.
Hague, Arnold. ....	Geologist. ....	Yellowstone P. Division Geol. ..	Mammoth H. Sp., Wyo.
Hawkins, R. R. ....	Geologist. ....	California Division Geol. ....	San Francisco, Cal.
Irving, R. D. ....	Geologist. ....	Lake Superior Division Geol. ..	Madison, Wis.
Karl, Anton. ....	Topographer. ....	New Eng. Sec. Topog. ....	Not fixed.
Maher, J. A. ....	Topographer. ....	Div. Geog. (general) ....	Washington.
Peale, Dr. A. C. ....	Geologist. ....	Montana Division Geol. ....	Bozeman, Mont.
Renshaw, J. H. ....	Topographer. ....	Central Sec. Topog. ....	Not fixed.
Rogers, A. M. ....	Geologist. ....	Rocky Mtn. Division Geol. ....	Denver, Colo.
Taylor, A. O'D. jr. ....	Geologist. ....	Archean Division Geol. ....	Newport, R. I.
Thompson, A. H. ....	Geographer. ....	Western Sec. Topog. ....	Not fixed.

It should be noted that the principles set forth and the methods described in the preceding paragraphs are applied with little modification to the property of more special character acquired or produced by the Survey in the departments of documents, library, museum, illustrations, stationery, &c.; and the officers in charge of the divisions under which the work of these departments is performed are virtually custodians of the property used in their divisions.

THE MUSEUM SYSTEM.

*The Production of Museum Property.*

Although the building up of a museum is not a function of the Geological Survey, yet considerable collections of rocks, minerals, ores, fossils, &c., are made for purposes of necessary study in the prosecution of the work of the different divisions. Such materials are ultimately transferred to the United States National Museum, it being provided by law that all collections made for the Government of the United States, when no longer needed for investigations in progress, shall be deposited there.

It should be observed that the collections made by institutions or individuals engaged in investigating the natural resources of a country are of unequal value. There are certain collections, embracing rare and beautiful minerals, the ores of the precious metals, &c., which possess intrinsic value and are readily marketable; and there are certain other materials, embracing well-preserved fossils, typical rocks, ores, minerals, &c., for which there is a demand for educational and museum purposes. Of recent years museums, both independent and connected with educational and scientific institutions, have greatly multiplied; there is a constant demand for museum material; and a trade in such material has sprung up. Thus there is a class of museum material which has money value, and it is desirable that a definite system of preserving and accounting for such property shall be followed. But there is another class of material collected by the investigator, comprising rocks, soils, some ores and minerals, and common or ill-preserved fossils, which have no money value, would be worthless in a museum, and are useful only in elaborating the field-notes of the geologist or paleontologist. It would manifestly be unwise to preserve such material in the National Museum, and it is accordingly destroyed. Since the collector is best able to judge of the value of his own collection, and will be very unlikely to underestimate it, provision is made for allowing each investigator to select from the material collected in the progress of his work that which shall be permanently preserved.

*The Acquisition, Custody, and Transfer of Collections.*

The employ es of the Survey are provided with printed label blanks, which are filled out and attached to specimens as collected in the field, and a field number is given to each specimen upon the label and in the note-book of the collector. The labels used are appended:

## FIELD LABELS.

UNITED STATES GEOLOGICAL SURVEY.			
Cascade Mountain collection, No. 9-30.			
Name:	Basalt.		
Remarks:	Probably recent.		
Locality:	Crater Lake, Oregon.		
Collector:	Dutton.	Date: January 1, 1887.	Donor: E. Dutton.
Note book:	"A."		
Page:	35, 36.		

<i>Field label.</i>	
UNITED STATES GEOLOGICAL SURVEY.	
Note book "B." Page 30.	Date: January 1, 1887.
Locality: San Francisco Mt., Grand Ca�on district, Arizona.	
Collector: E. M. Blank.	

<i>Field label.</i>	
U. S GEOLOGICAL SURVEY—APPALACHIAN DIVISION.	
No. 39.	Date: January 1, 1887.
Locality: 3 miles southwest of Warrenton, Va.	
Collector: J. B. Wright.	

## U. S. GEOLOGICAL SURVEY. DIVISION OF THE ROCKY MOUNTAINS.

State or Territory: Colorado. County: Lake. Town or district: Leadville. Mine: "Dirty Devil." Precise locality: 80 feet from pit of shaft "A." Local designation: Granite. Collected by Emmons, 1887.	Coll. No. 91.      Determined by Meade.
---	---

S. F. EMMONS,  
*Geologist in charge*

## FIELD LABELS—Continued.

U. S. GEOLOGICAL SURVEY.	
Yellowstone Park survey.*	ARNOLD HAGUE, geologist in charge.
Field No., 33.	Date, October 10, 1887.
Collected near Upper Geyser basin.	N. B., 3 B. Page, 21-23.
Collected by Shuster.	

Sometimes specimens are collected by persons not connected with the Survey, and are transmitted either as gifts, or with requests for identification or for more extended information. When it is believed that the public interest will be subserved thereby, all such inquiries are answered as fully as seems to be desirable. If it is requested, the specimens are returned; but if no such request is made, they are either destroyed or, if of sufficient value, labeled by the collaborator by whom they are examined, and thus become Survey property subject to the regulations controlling the collections made by its employes.

The material collected by the specialists employed upon the Survey is of exceedingly diverse value and character; the specific purposes for which it is employed are also diverse; and it is therefore inexpedient to prescribe regulations for the use and disposition of the material so long as it remains in the hands of the collector. Frequently there is no record of the material produced by the collector, except in his own note books, lists, and catalogues, and he is not charged with it upon any of the general records of the Survey. If, however, the material in the possession of an employé has been acquired by gift through the Director, or has been transferred to him by another officer of the Survey for examination, a record of his acquisition of the property is contained in the correspondence files of the Survey, and he is held accountable for it. Moreover, when the collections are shipped at the expense of the Government they become subjects of record, and their custodians are accountable for them in a general way.

There are three ways in which collectors dispose of their acquisitions: First, if the material is worthless except for immediate study, it is preserved as long as may be required for that purpose and is then destroyed. In this case there is no account of the production and disposition of the material except in the records of the collector, and in the transportation records if it has been shipped as public property. Second, if the material is of value for museum purposes, if it promises to be useful in subsequent researches, or if for any other reason it is deemed wise to preserve it in the National Museum, it is transferred to that institution by one of the two methods described in a subsequent paragraph; and there is a record of such transfer both in the Geological Survey and in the National Museum. Third, if the maker of the collection is, for any reason, unable to investigate the material in the desired manner, it is transferred, through the Director, to some specialist, generally within but sometimes without the Survey, for the requisite examination; and the material thus becomes a subject of general record in the Survey.

The person to whom material is transferred, either from collectors or from outside parties, disposes of it after investigation in one of these ways; but since there is a record of his custody of the material, greater caution is always exercised in disposing of it when so obtained than when it is obtained by collection.

There are two modes of transferring material collected in the progress of the work of the Survey to the National Museum: (1) Certain of the collaborators of the Survey are honorary curators of the National Museum, and have charge in the Museum of the classes of objects which, as members of the Survey, they are engaged in investigating. When a collaborator has completed his investigation of a specimen or collection, and has prepared, identified, and suitably labeled it, he formally transfers it to the National Museum through the accessions clerk of that institution, and receives from him a Museum number which is inscribed upon the label or labels. The material then becomes the property of the Museum, and is arranged upon the shelves, or in the drawers provided for the purpose. To facilitate such transfer, some of these collaborators keep in their offices parts of the catalogue of the Museum, upon which there is a duplicate record of the transfer. The principal record of transfer is, however, that of the accessions clerk of the National Museum. (2) When a collaborator of the Survey who is not a curator of the National Museum desires to transfer specimens or collections to that institution, they are prepared, labeled, and packed, a suitable list or catalogue is added, and the whole is transferred to the Museum by means of a for-

mal letter addressed to the Director and by him referred to the officers of the Museum. Material so transferred is unpacked, entered into the Museum catalogue, numbered in the Museum series, and arranged for preservation or exhibition in the Museum in accordance with the plans of that institution; and the principal record of the transfer, in which all such collections are credited to the Geological Survey, is kept by the accessions clerk of the Museum.

The following officers of the Survey are honorary curators of the National Museum:

Name.	Function.	Division.	Museum Department.
W. H. Dall ...	Paleontologist ..	Cenozoic Division of Invertebrate Paleontology.	IX. Mollusks.
C. D. Walcott..	Paleontologist ..	Paleozoic Division of Invertebrate Paleontology.	XII. A. Invertebrates.
C. A. White ...	Paleontologist ..	Meso-Cenozoic Division of Invertebrate Paleontology.	XII. B. Invertebrate fossils.
L. F. Ward ....	Paleontologist ..	Fossil Plants.....	XIII. A. Fossil plants.
F. W. Clarke..	Chemist .....	Chemistry and Physics .....	XIII. B. Recent plants.
			XIV. Minerals.

The work of the Survey is greatly facilitated by the co-operation existing between it and the National Museum.

#### THE ILLUSTRATION SYSTEM.

##### *The Uses of Illustrations.*

With the increase of human knowledge there has been a constant growth of literature until its volume has become enormous.

There is a distinction between what is known as pure literature and the literature of science. Pure literature deals with certain human emotions, passions, and qualities that are constant in character but not reducible to terms of exact knowledge. The subjects of pure literature may therefore be treated with limited antecedent knowledge on the part of the author as to the manner in which the same or related subjects are treated by other authors; little progress is made in either the matter or manner of literary work during any generation or century; and the classics of pure literature are often as old as the language, even as old as written history. But in scientific literature, which deals with subjects of exact knowledge, the writings of each period represent the existing sum of human knowledge concerning each of the subjects treated, and, combined, define the intellectual plane of the period, and form the basis for further progress. In science each investigator commences where his predecessor left off, and the growth of scientific knowledge is thus a process of evolution commencing at fixed points, each determined by antecedent knowledge. So the classics in science are always modern, and the standard scientific treatises of past decades and generations have little more than historical value.

The original investigator is therefore compelled to read a voluminous current literature in order to keep abreast of current scientific thought. Keeping pace with the literature of his subject is indeed one of the heaviest burdens of the scientific student. It is from this cause more than any other that the modern specialization of scientific work has become necessary. Moreover, the great cost of the publications which it is necessary for the investigator to consult, is an additional burden upon the scientific man and upon scientific institutions. Every device for diminishing the volume of scientific literature without reducing the sum of knowledge contained therein is therefore a boon to the student; and in the Geological Survey much thought has been given to plans for securing this end.

One of the most satisfactory methods for diminishing the volume of scientific treatises on general or special subjects is that of substituting graphic representation for verbal statement. A map occupying a page not only represents information which it would require a score of pages of text to convey verbally, but conveys the information in a more complete and intelligible form; and a landscape sketch, in which the elements of the landscape are of geologic significance, and which may be printed on a single page, may tell eloquently what could be told verbally only in an entire chapter. So there is great economy to the reader in the use of graphic illustrations wherever practicable; and within certain limits there is economy to the publisher in substituting graphic representation for verbal statement.

The graphic representation of phenomena has another important advantage which is not often realized: in certain investigations involving study of the relations of parts, graphic representation is essential to the comprehension of relation. In re-

gions of complex geologic structure, for example, the student may be unable to perceive the relations between different outcrops of similar deposits, and may be unable to determine whether all represent a single stratum of irregular form or a number of distinct strata, until the observations are projected upon paper in both horizontal and vertical planes. So the graphic method becomes an instrument of research as well as a means of representing the results of research.

The uses of photography have multiplied with the development of the art until they have become innumerable. Photography is employed in the Geological Survey in many ways. It is employed for the reproduction of landscapes for the use of both the geologist and the topographer, and of exposures of rocks for the geologist. The unique and instructive scenery of the mountains and plateaus of the West, the historic hills and valleys of the Appalachian region, and the peculiar features of the Mississippi Valley plains, are all successfully reproduced by means of photography. The complex and puzzling features of the glacial drift, and the structure of granites, limestones, ore-beds, &c., and the relations of the members in sections of displaced and convoluted beds in mountain regions, are all satisfactorily represented by the same process.

Photography is also used largely in the preparation of drawings of fossil plants, animals, &c., by a method which has been devised within the Survey. The object is photographed upon specially prepared paper; upon the photograph a drawing is made in indelible ink, by an artist who has the object before him, in such a way as to represent the characteristics of the object in a more satisfactory manner than can be done by photography alone; and the photographic impression is then bleached out, leaving a drawing in ink which can be readily and cheaply reproduced.

Photography is also largely used in the Survey for the reproduction of maps. Certain maps required for the use of the Survey are rare, and a single copy only is obtainable. This is cheaply multiplied by photography. The scales of maps required for use in the field, or as copy for the lithographer in the preparation of illustrations for reports, are sometimes unsuitable; but by photography these maps are quickly reduced to the desired scale at small cost. The maps drawn in the geographic division, and certain other drawings prepared in the office of the Survey, are elaborate and finely executed, and their loss or injury would be serious; and such maps or drawings are generally duplicated by photography.

Classified by the general purposes for which they are used, the illustrations produced by the Survey belong to two categories. The first embraces illustrations needed in the prosecution of Survey work, *e. g.*, field sketches and photographs used in the preparation of topographic maps or in the prosecution of geologic studies, bleachable photographs of fossils and crystals, photographs of maps for working purposes, &c. The second category includes illustrations to be engraved for reports on special subjects published by the Survey. Photographs and sketches are not published independently, nor distributed as publications of the Survey; but in some cases such illustrations are exchanged with the correspondents of the Survey, just as minerals, fossils, &c., are sometimes exchanged, and provision is made for keeping a record of such exchanges under the document system.

#### *The Production, Custody, and Disposition of Illustrations.*

The illustrations produced by the Survey fall into five classes, *viz*: (1) maps, (2) field sketches, (3) field photographs, (4) photographs made in the office from object collected in the field, &c., and (5) finished drawings.

(1) The maps prepared by the Survey comprise atlas sheets, which have been described in detail in the annual reports, and such special maps as are required from time to time for the illustrations of reports. The atlas sheets result from the operations of the geographic division. In general, each topographer is charged with the survey of a stated area during each field season, and with the construction of a map covering that area during the succeeding office season. The topographers are thus their own draftsmen; but it is sometimes expedient to assist the topographer in this part of his work, and for this reason a section of drafting has been established in the geographic division. In addition to such work as may be required upon the atlas sheets, the drafting of the special maps required for the reports is performed in this section.

The manuscript atlas sheets are transmitted from the topographic division through the Director to the Public Printer for engraving under contract; the proofs are returned through the same channel, and are revised in the geographic division; and the proof-copies of the printed sheets required for the current use of the Survey are purchased and placed in charge of the division of geography.

The assignment of a topographer for the survey of a given territory is a matter of record. By means of the custodial and stationery systems account is kept of all material that passes into his hands, and when the manuscript map, which represents the outcome of his work, is completed, his account may be balanced and the exact cost of the survey and drawing computed. The finished map is transferred to the chief geographer,



and becomes a definite unit of property, of which strict account is kept at every stage, as drawings, proofs, and, finally, printed maps and engraved plates. Moreover, each map bears the name of the topographer who made the survey and executed or directed the drawing; and thus the responsibility for the work as well as the material is definitely and permanently fixed.

(2) Field sketches are made by the geologists and topographers of the Survey in the progress of their work. Like the collections, they fall into two classes, the first of which is only of temporary use, and the second of permanent use; and, as in the case of collections again, the disposition of field sketches is determined by their producer. The field sketches of the topographers are used in the construction of the maps, but no further use is made of them and they do not become subjects of record except in the note books of the topographers. A large portion of the sketches made by the geologists in the field are only of service in correlating observations and forming conceptions concerning the relation of the rockmasses and other geologic phenomena investigated, and no account is kept of such illustrations except in note books. But a portion of the sketches made by the geologists in the field, as well as most of the drawings made by him in the office, are useful in illustrating the report upon his work, and all such sketches are so elaborated as to serve as copy for the engraver or lithographer, either by the geologist himself or by artists employed for that purpose in the illustrations division of the Survey. Such sketches become matters of record when they are transferred to the illustrations division for reconstruction or to the editorial division for transmission to the Public Printer for reproduction.

(3) Field photographs are generally taken either by the geologists or topographers themselves or by photographers in the regular employ of the Survey; but in certain special cases local photographers are employed in the field. Most of the geologic divisions of the Survey are provided with cameras, and most of the geologists have become skilled in their use and make their own negatives. This is advantageous when the field of work is remote and but a limited number of negatives is required; but when the field is readily accessible and the number of negatives required is large, it is more economic to have the work done by skilled photographers employed regularly for the purpose.

The photographs taken by the Survey become public property, and record is kept both of the negatives and of the prints made therefrom. When photographs are made by local photographers under special contracts, however, the negatives may or may not become the property of the Government, according to the terms of the contract; but record is made of the prints as soon as they reach the illustrations or editorial division. A large proportion of the photographs taken by geologists in the field and nearly all of those taken by the topographers are only of temporary use, and after they have served their purpose the negatives are destroyed. A smaller proportion are of permanent value and are ultimately either worked up into finished drawings or reproduced directly by wood engraving or otherwise for the illustration of reports, the negative being preserved as long as necessary.

(4) The chief purposes of the photographs made in the office have already been indicated. They are made upon requisition, countersigned by the chief clerk, or upon specific authorization of the Director; and when delivered the receipt of the photographs is acknowledged upon the requisition blank by the person for whom they were made. A copy of this blank is attached:

#### REQUISITION FOR PHOTOGRAPHS.

No. 213.]

DEPARTMENT OF THE INTERIOR,  
UNITED STATES GEOLOGICAL SURVEY,  
January 1, 1887.

J. K. HILLERS, *Photographer*:

Please furnish to this office for Mr. Sample 3 prints of negative No. 90 (1886).

JAMES C. PILLING,  
*Chief Clerk.*

Received January 4, 1887.

J. C. SAMPLE.

There is thus a definite system of regulating and controlling this class of work in the photographic laboratory. The negatives are preserved whenever necessary.

(5) There is a small corps of artists employed in the preparation of finished drawings designed for the illustration of reports. These drawings represent landscapes, rock exposures, geologic sections, various kinds of diagrams, crystalline and other mineral forms, microscopic slides, fossil remains of animals and plants, &c. They are constructed from field sketches and photographs, from data furnished by the authors of reports, or from the objects themselves. Their production is specifically authorized by the Director, either orally when they are prepared in advance of the completion of the reports for publication, or through the editorial division when the reports

which they are designed to illustrate have been accepted for publication. A record of the finished drawings produced is kept in the division of illustrations.

The proofs of illustrations are revised, and the original drawings and duplicate proofs are preserved and recorded, in the illustrations division.

#### *The Reproduction of Illustrations.*

The most delicate and important duty connected with the preparation of finished drawings for the illustration of reports is the selection of methods of reproduction; for while in certain cases the most advantageous method may be evident, there are cases in which different methods might be employed, and in which the question of cost becomes an important element in the selection. Certain general principles which have been set forth in previous publications govern the selection in some cases: *e. g.*, lithography is never employed when it can be avoided, partly because lithographs are expensive both in reproduction and in printing and partly because it is not practicable to preserve them and duplicate the illustrations in different arrangements when necessity arises; and wood engravings and modern photo-process engravings, which are not open to these objections, are used as far as possible. But there are many cases in which lithography would produce the best results, wood engraving somewhat inferior results, and photo-process engraving still less satisfactory results; and the question to be decided, therefore, involves the careful weighing of the antagonistic considerations of excellence and cheapness. The question is further complicated by the manner in which the contracts for reproduction are ordinarily made—the contract for lithography commonly including printing, while those for wood-process engraving do not; and since it frequently happens that photographs or other subjects which might be reproduced direct on stone or wood must be redrawn in order that they may be reproduced by the photo-processes, the cost of drawing may have to be considered also.

Every effort is made to reduce the cost of illustrations for reports of the Survey to as low a figure as is consistent with a high standard of excellence, and it is accordingly necessary to exercise judgment as to the best methods of reproduction of illustrations in connection with nearly every publication issued by the Survey. It is believed that these efforts have been eminently successful, since the illustrations of the publications of the Geological Survey compare favorably with those of other scientific institutions, both domestic and foreign, while the cost of reproduction of such illustrations has been reduced fully 60 per cent. since the organization was established.

The division of illustrations is in charge of Mr. W. H. Holmes, who employs a number of assistants upon finished drawings and the proof-reading of engravings; and the photographic laboratory belonging to the division is in charge of Mr. J. K. Hillers, who has four skilled assistants. This force does not include that employed in the section of topographic drawing in the division of geography.

#### THE EDITORIAL SYSTEM.

##### *The Functions of the Editorial Division.*

As provided in the organic law of the Survey its publications consist of four classes, namely: (1) Annual reports, (2) monographs, (3) bulletins, and (4) statistical papers. These publications reach a considerable volume annually. During the fiscal year of 1886-'87 there were published two bound volumes in octavo, three in quarto, and thirteen unbound bulletins, aggregating 4,253 pages of text, illustrated by 350 plates and 327 figures.

The labor involved in supervising so large an amount of publication, comprising the suitable preparation of manuscripts for the press and the careful and repeated proof-reading demanded by the highly technic character of the work, has necessitated the development of an editorial system.

The principal considerations borne in mind in the development of this system are the following: (1) Individuals engaged in researches involved in or collateral to the extension of the geologic survey of the United States over the national domain should have facilities for publication of the results of their work equal to those afforded by the publishing houses or scientific institutions of this and other countries; (2) no matter should be published unless it be of sufficient value to warrant publication and extended distribution; (3) the publications of the Survey should be prepared, printed, and bound on a uniform and consistent plan for each of the classes established by law; (4) corrections and alterations should be made as far as practicable in the manuscript rather than in the proof, proof corrections being expensive; and (5) the author, who may be engaged in investigations or other important work of high grade, should be relieved as far as practicable of the details of book-making, part of which can be satisfactorily performed by others whose time is of less value.

Under the second head, it may be remarked that it is to avoid the risk of burdening the series of Survey publications with trivial matter, statements or theories of doubtful validity, and all writings whose value to the people of the country is not commensurate with the cost of publication, that the papers offered for publication by the Survey are so searchingly criticised by the Director and His collaborators in the manner hereinafter set forth. Moreover, should it appear necessary at any time, matter offered to the Survey for publication, either by its own officers or by others, would be submitted to competent authorities outside of the institution for a statement as to its scientific value and an opinion as to the desirability of publishing it.

The consideration referred to under the fifth head involves one of the fundamental principles of the policy of the Survey, i. e., the division of labor in such manner that each employé shall be assigned to those duties only which he can most advantageously and economically perform. In a simple organization employing few individuals this principle may be ignored without serious loss, but in a complex organization, performing various functions and employing a large number of individuals, differentiation of function is believed to be essential to the highest efficiency.

So far as is practicable the advantages of literary criticism in advance of publication are secured by the authors of the reports issued from time to time by the institution. Moreover, by the employment of an editor, whose duty it is to assist the Director in exercising a general supervision over the publications of the Survey the latter, is enabled to make his supervision much closer and less general in character than it would otherwise be in view of the magnitude of the annual literary product.

### *The Methods of Work.*

Nearly all the reports published by the Survey are prepared either by chiefs of divisions or by assistants working under their direction. A few reports prepared by geologists of the country not in the employ of the Survey are published; but these relate to subjects upon which the Survey is engaged or contain information of value to the Survey which could not be so economically acquired in any other way.

The reports prepared by chiefs of divisions are submitted to the Director for approval, and are generally discussed at length by the author and Director, and sometimes by other officers of the Survey, before they are transferred to the editorial department. Reports prepared by assistants are examined by chiefs of divisions, and if approved by these officers are transmitted to the Director and discussed in the same manner as the reports emanating from the chiefs themselves. Reports prepared either by geologists not connected with the Survey or by assistants whose chiefs are not specialists in the subjects treated, are transmitted to the Director and generally submitted by him to some member or members of the Survey especially familiar with the subject reported on, and if the reports are approved by them they are submitted to the Director anew with either oral or written recommendation for publication. After approval by the Director, all manuscripts prepared for publication are transmitted to the editorial division with instructions as to the class of publications in which they are to appear.

One of the principal functions of the editor is to maintain uniformity in the different classes of publications, and to make such arrangements of and additions to the manuscript as may be required for that purpose. In the interests of convenience on the part of readers, it is desirable that books shall be properly arranged under chapters, sections, and lesser divisions, and that all divisions shall be suitably indicated by means of titles. It is desirable also that a list of the chapters, sections, or other divisions in each volume, so arranged as to give a logical view of the contents of the treatise, shall be introduced in the work. Moreover, the value of books to most users is greatly increased by the addition of an index. Accordingly complete lists of contents and of illustrations and full indexes are appended to the publications of the Survey.

When a manuscript work reaches the editor, it is supplied with title-pages and with lists of contents and illustrations, if these are needed. The manuscript is then critically read, clerical errors are corrected, obviously necessary transpositions and other purely literary corrections are made, quotations and bibliographic references are verified and the latter are reduced to a uniform plan, and references to illustrations are made or corrected. Where more important alterations appear to be required they are suggested to the author (and in some cases to the Director); and if the number of alterations is large the manuscript is returned to the author for revision. In some cases this critical examination leads to the rejection of a paper.

The manuscript is next "prepared" for the printer—the type, size, and style of headings, &c., are indicated, and all necessary directions for printing are given. Meantime the illustrations are transferred to the division of illustrations for editing, for redrawing when required, and for such directions as to reproduction as may be deemed necessary. The manuscript and illustrations are then transmitted to the Public Printer by the Director.

Duplicate galley proofs are returned from the Government Printing Office to the editor; one set is first corrected by the manuscript and then submitted to a critical

reading similar to that given to the matter in manuscript, and the necessary corrections and changes are made; and the other set is transmitted to the author for his revision, and finally his corrections are transferred to the galley in the hands of the editor, which is then returned to the printing office.

The page proof is in like manner conveyed to the editorial division and is there read and revised, and running titles and signature marks are added. In some cases the page proof is also sent to the author for revision.

The "second page revise," as it is technically called, is also returned to the editor. An index is then prepared, or, if one has been prepared by the author, it is revised and corrected. After the second page revise has received the final corrections (in some cases a third or fourth revise is found necessary) it is transmitted to the office of the Public Printer as approved, and passes out of the custody of the editorial division.

While in the office of the Survey the copy and proofs are arranged in drawers for convenient reference, and a set of each proof, both galley and page, is permanently preserved by the editor. Each page or galley of the proof-sheets is stamped in red ink on its receipt. Copies of the stamps are appended:

## PROOF STAMPS.

First revise.  
Duplicate first revise.  
First page revise.  
Duplicate first page revise.  
Second page revise.  
Duplicate second page revise.  
Third page revise.  
Final page revise.  
Sent to author.  
Author's marks transferred.  
Last corrections transferred.

During the progress of a book through the press a record is kept of the transmission of all copy and proof to, and its receipt from, the Public Printer. Sample leaves of the book in which this record is kept are appended:

## EDITOR'S ACCOUNT WITH PUBLIC PRINTER.

*Bulletin 42.—Report of work done in the division of chemistry and physics mainly during the fiscal year 1885-'86, F. W. Clarke, chief chemist.*

DR.

PUBLIC PRINTER.

CR.

Date.	Manuscript pages.	Galleys.	1st revise.	2d revise.	Remarks.	Date.	Manuscript pages.	Galleys.	1st revise.	2d revise.	Remarks.
1887. Mar. 16	1-301					1887. May 7	1-49	1G-10G			
June 2	.....	1G-60G	.....	.....		May 7	50-143	11G-34G	.....	.....	
June 18	.....		1-149	.....		June 6	.....		1-48	.....	
June 23	.....			1-149		June 22	.....			1-32	

Proofs and manuscript are sent to the authors when necessary either by mail or express; and the author is notified of their transmission by means of a penalty-card, a copy of which is appended:

## NOTICE TO AUTHORS.

DEPARTMENT OF THE INTERIOR,  
UNITED STATES GEOLOGICAL SURVEY,  
Washington, D. C., January 1, 1887.

SIR: I send you by mail to-day proof-sheets as follows:

MS. pp. 1-100.  
1st R. pp. 17-32.

Galleys 1 A-20 A.  
2d R. pp. 1-16.

Please return at your earliest convenience.

JAMES C. PILLING,  
Chief Clerk.

One of the first processes in the preparation of a book for the press is the construction or verification of the list of illustrations. This list is preserved by the editor until the illustrations are finally prepared for reproduction and transmitted to the Public Printer. The illustrations themselves are, however, transferred to the chief of the division of illustrations for reconstruction or for directions as to reproduction; and the transfer is noted by means of checks upon the list of illustrations, as is also the return of the finished drawings.

Before the illustrations are transmitted to the Public Printer they are recorded in a book kept for the purpose, by name, publication number, and an arbitrary office number, assigned simply for the convenience of the clerk who keeps the record; and the receipt of the proof from the engravers or lithographers, their return, and their final approval, are also recorded in the same book. Sample leaves of this record are appended:

## RECORD OF ILLUSTRATIONS.

*Fourth annual report of the U. S. Geological Survey—1882-'83.*

Date of receipt.	From whom received.	What received	Title.	Office No.	Final No.	Size.
1883. July 7	Henry Gannett...	Drawing.....	Map of U.S. show- areas surveyed..	17,001	Pl. I	Doublepl'ts.
7	Capt. C. E. Dutton.	do .....	General map of Hawaiian Arch- ipelago .....	2	II	do

Reproduction.	Action.		Reproduced by—
	Date.	To whom sent.	
Chromo-lithograph .....	1883. August 31	Public Printer.....	Julius Bien & Co.
Photo-engraving.....	October 6	do.....	Photo-Engraving Co.

First proof.		Second proof.		Approved by Director.	Remarks.
Received.	Returned.	Received.	Returned.		
1883. { 233 <sup>3</sup> Nov. 15 }	1883. November 17	1883. { 233 <sup>3</sup> Dec. 17 }	1883. December 17	1883. December 17	437-2222 Subject to one cor- rection.
1884. { 233 <sup>3</sup> Feb. 12 }	1884. February 13			1884. February 13	

The proofs of illustrations are revised by the chief of the illustrations division, and by authors in accordance with his instructions; the proofs are stamped in the same manner as are the letter-press proof sheets; and the original drawings, together with duplicate proofs, are permanently preserved by the chief of the illustrations division.

The editorial work of the Survey is in charge of Mr. Thomas Hampson, who has eight assistants; but the general correspondence of the office is also conducted in this division, and occupies most of the time of several of these assistants, and the work upon illustrations is performed in the illustrations division.

## THE DOCUMENT SYSTEM.

*The Publications of the Survey.*

The annual reports of the Survey are issued in four editions. The first comprises the "usual number" of documents ordered by Congress, or 1,900 copies; the second is a special congressional edition of 3,000 copies, of which 1,000 are for the use of the Senate, and 2,000 for the use of the House; the third is an edition of 750 copies



ordered by the Secretary of the Interior to accompany, and form volume 3 of, his annual report; and the fourth is an edition of variable number published under a joint resolution of each Congress, of which a part is designed for the use of the Senate and House of Representatives, and a part for the use of the Geological Survey. Of the second and third annual reports 2,500 copies each, and of the fourth and fifth annual reports 5,000 copies each were printed for the use of the Survey, and of the sixth and seventh 5,000 copies each are authorized.

The monographs, bulletins, and statistical papers are issued in two editions; the first comprising the "usual number" of documents ordered by Congress, and the second the edition of 3,000 copies provided by statute for sale and exchange through the Geological Survey, in accordance with the provisions of the law regulating its publications. Only the latter edition passes into the custody of this institution.

Small special editions of each of the reports on mineral resources, and of two bulletins on subjects believed to be of wide interest, have also been printed for the use of the Survey by order of the Secretary of the Interior.

The publications of the Survey are exhibited in the accompanying list:

## PUBLICATIONS OF THE GEOLOGICAL SURVEY.

## ANNUAL REPORTS.

I. First Annual Report to the Hon. Carl Schurz, by Clarence King. 1880. 8°. 79 pp. 1 map.—A preliminary report describing plan of organization and publications.

II. Report of the Director of the United States Geological Survey for 1880-'81, by J. W. Powell. 1882. 8°. lv, 588 pp. 61 pl., 1 map.

III. Third Annual Report of the United States Geological Survey, 1881-'82, by J. W. Powell. 1883. 8°. xviii, 564 pp. 67 pl. and maps.

IV. Fourth Annual Report of the United States Geological Survey, 1882-'83, by J. W. Powell. 1884. 8°. xxxi, 473 pp. 85 pl. and maps.

V. Fifth Annual Report of the United States Geological Survey, 1883-'84, by J. W. Powell. 1885. 8°. xxxvi, 469 pp. 58 pl. and maps.

The Sixth and Seventh Annual Reports are in press.

## MONOGRAPHS.

II. Tertiary History of the Grand Cañon District, with atlas, by Clarence E. Dutton, capt. U. S. A. 1882. 4°. xiv, 264 pp. 42 pl. and atlas of 24 sheets folio. Price \$10.12.

III. Geology of the Comstock Lode and the Washoe District, with atlas, by George F. Becker. 1882. 4°. xx, 422 pp. 7 pl. and atlas of 21 sheets folio. Price \$11.

IV. Comstock Mining and Miners, by Eliot Lord. 1883. 4°. xiv, 451 pp. 3 pl. Price \$1.50.

V. Copper-bearing Rocks of Lake Superior, by Roland D. Irving. 1883. 4°. xvi, 464 pp. 15 l. 29 pl. Price \$1.85.

VI. Contributions to the Knowledge of the Older Mesozoic Flora of Virginia, by Wm. M. Fontaine. 1883. 4°. xi, 144 pp. 54 l. Price \$1.05.

VII. Silver-lead Deposits of Eureka, Nev., by Joseph S. Curtis. 1884. 4°. xiii, 200 pp. 16 pl. Price \$1.20.

VIII. Paleontology of the Eureka District, by Charles D. Walcott. 1884. 4°. xiii, 298 pp. 24 l. 24 pl. Price \$1.10.

IX. Brachiopoda and Lamellibranchiata of the Raritan Clays and Greensand Marls of New Jersey, by Robert P. Whitfield. 1885. 4°. xx, 338 pp. 35 pl. Price \$1.15.

X. Dinocerata. A Monograph of an Extinct Order of Gigantic Mammals, by Othniel Charles Marsh. 1885. 4°. xviii, 243 pp. 56 l. 56 pl. Price \$2.70.

XI. Geological History of Lake Lahontan, a Quaternary Lake of Northwestern Nevada, by Israel Cook Russell. 1885. 4°. xiv, 288 pp. 46 pl. Price \$1.75.

The following is in press, viz:

XII. Geology and Mining Industry of Leadville, with atlas, by S. F. Emmons. 1886. 4°. xxix, 770 pp. 45 pl., and atlas of 35 sheets folio.

The following are in preparation, viz:

—Gastropoda of the New Jersey Cretaceous and Eocene Marls, by R. P. Whitfield.

—Geology of the Eureka Mining District, Nevada, with atlas, by Arnold Hague.

—Lake Bonneville, by G. K. Gilbert.

—Sauropoda, by Prof. O. C. Marsh.

—Stegosauria, by Prof. O. C. Marsh.

—Brontotheriids, by Prof. O. C. Marsh.

—Geology of the Quicksilver Deposits of the Pacific Slope, with atlas, by George F. Becker.

—The Penokee-Gogebic Iron-Bearing Series of North Wisconsin and Michigan, by Roland D. Irving.

—Younger Mesozoic Flora of Virginia, by William M. Fontaine.

—Description of new Fossil Plants from the Dakota Group, by Leo Lesquereux.

—Report on the Denver Coal Basin, by S. F. Emmons.

—Report on Ten-Mile Mining District, Colorado, by S. F. Emmons.

—Report on Silver Cliff Mining District, by S. F. Emmons.

—Flora of the Dakota Group, by J. S. Newberry.

## BULLETINS.

1. On Hypersthene-Andesite and on Triclinic Pyroxene in Aegitic Rocks, by Whitman Cross, with a Geological Sketch of Buffalo Peaks, Colorado, by S. F. Emmons. 1883. 8°. 42 pp. 2 pl. Price 10 cents.

2. Gold and Silver Conversion Tables, giving the coinage values of troy ounces of fine metal, &c. by Albert Williams, jr. 1883. 80. 8 pp. Price 5 cents.
3. On the Fossil Faunas of the Upper Devonian along the meridian of 76° 30', from Tompkins County, New York, to Bradford County, Pennsylvania, by Henry S. Williams. 1884. 80. 36 pp. Price 5 cents.
4. On Mesozoic Fossils, by Charles A. White. 1884. 80. 36 pp. Price 5 cents.
5. A Dictionary of Altitudes in the United States, compiled by Henry Gannett. 1884. 80. 325 pp. Price 20 cents.
6. Elevations in the Dominion of Canada, by J. W. Spencer. 1884. 80. 43 pp. Price 5 cents.
7. *Mapoteca Geologica Americana*. A catalogue of Geological Maps of America (North and South), 1752-1881, by Jules Marcou and John Belknap Marcon. 1884. 80. 184 pp. Price 10 cents.
8. On Secondary Enlargements of Mineral Fragments in Certain Rocks, by R. D. Irving and C. R. Van Hise. 1884. 80. 56 pp. Price 10 cents.
9. Report of work done in the Washington Laboratory during the fiscal year 1883-'84. F. W. Clarke, chief chemist; T. M. Chatard, assistant. 1884. 80. 40 pp. Price 5 cents.
10. On the Cambrian Faunas of North America. Preliminary studies, by Charles D. Walcott. 1884. 80. 74 pp. 10 pl. Price 5 cents.
11. On the Quaternary and Recent Mollusca of the Great Basin, with descriptions of new forms, by R. Ellsworth Call; introduced by a sketch of the Quaternary Lakes of the Great Basin, by G. K. Gilbert. 1884. 80. 66 pp. 6 pl. Price 5 cents.
12. A Crystallographic Study of the Thimolite of Lake Lahontan, by Edward S. Dana. 1884. 80. 34 pp. 3 pl. Price 5 cents.
13. Boundaries of the United States and of the several States and Territories, by Henry Gannett. 1885. 80. 135 pp. Price 10 cents.
14. The Electrical and Magnetic Properties of the Iron-Carburets, by Carl Barus and Vincent Strouhal. 1885. 80. 238 pp. Price 15 cents.
15. On the Mesozoic and Cenozoic Paleontology of California, by Charles A. White. 1885. 80. 33 pp. Price 5 cents.
16. On the higher Devonian Faunas of Ontario County, New York, by John M. Clarke. 1885. 80. 86 pp. 3 pl. Price 5 cents.
17. On the Development of Crystallization in the Igneous Rocks of Washoe, Nevada, by Arnold Hague and Joseph P. Iddings. 1885. 80. 44 pp. Price 5 cents.
18. On Marine Eocene, Fresh-water Miocene, and other Fossil Mollusca of Western North America, by Charles A. White. 1885. 80. 26 pp. 3 pl. Price 5 cents.
19. Notes on the Stratigraphy of California, by George F. Becker. 1885. 80. 28 pp. Price 5 cents.
20. Contributions to the Mineralogy of the Rocky Mountains, by Whitman Cross and W. F. Hillebrand. 1885. 80. 114 pp. 1 pl. Price 10 cents.
21. The Lignite of the Great Sioux Reservation, by Bailey Willis. 1885. 80. 16 pp. 5 pl. Price 5 cents.
22. On New Cretaceous Fossils from California, by Charles A. White. 1885. 80. 25 pp. 5 pl. Price 5 cents.
23. Observations on the junction between the Eastern Sandstone and the Keweenaw Series on Keweenaw Point, Lake Superior, by R. D. Irving and T. C. Chamberlin. 1885. 80. 124 pp. 17 pl. Price 15 cents.
24. List of Marine Mollusca, comprising the Quaternary Fossils and recent forms from American localities between Cape Hatteras and Cape Roque, including the Bermudas, by William H. Dall. 1885. 80. 336 pp. Price 25 cents.
25. The Present Technical Condition of the Steel Industry of the United States, by Phineas Barnes. 1885. 80. 85 pp. Price 10 cents.
26. Copper Smelting, by Henry M. Howe. 1885. 80. 107 pp. Price 10 cents.
27. Report of work done in the Division of Chemistry and Physics mainly during the fiscal year 1884-'85. 1886. 80. 80 pp. Price 10 cents.
28. The Gabbros and Associated Hornblende Rocks occurring in the neighborhood of Baltimore, Md., by George H. Williams. 1886. 80. 78 pp. 4 pl. Price 10 cents.
29. On the Fresh-water Invertebrates of the North American Jurassic, by Charles A. White. 1886. 80. 41 pp. 4 pl. Price 5 cents.
30. Second contribution to the studies on the Cambrian Faunas of North America, by Charles D. Walcott. 1886. 80. 269 pp. 33 pl. Price 25 cents.
31. A systematic review of our present knowledge of Fossil Insects, including Myriapods and Arachnids, by Samuel H. Scudder. 1886. 80. 128 pp. Price 15 cents.
32. Mineral Springs of the United States, by Albert C. Peale. 1886. 80. 235 pp. Price 20 cents.
33. Notes on the Geology of Northern California, by Joseph S. Diller. 1886. 80. 23 pp. Price 5 cents.
34. On the relation of the Laramie Molluscan Fauna to that of the succeeding Fresh-water Eocene and other groups, by Charles A. White. 1886. 80. 54 pp. 5 pl. Price 10 cents.
35. The Physical Properties of the Iron-Carburets, by Carl Barus and Vincent Strouhal. 1886. 80. 62 pp. Price 10 cents.
- Numbers 1 to 6 of the Bulletins form Volume I; Numbers 7 to 14, Volume II; Numbers 15 to 23, Volume III; and Numbers 24 to 30, Volume IV. Volume V is not yet complete.
- The following are in press, viz:
36. The Subsidence of small particles of Insoluble Solid in Liquid, by Carl Barus.
37. Types of the Laramie Flora, by Lester F. Ward.
38. Peridotite of Elliott County, Kentucky, by Joseph S. Diller.
39. The Upper Beaches and Deltas of the Glacial Lake Agassiz, by Warren Upham.
- In preparation:
40. Geologic notes in Northern Washington Territory, by Bailey Willis.
41. Fossil Faunas of the Upper Devonian—the Genesee Section, by Henry S. Williams.
42. Report of work done in the Division of Chemistry and Physics, mainly during the fiscal year 1885-'86. F. W. Clark, chief chemist.
43. On the Tertiary and Cretaceous Strata of the Tuscaloosa, Tombigbee, and Alabama Rivers, by Eugene A. Smith and Lawrence C. Johnson.
44. Historic statement respecting Geologic Work in Texas, by R. T. Hill.
45. The nature and origin of Deposits of Phosphate of Lime, by E. A. F. Penrose, jr.
46. Bibliography of North American Crustacea, by A. W. Vogdes.

## STATISTICAL PAPERS.

Mineral Resources of the United States [1882], by Albert Williams, jr. 1883. 8°. xvii, 813 pp. Price 50 cents.

Mineral Resources of the United States, 1883 and 1884, by Albert Williams, jr. 1885. 8°. xiv, 1016 pp. Price 50 cents.

In press:

Mineral Resources of the United States for the Calendar Year 1885.

In the accompanying tables the publications which have passed into the custody of the Survey are enumerated, and the size of edition, the cost per copy as determined by the Public Printer (except in the case of annual reports, the cost of which is estimated), the aggregate number of volumes, and the total cost, are also exhibited. From these tables it will be seen that under the present directorship of the Survey there have been issued five annual reports, ten monographs, thirty-nine bulletins, and three volumes of mineral resources; in all, fifty-seven distinct publications, in editions ranging from 2,500 to 5,000. It will also be seen that the aggregate value of the property in the form of publications for which the Survey has incurred responsibility during the last five years is no less than \$159,390.

*Annual Reports U. S. Geological Survey.*

Name.	Edition.	Estimated cost.	Total cost.
Second .....	2,500	\$2 00	\$5,000
Third .....	2,500		5,000
Fourth .....	5,000		10,000
Fifth .....	5,000		10,000
Sixth .....	5,000		10,000
Total .....	20,000	-----	40,000

*Monographs of the U. S. Geological Survey.*

Name.	Edition.	Price per copy.	Total cost.
(II) Tertiary History of the Grand Cañon District, by C. E. Dutton.	3,000	\$10 12	\$30,360 00
(III) Geology of the Comstock Lode and Washoe District, by George F. Becker .....	3,000	11 00	33,000 00
(IV) History of Comstock Lode, by Eliot Lord .....	3,000	1 50	4,500 00
(V) Copper-bearing Rocks of Lake Superior, by R. D. Irving .....	3,000	1 85	5,550 00
(VI) Older Mesozoic Flora of Virginia, by W. M. Fontaine .....	3,000	1 05	3,150 00
(VII) Silver-Lead Deposit of Eureka, Nev., by J. S. Curtis .....	3,000	1 20	3,600 00
(VIII) Paleontology of the Eureka District, by Charles D. Walcott ..	3,000	1 10	3,300 00
(IX) Brachiopoda and Lamellibranchiata of the Raritan Clays and Greensand Marls of New Jersey, by Robert P. Whitfield ....	3,000	1 15	3,450 00
(X) Dinocerata; a Monograph of an extinct order of Gigantic Mammals, by Othniel Charles Marsh .....	3,000	2 70	8,130 00
(XI) Geological History of Lake Lahontan, a Quaternary Lake of Northwestern Nevada, by Israel Cook Russell .....	3,000	1 75	5,250 00
Total .....	30,000	-----	100,280 00

*Bulletins of the U. S. Geological Survey.*

Name.	Edition.	Price per copy.	Total cost.
(1) Hypersthene-Andesite and Triclinic Pyroxene in Angitic Rocks, by C. Whitman Cross.....	3,000	\$0 10	\$300 00
(2) Gold and Silver Conversion Tables, by A. Williams, jr.....	3,000	05	150 00
(3) Fossil Faunas of Upper Devonian, &c., by H. S. Williams.....	3,000	05	150 00
(4) On Mesozoic Fossils, by Dr. C. A. White.....	3,000	05	150 00
(5) Dictionary of Altitudes in the United States, by Henry Gannett.....	3,000	20	600 00
(6) Elevations in the Dominion of Canada, by J. W. Spencer.....	3,000	05	150 00
(7) Mapoteca Geologica Americana, by Jules and J. B. Marcou.....	3,000	10	300 00
(8) Secondary Enlargements of Mineral Fragments in Certain Rocks, by Irving & Van Hise.....	3,000	10	300 00
(9) Report of Laboratory Work, by Clarke & Chatard.....	3,000	05	150 00
(10) Cambrian Faunas of North America, by C. D. Walcott.....	3,000	05	150 00
(11) Quaternary and Recent Mollusca of the Great Basin, by R. E. Call.....	3,000	05	150 00
(12) Crystallographic Study of the Thimolite of Lake Lahontan, by E. S. Dana.....	3,000	05	150 00
(13) Boundaries of the United States and of the States and Territories, by Henry Gannett.....	3,000	10	300 00
(14) Electrical and Magnetic Properties of the Iron Carburets, by Barus & Strouhal.....	3,000	15	450 00
(15) Mesozoic and Cenozoic Paleontology of California, by Dr. C. A. White.....	3,000	05	150 00
(16) Higher Devonian Faunas of Ontario County, New York, by J. M. Clarke.....	3,000	05	150 00
(17) The Development of Crystallization in the Igneous Rocks of Washoe, by Hague & Iddings.....	3,000	05	150 00
(18) Marine Eocene, Fresh-water Miocene, and other Fossil Mollusca, by C. A. White.....	3,000	05	150 00
(19) Notes on Stratigraphy of California, by G. F. Becker.....	3,000	05	150 00
(20) Contributions to the Mineralogy of the Rocky Mountains, by Cross & Hillebrand.....	3,000	10	300 00
(21) Lignites of the Great Sioux Reservation, Dakota, by Bailey Willis.....	3,000	05	150 00
(22) New Cretaceous Fossils from California, by Dr. C. A. White.....	3,000	05	150 00
(23) Junction between the Eastern Sandstone and the Keweenaw Series, by Irving & Chamberlin.....	3,000	15	450 00
(24) List of Marine Mollusca, by W. H. Dall.....	3,000	25	750 00
(25) The Present Technical Condition of the Steel Industry of the United States, by Phineas Barnes.....	3,000	10	300 00
(26) Copper Smelting, by Henry Howe.....	3,000	10	300 00
(27) Report of work done in the Division of Chemistry and Physics, mainly during the fiscal year 1884-'85.....	3,000	10	300 00
(28) The Gabbros and Associated Hornblende Rock, occurring in the neighborhood of Baltimore, Md., by George H. Williams.....	3,000	10	300 00
(29) On the Fresh-water Invertebrates of the North American Jurassic, by Charles A. White.....	3,000	05	150 00
(30) Second Contribution to the Studies on the Cambrian Faunas of North America, by Charles D. Walcott.....	3,000	25	750 00
(31) A Systematic Review of our Present Knowledge of Fossil Insects, including Myriapods and Arachnids, by Samuel H. Scudder.....	3,000	15	450 00
(32) Mineral Springs of the United States, by Albert C. Peale.....	3,000	20	600 00
(33) Notes on the Geology of Northern California, by Joseph S. Diller.....	3,000	05	150 00
(34) On the Relation of the Laramie Molluscan Fauna to that of the succeeding Fresh-water Eocene and other Groups, by Charles A. White.....	3,000	10	300 00
(35) The Physical Properties of the Iron Carburets, by Carl Barus and Vincent Strouhal.....	3,000	10	300 00
(36) Subsidence of Fine Solid Particles in Liquids, by Carl Barus.....	3,000	10	300 00
(37) Types of the Laramie Flora, by Lester F. Ward.....	3,000	25	750 00
(38) Peridotite of Elliot County, Kentucky, by Joseph S. Diller.....	3,000	05	150 00
(39) The Upper Beaches and Deltas of the Glacial Lake Agassiz, by Warren Upham.....	3,000	10	300 00
Total.....	117,000	-----	11,400 00

*Statistical Papers.*

Name.	Edition.	Price per copy.	Total cost.
First.....	3,000	\$0 50	\$1,500 00
Second.....	3,000	60	1,800 00
Third.....	3,000	40	1,200 00
Total.....	9,000	-----	4,500 00

*Special editions of Statistical Papers and Bulletins.*

Name.	Edition.	Price.	Total cost.
Mineral Resources of the United States (1882), by Albert Williams, jr .....	2, 000	\$0 50	\$1, 000 00
Mineral Resources of the United States (1883 and 1884), by Albert Williams, jr .....	2, 000	60	1, 200 00
Mineral Resources of the United States (1885), Division of Mining Statistics and Technology.....	2, 000	40	800 00
Bulletin: A Dictionary of Altitudes in the United States, compiled by Henry Gannett.....	500	20	100 00
Bulletin: Mineral Springs of the United States, by Albert C. Peale.....	500	20	100 00
Total.....	7, 000	.....	3, 200 00

## RECAPITULATION.

Series.	Aggregate number of volumes.	Aggregate cost.
Annual Reports.....	20, 000	\$40, 000
Monographs.....	30, 000	100, 290
Bulletins.....	117, 000	11, 400
Statistical Papers.....	9, 000	4, 500
Special editions.....	7, 000	3, 200
Total.....	183, 000	169, 390

By reason of the great responsibility thus incurred by the Geological Survey, it has been deemed necessary to develop a comprehensive yet simple method of regulating the custody of this property and of accounting for it in accordance with the principles of the custodial system already explained.

*The Principles Recognized in the Document System.*

Among the considerations upon which the document system has been founded are the following: (1) All matter published by the Survey shall be issued in sufficiently large editions to meet present requirements and to remain accessible to all important libraries and to students interested in the subjects treated for a considerable term of years; (2) the method of distribution shall be such as to insure the reception of the publications by public libraries, scientific and educational institutions, and individuals engaged in special investigations of related subjects; and (3) the cost of publication shall be reduced to a minimum.

(1) The question as to the size of the editions of Survey publications required to meet the wants of the people has been carefully considered by the framers of the law controlling their disposition; and the edition decided upon appears adequate to meet all demands, at least for the present.

(2) It should be borne in mind that the best method of distributing the publications of the Government depends upon their character; for the method which is best for one class of publications may not be the best for another class.

A large proportion of the publications of the Government are of general interest to the people, and it is desirable that they shall be widely and promptly distributed; and a method of distributing such publications gratuitously, through Congress and through certain Departments, has been adopted and has been found by experience to be at least measurably satisfactory. But with governmental endowment of special research in different lines—in anthropology and ethnology, in geography and geology, in geodesy, in the condition and changes of the coast, in sanitation and public health, in the various branches of zoölogy, in fish and fisheries, in agriculture, in chemistry, in entomology, in climate and weather prognostication, in veterinary science and the health of animals, in astronomy, &c.—there has grown up a special class of publications which, while of great value and, combined, of interest to all classes of people, are each of interest to only a limited number of the people of the country; and it has been found by experience that the ordinary



regulations for the distribution of public documents are unsatisfactory for these special publications. In the first place, while the officers intrusted with the distribution of documents may be supplied with the addresses of the recipients of public documents generally throughout the country, and may be able to extend their lists by means of applications and recommendations, they have not the addresses of the special students of the country to whom the documents would be of the greatest value; and, accordingly, students frequently fail not only to receive, but even to learn of the existence of such documents. Again, excessive editions of special reports are sometimes published, and the surplus remaining in the document rooms of Congress and of the governmental Departments becomes a burden; and scandal has resulted from the means adopted for the relief of this burden, and unwarranted reflections have thereby been cast upon the special publications of the Government. On the other hand, the editions published have in some cases been too small, and therefore inadequate to supply the needs of the libraries, the scientific and educational institutions, and the students of the country; the documents have consequently come to command high prices in second hand book-stores; and an undue burden is thereby imposed upon the individuals and institutions to whom the publications are necessary. So in various ways the general and gratuitous distribution of the special reports of the Government has been found by experience to be unsatisfactory.

It should be borne in mind, too, that the special publications of any Government are of interest not only to the citizens of that Government, but also to those of other nations. Science is cosmopolitan; and in order that the best progress shall be made, and that each country shall enjoy the benefits resulting from scientific investigations in other countries, it is necessary that there shall be international circulation of documents in which the result of research are recorded. The publications of the leading scientific, literary, and educational institutions and individuals of Europe, Asia, and Australasia, whether issued under governmental auspices or not, are in the leading public libraries and in many of the private libraries of this country, and constant use is made of them by the agents of the Government employed in special investigations; international associations and congresses of astronomers, geographers, and geologists, and of members of medical and other professions have been organized during recent years, and much benefit has resulted therefrom to American participants; and it is eminently desirable, in the interest of international comity and harmony as well as of scientific progress, that the special publications of this country relating to subjects of common interest throughout the globe shall be properly distributed abroad. Much thought has consequently been devoted to the development of a system of international exchanges which shall permit of the prompt distribution of the publications of the Survey among the leading foreign institutions of learning, and which shall secure from these institutions such of their publications as are useful to the Geological Survey.

The objections to the plan of general gratuitous distribution of documents embodying the results of special researches appear to be wisely met in the law regulating the disposition of the publications of the Geological Survey by sale and exchange, and the legislation upon this subject is therefore welcomed by the people of the country who are interested in the progress of research.

(3) Economy in publication is secured in the Geological Survey (1) by reducing the cost of editorial work and printing to a minimum, (2) by substituting graphic illustrations for verbal statement whenever practicable, and (3) by diminishing the cost of illustrations as far as is consistent with excellence, as has been set forth in preceding pages.

#### *The Custody of Documents and the Mode of Distribution.*

The custody of the documents distributed through the Survey is vested in the librarian. They fall into three classes, in which responsibility is incurred differently, viz: First, the regular editions of the monographs, bulletins, and statistical papers provided for by law, and that part of the edition of the annual reports provided for in joint resolution which is specifically designed for the use of the Survey; second, certain small special editions of some of the publications of the Survey which are printed under the authority of the Secretary of the Interior for gratuitous distribution; and, third, the small number of photographs used for purposes of exchange.

The first of these classes of documents is transferred to the office of the Survey from the Government Printing Office in lots, each accompanied by a receipt filled out with the name of publication, the style of binding, and the number of volumes; and after verification of the entries, this receipt is signed by the librarian, and a record of the transaction is made in a book kept for the purpose. Specimen entries in this book are appended:

## RECORD OF DOCUMENTS.

*Monograph IX.—Whitfield.*

1886.		
May 17	Received from Public Printer.....	384
17	do .....	185
17	do .....	200
18	do .....	250
18	do .....	240
18	do .....	175
19	do .....	270
19	do .....	270
20	do .....	270
20	do .....	270
21	do .....	270
21	do .....	96
27	do .....	39

The publications of the second class are received in a similar manner from the document clerk of the Interior Department, and a similar record of the transaction is made, the receipt for each lot being returned to the Interior Department.

The photographs are printed in the laboratory of the Survey upon requisition of the librarian, countersigned by the chief clerk, and are receipted for by the librarian upon delivery. The following form is used:

## REQUISITION FOR PHOTOGRAPHS.

Chas. C. Darwin.]

[No. 3.

DEPARTMENT OF THE INTERIOR,  
UNITED STATES GEOLOGICAL SURVEY,  
Washington, D. C., Sep. 1st, 1887.

J. K. HILLERS, *Photographer*:

Please furnish this office with the following:

Photographs.		Transparencies.	
20 x 24.....	8 x 10.....	30 x 34.....	11 x 14.....
17 x 20.....	5 x 8.....	20 x 24.....	8 x 10.....
14 x 17.....	4 x 6.....	17 x 20.....	5 x 8.....
11 x 14, 1 doz. panels.....		14 x 17.....	

Received Sep. 10th, 1887.

JAMES C. PILLING,  
*Chief Clerk.*

CHAS. C. DARWIN,  
*Librarian.*

Classified by the method of distribution, the documents are (1) those disposed of only by sale or exchange, including the monographs, bulletins, and statistical papers; (2) those disposed of either by regular exchange or gratuitous distribution, including annual reports and the small special editions of statistical papers and bulletins already mentioned; and (3) those disposed of by special exchange or distribution, including part of the annual reports, the special editions, and photographs, &c.; and the methods of accounting for the three categories are different.

1. A ledger account is opened with each of the first of these categories of documents, in which the librarian is charged with the various lots received from the Government Printer and credited with the sales and exchanges as made. This ledger account thus shows the status of the edition of each document at any time. It is balanced quarterly, and an account of the sales, with the receipts therefrom, is transmitted to the United States Treasury through the disbursing officer. A copy of the Treasurer's receipt for the moneys derived from the sale of the publications, covered into the United States Treasury each quarter, is filled with the ledger account. A sample leaf of this ledger is appended:

## DOCUMENT LEDGER.

*Mineral resources, 1885. Price, 40 cents.*

1887.	Brought forward.....	3,000	131
Feb. 24	J. P. Rhoads, Park City, Mont.....		1
24	Jos. W. Richards, Philadelphia, Pa.....		1
24	Jno. A. McConnell & Co., Pittsburgh, Pa.....		1
24	John S. Unger, Steelton, Pa.....		2
24	Arthur Thacher, St. Louis, Mo.....		2
24	C. W. Seidel, Storm Lake, Iowa.....		1
25	A. F. Emrich, Monarch, Colo.....		1
25	R. C. Canby, Leadville, Colo., 800.....		1
25	H. B. Nichols, Leadville, Colo.....		1
	Forward.....	3,000	142

The methods pursued in the making and recording of sales, and in the making and recording of exchanges, differ somewhat. When sales are made, the orders and remittances are immediately entered in a day-book, of which a sample leaf is appended:

## DAY-BOOK.

Jan. 20	.....	59	35
	J. N. Smith, Island City, Oreg., 2d M. R.....		60
	E. M. Hale, Chicago, 32.....		20
	A. Perry, Pontiac, Mich., IX, X, XI, 27, 28, 29, 30, 31, 32, 33, 34, 35.....	8	75
	J. W. Morgan, Carb. Junc., Mo., 5, 13.....		30
	Chicago Copper Refining Co., 2, 7, 20, 26, 27, 2d M. R.....	1	05
Jan. 22:	.....		
	H. W. Clarke, Syracuse, N. Y., *13.....		20
	F. A. Hill, Phila., 2d M. R.....		60
	W. G. Brown, Lexington, Va., 2d M. R.....		80
	W. R. Billings, Ottawa, 4, 11, 16, 18, 29, 30, 31.....		65
	M. Coraman, Paris, France (for O. Myer), 24.....		25
Jan. 24:	.....		
	M. F. Richardson, Lebanon, N. H., *2d M. R.....	1	20
	C. J. K. Jones, Louisville, Ky., V, VI, 5, 10, 11, 16.....	3	25
	A. W. Eckhardt, Cleveland, Oh., 1 and M. R.....		60
	.....	77	80

When the document is transmitted, the account, with the full address of the purchaser, is transferred to the ledger; and the entire correspondence, including the acknowledgment of receipt, is preserved. There is thus a triple record of the transaction, first in the day-book, second in the ledger, and third in the correspondence files.

The method of accounting for exchanges is more elaborate, and the records are kept in a different manner. The system of exchange is based upon a list of scientific institutions and individuals, both foreign and domestic, which was carefully prepared soon after the organization of the Survey, with the view of not only placing the publications of the Survey in the best hands, but also of securing in return the greatest possible amount of material required in the library. To insure accuracy and completeness, the list was subsequently revised by a commission of geologists appointed for the purpose; and it was finally referred to, and approved by, the Secretary of the Interior. The exchange list thus prepared is cautiously extended, as circumstances require, by the addition of addresses of new libraries and institutions issuing publications of value to the Survey, and of names of specialists who definitely express a desire to make an exchange with the Survey and specify the material they propose to transmit; when, if the proposal seems fair, the addition of the address is authorized. The addresses are revised and corrected from time to time.

The exchange list is printed upon galley slips, which are perforated, in order that they may be easily divided into separate address labels, each of which bears a number used in keeping account of sendings and returns. The use of printed address slips instead of written addresses not only economizes time, but greatly reduces danger of error. One of these address slips is appended hereto:

## ADDRESS SLIP.

1

Ecole Supérieure des Sciences,

Rue Rovigo, 104,

2a

Algiers, Algeria, Africa.

[From the United States Geological Survey, Washington, D. C., U. S. A.]

In addition to the ledger account with each publication, in which both sales and exchanges are entered, there is also assigned to each exchange publication a check list, in which are printed numbers corresponding to those borne upon the different slips of the exchange list. The first use made of this check list is in controlling the transmission of the documents and of the accompanying letters of advice. Checks indicating transmission are first made upon the list by the proper authority; the list is next used as a guide in attaching the printed slips to the parcels in the shipping room; it is then used in filling out and mailing the accompanying letters; it is used once more in the verification of the work of addressing the parcels and preparing the letters when the matter is ready for transmission; and it is finally used for recording, by means of suitable checks, the acknowledgments of receipt. The check list is thus a permanent record of (1) the transmission of the documents, and (2) of the reception thereof by the persons addressed.

The check lists are printed and bound in pamphlet form. Part of a page is appended, with the mode of record shown in the first column:

## DOCUMENT CHECK LIST.

*Check list of the sending of Fifth Annual Report between March 19, 1886, and May 8, 1886.*

1	26	51	76	101	126	151	176
2✓	27	52	77	102	127	152	177
3✓	28	53	78	103	128	153	178
4	29	54	79	104	129	154	179
9	34	59	84	109	134	159	184
24✓	49	74	99	124	149	174	199
25✓	50	75	100	125	150	175	200

The check-list is supplemented by a series of charge cards, which are used also in the transmission of the documents distributed gratuitously. These cards are arranged, first, in groups or fascicles, in which the cards are of different colors and each is assigned to a certain series of documents while the initial card bears an address taken from the exchange list together with its serial number; and the groups themselves are arranged alphabetically under the addresses. Each card is divided into a number of rectangles, and each rectangle has printed within it a number or abbreviation referring to one of the documents of the series represented by its color; and there is space in the rectangle for recording the transmission of the document and also—when the same cards are used in the transmission of gratuitous publications—(1) the request for the document, when such is made; (2) the mailing of the letter of advice; and (3) the acknowledgment of receipt. Samples of these cards are appended:

## DOCUMENT CHARGE CARDS.

[Color of card, white.]

*For charging Annual Reports and monographs.*

DOE, JOHN, *Hewitt, Wood Co., Wisconsin.*

<b>A I</b>	<b>1</b>	<b>7</b>	<b>13</b>	<b>19</b>	<b>25</b>
....., 188	....., 188	....., 188	....., 188	....., 188	....., 188
<b>A II</b>	<b>2</b>	<b>8</b>	<b>14</b>	<b>20</b>	<b>26</b>
....., 188	....., 188	....., 188	....., 188	....., 188	....., 188
<b>A III</b>	<b>3</b>	<b>9</b>	<b>15</b>	<b>21</b>	<b>27</b>
....., 188	....., 188	....., 188	....., 188	....., 188	....., 188
<b>A IV</b>	<b>4</b>	<b>10</b>	<b>16</b>	<b>22</b>	<b>28</b>
....., 188	....., 188	....., 188	....., 188	....., 188	....., 188
<b>A V</b>	<b>5</b>	<b>11</b>	<b>17</b>	<b>23</b>	<b>29</b>
....., 188	....., 188	....., 188	....., 188	....., 188	....., 188
<b>A VI</b>	<b>6</b>	<b>12</b>	<b>18</b>	<b>24</b>	<b>30</b>
....., 188	....., 188	....., 188	....., 188	....., 188	....., 188

[Color of card, green.]

*For charging Bulletins.*POE, RICHARD, *Macon, Georgia.*

<b>Bulletin 1</b> ....., 188	<b>7</b> ....., 188	<b>13</b> ....., 188	<b>19</b> ....., 188	<b>25</b> ....., 188	<b>V. I</b> ....., 188
<b>2</b> ....., 188	<b>8</b> ....., 188	<b>14</b> ....., 188	<b>20</b> ....., 188	<b>26</b> ....., 188	<b>V. II</b> ....., 188
<b>3</b> ....., 188	<b>9</b> ....., 188	<b>15</b> ....., 188	<b>21</b> ....., 188	<b>27</b> ....., 188	<b>V. III</b> ....., 188
<b>4</b> ....., 188	<b>10</b> ....., 188	<b>16</b> ....., 188	<b>22</b> ....., 188	<b>28</b> ....., 188	<b>V. IV</b> ....., 188
<b>5</b> ....., 188	<b>11</b> ....., 188	<b>17</b> ....., 188	<b>23</b> ....., 188	<b>29</b> ....., 188	<b>V. V</b> ....., 188
<b>6</b> ....., 188	<b>12</b> ....., 188	<b>18</b> ....., 188	<b>24</b> ....., 188	<b>30</b> ....., 188	<b>V. VI</b> ....., 188

[Color of card, salmon.]

*For charging Mineral Resources.*BLACK, JOHN, *Adams, Mass.*

<b>MR. 1.</b> ....., 188	<b>7</b> ....., 18	<b>13</b> ....., 18	....., 18	....., 18	....., 18
<b>2</b> ....., 188	<b>8</b> ....., 18	<b>14</b> ....., 18	....., 18	....., 18	....., 18
<b>3</b> ....., 188	<b>9</b> ....., 18	<b>15</b> ....., 18	....., 18	....., 18	....., 18
<b>4</b> ....., 188	<b>10</b> ....., 18	<b>16</b> ....., 18	....., 18	....., 18	....., 188
<b>5</b> ....., 188	<b>11</b> ....., 18	<b>17</b> ....., 18	....., 18	....., 18	....., 188
<b>6</b> ....., 188	<b>12</b> ....., 18	<b>18</b> ....., 18	....., 18	....., 18	....., 188

[Color of card, chocolate.]

*For charging photographs.*

AMBERLY (JAMES C.), 347 Chestnut street, Philadelphia, Pa.

Date.		Photographs of—	Size.	No.
1887. Jan.	27	Zuni Pueblos .....	11 x 14	12



[Color of card, white.]

*For charging miscellaneous sendings.*HARRIS, ROBERT, *Pomfret, Windham Co., Conn.*1886.  
July 27 "History of Lake Bonneville" (Gilbert).

The system of record thus triplicated is still further supplemented by the retention of the receipts signed by the correspondents, which are preserved, in the manner described under the correspondence system.

There are accordingly four distinct records of the disposition of documents exchanged by the Survey: First in the ledger account with each document; second, in the check list; third, in the charge cards; and, fourth, in the receipts returned. These records are kept by different individuals, and check one another so completely that there is scarcely a possibility of error.

(2) The method of accounting for the second category of publications, *i. e.*, the regular exchanges which are not sold, including part of the annual reports and the small special editions already noticed, is identical with that followed in case of the first, except that ledger accounts are not kept with the editions.

(3) The mode of accounting for the documents distributed gratuitously or by special exchange is somewhat different. Instead of an exchange list there is a list of correspondents, which is not printed but kept in manuscript by means of the card system already described. A group of cards as large as may be required for each correspondent who has ever received a document issued by the Survey is kept under his name; upon these cards there are indicated every request made for publications, the transmission of every document sent to his address, and every acknowledgment of receipt that he has made; and the groups of cards are arranged alphabetically, so that the account of every correspondent is readily accessible.

The record of distribution of all three classes of documents described in the foregoing paragraphs is supplemented by the correspondence record.

Orders for the sale publications, requests for exchanges, and applications for the gratuitous publications of the Survey are usually made by letter; and in such cases the letter is preserved in the correspondence files of the library. There are certain cases, however, in which copies of publications issued for sale are needed in the prosecution of the work of the Survey, or are required for the use of officers of the Interior or other Departments. In these cases a special order for the document is made by the Director upon a form provided for that purpose, which is subsequently filed under an alphabetic arrangement in such manner that the documents disposed of in this way can be readily ascertained. A copy of the form is appended:

## REQUISITION FOR DOCUMENTS.

DEPARTMENT OF THE INTERIOR,  
U. S. GEOLOGICAL SURVEY,  
*Washington, D. C., Aug. 20th, 1887*

Send to Emil Broadhead, Flatwater, Nevada, one copy 6th An. Rep.

At whose request: J. W. Powell.

Order given Aug. 17, '87.

Parcel made up Aug. 21, '87.

Sent Aug. 21, '87. By whom sent: Wirt.

When documents are prepared for sending a letter of transmittal is also prepared, and, with a blank receipt and an envelope for its return, is inclosed in a larger envelope and mailed to the address of the correspondent. Forms of the letters of transmittal, of the receipt, and of the return envelope are appended.

## LETTERS OF TRANSMITTAL.

DEPARTMENT OF THE INTERIOR,  
UNITED STATES GEOLOGICAL SURVEY,  
*Washington, D. C., Jan. 1st, 1887.*

E. B. TRUE,  
*Gallatin, Missouri:*

SIR: I send you by mail to-day a copy of the Copper-bearing Rocks of Lake Superior, by Prof. R. D. Irving.

Please fill out the inclosed receipt and return it to the Director of the U. S. Geological Survey, Washington, D. C.

By order of the Director.

I am, respectfully, yours,

JAMES C. FILLING,  
*Chief Clerk.*

DEPARTMENT OF THE INTERIOR,  
UNITED STATES GEOLOGICAL SURVEY,  
Washington, D. C., Jan. 1st, 1887.

M. P. CRONIGER,  
Havre, France:

SIR: I have the honor to send to your address Copper-bearing Rocks of Lake Superior, by Prof. R. D. Irving.

As this volume cannot be transmitted by mail, it is sent through the Smithsonian Institution's international exchange. It may not reach you, therefore, for some time after the reception of this letter.

Please fill out the inclosed receipt and return it, post paid, to the Director of the U. S. Geological Survey, Washington, D. C.

By order of the Director.

I am, respectfully, yours,

JAMES C. PILLING,  
Chief Clerk.

#### RECEIPT FOR DOCUMENTS.

[A neglect to return this receipt carefully filled in below will be regarded as an indication that none of the future publications of the Survey are desired by you.]

Date, ———, 188 .

To the DIRECTOR U. S. GEOLOGICAL SURVEY,  
Washington, D. C.:

SIR: I have to acknowledge the receipt of one copy of the Copper-bearing Rocks of Lake Superior, by Prof. R. D. Irving.

Name, \_\_\_\_\_  
Permanent address, \_\_\_\_\_  
City or town, \_\_\_\_\_  
country or State, \_\_\_\_\_

#### ENVELOPE FOR RECEIPT.

Return penalty envelope.

DEPARTMENT OF THE INTERIOR,  
U. S. GEOLOGICAL SURVEY.  
Official Business.

Any person using this envelope to avoid the payment of postage on private matter of any kind will be subject to a fine of Three Hundred Dollars.

To the DIRECTOR,

UNITED STATES GEOLOGICAL SURVEY,

Washington, D. C.

The letters of transmittal accompanying the gratuitous sendings and special exchanges are press-copied. The returns from all classes of sendings are filed in accordance with the correspondence system of the library.

Additional records of the custody and transmission of documents are provided in the registry system of the Post-Office Department and in the Smithsonian exchange system. By the former all domestic, and by the latter all foreign, sendings are conveyed to their destination. The methods are as follows:

After the documents are prepared for transmission, but before they leave the custody of the librarian, they are separated into "domestic" and "foreign" portions, the former of which are transmitted by registered mail, while the latter are conveyed through the foreign exchange of the Smithsonian Institution.

Parcels of documents going abroad are transmitted in lots to the Secretary of the Smithsonian Institution, and specific instructions for forwarding accompany each lot. A letter of advice is communicated at the same time to the Secretary, as well as the receipts prepared for his signature, which specify the number of parcels and the addresses of all. The forms used for letter and receipt are as follows:

This envelope can only be used for reply to official communications. The address must not be changed.

DOCUMENTS.

## LETTER USED IN SMITHSONIAN EXCHANGE.

DEPARTMENT OF THE INTERIOR,  
UNITED STATES GEOLOGICAL SURVEY,  
Washington, D. C., Jan. 1, 1887.

To the SECRETARY OF THE SMITHSONIAN INSTITUTION:

SIR: I have the honor to send herewith, for transmission through the Smithsonian International Exchange, one package for the address given below.

Yours, very respectfully,

J. W. POWELL,  
*Director.*

E. M. YEASTMANN,  
*Woolwich, England.*

## RECEIPT USED IN SMITHSONIAN EXCHANGE.

SMITHSONIAN INSTITUTION,  
Washington, D. C., ———, 188—.

To the DIRECTOR OF THE UNITED STATES GEOLOGICAL SURVEY:

SIR: I have to acknowledge the receipt of one package for transmission through the Smithsonian International Exchange to the address given below.

Very respectfully,

S. F. BAIRD,  
*Secretary.*

E. M. YEASTMANN,  
*Woolwich, England.*

The receipt is duly signed and returned by the Secretary of the Institution, and the receipts are filed in chronologic order in the office of the Survey. In addition a separate account of all parcels transmitted through the Smithsonian exchange is kept in a book provided for that purpose called the "weight book," a sample entry in which is appended:

## WEIGHT BOOK.

June.	21	M. R. 3. R. Friedlander & Son, Berlin, Ger.....	lb.	oz.
"	"	Kongl. Kommerce Kollegium, Stockholm, Swe.....	13	08
		S. C. BROWN, Jr.	2	01

A special record book has been devised for use in the registration of the domestic parcels by which much labor is saved both to the Survey and to the Post-Office Department, and by which a complete record of the registration of each parcel is kept in duplicate, one copy being preserved in the office of the Survey, and the other in that of the registry clerk of the Washington post-office. A sample leaf of this record book is appended:

## REGISTRATION RECORD.

*United States Geological Survey.—Account of registered mail.*

Survey No.	Name.	Post-office.	State.	Dates upon which a package was sent to each.			Address opposite which the date stands in the column below.
				Min. Res., 1882.	Min. Res., 1883.	Min. Res., 1885.	
1155	Geol. survey, Ark..	Little Rock.	Ark.	Aug. 10, '85	Jan. 26, '86	Feb. 26, '87	
1156	Eugene W. Hilgard.	Berkeley ...	Cal..	Aug. 10, '85	Jan. 26, '86	Feb. 26, '87	
1157	Joseph Le Conte....	....do .....	do..	Aug. 10, '85	Jan. 26, '86	Feb. 26, '87	

*Summary.*

The document system thus described appears to be as simple as is practicable consistent with the fundamental principles set forth in describing the custodial system of the survey. It is believed to be so complete that error or peccation could be readily detected at any time after the documents leave the hands of the Public Printer and before they reach the hands of the domestic institution or individual for whom they are designed, or until they have passed into the custody of the Smithsonian Institution, the foreign exchange system of which is so widely and so favorably known. The system is eminently satisfactory in all respects, save that some delay unavoidably occurs in the transmission of documents to foreign correspondents. Every effort has been made to reduce the delay to a minimum, and it is believed that no further improvement in this direction can be made without important changes in the laws relating to the foreign mail service.

This branch of the Survey is in charge of Mr. C. C. Darwin, the librarian.

## THE LIBRARY SYSTEM.

*The General Plan of the Library.*

The establishment of a geologic library as one of the accessory divisions of the Survey has been fully described in the annual reports of the survey.

As has been pointed out in these reports, it is essential that the geologic investigator, if he desires to maintain a place in the foremost ranks of geology, shall keep himself constantly familiar with the current geologic literature of this and other countries; and since it is the policy of the Survey to employ the ablest geologists it is important that the means of keeping well abreast of geologic science shall be afforded them. Accordingly provision has been made for securing the publications of foreign institutions of learning and science and of scientific specialists as promptly as possible, both by exchange in the manner already set forth, and by purchase. No effort is made, however, to build up a general scientific library, but only to make such a collection of scientific books, periodicals, pamphlets, and maps as relate specially to geology or will be of use in the prosecution of the work of the Survey; but certain scientific books and periodicals are of a general character, including contributions to geology in connection with writings relating to other matters, and in order to secure the geologic matter it is sometimes necessary to obtain publications devoted to general scientific subjects. Thus the library of the Survey is fairly supplied with current scientific literature in general, and is especially rich in current geologic literature.

The operations of the Geological Survey extend over the entire country; and in order to avoid duplication of labor it is necessary that geologists shall be familiar with the work of other students in the regions upon which they are engaged. It is therefore important that the library of the Survey shall include all publications upon the geology, &c., of the country, whether reports of investigations undertaken by the Federal Government, reports of State surveys, or memoirs embodying results of the work of unofficial geologists. Great efforts have been made to render the Survey library as complete as possible with respect to these domestic publications, and all the more important are now on its shelves.

The general principles of geologic science and of geologic technology are best set forth in the standard treatises and manuals, of which some are classic and invaluable to the student, while many others are of value, and all contain more or less information of use to the investigator in special subjects. It is desirable that the geologist shall have ready access to these standard publications, by the use of which the value of his work is greatly increased; and provision has been made for obtaining such standard treatises on geology as have already been published, as well as those which appear from time to time. This class of publications forms a considerable part of the contents of the library.

Although the most important publications in geology as in other sciences are made either in the form of considerable volumes, or in that of articles in standard periodicals, many treatises of considerable importance are either privately printed or published in small editions, generally in pamphlet form; and in order that the library shall be complete it is necessary that these scattered and ephemeral publications shall be collected and preserved. The library is rich in geologic literature of this character.

There are in the library five principal classes of publications, including those just mentioned, viz: (1) official reports by the Federal Government and States, and other publications relating to special localities, (2) standard geologic treatises, (3) scientific periodicals, (4) fugitive pamphlets, etc., and (5) maps. Although the Survey has been in existence but seven years, the number of such documents already in the library is—

large, reaching 19,501 volumes, 26,100 pamphlets, and 8,000 maps; and a systematic arrangement of the contents of the library is essential to its utility. It is important, too, that a systematic method of accounting for and regulating the custody of the property contained in the library shall be followed, since its contents are of large money value.

A comprehensive library system has accordingly been devised. It is founded upon the considerations (1) that the contents of the library shall always be readily accessible to the collaborators and employes of the Survey, and (2), that the custody of and responsibility for every book, pamphlet, and map shall be constantly fixed by documentary evidence.

#### *The Accessions.*

The greater part of the accessions to the library come in the form of exchanges, either by mail or through the Smithsonian Institution, and others are obtained by purchase, sometimes in considerable lots, but generally by single volumes or small lots. Great care is required in making out lists for purchase to avoid duplication or purchase of irrelevant matter on the one hand, or neglect of desirable publications on the other. All orders for the purchase of books are approved by the Director.

Current accessions in small lots, coming by mail or otherwise, pass through the hands of the chief clerk. A record is kept of the larger lots, either in the account with the Secretary of the Smithsonian Institution, in case they come through the Smithsonian exchange, or by the property clerk if they are shipped direct.

Foreign purchases of books for the library are exempt from duty by statute; and when information has been received from a foreign dealer that a lot of books has been shipped upon a certain steamer, a letter is written to the Secretary of the Interior for communication to the Secretary of the Treasury, requesting that the collector of customs at the proper port be instructed to admit the case free of duty. The letter is written upon the accompanying form:

#### REQUEST FOR FREE ENTRY.

DEPARTMENT OF THE INTERIOR,  
UNITED STATES GEOLOGICAL SURVEY,  
Washington, D. C., June 1st, 1886.

To the honorable the SECRETARY OF THE INTERIOR

SIR: I have the honor to request that the honorable the Secretary of the Treasury be asked to instruct the collector of customs at the port of New York to admit free of duty and charges one box, consigned to John Doe, 714 Broadway, N. Y., marked J. D. 207, which has arrived at that port from London, England, per steamer Circassia. The case contains publications destined exclusively for the United States Geological Survey, and is to be delivered to John Doe, for J. W. Powell, Director, at Washington, D. C.

The articles named (publications) comprise the entire contents of the above case, and "the price to be paid for the same does not include the duty payable on such articles" when imported by private parties.

I am, sir, with respect, your obedient servant,

J. W. POWELL,  
Director.

On receipt by the librarian, all documents are stamped with the name of the institution and the year, and entered in the accessions catalogue of the library, which contains a short title of each book received, including its condition, binding, &c. A sample leaf of the accessions catalogue is appended:

#### ACCESSIONS CATALOGUE.

##### *United States Geological Survey—Accessions Catalogue of the Library.*

Date.	Author.	Title.	Size.	Place.
1886.				
Jan. 9	Gelkie, James .....	The Great Ice Age .....	8°	London.
Jan. 9	Daubrée.....	Études synthétiques de géologie expérimentale.....	8°	Paris.

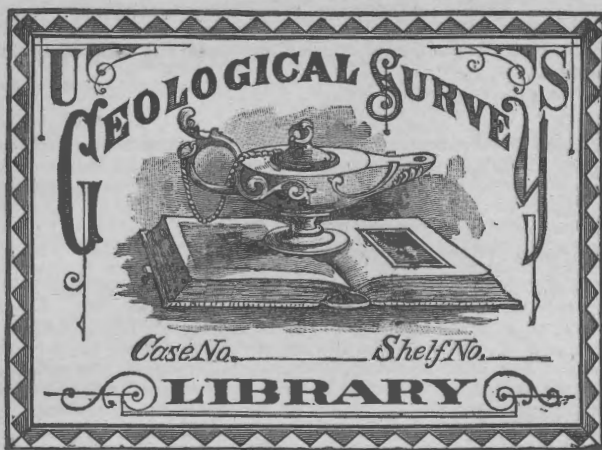
  

Date.	Bind- ing.	Source.	Price.		Remarks.	Number of vol- umes.
			Foreign.	United States.		
1874	Cloth.	Purchased .....	.....	\$3 50	.....	1
1879	½ mor.	Exchange, Bossange .....	.....	.....	.....	1



In the case of bound volumes an accessions number is added to the stamp and entered in the catalogue, and the accompanying label is affixed to the inside of the cover.

## BOOK LABEL.



Pamphlets and maps do not have accessions numbers; and the serials receive accessions number only when bound. The serials are, however, entered upon their receipt in the periodicals catalogue, a sample leaf from which is appended.

## CATALOGUE OF PERIODICALS.

*United States Geological Survey—Periodicals Catalogue of the Library.*

Title.	Place.	1886.												1887.											
		1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6	7	8	9	10	11	12
American Naturalist.....	Philadelphia..	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1

When books are received unbound, and when volumes of periodicals are completed, they are bound in the Government bindery, upon requisition of the Secretary of the Interior.

The volumes are prepared for binding in the library and instructions for the binder are indicated upon blank forms, a sample of which is appended:

## DIRECTIONS FOR BINDING.

## U. S. GEOLOGICAL SURVEY.

*Directions for binder:*

Follow pattern; otherwise letter as indicated on panels below.

One-half Turkey, cloth sides.

COLOR.—Red. Brown. Blue. Green. Black.

--	--	--	--	--	--

When a number of volumes thus prepared have accumulated, the Secretary of the Interior is requested upon the accompanying form to make a requisition for binding them.

## REQUISITION FOR BINDING.

No. 109.]

DEPARTMENT OF THE INTERIOR,  
UNITED STATES GEOLOGICAL SURVEY,  
Washington, D. C., July 20, 1877.

SIR: Please cause to be bound for this office the following-described books of which\* ———  
inclosed:

No. of copies.	Title or description of work.
	(A separate requisition must be made for each item.)
6 volumes.	Geological Society, London.

## INSTRUCTIONS.

Lettering will be found on slips contained in each volume.

Very respectfully,

J. W. POWELL,  
*Director.*

To the Hon. SECRETARY OF THE INTERIOR.

\* Copy of work to be printed; specimen leaf of blank book to be made or list of books to be bound, as the case may be, must be sent WITH the requisition covering the work.

Packages of material—envelopes papers, books, &c.—for the Public Printer should be marked to show the name of the Bureau and number of the requisition to which they pertain, and sent to the stationery and printing division to be forwarded WITH the requisition from there.

[Indorsement.]

No. ———

## REQUISITION FOR PRINTING OR BINDING.

U. S. GEOLOGICAL SURVEY OFFICE.

.....  
....., 188..

Cost, \$.....

PUBLIC PRINTER'S ESTIMATE OF COST.

(Dated) ....., 188..

Composition .....		
Putting plates to press .....		
Presswork .....		
Folding .....		
Paper .....		
Ruling .....		
Binding .....		
Stereotyping .....		
Total .....		

Received....., 188..

Returned....., 188..

The requisition for binding is sent from the stationery division of the Interior Department to the Government bindery, and the librarian of the Survey is advised of the requisition number; when the books are transmitted to the Government bindery

Work delivered ———, 188—  
(Signature of person to whom delivered.)

with the number of requisition marked upon each parcel. At the same time two letters of transmittal are prepared, one for the superintendent of the stationery division of the Department of the Interior, through whom the books are sent, and one for the superintendent of the bindery. These letters are prepared upon the appended forms, and, with the accompanying lists of volumes to be bound, are copied in a letter-press book kept for that purpose:

## LETTER TO GOVERNMENT BINDER.

DEPARTMENT OF THE INTERIOR,  
UNITED STATES GEOLOGICAL SURVEY,  
Washington, D. C., September 13, 1887.

SIR: I send you through the chief of the stationery division of the Interior Department, twelve volumes, as specified in the accompanying list, which I should be pleased to have bound for the Geological Survey on requisition 9031, Interior Department.

By order of the Director.  
Yours, with respect,

JAMES C. PILLING,  
*Chief Clerk.*

To JAMES WHITE,  
*Foreman Government Bindery.*

## LETTER TO STATIONERY CLERK.

DEPARTMENT OF THE INTERIOR,  
UNITED STATES GEOLOGICAL SURVEY,  
Washington, D. C., September 13, 1887.

SIR: I send you twelve volumes, as specified in the accompanying list, which I should be pleased to have bound for the Geological Survey on requisition 9031, Interior Department.

By order of the Director.  
Yours, with respect,

JAMES C. PILLING,  
*Chief Clerk.*

To L. Q. C. LAMAR, JR.,  
*Chief of the Stationery Division, Interior Department.*

On its return from the bindery each volume is checked off the press-copied list in which it is charged to the bindery, and is labeled and numbered, and if necessary, stamped, in the manner already indicated.

Maps in single sheets generally require to be mounted on muslin. This is done in the geographic division upon requisition signed by the librarian and counter-signed by the chief clerk, and receipts are given by the librarian when the maps are returned. A record of the work is thus kept by means of the requisitions themselves. The forms of face and reverse of the requisition for map mounting are appended.

## REQUISITION FOR MAP MOUNTING.

[Face of requisition.]

No. 901.]

DEPARTMENT OF THE INTERIOR,  
UNITED STATES GEOLOGICAL SURVEY,  
October 10, 1887.

HENRY GANNETT, *Chief Geographer:*

Please furnish to this office for Mr. E. J. Good, 1 Mt. Shasta sheet, mounted.

JAMES C. PILLING,  
*Chief Clerk.*

Received Oct. 10th, 1887.

E. J. GOOD.  
(Over.)

[Reverse of requisition.]

Mr. J. COLLINS:

Please comply with the within request.

HENRY GANNETT,  
*Chief Geographer.*

Remarks: (Make special).

Received Oct. 10, 1887. Completed Oct. 13, 1887.

NOTE.—In the case of extended compilations, details of draftsmen, &c., a written application should be submitted, stating specifically the amount and character of the work required.

A special index catalogue of the maps is then prepared, in which they are arranged geographically; and each is stamped with the number assigned to it under the geographical arrangement. A leaf of this index catalogue is appended:

## MAP CATALOGUE.

Reymann's Special-karte. Berlin. 332 sheets .....	1100
Prussia, Kön. Preuss. Generalstab. Atlas. 68 sheets .....	1101
Hohenzollernsche Lande. Berlin, 1863. 9 sheets .....	1102
Trigonometrische punkte. K. Preuss. Bur. d. Landestriangulation. 32 sheets .....	1103
Dreiecksnetz I and II ordnung d. Preuss. monarchie. 7 sheets .....	1104
Schmiedbaren eisen in Preussen, 1880. Berlin, Naumann. 2 sheets .....	1105
Roheisens in Preussen, 1880. Berlin, Naumann. 2 sheets .....	1106
Mineralische brennstoffe in Preussen, 1881. Berlin, Naumann. 2 sheets .....	1107
Steinkohlengebirges, &c., v. Halle. Berlin, 1870. Laspeyres. 3 sheets .....	1108
Schleswig-Holstein, Meyn., 1881. Berlin, Landesanstalt. ....	1109
Geol. Karte d. Insel Sylt., Meyn., 1876. Berlin .....	1110

The full title of each book, pamphlet, or map thus received and noted in the general accessions catalogue, in the periodicals catalogue, or in the map catalogue is then transcribed upon a card, which gives in addition the price, accessions number, and the date of receipt, of the document. A sample card is appended:

## CATALOGUE CARD.

GEIKIE (ARCHIBALD).

1886. \$7.00 (St.) 16312.	Text-book of geology.   By   Archibald Geikie, ll. d., f. r. s.,   director-general of the geological survey of Great Britain and Ireland,   [etc., 4 lines].   With illustrations.   Second edition, revised and enlarged.   London:   Macmillan and co.   1885   8°. xvi, 992 pp. incl. 1 pl. 1 tab. 1 pl.
---------------------------------	--

These cards constitute, when arranged alphabetically, a complete card catalogue of all documents which have passed into the custody of the library.

Bound volumes are then assigned to cases and shelves, an orderly and systematic arrangement being adopted, in order that persons only moderately familiar with the library may easily find publications relating to any area or subject; the pamphlets are assigned to pamphlet cases, in which they are arranged alphabetically; and the maps are placed in cases constructed for the purpose, in which the arrangement is such that they are readily accessible.

The accessions having thus become a part of the library, they are ready for circulation. Every volume bears the Survey stamp, printed in indelible ink upon the title page, and upon a certain page of the text, and in addition bears the accessions number and the Survey label; every pamphlet bears the Survey stamp upon its title page and elsewhere within it; and every map bears the Survey stamp and its catalogue number. There is also a record of every document in the card catalogue, of all except periodicals in the accessions catalogue, of the periodicals in the periodicals catalogue, of the maps in the map catalogue, and of most of the documents in the correspondence files of the library.

*The Circulation.*

The library is designed for the use of the various collaborators and employés of the Survey, and they are authorized to make requisition for any book, pamphlet, or map contained therein, except certain standard works of reference which are constantly kept in the library.

The circulation is effected by means of "call cards," which are at the same time requisitions and receipts for the book, pamphlet, or map desired. The card bears the name of the author or of the series to which the desired work belongs, the title of the work and its date, and the signature of the maker of the requisition, together with his address if not in Washington; and when the volume is issued, the accessions number is inscribed upon the card, together with remarks concerning its condition if necessary. These cards are kept alphabetically arranged, and afford a means of quickly ascertaining what volumes have been legitimately withdrawn from the library. A specimen card is appended:

4402 INT—29

## LIBRARY CALL CARD.

UNITED STATES GEOLOGICAL SURVEY,  
Washington, D. C., January 14, 1887.

Received from the library of the U. S. Geological Survey the following work:

Author.	Title.	Vols.	Date.
Geological Society of London .....	Proceedings, 1878.....	1	1878

[Name:] JOHN SMITH,  
[Address:] .....

Applicant will write one title only on this card.

Librarian will return the card if the work is not sent, or when the work is returned.

An account is kept also upon a card with the maker of each requisition in such manner that the documents in his possession, with their titles and accessions numbers and the dates of requisition, can be seen at a glance. This series of cards is also arranged alphabetically; and the accounts of the users of the contents of the library thus kept afford a check upon the other series. One of these cards is also appended:

## LIBRARY ACCOUNT CARD.

SMITH (JOHN).

6003							
Geikie .....	1-27-87						
14768							
Dana .....	1-30-87						
17624							
Le Conte .....	2-13-87						

When documents are returned the call cards are either restored to their makers or destroyed, and the date of return is entered upon the account card.

By means of this system account is kept of the custody of each document in the library, and in case of loss, destruction, or injury the responsibility therefor can be immediately fixed.

*The Use of Books from the Library of Congress.*

Although the Survey library is measurably complete in the technic literature which it seems desirable to keep, there are occasional demands for works not found within it which may be found in the Congressional Library; and through the courtesy of Hon. A. R. Spofford, the Librarian of Congress, arrangements have been made for drawing certain books from that library for the use of the collaborators of the Survey.

Requests for such books are made out by persons desiring them, and are communicated through the chief clerk. A blank form is provided for this purpose. Blank forms are also provided for notifying the users of books belonging to the Library of Congress that their return has been requested; for notifying the Librarian of Congress that books have been returned; and for obtaining his formal receipt therefor. Copies of these blanks are appended:

## REQUEST TO LIBRARIAN OF CONGRESS.

DEPARTMENT OF THE INTERIOR,  
UNITED STATES GEOLOGICAL SURVEY,  
Washington, D. C., August 1, 1886.

HON. A. R. SPOFFORD,  
Librarian of Congress:

SIR: I would respectfully request the following named books for use in this office:

Author.	Title.	Date.	Vols.
Dabney .....	Elements of Geology.....	1863	1

By order of the Director.  
Yours, respectfully,

JAMES C. PILLING,  
Chief Clerk.



## NOTICE TO RETURN BOOKS.

DEPARTMENT OF THE INTERIOR,  
UNITED STATES GEOLOGICAL SURVEY,  
Washington, D. C., June 1, 1887.

JOHN SMITH,  
*Geological Survey, City:*

SIR: The books mentioned below, belonging to the Library of Congress, have been asked for by that library. You will please return them at an early day.

Author.	Title.	Date.	Vols.
Deming.....	Glacial Epochs.....	1881	1

I should be glad to return all not now in use.  
Yours, with respect,

JAMES C. PILLING,  
*Chief Clerk.*

## NOTICE OF RETURN OF BOOKS.

DEPARTMENT OF THE INTERIOR,  
UNITED STATES GEOLOGICAL SURVEY,  
Washington, D. C., August 10, 1887.

Hon. A. R. SPOFFORD,  
*Librarian of Congress:*

SIR: I return by bearer, with many thanks for their use, the following-named books received from the Library of Congress:

Author.	Title.	Vols.	Received.
Dabney.....	Elements of Geology.....	1	Aug. 1, 1887

By order of the Director.  
Yours, respectfully,

JAMES C. PILLING,  
*Chief Clerk.*

## RECEIPT FOR RETURN OF BOOKS.

LIBRARY OF CONGRESS,  
Washington, D. C., August 10, 1887.

Received from the United States Geological Survey the books mentioned below:

Author.	Title.	Vols.	Procured from library.
Dabney.....	Elements of Geology.....	1	Aug. 1, 1887

A. R. SPOFFORD,  
*Librarian of Congress.*

*Bibliographic work.*

The employ es of the Survey engaged in library work acquire a certain familiarity with the contents of the books, periodicals, and pamphlets which they are constantly handling, and are thus enabled to assist the investigator materially in his study of the literature of the subject upon which he may be engaged. The knowledge thus acquired by the library force is utilized in another way.

With the growth of scientific literature a need for bibliographies is developed. When properly constructed a bibliography is to the literature of any special subject what the index is to a single volume; and the preparation of such bibliographies as experience shows to be necessary adds greatly to the value of libraries. Now, the library of the Geological Survey affords unexampled facilities for the preparation of certain geologic bibliographies, the need for which has long been felt by American geologists. Two different bibliographies have accordingly been projected, and work upon them is systematically carried forward in the library. A large part of the work is done during the intervals of leisure occurring in routine work; but in order to keep the

subject well in hand the bibliographic work is made the special duty of one of the library force.

*Personnel.*

The library is in charge of Mr. C. C. Darwin, who has at present eleven assistants; but the duties of the division include not only the library work proper and the bibliographic work just mentioned, but also the distribution of documents and all correspondence pertaining to documents and library matters.

THE STATIONERY SYSTEM.

The stationery required for the use of the Survey in office and field is not purchased out of the annual appropriations, but is issued from the stationery division of the Interior Department upon requisitions of the Director.

The following forms of requisitions are used :

Reg'r. No. ———.] [Abstract No. ———.  
 GENERAL STATIONERY REQUISITION.  
 DEPARTMENT OF THE INTERIOR,  
 UNITED STATES GEOLOGICAL SURVEY,  
 OFFICE OF THE DIRECTOR,  
 Washington, D. C., July 3, 1885.

To the CHIEF CLERK, DEPARTMENT OF THE INTERIOR:

SIR: Please cause the articles of stationery, specified below, to be delivered for official use in this office.

JAMES C. PILLING,  
*Chief Clerk.*

Number of item on schedule.	Quantity.	Articles. (Put but one item on a line.)	Cost.
3	1 gross....	Rubber pen-holders .....	\$4 00

(On the margin :) Please put the articles on the requisition in the order in which they appear on the schedule.

Received the above July 7, 1885.

JAMES C. PILLING,  
*Chief Clerk.*

NOTE.—Please receipt and return this requisition to the stationery division immediately after the articles are delivered.

SPECIAL STATIONERY REQUISITION.  
 (Requisition for blanks and blank books.)

DEPARTMENT OF THE INTERIOR,  
 UNITED STATES GEOLOGICAL SURVEY,  
 OFFICE OF THE DIRECTOR,  
 May 10, 1887.

To the CHIEF CLERK, DEPARTMENT OF THE INTERIOR:

SIR: Please cause the office blanks, as specified below, and of which samples are inclosed herewith, to be delivered for official use in this office.

JAMES C. PILLING,  
*Chief Clerk.*

Number of blanks on catalogue.	Quantity.	Title of blank or blank book. (Put but one item on a line.)
1-056	500	Weekly Reports.

(On the margin :) Please put the blanks on the requisition in the order in which they appear in the catalogue.

Received the above May 15, 1887.

JAMES C. PILLING,  
*Chief Clerk.*

NOTE.—Please receipt and return this requisition to the stationery and printing division immediately after the articles are delivered.

⚡ Not more than one month's supply of blanks should be ordered at once.

The stationery thus drawn from the Interior Department includes not only the articles and materials commonly included under that designation, but also (1) certain drawing instruments and materials, and (2) the various blanks used in the transaction of the business of the different divisions of the Survey.

Drawing-instruments and materials not obtained by requisition upon the Interior Department are purchased out of the annual appropriations, and in the interest of economy such outside purchases are reduced to a minimum. But care is taken to avoid false economy in the purchase of instruments and materials and consequent crippling of work. Instruments are less expensive than time; and whenever it appears that the best interests of the public service will be subserved by the use of articles and materials not found in the lists of the Interior Department, these are purchased either from the lowest and best bidder under the competitive system, or at current market rates, as may be found most expedient in special cases, in the manner already set forth.

It is the policy to provide suitable printed forms and blanks for use in the transaction of business with the view of not only reducing clerical labor to a minimum, but of also reducing to a minimum the danger of error in making the various records required in the business system herein described. A great variety of cards and other blanks for bibliographic purposes, catalogues, and various other needs are also provided under the stationery system.

(1) There is a series of cards devised for keeping record of earthquake observations, as follows:

## EARTHQUAKE RECORD.

Place of observation: Summerville, S. C.  
 Date of observation: Sept. 10, 1886.  
 Facts obtained from Clarence E. Harris.  
 Shocks:  
     Number, two.  
     Time, 9.30 a. m.; 9.48 a. m.  
     Intensity, 8.  
     Direction, NE. to SW.  
 REMARKS: Very slight, accompanied by peculiar rumbling sounds.

(2) There are different forms for schedules used in collecting data for the reports upon mineral resources published by the Survey, which are appended.

## RECORD OF MINERALS, ETC.

Schedule A.]

[Page 300.

## STATE OR TERRITORY, MONTANA.

*Ores, minerals, and mineral substances of industrial importance, which are at present mined.*

[Reported by J. Middleton.]

Mineralogical name.	Common name.	Remarks.
Agate .....	Agate .....	Found near Helena.

Schedule B.]

[Page 299.

## STATE OR TERRITORY, MONTANA.

*Ores, minerals, and mineral substances of industrial importance and known occurrence, but which are not at present mined.*

[Reported by J. Murphy, jr.]

Mineralogical name.	Common name.	Remarks.
Feldspar.....	Feldspar.....	.....

Schedule C.]

## UNITED STATES GEOLOGICAL SURVEY, DIVISION OF MINING STATISTICS AND TECHNOLOGY.

*List of persons, firms, and corporations furnishing information for or in any way facilitating the preparation on the statistical report of the mineral industries of the United States.*

[Confidential.]

Reported by Mr. C. E. Mango, in charge of office. Forwarded to central office Aug. 10, 1886.

*Instructions.*—Agent will please send list to David T. Day, jr., on completion of work, retaining a copy for reference. Arrange names according to the mineral products with which they are concerned, so that the list may be conveniently used in further work. The number of copies of the report for ——— available for gratuitous distribution not being known, the agent will please indicate the degree of indebtedness by writing in the fifth column the numbers 1, 2, or 3, thus grouping correspondence into three classes, of which those marked "1" will take precedence over those marked "2," &c.

Subject: (Mineral product, &c.)	Mine, works, or locality, &c., about which information has been given.	Name of person, firm, or corporation giving information.	Post-office address of person, firm, or corporation giving information.	Their claim for copies of the report.	Remarks.
Gold.....	Marley Mining Co ..	C. M. Marley.....	Helena, Mont .....	.....	.....

- (3) There are labels for the record books of the geographic division; as follows:

## LABELS FOR RECORD BOOKS.

DEPARTMENT OF THE INTERIOR, UNITED STATES GEOLOGICAL SURVEY.	
Book No. 9003. Case B.	
Shelf, or drawer: Top.	
Locality:	
Season of 1886.	J. M. YOTES, <i>Topographer.</i>

DEPARTMENT OF THE INTERIOR. UNITED STATES GEOLOGICAL SURVEY. GEOGRAPHIC RECORDS.	
Book No. 301. Character of record: Field notes.	
Division: Appalachian division. Party: J. M. Yotes. Season of 1886.	
J. M. YOTES, <i>Topographer.</i>	

- (4) There are forms for weekly reports of work by the topographers of the topographic division, represented by the following:

## WEEKLY REPORT.

DEPARTMENT OF THE INTERIOR,  
UNITED STATES GEOLOGICAL SURVEY,  
DIVISION OF GEOGRAPHY,  
Warrenton, Va., October 3, 1884.

MR. GILBERT THOMPSON,  
*Topographer:*

SIR: The following is a detailed report of work performed by myself, assisted by Mr. Richard Roe during the week ending October 3, 1884:

	Mon.	Tues.	Wed.	Thurs.	Fri.	Sat.	Total.
Miles of roads or streams meandered.....	10	9	10	8	0	10	47
Number of instrumental stations made.....	2	0	1	0	0	1	4
Number of instrumental stations platted....	1	0	0	0	0	0	1
Hours necessarily employed in going to and from work .....	4	1	3	5	0	3	16

Area surveyed, in square miles.....  
Cost of subsistence while employed in field work..... \$  
Cost of transportation while employed in field work.....

Total expense .....  
Elevations of stations have been determined and recorded as the work progressed.

REMARKS.—Will break camp next Tuesday and start for neighborhood of Fredericksburg.  
Very respectfully,

JOHN DOE,  
*Assistant Topographer.*



- (5) There is a form for the record of transit observations; as follows:

## TRANSIT RECORDS.

*Transit observations and reductions.*

Date,

Star .....						
Appearance .....	o /	o /	o /	o /	o /	o /
Declination .....						
Position, clamp .....						
Level, E.—W .....						
Level reversed .....						
Thread I .....	<i>h. m. s.</i>	<i>h. m. s.</i>	<i>h. m. s.</i>	<i>h. m. s.</i>	<i>h. m. s.</i>	<i>h. m. s.</i>
II .....						
III .....						
IV .....						
V .....						
VI .....						
VII .....						
Mean .....						
Correction for rate .....						
Correction for inclination .....						
Correction for collimation .....						
Correction for azimuth .....						
Reduced transit .....						
Tabular A. R. ....						
Correction of chronometer .....						

Normal equations.

 $a =$   
 $c =$   
 $\delta T$ 

Station.

 $\phi$   
 $\lambda$ 

Transit.

 Chro.  
 Observer.

- (6) There is the following form for the record of geodetic co-ordinates:

## GEODETIC RECORDS.

Name:

State:

Location .....	
Latitude .....	
Method .....	
Longitude .....	
Method .....	
Authority .....	
Reference .....	
Remarks .....	

- (7) There is a form for the record of analyses performed in the division of chemistry, and another form for the use in the preparation of reports thereon. A copy of the latter is appended:

## REPORT OF ANALYSIS.

 DEPARTMENT OF THE INTERIOR.  
 UNITED STATES GEOLOGICAL SURVEY, DIVISION OF CHEMISTRY.

Report of analysis No. 3100, B.

Material received from John Doe, geologist, United States Geological Survey.

Greensand marl similar to that found in Maryland.

Examined by Frank Smith and reported August 13, 1887.

 F. W. CLARKE,  
 Chief Chemist.

(8) There are various blanks prepared for the record of observations and measurements made in the geographic division. Certain standard forms of note books are also used in the geologic division. Specimens of these various forms are appended:

## BOOK FOR COMPUTATION OF TRIANGLES.

Computing letter.	Logarithms of their sines.	Calculation of the sides.	Sides in yards.	Designation.
S.		log. R. L ..... = a. c. log. sin S ..... = log. sin R ..... =		
R.		log. L. S ..... = log. R. L. + { ..... = a. c. log. sin S. { ..... = log. sin L ..... =		
L.		log. R. S ..... =		

Names of stations.	Position.	Observed angles.	Correction by L. S.	Corrections arbitrary.	Spherical angles.	Spherical excess.	Final plane angles.
	Sought, Right, (Known side) Left,	o ' "	"	"	"	"	' "

## BOOK FOR COMPUTATION OF GEODETIC DISTANCES.

Triangle.	Station.	Spherical angles.	s. e.	Plane angles.	Log. sides.

Figure adjustment in Book , page . Computed by



## BOOK FOR COMPUTATION OF BAROMETRIC ALTITUDES.

Base barometer No. ———, book No. ———.  
 Field barometer No. ———, book No. ———.

—————, *Computer.*

Notation.	Computation.	Computation.	Computation.	Computation.
Date				
Base station				
New station				
Mean latitude				
No. of synchronous obs'ns.				
h				
h'				
Instrumental correction				
Corrected h'				
r				
r'				
r-r'				
t				
t'				
t+t'				
t+t'-64				
Computation of (A)				
Approx. D				
t+t'-64				
Quotient				
Table I for h				
Table I for h'				
Difference				
Table II for r-r'				
Approx. D.				
(A) $\frac{D \times (t \times t' - 64)}{9 \times 100}$				
Second approx. D				
Correction for Table IV				
Difference of altitude				
Alt. of reference station				
Alt. of station				
Mean altitude				
Remarks				

## BOOK FOR COMPUTATION OF GEODETIC CO-ORDINATES.

Azimuth a:		-	
Spherical angle:			
Azimuth a':		-	
$\delta a + 180^\circ$			
Azimuth (a):		-	

## GEODETIC CO-ORDINATES.

## LATITUDE.

## LONGITUDE.

L:		Geo. Pos. No.	$\lambda$ :	
$\delta L$			$\delta \lambda$	
L'		Geo. Pos. No.	$\lambda'$	
<i>Computation for latitude:</i>			<i>Computation for longitude:</i>	
log. K			log. K	
" B			" sin a'	
" cos a'			" A	
			" sec. L'	
log. (I)			log. (V)	
log. K <sup>2</sup>			$\delta \lambda$	
" C				
" sin <sup>2</sup> a'			<i>Computation of azimuth:</i>	
log. (II)			log. (V)	
log. D			" sin $\left(\frac{L+L'}{2}\right)$	
" [I+II] <sup>2</sup>			" sec. $\left(\frac{\delta L}{2}\right)$	
log. (III)			log. (VI)	
log. E			$\delta a$	
" K <sup>2</sup> sin <sup>2</sup> a'				
" (I)				
log. (IV)				
				<i>Azimuth check.</i>
(I)				
(II)	+			
		[I+II]		
(III)	+	log.		
(IV)		" [I+II] <sup>2</sup>	Check:	
			Spher. angle	
$\delta L$			at	

Computation of Azimuth a, in Book —, page —. Spherical  
 angle and distance — K, in Book —, page, Triangle No. —.  
 — Station. Computed by —





Township ———.  
Range ———.  
—— Principal meridian.

6	5	4	3	2	1
7	8	9	10	11	12
18	17	16	15	14	13
19	20	21	22	23	24
30	29	28	27	26	25
31	32	33	34	35	36

## BOOK FOR METEOROLOGICAL RECORDS.

## U. S. GEOLOGICAL SURVEY.

— Division, barometer No. — ;

Observer.

Date.		Cistern barometer.			Temp. and Inst. error.	Barometer reduced.	Thermometers.				Winds.		Clouds.		Remarks.
Day.	Hour.	Upper vernier.	Lower vernier.	A. T.			D. T.	W. B.	Max.	Min.	Dir.	Force.	Per cent.	Species.	

## BOOK FOR TRANSIT RECORDS.


## BOOK FOR RECORD OF LATITUDES.

Station,  
Instrument,

Record.

No.	Star No.	Cat.	N. or S.	Micrometer.	
					D.

Z. T. latitudes. Date,

Observer,

Level.		Time.	Obs. No.	Remarks.
N.	S.	h. m. s.		

## THE DEPARTMENT OF THE INTERIOR.

## BOOK FOR RECORD OF BASE MEASUREMENTS.

Time.	Whole number.	No. of bar.	Temperature.		Inclination.		Correction.
			Obs'd.	Mean.	+	-	

Balanced.	Correction for inclination.	Remarks.

## BOOK FOR ITINERARY METEOROLOGICAL RECORD.

## U. S. GEOLOGICAL SURVEY.

— Division. Party No. —

Locality.	Date.		Barometer.		Thermometer.			Remarks.
	Day.	Hour.	Upper vernier.	Lower vernier.	A. T.	D. T.	W. B.	

The variety of observations recorded by the geologist is so great that it is impracticable to arrange in advance for their record. In consequence, simple blank books are used for geologic purposes.

As shown by the list published by the Interior Department, two hundred and thirty-nine blank forms are printed for the use of the Geological Survey.

Extended use of blank forms is made in what may be designated the autographic card system of keeping records. It has already been shown that the library circulation is effected by means of "call cards" made out and signed by persons desiring books. The same method is pursued in other departments. Requisitions for photographs, for map-mounting, for topographic instruments and supplies, &c., are made out upon blank forms printed on card-board; receipt is acknowledged on the same card when delivery is made, and the cards themselves, when arranged alphabetically, afford a complete and convenient record of the transactions. The requisitions for stationery themselves are based upon the same principle. The following is the form of requisition used under the stationery system:

## STATIONERY REQUISITION.

DEPARTMENT OF THE INTERIOR, UNITED STATES GEOLOGICAL SURVEY.

Feb'y 13, 1887.

To the CHIEF CLERK :

Please issue to Mr. Gilbert the following articles of stationery for office use :

- 2 packages envelopes.
- 1 quire letter paper.
- 1 box rubber bands—medium.

State quantities, and inclose samples when necessary.  
Give office number of blank books and forms.

G. K. GILBERT,  
Chief of Division.

Approved :

JAMES C. FILLING,  
Chief Clerk.

The methods employed in the stationery system are based upon that adopted for the Interior Department generally, and correspond in most respects with those pursued in the different Departments of the Government; but an important modification in method is made in one particular.

It is an implied term in the contract under which agents of the Government are employed that while engaged in office work they shall be supplied with necessary stationery. Now, as fully set forth in preceding paragraphs, one of the fundamental principles in the policy of the Geological Survey is that in the custody of property of all kinds there shall not only be documentary responsibility, but the actual responsibility shall coincide therewith. This principle is applied in the stationery system. The requisitions for stationery are made out in the name of the individual who requires the article or instruments; they are countersigned by the chief of party or division; they are then approved by the chief clerk; and these requisitions are filed alphabetically under the names of the persons to whom the property was issued. So there is a personal responsibility for every article issued from the stationery department, and that responsibility is not distributed over a division, a party, or even a single room. The chief of division shares responsibility with the subordinate only in that he indorses his request, and the chief clerk shares responsibility only in that he indorses the certificate of the superintending officer; but it is the individual who actually uses the property who is held responsible therefor upon the records of the institution. It is believed that this method of fixing responsibility tends decidedly to check extravagance and waste.

Stationery, like all other property used by the Survey, is classed as expendible and non-expendible, the former including paper, envelopes, pens, ink, pencils, and other articles rapidly destructible in use or quickly exhausted in ordinary operations, and the second including more durable articles, such as shears, ink-stands, rulers, &c. Departmental responsibility for the expendible stationery terminates and individual responsibility begins when the articles pass upon requisition from the custody of the stationery clerk into the hands of the maker of the requisition; and there is no further record of the property. Non-expendible articles are, however, charged against the persons to whom they are issued on requisition in a book kept by the stationery clerk for that purpose; the condition of the account with the individual is examined from time to time; and new articles are not issued until it has been ascertained by the chief clerk that there is sufficient reason for dropping the old from the record.

There is a stationery room in the office of the Survey, which is in charge of a stationery clerk, assisted by one or more messengers as may be required from time to time.



## THE CORRESPONDENCE SYSTEM.

The correspondence of the office is carried on in three divisions, viz: in the miscellaneous division, in the office of the chief disbursing clerk, and in the library. In the first two divisions the system is that adopted by the Interior Department; but it has been found economic of time and labor to modify this system by substituting a card index of letters received for the index entered in a book kept for the purpose. In the card index the letters are entered under the names of their authors upon cards of uniform size, which are then arranged alphabetically and chronologically in specially constructed cases. By means of the card index the arrangement of entries is alphabetic, not only under initial letters but throughout; and finding is thereby greatly facilitated. Again, the cards afford space for more extended briefs and memoranda than could be entered in a volume as commonly arranged. Moreover, the card index is capable of indefinite extension; and at the same time entries may be expunged or modified without defacement. It is believed that by means of the substitution of the card index for the volume index fifty percent of the time occupied in consulting the correspondence files is saved.

A sample index card is appended.

## LETTER INDEX CARD.

*Goodwin, C. J., Denver, Colo.*

901	States that borings will soon be commenced for artesian water. Remarks:
-----	--

Letters received are immediately briefed and entered in a book kept for the purpose (a sample leaf of which is appended), which thus forms a chronologic record of the incoming correspondence. They are then filed or referred, as the case may be, and the index card is prepared; and if the letter is referred, the brief and reference inscription are press-copied. Letters referred, or otherwise allowed to pass out of the division in which they belong, are charged in pencil on the index cards to the person receiving them, and on their return this charge is expunged.

At the end of the year the letters are removed from the temporary files in which current correspondence is kept, and are bound; and the card index is type-written and also bound.

## BOOK OF LETTERS RECEIVED.

Date received and file number.	Name and address of writer.	Date and purport of letter.	Reference or action.
July 3 .....	White, James ....	Bridgeport, Conn., July 1, 1887. (Sends sample rock for analysis.)	Referred to Diller.

Letters sent are commonly prepared by the Director of the Survey, or under his immediate direction; but they are occasionally prepared by other officers of the Survey. All are suitably initialed, and, after examination by the chief clerk, are signed by that officer or by the Director, as the case may be. They are then press-copied and subsequently transcribed in permanent ink in a book of letters sent. A sample leaf of this book is appended:

## BOOK OF LETTERS SENT.

9371	<p>Mr. LAWRENCE JOHNSON, U. S. Geol. Survey, Tuscaloosa, Ala.: I send you herewith report of analysis made upon your request of July 10th.</p>	<p>WASHINGTON, D. C., Aug. 1, 1887. JAMES C. PILLING, C. O.</p>
------	--	---

The correspondence carried on in the library is of special character, relating exclusively to documents and library matters; and in the interests of economy authority has been obtained from the Secretary of the Interior to so far modify the correspondence system of the Department as to merge it into the document and library systems already described.

As each letter is received there is imprinted upon it a stamp bearing the date and spaces for recording the date of answer and the disposition made of the letter; and the name of the author is clearly written at the head of the sheet. The letters thus stamped are treated as index-cards, and arranged in file cases provided for the purpose, from which they are removed at the end of the year for binding or preservation in portfolios. The letters sent are press-copied, and the substance of the letter is transcribed upon a card; and these cards are arranged alphabetically and chronologically in cases provided for the purpose. A sample card is appended:

## LIBRARY CORRESPONDENCE CARD.

*Lawson, Hon. John A., United States Senate, Washington, D. C.*

1885. June 9....	Inform you that a copy each of the Second and Third Annual Reports of the Survey have been sent to W. W. Austin, Rockton, Ill.....
---------------------	--

A large part of the correspondence of the library is of such character as to permit of the use of blank forms. A number of these, which are self-explanatory, are appended:

## LETTERS USED IN LIBRARY CORRESPONDENCE.

DEPARTMENT OF THE INTERIOR,  
UNITED STATES GEOLOGICAL SURVEY,  
*Washington, D. C., June 10th, 1887.*

SIR: The work mentioned by you in your letter of June 6th is not published by the U. S. Geological Survey. Application for the same should be made to U. S. Department of Agriculture, division of Entomology.

By order of the Director:

JAMES C. PILLING,  
*Chief Clerk.*

DEPARTMENT OF THE INTERIOR,  
UNITED STATES GEOLOGICAL SURVEY,  
*Washington, D. C., July 3rd, 1886.*

The work referred to in your letter of July 1st will be sent to you on receipt of \$12.00. There are no copies for gratuitous distribution.

By order of the Director:

JAMES C. PILLING,  
*Chief Clerk.*

DEPARTMENT OF THE INTERIOR,  
UNITED STATES GEOLOGICAL SURVEY,  
*Washington, D. C., Aug. 3, 1887.*

DEAR SIR: In answer to your application for "The Mineral Resources of the United States," I beg to inform you that a copy will be sent to you on receipt of the price, fifty cents.

By order of the Director:

JAMES C. PILLING,  
*Chief Clerk.*

DEPARTMENT OF THE INTERIOR,  
UNITED STATES GEOLOGICAL SURVEY,  
*Washington, D. C., May 10th, 1887.*

Messrs. D. APPLETON & Co.,  
*Publishers,  
New York, Y. N.:*

GENTLEMEN: The U. S. Geological Survey has failed to receive the numbers of the serial published by you indicated on the adjoining leaf.

If you will kindly forward the missing numbers, and thereby enable us to complete and bind the volumes of which they form part, you will much oblige the Survey.

By order of the Director:

Yours, respectfully,

JAMES C. PILLING,  
*Chief Clerk.*

[On following sheet:] Vol. xxxi, No. 3. Popular Science Monthly. (Jul.)

## THE DEPARTMENT OF THE INTERIOR.

DEPARTMENT OF THE INTERIOR,  
UNITED STATES GEOLOGICAL SURVEY,  
Washington, D. C., Aug. 10th, 1887.

SIR: Your letter of the 7th, requesting \_\_\_\_\_, is received, and has been forwarded to the Hon. the Secretary of the Interior, by whom said publication is distributed.

By order of the Director:  
Very respectfully,

JAMES C. PILLING,  
Chief Clerk.

To C. M. BELLEW,  
Grasslands, Wyoming.

DEPARTMENT OF THE INTERIOR,  
UNITED STATES GEOLOGICAL SURVEY,  
Washington, D. C., January 1, 1888.

SIR: Having found it necessary to revise the list of institutions and individuals to whom the publications of this office have hitherto been sent, I have the honor to request you to fill in the particulars required by the form attached hereto, and return it to me at your earliest convenience.

The new list will be compiled from the replies received to this circular, and where no reply is received it will be taken as an indication that none of the future publications of the Survey are wanted.

I have the honor to be,  
Yours, with respect,

J. W. POWELL,  
Director United States Geological Survey.

[On following sheet.]

Date: \_\_\_\_\_.

To the DIRECTOR OF THE  
UNITED STATES GEOLOGICAL SURVEY,  
Washington, D. C.:

SIR: Please enter the address given below on the exchange list of your office for future issues of its publications:

Name: \_\_\_\_\_  
Permanent address: \_\_\_\_\_  
City or town: \_\_\_\_\_  
State or country: \_\_\_\_\_

The above-named institution or individual has forwarded to the United States Geological Survey from time to time as issued, the following, viz: \_\_\_\_\_

All official communications should be addressed to the Director of the U. S. Geological Survey.

DEPARTMENT OF THE INTERIOR,  
UNITED STATES GEOLOGICAL SURVEY,  
Washington, D. C., Aug. 13th, 1887.

To C. J. BLUMENBERG,  
Pittsburg, Pa.:

SIR: In response to your letter of Aug. 8th, asking that Fifth Annual Report U. S. G. S. be sent to your address, I regret to inform you that our supply of that work is entirely exhausted.

By order of the Director:  
Yours, respectfully,

JAMES C. PILLING,  
Chief Clerk.

DEPARTMENT OF THE INTERIOR.

UNITED STATES GEOLOGICAL SURVEY.

To the REVIEWER:

It is requested as a special favor that a copy of the issue containing your notice of this book be mailed to the

DIRECTOR, U. S. GEOLOGICAL SURVEY, WASHINGTON, D. C.

By order of the Director.

JAMES C. PILLING,  
Chief Clerk.

DEPARTMENT OF THE INTERIOR,  
UNITED STATES GEOLOGICAL SURVEY,  
Washington, Aug. 3, 1887.

To E. M. BAILEY,  
London, Ontario, Canada :

SIR: I take pleasure in sending you by mail one copy each of the 3rd, 4th, and 5th Annual Reports. Please fill out the inclosed receipt and return it to the Director of the United States Geological Survey, Washington, D. C.  
By order of the Director.  
Yours, respectfully,

JAMES C. PILLING,  
Chief Clerk.

DEPARTMENT OF THE INTERIOR,  
UNITED STATES GEOLOGICAL SURVEY,  
Washington, Aug. 31st, 1887.

To J. B. RICH,  
New York, N. Y. :

SIR: I have the honor to acknowledge, for the library of the United States Geological Survey, the receipt of pamphlet No. 3, Proceedings National Academy of Dental Science, August, 1886, to August 1887, and to thank you most cordially for the same.  
By order of the Director.

I am, with respect, your obedient servant,

JAMES C. PILLING,  
Chief Clerk.

DEPARTMENT OF THE INTERIOR,  
UNITED STATES GEOLOGICAL SURVEY,  
Washington, D. C., Aug. 1st, 1887.

Hon. A. L. MANGAULT,  
Davenport, Iowa :

SIR: The library of the United States Geological Survey is now established on a permanent basis; and it is the purpose to make it as nearly complete as possible, so as to meet the wants of the members of the Survey and the working geologists of the country.

Although it is the residuary legatee of the previous geological surveys, it has not profited much by their accumulations, and suffers from the opinion entertained in many quarters that back sets of periodical publications are already on its shelves.

At the present time it is especially desirable to secure complete sets of European serials relating to geology and cognate subjects, but many independently published monographs and other papers are also needed.

The Survey has now commenced three series of publications, viz: reports, monographs, and bulletins. A list of those completed and of such as are in course of preparation will be found on the inclosed circular.

By act of Congress, the monographs and bulletins can be procured only by exchange or purchase, and the reports also can be procured in the same manner.

The Director of the Survey will be pleased to place any society, geological survey, or other institution issuing works relating to geology and kindred subjects, upon its permanent list, to which all of its publications will be sent in return for the like favor from such society, survey, or other institution. It is also deemed desirable to make exchanges with individuals.

The Director will be pleased to be informed if the proposed exchange meets with your approval.

I am, yours, with respect,

J. W. POWELL,  
Director.

DEPARTMENT OF THE INTERIOR,  
UNITED STATES GEOLOGICAL SURVEY,  
Washington, D. C., June 3rd, 1887.

E. P. HUFFY,  
San Francisco, Cal. :

SIR: In response to your letter of June 1st, I beg to refer you to the inclosed circular regarding the monographs of this Survey.

By order of the Director.  
Yours, respectfully,

JAMES C. PILLING,  
Chief Clerk.

DEPARTMENT OF THE INTERIOR,  
UNITED STATES GEOLOGICAL SURVEY,  
Washington, D. C., Sep. 5th, 1887.

J. C. GOODE,  
Yreka, Cal. :

SIR: In compliance with your request of the 30th ult., I send you by mail to-day 6th Annual Report U. S. G. S.

Please fill out the inclosed receipt and return it, post paid, to the Director of the U. S. Geological Survey, Washington, D. C.

By order of the Director.  
Yours, respectfully,

JAMES C. PILLING,  
Chief Clerk.

All official communications should be addressed to the Director of the U. S. Geological Survey.

DEPARTMENT OF THE INTERIOR,  
UNITED STATES GEOLOGICAL SURVEY,  
Washington, D. C., Oct. 17th, 1887.

To C. D. DAWES,  
Gaithersburg, Md. :

I have the honor to inform you that it is now three months since we sent to your address, as given above, a package containing publications of the United States Geological Survey, and that we hold no acknowledgment from you therefor.

The statute under which these publications are issued will forbid any further sending until we receive your receipt for books already sent, or your publications in exchange.

We shall be grateful for a speedy reply, and for any suggestions you may make with regard to the address or mode of transmission.

Yours, with respect,

J. W. POWELL,  
Director.

Address all letters and parcels to the Director of the U. S. Geological Survey.

DEPARTMENT OF THE INTERIOR,  
UNITED STATES GEOLOGICAL SURVEY,  
Washington, D. C., Jan'y 3rd, 1887.

To C. C. WILSON,  
Hyattsville, England.

I have the honor to inform you that it is now three months since we sent through the Smithsonian Institution to your address, as given above, one package containing publications of the United States Geological Survey, and that we hold no acknowledgment from you therefor.

The statute under which these publications are issued will forbid any further sending until we receive your receipt for books already sent, or your publications in exchange.

We shall be grateful for a speedy reply, and for any suggestions you may make with regard to the address or the mode of transmission.

Yours, with respect,

J. W. POWELL,  
Director.

DEPARTMENT OF THE INTERIOR,  
UNITED STATES GEOLOGICAL SURVEY,  
Washington, D. C., Feb'y 4th, 1886.

B. W. MILTON,  
Chester, Pa. :

SIR: Your letter of the 1st inst., requesting a copy of Report of the Bureau of Education, is received, and your address, together with a request that the work may be sent to you, has been forwarded to the honorable the Secretary of the Interior, by whom this publication is distributed.

By order of the Director.

Very respectfully,

JAMES C. PILLING,  
Chief Clerk

#### THE GENERAL ADMINISTRATIVE SYSTEM.

The administrative authority vested in and the responsibility borne by the Director are either expressed or implied in the organic law of the Survey, or else clearly indicated by the general laws, customs, and regulations relating to the administrative affairs of the Federal Government. The manner in which the administrative function is exercised and in which responsibility is met has been sufficiently set forth in preceding paragraphs.

The directions in which and the extent to which administrative authority is delegated and responsibility transferred in the scientific and business branches of the Survey have been shown in detail in the description of the business systems of the Survey. As set forth therein, large authority is delegated in the scientific branch of the Survey; and responsibility is secured through the method of allotments under which the officers in charge assume responsibility, not only to the Director but also to the scientific public, for the work performed in their divisions. In the non-scientific branches, on the other hand, authority is not delegated except so far as is essential to the successful performance of the work of the Survey, and responsibility is secured through a system of regulations, by which disbursing officers are bonded, by which records and accounts are systematically kept, by which individual responsibility for all fiscal transactions is shown by documentary evidence, and by which the responsibility for all property in the control of the Survey is similarly fixed.

Certain important administrative duties grow out of these methods and regulations, foremost among which is that of securing the observation of the methods and regulations adopted throughout the organization. Practical considerations have necessitated the division of this and related duties into (1) those which are necessarily per-



formed by the Director in person, and (2) those which, while performed under the immediate supervision of the Director, may yet be delegated to a trustworthy officer.

(1) Excellence of scientific work is secured in the first place by publishing the results thereof under the names of the authors, who thereby assume responsibility not only to the Survey but to the scientific public for their work, and secondly, by careful examination and discussion, and when necessary thorough revision, of the reports prepared for publication. The Director assumes a limited responsibility to the scientific world for the excellence of the work performed in the Survey—a responsibility equaled in weight and in importance to the country only by his financial responsibility, and it is therefore incumbent upon him to personally determine the quality of all material published by the Survey. This duty cannot be delegated except in a limited degree.

In order that the adoption of bad or extravagant methods and unwise policies may be prevented, it is necessary that the Director shall be constantly informed of the progress of the work of the Survey in every part of the country. Accordingly, chiefs of divisions are required to submit detailed monthly reports of operations, with such statements of plans and purposes as may be required to indicate the character of prospective operations. For like reasons chiefs of divisions are required to present plans and estimates for the ensuing year toward the end of each fiscal year, and use is made of these statements in preparing the general plan of operations for the Survey for each year. It is for the same reasons, too, that the administrative reports of chiefs of divisions are prepared annually. By all of these means the Director is enabled to determine at any time the precise condition of the work in all parts of the country, to plan for extension or contraction in different areas, to modify methods, and to adjust means to ends in such manner as to produce the best results to the Survey and to the country at large.

A circular letter relating to monthly reports of progress has been prepared. A copy is appended:

#### REQUEST FOR MONTHLY REPORT.

Official communications should be addressed to the Director of the U. S. Geological Survey.

DEPARTMENT OF THE INTERIOR,  
UNITED STATES GEOLOGICAL SURVEY,  
Washington, D. C., March 1, 1887.

L. C. RAE,  
*Meridian, Miss. :*

SIR: Your attention is called to the following extract from the Regulations of the U. S. Geological Survey:

"It is important that the Director should be constantly informed of the progress of the Survey in all its departments in field and in office. For this purpose a monthly report is required from the chief of each division and from the head of each independent party. The report should be made at the end of the month, and should clearly but briefly explain the operations of that month.

"The chief of a division should require his assistants in charge of sub-parties to make their monthly reports promptly. That they may be incorporated in the report of the division."

In addition to this a monthly statement made to the Secretary of the Interior by the Director is based upon these reports; therefore they should be forwarded promptly upon the close of the month.

Your report for February, 1887, has not been received.

By order of the Director.

Very respectfully,

JAMES C. PILLING,  
*Chief Clerk.*

In order that the general public may be kept advised of the general progress of the Survey, the Director digests and summarizes the monthly reports of chiefs of divisions, and promptly submits the summaries to the Secretary of the Interior for such use as he may see fit to make of them. It is for the same reason that an annual report of operations, including the administrative reports of the chiefs of divisions, is made to the Secretary of the Interior and by him submitted to Congress.

The financial responsibility of the Director is large, and has not only led to the development of the fiscal system of the Survey, but renders it necessary that he shall personally examine the records of all fiscal transactions and satisfy himself as to the necessity and integrity of each in the manner described in an earlier part of this report.

The library is an essential part of the machinery of the Survey, and upon its completeness the efficiency of the scientific work is in a measure dependent. It is desirable, however, that the expenditure of funds for the purchase of books shall be reduced to a minimum; and it is therefore important that the system of exchanges be rendered as complete as possible. Accordingly, the Director gives personal attention to all matters concerning the growth of the library, including orders for purchases and additions to the exchange list.

The expense of illustrating and publishing the reports of the Survey is large, and much thought has been given to this subject with the object of reducing both the

cost of illustrations and the cost of publication as far as is consistent with satisfactory presentation of the results of the work. Plans for securing these ends have been developed, as already indicated; but special questions arise in connection with nearly every publication, and it is important that they shall be carefully considered. All such questions are submitted by the chief of the illustrations division to the Director, who thus gives personal attention to all essential matters pertaining to illustrations; and all business with the Public Printer is transacted by him in person.

One of the results of the division of labor extending throughout the Survey is that collaborators frequently find it necessary to call upon other specialists for assistance in their investigations. For example, the geologist may need to have certain fossils identified, certain rocks, minerals, or soils analyzed, certain ores assayed, or certain rocks examined microscopically; and sometimes the same geologist may at the same time require assistance from several divisions of the Survey, and might, if there were no restrictions, absorb the energies of a considerable portion of the Survey force, to the detriment of its general progress. It is necessary to prevent undue concentration, to properly distribute the energies of the Survey in the most desirable channels, and to keep the researches in different directions and the work of the different divisions as nearly in line as practicable. To secure this end it is provided that all requisitions for the collaboration of specialists or for the assistance of other divisions shall be specifically authorized by the Director.

Thus the Director supervises not only in general, but also in detail, all of the scientific operations of the Survey and all of the results of such operations, and in addition all matters pertaining to the fiscal system of the Survey, to publication and illustration, and to the conduct and growth of the library.

(2) Under the organization of the Geological Survey, as affected by the provisions of sections 177-179, Revised Statutes, the chief clerk is the second administrative officer of the institution, and various administrative duties of somewhat less importance are delegated to that officer; but they are performed under the general direction and constant supervision of the Director.

In the principal office of the Survey at Washington, there are employed in the work of the Survey from 70 persons in summer, to 225 persons in winter, in a building of 78 rooms on five floors; and it is necessary that the best systems of work shall be adopted, that the time of all employes shall be advantageously employed, and that regulations concerning hours of labor, specific duties, &c., in accordance with governmental usage, shall be made and enforced. Attention to such matters is one of the functions of the chief clerk.

The time records of the different divisions are supervised by the chief clerk. Requests of employes to be excused from duty during office hours are acted upon by him; requisitions for leave of absence, which are made to the Secretary of the Interior, also pass through his hands, and the leave to which the applicant is entitled is decided by him; and the weekly time reports, which are kept in the different office divisions, are submitted to him. There is a blank form used for requests for temporary absence from duty, a series of forms used in connection with leaves of absence, and a form for the weekly time report, copies of which are appended.

#### REQUEST FOR EXCUSE FROM DUTY.

DEPARTMENT OF THE INTERIOR,

UNITED STATES GEOLOGICAL SURVEY,

Sep. 10th, 1887.

J. M. Shuster desires to be excused from duty for three hours this day.

Recommended:

ARNOLD HAGUE,

Chief of Division.

Approved:  
JAMES C. PILLING,  
Chief Clerk.

## REQUEST FOR LEAVE OF ABSENCE.

[The number of days to which an applicant is entitled must be certified to by the proper officer or person designated for that purpose.]

DEPARTMENT OF THE INTERIOR,  
U. S. GEOLOGICAL SURVEY,  
Washington, June 1st, 1887.

THE SECRETARY OF THE INTERIOR:

SIR: I have the honor to request a leave of absence for the period of ten days, to date from and including the 6th day of June, 1887.

I have been absent since January 1st of this year, as follows:

— days annual leave.  
— days sick leave (certificate of physician furnished).  
— days excused.  
— days without pay.

(Sign full name, with Miss or Mrs., if a lady:)

(Grade and salary:)

Entitled to 30 days.

J. C. PILLING.

R. M. OSBORNE,  
Clerk, \$1,000.

[Indorsement.]

DEPARTMENT OF THE INTERIOR,  
U. S. GEOLOGICAL SURVEY,  
June 1st, 1887.

R. M. Osborne applies for leave of absence for ten days from June 6th.  
Respectfully recommended:

H. GARRETT,  
Geologist.

Respectfully forwarded, approved for ten days.

J. W. POWELL,  
Director.

DEPARTMENT OF THE INTERIOR.

Leave for — days granted, —, 188—, and Director so informed.

## NOTICE OF GRANTING OF LEAVE.

DEPARTMENT OF THE INTERIOR,  
U. S. GEOLOGICAL SURVEY,  
OFFICE OF DIRECTOR,  
Washington, June 4th, 1887.

Mr. R. M. OSBORNE,  
Geol. Survey:

The Secretary of the Interior has granted you leave of absence for ten days, beginning June 6th, 1887, and ending June 15th, 1887, both days inclusive.

On your return to duty please note below the day and hour you report at your desk, and return this notice to me.

Respectfully, &c.,

J. W. POWELL,  
Director.

Returned to duty June 15th, 1887, 9 a. m.  
(Sign:)

R. M. OSBORNE.

## WEEKLY TIME REPORT.

DEPARTMENT OF THE INTERIOR, UNITED STATES GEOLOGICAL SURVEY OFFICE.

*Time report of editorial division, for the week ending July 9, 1887.*

Names of employés.	Monday.			Tuesday.			Wednesday.			Thursday.			Friday.			Saturday.			Remarks.
	Arrived.	Departed.	Absent.	Arrived.	Departed.	Absent.	Arrived.	Departed.	Absent.	Arrived.	Departed.	Absent.	Arrived.	Departed.	Absent.	Arrived.	Departed.	Absent.	
W. F. Robinson....	9	4	..	9	4	...	9	4	...	9	4	...	Si	ck.	1	9	4	...	Certificate at-
W. D. Jones.....	9	4	...	9	4	...	9	4	...	9	4	...	9	4	...	9	4	...	tached.
A. M. Smith.....	9	4	...	9	4	...	9	4	...	9	4	...	9	4	...	...	...	1	Excused.

The above statement is, in my opinion, correct.

THOMAS HAMPSON, *In charge.*

To the CHIEF CLERK, Geological Survey Office.

[Indorsement.]

GEOLOGICAL SURVEY OFFICE.

TIME REPORT OF THE EDITORIAL DIVISION.

*For week ending July 9, 1887.*

THOMAS HAMPSON, *In charge.*

There is also a form for recording absences of employés, and another form is used in preparing a monthly report of absentees. Copies of these forms are appended:

## REPORT OF ABSENCE.

*J. Doe, August, 1887*

Date.	Annual.	Sick.	Excused.	Election.	Other.	Without leave.	Without pay.	Remarks.
August.....	1	3	9	0	0	2	5	

## MONTHLY REPORT OF ABSENTEES.

Names.	Office.	Annual.	Sick.	Excused.	Election.	Other.	With out leave.	Without pay.
C. E. Goodwin.....	Permanent.....	3	0	0	0	0	0	0
M. J. Ellick.....	Temporary.....	1	0	3	0	0	0	0

Names.	January.	February.	March.	April.	May.	June.	July.	August.	September.	October.	November.	December.	Total.	Remarks.
C. E. Goodwin.....	3	0	0	0	0	0	0	0	0	0	0	0	3	
M. J. Ellick.....	1	0	0	0	0	0	3	0	0	0	0	0	4	

The *personnel* of the Survey is considerable, and the employés are widely diverse in grade, and come from all portions of the country. It is desirable to have a personal record of each employé, and such record is kept under the supervision of the chief clerk, upon alphabetically-arranged cards provided for the purpose, a sample of which is appended:

## RECORD OF EMPLOYÉS.

Name: J. L. Lawdre. Position: copyist.  
 Salary: per annum \$600; per mo. —; per day \$——.  
 Whence appointed: Georgia.  
 Original appointment by Sec'y Int., dated Aug. 1st, to take effect Aug. 1st.  
 Present appointment by Sec'y Int., dated Aug. 1st, to take effect Aug. 1st.  
 Oath dated Aug. 1st, 1887.  
 Where born: Atlanta, Georgia.  
 Legal residence: State, Georgia; Atlanta, town, 3rd dist.  
 Assignment: 188  
 Recommended by Hon. Wilkinson Wilkins and J. M. Bar, esq.  
 Remarks:

Large quantities of stationery and considerable office furniture, &c., are necessarily used in carrying on the work of the Survey. As already stated, it is an implied term in the contract of an employé of the Government in Washington that he shall be supplied with necessary furniture, stationery, &c.; but in order that waste may be prevented it is necessary that requisitions for such property shall be carefully scrutinized by an administrative officer, and only indorsed after it has been found that the property is actually required. It is accordingly provided that all requisitions for office furniture, stationery, drawing instruments and materials, laboratory apparatus and materials, &c., shall pass through the hands of the chief clerk, and shall receive his indorsement before being honored.

In addition to the instruments, &c., required for the use of the geographic division, a large amount of miscellaneous property is necessarily purchased for the use of the different geologic and topographic parties in different portions of the country. A portion of this property can be most advantageously acquired in the field, but a considerable portion can be more economically purchased in Washington and shipped to the points at which the parties outfit; and there is an incidental advantage in making pur-

chases in Washington, in that the keeping of property records and accounts with allotments is thereby facilitated. In the outfitting of each party, therefore, it is desirable to consider carefully the relative economy of purchase in the field, and of purchase in Washington, which involves the payment of costs of transportation. This difficult duty is delegated to the chief clerk, and all requisitions for miscellaneous property required in the outfitting of parties pass through his hands, and the best method of making purchases is decided by him.

As already shown, large use is made of photographs, sketches, &c., both for working purposes and for purposes of illustration; and large number of maps are mounted, both for the use of the library, and for the use of geologists and topographers employed in the field. In these processes time and materials are consumed, and it is desirable that such consumption shall be reduced to a minimum by reducing the use of such photographs and maps as far as is consistent with the satisfactory execution of the work of the Survey. Accordingly, it is provided that such work shall be done on requisition, and these requisitions pass through the hands of the chief clerk who satisfies himself as to the necessity for the work before affixing his signature.

Certain laboratory materials—*e. g.*, the chemicals used in photographic work—are expensive when purchased in small quantities, and can be advantageously obtained only in large quantities. It is the policy to make careful estimates in advance of the quantity of such materials required for periods of a month or more, and to purchase in quantity. To facilitate this, blanks have been prepared, upon which specific requisitions for such materials are made. A copy of the blank is attached.

## REQUISITION FOR PHOTOGRAPHIC SUPPLIES.

DEPARTMENT OF THE INTERIOR,  
UNITED STATES GEOLOGICAL SURVEY,  
Washington, August 1, 1887.

To the DIRECTOR U. S. GEOLOGICAL SURVEY:

SIR: I would respectfully request that there be furnished, for the use of the photographic laboratory, the following supplies:

Quantity.	Articles.	Amount.	Quantity.	Articles.	Amount.
.....	Acid, acetic, No. 8.....per lb.	.....	.....	Iron, citrate of, and	.....
.....	glacial.....per lb.	.....	.....	ammonia.....per oz.	.....
.....	nitric C. P.....per lb.	.....	.....	Iron protosulph.....per lb.	.....
.....	commer-	.....	.....	sulph. and am-	.....
.....	cial.....per gal.	.....	.....	monia.....per oz.	.....
.....	muriatic.....per lb.	.....	.....	Iodine, cryst, resub-	.....
.....	oxalic.....per lb.	.....	.....	limed.....per oz.	.....
.....	pyrogallie.....per lb.	\$3 00	.....	Mercury, bi-chloride.....per oz.	.....
One pound.	Glycerine.....per oz.	0 30	.....	Paraffine.....per lb.	.....
One pound.					

[32 other articles are included in original table.]  
Very respectfully,

J. K. HILLERS,  
*Photographer.*

Approved: JAMES C. PILLING,  
*Chief Clerk.*

As already stated, requisitions for the collaboration of specialists in the scientific work of the Survey are considered by the Director in person; but requisitions for non-scientific collaboration are generally considered by the chief clerk. Thus, requisitions for photographic work and map-mounting, requisitions for repairs of furniture by the carpenter employed in the Survey office, requisitions for repairs of instruments by the mechanic, and requisitions upon the petrographic laboratory for the preparation of microscopic slides, &c., are acted upon by the chief clerk. The forms of requisition for the last two purposes are appended:

## REQUISITION UPON PETROGRAPHIC LABORATORY.

No. 31.]

DEPARTMENT OF THE INTERIOR,  
UNITED STATES GEOLOGICAL SURVEY,  
July 27, 1887.

J. S. DILLER, *Assistant Geologist in charge Petrographic Laboratory*:  
Please furnish to this office for G. E. Mills sections of rock herewith.

JAMES C. PILLING,  
*Chief Clerk.*

Received August 3, 1887.

G. E. MILLS.



## REQUISITION UPON MECHANICIAN.

U. S. GEOLOGICAL SURVEY,  
DIVISION OF GEOGRAPHY,  
May 3, 1887.

MECHANICIAN U. S. GEOLOGICAL SURVEY:

Please make repairs to instrument as follows: Repair upper vernier barometer, No. 9031.

A. H. THOMPSON,  
Chief Geographer

The correspondence of the Survey is large, and, as already set forth, is carried on in three divisions; and it is consequently necessary that all correspondence shall be properly assigned. For this reason, all passes through the hands of the chief clerk, who has general oversight of the correspondence wherever carried on, and inspects all letters, &c., before they are submitted to the Director for signature.

In the exercise of his general oversight of the business affairs and *personnel* of the general office, the chief clerk becomes personally acquainted with all employes, and in his discretion issues passes for admission into the building after office hours, introductions to the librarians of other governmental Bureaus, &c. The forms used for these purposes are appended:

## PASS.

DEPARTMENT OF THE INTERIOR,  
UNITED STATES GEOLOGICAL SURVEY,  
Washington, D. C., July 1, 1887.

The doorkeeper will admit Mr. James Stevens after office hours, from date to September 30, 1887.

JAMES C. PILLING,  
Chief Clerk.

## INTRODUCTION.

DEPARTMENT OF THE INTERIOR,  
Geological Survey Office, May 10, 1887.

Mr. Edward M. Mills is a clerk in this Bureau.

JAMES C. PILLING,  
Chief Clerk.

To the LIBRARIAN.

The same officer exercises supervision over the property returns and all other matters pertaining to the custodial system, and over the editorial, illustrations, document, and library systems, except as otherwise indicated above, and in general co-ordinates and distributes the energies of the business branch of the Survey.

The varied, as well as arduous and important duties attaching to the office of chief clerk are performed in an eminently satisfactory manner by Mr. James C. Pilling.

## THE SURVEY REGULATIONS.

To facilitate the transaction of business by employes of the Survey, in accordance with the principles and methods set forth in the preceding paragraphs, the "Regulations" of the Survey were codified and printed, in 1882, in a bound volume of fifty-two pages. This volume contains (1) the organic law of the Survey, with instructions relating to its provisions; (2) instructions relating to money and property, comprising schedules and authorized expenditures for services, transportation, field subsistence and supplies, instruments, laboratory and photographic material, stationery, drawing material, office furniture, &c., with various necessary instructions to disbursing agents and custodians of property; (3) instructions relating to bonded railroads and the transportation of both individuals and property; (4) instructions relating to the collection of specimens, &c.; (5) instructions relating to publications; and (6) miscellaneous instructions. Whenever necessary, these instructions are illustrated and the methods are exemplified by the reproduction of the blank forms employed, properly filled out. Copies of this volume are placed in the hands of chiefs of divisions and parties.

## SUMMARY.

It will be seen from the preceding statement that three principal requirements are constantly recognized in the organization and policy of the Geological Survey.

The first requirement is that the work of the Survey shall be performed in the most efficient manner. It is sought to meet this requirement by securing the collaboration of the most eminent specialists in geology and cognate branches of science and the most thoroughly skilled topographers and assistants of various grades to be found within the country, by the application of the principle of the division of labor to the fullest possible extent, by reducing to a minimum the routine and administrative

work necessarily performed by the scientific collaborators, and by the adoption of a convenient library system.

The second requirement is that the results of the work of the Survey shall be rendered accessible and valuable to the general public. This end is attained in part by intelligent legislation relating to publication and the enactment by Congress of wise laws governing the disposition of the publications of the Survey; but in part it is sought to be attained by the exercise of care in the preparation and detailed revision of reports, by the extended use of graphic illustrations and such reduction of expenses in the production of illustrations as to permit of their wide application, and by the adoption of a carefully devised document system.

The third requirement is that the most rigid economy consistent with the primary functions of the Survey shall be exercised. It is believed that this requirement is fairly met by the custodial, fiscal, stationery, and related business systems, by the application of new and economic methods in the illustration system, by the constant division of labor, by the method of allotments to responsible collaborators for stated purposes, and by the application in every division of the Survey of the principles (1) of fixing the responsibility by documentary evidence and (2) of rendering the documentary responsibility coincident with the actual responsibility.

For reasons already mentioned the personal organization of the branch of the Survey devoted to the transaction of business is less definite than the differentiation of function; different lines of the work are sometimes performed in the same division, and the same class of work is sometimes divided between two or more divisions; and in so far as has been found to be expedient the business operations of the Survey are performed by the scientific collaborators. Moreover, certain divisions of the Survey, *e. g.*, the library, are organized for the performance of duties which are semi-scientific in character, and these divisions accordingly may be referred with almost equal propriety to the scientific or to the business branch of the organization. This explanation is necessary to a complete understanding of the accompanying schedule showing the business organization of the Survey.

#### Schedule of Business Organization.

Chief clerk .....	James C. Pilling.
Division of disbursements and accounts .....	J. D. McChesney.
Custodian of property .....	J. E. Allen.
Division of library and documents .....	C. C. Darwin.
Division of illustrations .....	W. H. Holmes.
Photographic laboratory .....	J. K. Hillers.
Editorial and miscellaneous division .....	Thomas Hampson.
Section of stationery .....	L. S. Meador.

#### THE BUSINESS TRANSACTED.

#### CLASSIFICATION OF OPERATIONS.

As set forth in some detail in another part of this statement, there are three classes of operations carried on by the Geological Survey which are distinct in grade, distinct in principle, distinct in methods, and distinct in results.

The first of these is the work of purely scientific research carried on in most of the geologic and paleontologic divisions, and carried on in a measure in the geographic, the chemic, and several other divisions. This work is original and creative, and requires ability and judgment of a high order; it is pursued *con amore*; its methods cannot be antecedently planned except in the most general way, but must be developed as the researches progress; and its results are not susceptible of quantitative measurement in commonly recognized units.

There is another class of work involved in the financial and commercial operations growing out of the scientific operations of the Survey. This work stands upon the same footing as financial, commercial, and departmental operations generally; it affords more or less remunerative vocations to those engaged in it; it is antecedently planned in accordance with principles and methods that have been found by long experience in various business pursuits to be satisfactory, and it is executed in accordance with these pre-arranged plans; and its results are unsceptible of quantitative measurement in units commonly recognized by the business man.

There is still another class of work performed in the Survey, in the geographic division, in the chemic division, and in some of the accessory divisions, which is intermediate between the foregoing classes. It is in part work of applied science, but in a measure requires original research and therefore creative ability and independent judgment; it is sometimes pursued because it affords agreeable and remunerative vocations, but it is pursued *con amore* by many because of the stimulus afforded in its pursuit by

discovery and conscious extension of the bounds of human knowledge; it may be antecedently planned, but the plans and methods require more or less modification with increase of knowledge; and its results may be quantitatively measured, but in terms recognized only by specialists.

The results of these three classes of operations must be presented independently and in different ways.

It has been shown also that there is a combination of function running through the different scientific and business divisions of the Survey whereby certain business is transacted by the scientific employes, while those employes are relieved of certain other duties naturally connected with scientific work, and whereby business of similar character is sometimes shared by different divisions while the same division sometimes performs different classes of duties. The extent to which differentiation of labor can be advantageously carried in an organization depends upon its size as well as upon a variety of other conditions; and it has been the constant aim to so differentiate and combine functions in the Geological Survey as to secure the most economic and otherwise advantageous administration. Accordingly it is impracticable to tabulate fully the different classes of operations performed in the Survey for any considerable period; for not only are the classes so diverse that the terms are necessarily different, but the greatest diversity of operations is sometimes found within a single division. For the same reason it is impossible to classify the operations of the Survey by the divisions in which they are performed except in a somewhat arbitrary manner.

The following statements of work performed in the accessory divisions and in the divisions organized for the transaction of business can therefore be regarded only as representative, and cannot be considered to include more than a fraction of the business actually transacted in the institution.

#### THE WORK IN SCIENTIFIC RESEARCH.

Ever since the Geological Survey was entrusted to the present Director, the fact has been recognized that scientific investigation can only be planned in a general way and cannot be quantitatively measured; it was for this reason that the policy was adopted of selecting eminent specialists in science who pursue investigation for its own sake and for the sake of scientific reputation; it was for the same reason that the method of allotments (described in another part of this statement) was devised, under which specialists are given the highest incentive to accomplish maximum results with a minimum expenditure; it is for the same reason that all publications made by the Survey are issued under the names of their authors, who thus assume responsibility before the scientific world for the excellence of their work and receive credit for that work in so far as it is creditable; and it is chiefly for the same reason that the monthly reports of the chiefs of divisions are submitted to the Secretary of the Interior for such use as he may see fit to make of them, and that the administrative reports of the same officers are published in full in the annual reports of the Survey.

It is not easy to measure scientific work; its results cannot be tabulated or reduced to figures; quality is of far greater importance than quantity; but a means of justly estimating the amount and character of scientific results attained by the Survey is found in the monthly and annual reports of scientific operations.

One of the summary reports of progress which are presented monthly to the Secretary of the Interior, selected at random, is appended:

#### MONTHLY REPORT.

DEPARTMENT OF THE INTERIOR,  
UNITED STATES GEOLOGICAL SURVEY,  
Washington, D. C., April 11, 1887.

The Hon. the SECRETARY OF THE INTERIOR:

SIR: I have the honor to submit my report of the operations of the Geological Survey for the month of March, 1887:

#### DIVISION OF GEOGRAPHY.

With the slight exception referred to below no field work was undertaken by the Division of Geography, the entire force continuing, in the office, the reduction of the field data of last season.

*Northeastern section.*—Topographers Bodfish, Johnson, and Karl made satisfactory progress in the drawing of atlas sheets. Mr. Natter and three assistants were engaged upon the Boston, Framingham, Lawrence, and Lowell sheets. Mr. Natter has so much work in hand that an additional draftsman was assigned him by transfer from the Washington office. Messrs. Jennings and Pierce performed 10½ days' field work.

*New Jersey sub-section.*—With the exception of Mr. Vermeule, the topographer in charge, the members of the party did no work for, and received no salaries from, the Geological Survey. Mr. Vermeule was engaged mainly in closing up the platting of the last season's field-work and in superintending the topographic work in progress under the auspices of the State survey preparatory to closing up the work remaining to be done by that organization in fulfillment of its agreement of 1884 with the U. S. Geological Survey with relation to joint work.

*District of Columbia sub-section.*—Mr. Howell made satisfactory progress upon the map of the District of Columbia.

*In the Appalachian section* the work of contouring, platting stations and meanders, the drawing of atlas sheets, &c., progressed steadily. It is not deemed necessary to give in detail the exact status at the close of the month of each individual branch of the work.

*Central section.*—Topographer Baldwin finished, with the exception of the lettering, the four sheets comprising the field-work of last season, and is now engaged upon partial sheets, the field-work of which was done mainly in 1885. At the close of the month Mr. Peters was contouring the last sheet of his area, and Mr. Perkins was engaged in redrawing the last of the twelve sheets representing the area surveyed by him in 1885.

*Western section.*—With the exception of that of the Arizona sub-section the work of the entire section was practically completed at the close of the month. The Arizona sheets were under way and one of them was nearly finished.

*Astronomic and computing section.*—The computation of co-ordinates of points located on the crests of the Falls of Niagara in 1886 has been completed, and also a set of tables made for facilitating the computation of subterranean temperatures and temperature gradients. The theory of the free cooling of a homogeneous sphere has been completed, and the formulas have been so arranged that the positions of the isotherms can be computed, according to the hypothesis, for any time and any initial circumstances. The theory of the conditional cooling of a sphere has been examined, with the view of rendering it useful for the purposes of the geologist in determining the distribution of subterranean temperatures. Investigations in the theory of elasticity have been continued for the purpose of solving, if possible, various questions concerning elastic deformation of the earth's crust. A method of correcting computed latitudes, longitudes, and azimuths, for a change in the adopted spheroid, has been developed. The usual amount of information upon miscellaneous questions has been furnished to other divisions of the Survey.

*Draughting section.*—The draughtsmen have been engaged upon the nine-sheet map, upon the compilation of atlas sheets in the swamp region of Southeastern Virginia and Northeastern North Carolina, and upon the preparation of illustrations.

*Section of instruments.*—The mechanician has been engaged in making repairs to field instruments.

#### DIVISIONS OF GEOLOGY.

Prof. R. Pumpelly, of the division of Archean Geology, was engaged in working up the results of last season's field observations. He reports that the illness of Mr. Pierce, one of his assistants, interfered with the progress of the work.

*Atlantic Coast Division.*—Prof. N. S. Shaler, geologist in charge, states that he was engaged mainly in the preparation of his reports on the islands of Nantucket and Mount Desert, the former of which is practically completed and the latter well advanced; and that he also directed his assistants, Messrs. Cobb and Robertson, in their respective lines of work. Mr. Cobb's work was the preparation of sections from the boring made with the diamond drill in the Narragansett coal fields, to which reference was made in last month's report. These sections are now completed, and Professor Shaler says they represent about 3,000 feet of thickness of strata, which have been delineated with great accuracy on a scale sufficiently large to show every feature of the deposits. Associated with Mr. Robertson, Professor Shaler was engaged in advancing two inquiries which had long been on his mind. The first concerns the proportion of magnetic iron sand in the deposits of the glacial period, and the second the amount of common salt contained in various specimens of glacial clay which he has collected at different heights above the present sea level; the object of the latter inquiry being to ascertain whether, from the proportion of saline matter in our clays, it may not be possible to determine whether they were deposited in salt or in fresh water. Thus far the results of both lines of inquiry are highly encouraging.

A temporary assistant has been employed by Professor Shaler during the past two months in the preparation of a bibliography of the literature of coast-line problems and inundated lands.

*Appalachian Division.*—Mr. G. K. Gilbert, geologist in charge, was occupied during the early part of the month in studies, connected with the monograph of Lake Bonneville. On the 11th he started, in company with the Director, on a tour of inspection and reconnaissance, which consumed the remainder of the month. Studies were made in surface geology in Eastern Tennessee and in Florida, and the topographic maps in the former region were examined and criticised.

Mr. Russell continued the preparation of his report on the quaternary history of Mono valley; Mr. Willis was chiefly occupied in the projection of structural sections from his field-notes of last summer, and in the development of methods of projection for complicated structures; Mr. Geiger was likewise engaged in the projection of structural sections, and Mr. Darton steadily pursued his bibliographic work.

*The operations of the Lake Superior Division,* under Prof. R. D. Irving, were in all respects a continuation of those reported for February.

Prof. T. C. Chamberlin and assistants, of the *Glacial Division*, were engaged in office work in the elaboration of their several reports, the subjects of which have been stated in former reports.

*Dr. A. C. Peale, of the Montana Division,* nearly concluded the collection of statistics of mineral waters for 1886. A great deal of letter-writing is involved in this work.

*In the Yellowstone Park division,* under Mr. Arnold Hague, office work progressed steadily. The work of arranging the data obtained during the last field season is rapidly approaching completion. During the month Dr. F. A. Gooch, late a chemist in the Survey, forwarded to Washington a report of the results of a number of analyses of water from the Yellowstone Park. The report covers a series of analyses made by him under Mr. Hague's direction. It is quite lengthy, and the final computations and tabulations have occupied much of his time since taking the chair of chemistry at Yale. It embraces the complete analysis of 41 waters selected from the principal geyser basins, hot springs, &c., together with a great many data as to methods of separation and determination. Many of the methods are quite new, and were devised by Dr. Gooch during the progress of the work. Besides the interest taken by the public in the mineral composition of these important thermal waters, the new line of investigation called out by this work will be of the highest interest to science generally, as well as to chemistry.

A number of letters were received by Mr. Hague from people to whom was sent the new map of the Yellowstone Park, referred to in former reports—letters speaking in high terms of the work, and expressing a desire to see it widely circulated for the benefit of tourists in the Park.

*In the Colorado Division,* Mr. S. F. Emmons was occupied in the preparation for the press of the manuscript for the report on the Ten Mile District. Mr. Eldridge was engaged in making corrections of and additions to the topography of the Denver map, from the data gathered during his recent field trip, preparatory to drawing the geologic outlines upon the same.

Mr. Cross busied himself with the preparation of his chapters for the Denver and the Silver Cliff reports, and at odd moments he examined some remarkable forms of crystallized galena from Idaho. In the laboratory, Mr. Eakins made interesting tests of ores and country rocks from Butte, Mont., and some Tertiary coal in the nature of jet from the Denver Basin. He also analyzed a remarkable series of minerals resulting from the action of eruptive masses on sedimentary beds through which they had passed.

From the *California Division*, under Dr. G. F. Becker, the following report is made: Dr. Melville prosecuted to completion the study of the material collected by him at Sulphur Bank. He also identified a number of rocks from other sources, including minerals associated with cinnabar. Mr. Turner devoted some days to office work, but was engaged for the greater part of the month in field observations. Mr. Lindgren was occupied in classifying and studying the rocks collected last summer, and in making observations regarding the association of other minerals with cinnabar.

Capt. C. E. Dutton, of the *Division of Volcanic Geology*, reports steady progress in the collection of data bearing upon the Charleston earthquake, and in analyzing and preparing the same for final determination.

In the petrographic laboratory Mr. J. S. Diller made an optical study, for the chief chemist, of a series of four micas and altered tourmalines; and he also determined a number of lavas and other specimens received from various sources.

The thin sections prepared under his direction for the various divisions of the Survey number 243. A number of others were partially completed, and 360 for the Cascade range collection were labeled.

*Mississippi Division*.—For the first two weeks of the month Mr. L. C. Johnson was engaged in observations respecting the economic geology in Lauderdale and Clarke Counties. On the 14th he left under orders from this office for Grenada, Winston, and other counties in the north central part of the State, journeying via Corinth in order to examine some collections there, to arrange for future work in Alcorn County, and in order to confer with citizens of the section traversed who are asking attention to their respective localities. Work was continued in Grenada and neighboring counties as long as was deemed necessary. Industrially, he did not find the prospects as brilliant as the imaginations of the people had led them to suppose, but the region was very interesting from a geologic standpoint. Iron ore (limonite) of fair quality exists in that part of the State convenient to the Illinois Central Railroad. At the date of making his report his time in Winston County had been too short to enable him to give definite results. Geologically it is known to be very interesting.

#### DIVISIONS OF PALEONTOLOGY.

Prof. O. C. Marsh, in charge of the *Division of Vertebrate Paleontology*, reports that in the West extensive preparations were made for collecting, and that by the 1st of April the parties were ready to take the field. In the office at New Haven good progress was made in the preparation of reports. An important investigation of American Jurassic mammals was commenced, and an abstract of the results was expected to appear in the *American Journal of Science* for April.

In the *Paleozoic Division of Invertebrate Paleontology*, Mr. C. D. Walcott devoted much of his time to the study of the Taconic question in geology, and in order that early notice of the results obtained might be given to geologists interested in the subject, he prepared a paper on the "Taconic System of Emmons" for publication in the *American Journal of Science*. The main point in this paper will be more fully brought out in Mr. Walcott's paper on the geology of Washington County, New York, which is now well advanced.

The preparation of material for the study of the Upper Cambrian (Potsdam) faunas advanced steadily.

In the *Mesozoic Division of Invertebrate Paleontology*, Dr. C. A. White was engaged in the preparation and study of fossils, the results to be embodied in a bulletin of the Survey.

*Cenozoic Division of Invertebrate Paleontology*.—Late in March Dr. W. H. Dall, the chief of the division, returned from his trip of observation to Florida, referred to in previous reports. While in the field he visited a large number of points on the west coast of the State between Tampa and Charlotte Harbor, collecting the Tertiary fossils and determining the age of the strata. But the most interesting and successful part of his work was comprised in a visit to the Pliocene deposits on the headwaters of the Caloosahatchie River during which some dozen boxes of fossils and rocks were collected and a careful examination of the rocks completed. The collection includes nearly or quite double the number of species previously known from the locality, including a number which are supposed to be new, and which are in a fine state of preservation. Since his return, the members of the division have been chiefly engaged in preparing these for study.

Prof. L. F. Ward, in charge of the *Division of Paleobotany*, announces that no material change occurred in the work of the month from that reported for February. The proof-reading of Bulletin 37 was continued throughout the month. Having collected the necessary data for the "Sketch of Paleobotany," mentioned in the last report, he began the writing of the paper, and made fair progress.

Prof. W. M. Fontaine pursued to completion the preparation for the report on the Potomac flora of the new material obtained last summer. He has also since been steadily engaged in putting the manuscript into final shape for printing.

Prof. S. H. Scudder, of the *Division of Fossil Insects*, completed his paper on the fossil butterflies of Florissant. He also studied for comparative purposes the Carabidæ and Coccinellidæ of the Tertiary beds of Oeningen, in Baden, and worked up the Florissant species of Coccinellidæ, and other Tertiary Clavicorn beetles of the United States.

#### DIVISION OF CHEMISTRY.

In the *Division of Chemistry and Physics* Prof. F. W. Clarke was engaged in the continuation of his investigations of the mica groups, and in making a series of analyses for Dr. Peale of the Survey.

Mr. Hillebrand was at work upon the analytical separation of zirconium and titanium, and upon the examination of a series of rare copper minerals from Utah. Mr. Chatard reported several analyses of salts, clays, &c.; and continued his investigations of the brines of Owens and Mono Lakes. Mr. Whitfield reports three analyses and general assays, including the rare borates, ludwigite and pandermite. Mr. Riggs finished a series of tourmaline analyses of great difficulty and importance.

In the physical laboratory Drs. Barns and Hallock continued their respective investigations upon high temperatures and rock expansion.

#### DIVISION OF STATISTICS.

Dr. T. D. Day, in charge of the *Division of Mining Statistics*, reports that the work of the division consisted in collecting and compiling data for "Mineral Resources of the United States, 1886," and in furnishing technical information to correspondents.



## PUBLICATIONS.

The proofs received during the month consisted of 69 galleys and 317 pages of *Bulletins* 36, 37, 38, and 39; those returned, of 95 galleys and 138 pages of the same works.

Eight sheets of the Topographic Atlas of the United States were approved and ordered printed.

## COLLECTIONS.

There were added during the month to the Survey's collections in Washington 16 boxes of minerals and fossils.

I am, with respect, your obedient servant,

J. W. POWELL,  
*Director.*

Each annual report of the Survey comprises two portions, viz: (1) the administrative reports of the Director and the heads of divisions, and (2) the accompanying papers, which consist of treatises on special subjects investigated by collaborators of the Survey during the year covered by the report. The first part of each report is a simple statement of the scientific methods pursued and a condensed summary of the scientific results attained during the year. The second annual report contains 100 octavo pages of such administrative matter, illustrated by 9 plates; the third annual report contains 60 pages of such matter, illustrated by 2 plates and some figures; the fourth annual report contains 104 pages, illustrated by one plate and some figures; the fifth annual report contains 100 pages, illustrated by 2 folding maps; the sixth annual report contains 130 pages of administrative matter, illustrated by 10 plates, a part of which are folding maps; and the seventh and eighth annual reports, now in press, contain still larger amounts of matter descriptive of scientific methods and results. These various reports are condensed to the utmost; and to them the citizens of the country must be referred for information concerning the objects sought to be attained, the methods pursued, and the practical results reached by the scientific branch of the Geological Survey.

## THE WORK IN APPLIED SCIENCE AND RESEARCH COMBINED.

*The Topographic Work.*

As shown in the various reports of the Survey, and in preceding pages of this statement, the topographic surveys are carried on in accordance with definite plans, only so far modified from time to time as local conditions and requirements demand; but, as has also been shown, these surveys involve the development of new methods, the adjustment of old methods to new conditions, the invention of labor-saving and money-saving devices, the selection or invention of new conventions for the graphic representation of topographic forms, &c.; and it has invariably been found that the most satisfactory work for the geologist and for the general public alike is performed by the most thorough students and those who feel the greatest interest in their work. So the principle of employing specialists interested in their specialties, the method of allotment, and the policy of fixing individual responsibility and credit by publication of maps under the names of the surveyors, are all applied throughout the geographic division.

The character of the work of this division has been described elsewhere. The amount of work done in the form of areas surveyed, of maps drawn, and of maps engraved, is carefully tabulated in each annual report of the Survey.

It is impracticable to set forth in detail the time actually spent in topographic work by any employé of the division of geography for any considerable period. At the commencement of the field season each topographer is assigned to a certain field in which he is expected to survey an area which can only be approximately estimated in advance, partly because the conditions affecting the rate of survey vary from place to place and cannot be determined for any area until it has been actually surveyed, and partly because his rate is affected by weather, in some portions of the country by the state of the atmosphere, &c. The surveyor has, however, the stimuli of interest in his work, of prospective credit for successful accomplishment, and of emulation; and his work is, moreover, inspected from time to time, in respect to both quality and quantity, by chiefs of divisions who not only have the same stimuli but are known for their ability, energy, and integrity. Thus the work performed by topographers in the field cannot well be measured by hours or days. Usually the day of labor is as long as that of the farmer, miner, or stockman of the same region, and while fractions of days or even longer periods may be lost in consequence of bad weather, every effort is generally made to produce the best possible results during the field season.

During the office season each topographer is required to reduce the observations of the field season, and to map the area covered by his surveys. It is found in practice that the topographer bends every energy to the accomplishment of this task, partly with the object of reducing to a minimum the period of office work, which is always

less agreeable to active men than field work. The keeping of time reports of employes in the geographic division has been tried, but has been found to be useless, if not injurious.

The record of each topographer is found in the maps prepared by him and printed over his name; when this record is unsatisfactory he seeks another vocation; the record is promptly published; and it is by such records alone that the work of the geographic division may be justly measured either as to quality or as to quantity.

#### *The Chemic Work.*

Two generally distinct classes of work are performed in the division of chemistry and physics: viz, (1) analytic work and assaying, and (2) original researches relating to the genesis and relations of minerals, ores, and rocks. The first of these classes represents work of applied science, and the second work of pure science. The results of the first may be quantitatively measured, while the results of the second are not susceptible of statement in figures.

The chief of the division of chemistry and physics submits monthly and annual reports, the latter of which are published; and within these reports the original researches are described, and the results thereof are summarized.

The technic work and results are set forth in the accompanying statement prepared in the division:

*Report of the chemic division, Geological Survey Office, on the methods of business and work, as requested by Senate Select Committee, and called for by Department circular of March 23, 1887.*

Statement showing the principal items of business transacted in the chemic division of the Geological Survey Office, Department of the Interior.

(1) Analyses of rocks, minerals, ores, soils, waters, &c., collected by members of the Survey in the field.

(2) Occasional analyses for other public Bureaus, as of inks for the Interior Department; steel for the Ordnance Bureau, U. S. Army; building stones for the Superintending Architect, Treasury Department, &c.

(3) Identification of mineral species sent to the Survey for examination.

(4) Investigation into problems in chemic and physical geology. At present researches are in progress upon the utilization of the alkali brines and sediments of Utah, Nevada, and California; upon the composition and relations of certain families of minerals; upon the temperatures of fusion of rocks; the expansion by heat of rocks, and upon the improvement of analytical processes used in the laboratories.

Statement showing in detail the methods of transacting business in the chemic division of the Geological Survey Office, in the Department of the Interior, including one or more items of the principal business matters transacted in said division, beginning with the receipt of the business matter in the Survey Office, and then showing in consecutive order the various steps taken by each of such principal business matters through the appropriate divisions of said office, and the employes through whose hands the same passes, and by whom it is considered and acted upon, and the action thereon had and taken by each until the same is finally disposed of, and notice thereof duly given to the proper party.

A rock, mineral, or other substance to be analyzed is received by the Director and referred by him to the chief chemist. It is then entered up in an Accession Record by number and description. It is next placed in the hands of one of the chemic force, who makes the analysis and reports the result upon a regular blank form to the chief chemist. The latter copies the report into a laboratory record book and transmits the original, with the accompanying papers, to the Director.

Statement showing the amount and character of business received, transacted, and disposed of during the period, and on hand, pending, and undisposed of at the dates, specified below, in the chemic division of the Geological Survey Office, Department of the Interior:

The chemic laboratory was started in December, 1883. From December 1, 1883, to April 1, 1887, 721 analyses have been finished and reported. About 70 are on hand unfinished. The work has its busy and its dull seasons; for sometimes material comes in in large batches, and at other times in dribblets. In the long run, say, year by year, the laboratory keeps up with the work, but cannot get much ahead of it at any time.

Investigations other than routine analyses are carried on as opportunity offers, but cannot be described in statistical form.

Statement showing the average number of employes in the chemic division of the Geological Survey Office, Department of the Interior, during the periods specified.

Calendar year.	Jan.	Feb.	Mar.	Apr.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
1884	6	6	6	7	8	8	8	8	9	9	9	9
1885	9	9	10	10	10	9	9	9	9	10	10	10
1886	10	10	10	10	10	10	9	9	9	9	9	9
1887 (to March 1)	9	9										

December, 1883, to April, 1884, 2 chemists, 2 physicists, 2 laborers.

April, 1884, to September, 1884, 3 chemists, 2 physicists, 3 laborers.

September, 1884, to March, 1885, 4 chemists, 2 physicists, 3 laborers.

March, 1885, to June, 1885, 5 chemists, 2 physicists, 3 laborers.

June, 1885, to October, 1885, 5 chemists, 2 physicists, 3 laborers.

October, 1885, to June, 1886, 6 chemists, 2 physicists, 2 laborers.

Since July 1, 1886, same as for period immediately preceding, less 1 chemist.

Statement showing the maximum and minimum amount of business transacted and disposed of by the employe doing the most and the employe doing the least during the periods specified, in the chemic division of the Geological Survey Office, Department of the Interior.

In a chemic laboratory no such record can be kept. One analysis may be finished in a day, another may take a week, another three or four weeks. The question of steadiness and quality of work can be considered, but quantity cannot, for the different quantities are incommensurable. In scientific investigations, research work proper, this is even more emphatically true. We can judge of the results on their merits, but not on their bulk.

Statement showing the average number of days and the time and attention devoted to the consideration and transaction of business during the periods specified, by the employes in the chemic division of the Geological Survey Office, Department of the Interior.

Hard to answer definitely. Some of the force have been in summer detailed for longer or shorter periods to work in the field divisions. In only one case has any member of the force been absent for more than the 30 days allowed by law, and then the absence was due to the death of the employe's father in Europe and a necessary voyage across the Atlantic. Some members of the division have never taken a full allowance of leave, and nearly all the scientific force (being personally interested in their work) are on duty on holidays, and, also, three days out of four, after regular hours. This extra time has never been required, and is purely voluntary. It counts for the personal scientific reputations of the workers, and it would not be noted here.

#### *The Statistical Work.*

The greater part of the work of the division of mining statistics and technology consists of the collection of statistics relating to mines and mining, and to the compilation of tables representing the mineral products of the country; and this phase of the work of the division is set forth in the accompanying statement prepared by its chief.

A part of the work of the division consists of investigations into the relations of rocks and minerals, with a view to ascertaining the prospective supply of coal, petroleum, rock-gas, and various ores, &c., and into other cognate subjects of immediate or remote practical moment. The results of these more special investigations are set forth in the volumes of statistical papers annually prepared in the division.

Statement showing the principal items of business transacted in the mining statistics and technology division of the U. S. Geological Survey, Department of the Interior.

The principal business of the division of mining statistics and technology consists in:

(A) Correspondence for collecting information concerning the development of new mineral localities, furnishing information to correspondents as to sources of minerals for which new uses have been found, and advising as to new uses to which minerals can be applied.

(B) Supplying technic information concerning new methods of mining and manufacturing.



Statement showing the maximum and minimum amount of business transacted and disposed of by the employé doing the most and the employé doing the least during the periods specified in the mining statistics division of the Geological Survey, Department of the Interior:

No account has been kept of the work done by each employé. The duties of each were not separate, but constantly changed according to work in hand.

Statement showing the average number of days and the time and attention devoted to the consideration and transaction of business during the periods specified by the employés in the mining statistics division of the Geological Survey office, Department of the Interior.

Calendar year.	Number of employés.	Average number of days present.	Average number of hours employed daily.	Number by proxy.	Remarks.
1884.....	2	294½	6½	0	Work by no means limited to office hours; much of it done at night and on holidays, &c.
1885.....	3	284	6½	0	
1886.....	3	286½	6½	0	
1887 (to March 1) .....	5	48	6½	0	

Statement showing the maximum number of days devoted to business by the employé present for the greatest number of days and also the minimum number of days devoted to business by the employé present for the least number of days in the mining statistics and technology division of the United States Geological Survey, Department of the Interior, during the periods specified.

	1884.	1885.	1886.	1887 (to March 1).	Character of business.
Maximum number of days.....	307	301½	305	48	Chief of division.
Minimum number of days.....	277	271	294	48	Stenographer.

#### THE WORK IN THE BUSINESS BRANCH.

##### *The Division of Disbursements and Accounts.*

The character of the business transacted in this division has been described in detail in preceding pages. It should be observed that not only the fiscal business, but all business pertaining to custodial matters, is carried on under this division; but by far the larger part of the custodial business is actually transacted in the scientific division of the Survey.

From the preceding statement of the manner in which these two classes of business are conducted, it will be apparent that while the amount and character of business transacted in this division during any period can be definitely stated, it is impossible to estimate accurately the time occupied in the transaction of the business, or to institute comparisons as to the efficiency of employés; for the major part of the work is performed by scientific employés, who merely add the labor of disbursing and caring for property to their other duties, and much of it is done in the field under adverse circumstances. Accordingly the accompanying statement, prepared under the direction of the chief of the division, represents the amount and character of a certain class of business received, transacted, and disposed of during the period specified, but no attempt has been made to tabulate the number of individuals employed, the relative efficiency of individuals, or the aggregate time occupied in the transaction of the business.



The following statement shows in detail the fiscal business in the disbursements and accounts division of the office of the United States Geological Survey for the fiscal years 1884, 1885, 1886, and 1887 :

Character of business.	Pending July 1, 1883.	Received during fiscal year 1884.	Transacted and disposed of during fiscal year 1884.	On hand and undisposed of July 1, 1884.	Received during fiscal year 1885.	Transacted and disposed of during fiscal year 1885.	On hand and undisposed of July 1, 1885.	Received during fiscal year 1886.	Transacted and disposed of during fiscal year 1886.	On hand and undisposed of July 1, 1886.	Received during fiscal year 1887 (to Mar. 1).	Transacted and disposed of during fiscal year 1887 (to Mar. 1).	On hand and undisposed of Mar. 1, 1887.
Number of vouchers.....	1,482	7,901	7,506	1,877	8,738	8,399	2,216	6,406	7,212	1,410	3,462	2,221	2,651
Letters received and sent.....		3,399			5,224			4,875				3,691	
Letters indexed.....		3,399			5,224			4,875				3,691	

*The Division of Library and Documents.*

The operations of this division of the Survey are described at length elsewhere. The business transacted, the employes, &c., since January, 1884, are tabulated below by the chief of that division.

The following statement shows in detail the business in the library and documents division of the office of the Geological Survey, Department of the Interior, for the calendar years 1884, 1885, 1886, and 1887 :

Character of business.	Pending July 1, 1883.	Transacted and disposed of during year 1884.	On hand and undisposed of July 1, 1884.	Transacted and disposed of during year 1885.	On hand and undisposed of July 1, 1885.	Transacted and disposed of during year 1886.	On hand and undisposed of July 1, 1886.	Transacted and disposed of during year 1887 (to March 1).	On hand and undisposed of Mar. 1, 1887.
Books and pamphlets received, registered, catalogued, &c.....	0	7,148	0	8,031	0	9,664	0	1,296	0
Books prepared for binding.....	0	1,136	0	3,064	0	1,891	0	100	0
Books issued and returned.....	0	1,251	0	4,754	0	10,028	0	973	0
Books drawn from and returned to Lib. Cong.....	0	670	0	1,572	0	1,566	0	236	0
Publications received from Public Printer.....	0	31,411	0	68,564	0	36,155	0	5,669	0
Publications distributed, sold, and exchanged.....	0	13,105	0	24,654	0	25,820	0	10,338	0
Letters received and filed.....	0	9,198	0	14,753	0	16,451	0	3,829	0
Letters sent and indexed.....	0	7,838	0	13,597	0	11,741	0	3,871	0

The following statement shows the average number of employes in the library and documents division of the office of the United States Geological Survey during the time specified :

Months.	Average employes 1883-'84.	Average employes 1884-'85.	Average employes 1885-'86.	Average employes 1886-'87.
July.....	4	7	10	12
August.....	4	8	9	13
September.....	4	8	9	13
October.....	4	9	9	13
November.....	4	9	10	13
December.....	4	9	10	13
January.....	4	9	11	12
February.....	6	8	10	12
March.....	6	8	11	
April.....	6	8	12	
May.....	6	9	12	
June.....	6	10	12	

No intelligible record of the average amount and character of work performed either by individuals or by the entire force can be kept in a library. It is work of research rather than of marked result. The facts desired in one instance may be obtained in an hour, in another in a month only. The time of every clerk is employed in full, and it is only by frequent co-operation and continued mutual endeavor that the constant demands upon the force are met.

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the library and documents division of the office of the United States Geological Survey, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employé present for the greatest number of days and by the employé present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with half hour at noon for lunch. Time to be devoted to business, 6½ hours daily.

Years.	Days Department open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employes.	Average number of days worked.	Hours employed daily.	Most days worked by employé.	Least days worked by employé.
1884 .....	307	1,743	0	1,743	7	249	7	282	255
1885 .....	301½	2,610	0	2,610	9	270	7	284½	278
1886 .....	305	3,180	0	3,180	12	265	7	288	253½
1887 (to March 1) .....	48	511.2	0	511.2	12	42.6	7	48	41

#### *The Division of Illustrations.*

For present purposes the section of topographic drawing in the geographic division may be combined with this division; for the principles and methods of work in this section are essentially unlike those of the other sections of the geographic division, and essentially similar to those of the division of illustrations. Thus combined, the division will comprise three departments, viz: The department of artistic drawing, the photographic department, and the department of map-drawing.

The work of the first and third of these is of peculiar character, in that the items and units are so inconstant and the processes and methods so variable that it is impossible to tabulate the results of the work performed in such manner as to convey any definite idea of the work actually accomplished. The only common unit is the drawing; but the drawing may only represent a few minutes' work by a draftsman of moderate skill, or it may represent the results of the work of months by the most skillful draftsman obtainable; and a tabulation based upon such a unit would be meaningless. Each draftsman, indeed, keeps a record of the drawings which he prepares during the year, but this record affords no means of reliably comparing the efficiency of individuals or of measuring the efficiency of the corps. Accordingly no attempt has been made to tabulate the work performed in the former of these departments, and the tabulation in the latter has little significance.

It has also been found impracticable to keep intelligible time records in these departments, for the reason that the employes do not work continuously under the head of the division. The services of the draftsmen are placed at the disposal of the heads of different scientific divisions, sometimes for the preparation of finished drawings, and sometimes for the preparation of working diagrams and drawings, which are either used in the preparation of illustrations for reports or destroyed after they have served an immediate purpose; and the photographers' assistants are similarly transferred. Thus the force actually employed in this division is variable, ranging from four or five to fifteen or sixteen assistants.

It is impossible to accurately determine the number of photographic negatives made in the Survey during any given period, for the reason that the greater part are made by geologists and topographers in the progress of their work as already set forth, while some are made by outside photographers under special contract, and only a limited number of field negatives are made by the attachés of the photographic laboratory. Most of the negatives made in the Survey are, however, developed in the photographic laboratory, and the accompanying record of this work is measurably complete. The record of the photographic prints made for use in the prosecution of the work of

the Survey and for the special exchanges described in another part of this statement is practically complete.

With this explanation the accompanying statements, prepared in the three departments of the division of illustrations, may be readily understood.

The following statement shows in detail the business in the illustrations division of the office of the U. S. Geological Survey for the calendar years 1884, 1885, 1886, and 1887:

Character of business.	Transacted and disposed of during calendar year 1884.	On hand and undisposed of Jan. 1, 1884.	Received during calendar year 1885.	Transacted and disposed of during calendar year 1885.	On hand and undisposed of Jan. 1, 1886.	Received during calendar year 1886.	Transacted and disposed of during calendar year 1886.	On hand and undisposed of Jan. 1, 1887.	Received during calendar year 1887 (to March 1).	Transacted and disposed of during fiscal year 1887 (to March 1).	On hand and undisposed of Mar. 1, 1887.
Photographic negatives and prints.....	8,561	.....	.....	10,942	.....	.....	11,702	.....	.....	.....	.....
Maps, diagrams, &c ..	1	407	404	4	522	513	13	256	254	115	

*The Editorial and Miscellaneous Division.*

The general character of the work performed in this division has already been described in detail. The special character of the business received, transacted, and disposed of, the number of employes, &c., in the division since January 1, 1884, are set forth in the accompanying statement, prepared in the division:

The following statement shows in detail the business in the editorial and miscellaneous division of the office of the Geological Survey for the calendar years 1884, 1885, 1886, and 1887:

Character of business.	Pending January 1, 1884.	Received during calendar year 1884.	Transacted and disposed of during calendar year 1884.	On hand and undisposed of at close of 1884.	Received during calendar year 1885.	Transacted and disposed of during calendar year 1885.	On hand and undisposed of at close of 1885.	Received during calendar year 1886.	Transacted and disposed of during calendar year 1886.	On hand and undisposed of at close of 1886.	Received during calendar year 1887 (to March 1).	Transacted and disposed of during calendar year 1887 (to March 1).	On hand and undisposed of March 1, 1887.
1. Letters and reports received and sent.....	0	4,912	4,912	0	4,004	4,004	0	5,229	5,229	0	649	649	0
2. Manuscript reports for publication.....	1	16	13	4	20	17	7	17	12	12	3	1	14

The following statement shows the aggregate amount and character of business performed, transacted, and disposed of in the editorial and miscellaneous division of the office of the Geological Survey, with average number of employes during the time specified:

Months.	1884.		Aggregate employes, 1885.	Aggregate employes, 1886.	Aggregate employes, 1887.
	Aggregate amount.	Aggregate employes.			
July .....	*396	6	6	7	.....
August .....	461	6	6	7	.....
September .....	316	6	6	7	.....
October .....	501	6	6	7	.....
November .....	471	6	6	7	.....
December .....	456	6	6	7	.....
January .....	371	6	6	7	7
February .....	326	6	6	7	7
March .....	426	6	6	7	.....
April .....	296	6	6	7	.....
May .....	441	6	6	7	.....
June .....	451	6	6	7	.....
Total averages .....	4, 912	72	72	84	14

\* The figures in this column relate only to the character of business indicated in line 1 above, it not being possible to apportion that on line 2 into months.

The nature of the work done in the editorial and miscellaneous division is such as obviously renders it impracticable to keep an account of the maximum and minimum amounts performed by individual employes.

The following statement shows the average number of days' time and attention devoted to the transaction of business by the employes of the editorial and miscellaneous division of the office of the Geological Survey, in person and by proxy, during the years named, with number of days during each year so devoted to business by the employé present for the greatest number of days and by the employé present the least number of days during said years. Department open from 9 a. m. to 4 p. m., with half hour at noon for lunch. Time to be devoted to business, 6½ hours daily.

Years.	Days Department open.	Days worked in person.	Days worked by proxy.	Total days worked.	Number of employes.	Average number of days worked.	Hours employed daily.
1884 .....	307	1, 776	.....	1, 776	6	296	6½
1885 .....	301½	1, 677	.....	1, 677	6	276½	6½
1886 .....	305	1, 974	.....	1, 974	7	282	6½
1887 (to March 1) .....	48	336	.....	336	7	48	6½

The number of employes of this division remains practically the same throughout any given year. Absences for as short a period as one day are taken into account in this statement.

Occasional transfers of clerks to and from this division, sometimes temporarily and informally, so complicate the record of attendance as to make a calculation of the maximum and minimum number of days' work performed in any year extremely difficult, and perhaps not strictly trustworthy.

#### *The Work of the Stationery Clerk.*

The character of the work performed in this section of the Survey has also been described in detail on other pages.

The duties of the stationery clerk are limited to the issue of stationery, upon properly indorsed requisitions. The number of requisitions filled during each month from January, 1884, to February, 1887, inclusive, is represented in the accompanying table:

*Requisitions filled.*

Months.	1884.	1885.	1886.	1887.
January .....	76	306	436	340
February .....	72	238	331	311
March .....	78	267	370	.....
April .....	60	275	351	.....
May .....	69	261	288	.....
June .....	57	293	244	.....
July .....	133	222	247	.....
August .....	96	150	149	.....
September .....	113	165	191	.....
October .....	206	189	246	.....
November .....	190	245	377	.....
December .....	316	358	326	.....
Total .....	1,466	2,969	3,536	657

*Recapitulation.*

1884 .....	1,466
1885 .....	2,969
1886 .....	3,536
1887 .....	657
Total .....	8,628

The work of the Department is performed by a stationery clerk, who is sometimes assisted by one or two messengers.



# INTERIOR DEPARTMENT.

## INDEX.

	Page.
Legal organization, Presidential offices .....	4
Department officers and employes and miscellaneous officers .....	5-8
Employes outside the Department, not appointed by the Secretary or President .....	8
Recapitulation .....	9
Office of the Secretary .....	9-66
Chief clerk .....	9-10
Appointment division .....	10-13
Lands and railroad division .....	13-16
Board of pension appeals .....	17-18
Indian division .....	18-30
Patents and miscellaneous division .....	30-38
Financial and disbursing division .....	39-43
Stationery and printing division .....	43-50
Custodians' division .....	50-53
Document division .....	54-60
Census division .....	60-62
Assistant Attorney-General's Office .....	62-66
Bureau of Labor .....	67-69
Bureau of Education .....	69-80
Record division .....	67-92
Statistical division .....	72-74
Library and museum division .....	74-76
Alaska division .....	76-77
Art Education Report .....	78-80
Commissioner of Railroads .....	80-87
Commissioner of Indian Affairs .....	88-126
Accounts division .....	88-107
Examiner of accounts .....	89-90
Account current .....	90
Report of employes .....	90
Vouchers and open market purchases .....	91, 92
Purchases under contract .....	92, 93
Traveling expenses, transportation vouchers .....	93, 94
Receipt and annuity rolls, etc. ....	94-95
Property account, medical property returned .....	95-97
Agency employes, appointment of agents .....	98-103
Accounts, business transacted, etc. ....	103-107
Finance division .....	107-114
Files and record division .....	114-117
Land and law division .....	117-122
Education division .....	122-125
Licensed traders .....	125, 126
Bureau of Pensions .....	126-191
Chief clerk .....	127-131
Mail division .....	131-133
Record division .....	133-137
Army and Navy survivors' division .....	137-145
Eastern division .....	146-149

## Bureau of Pensions—Continued.

Middle division.....	150-152
Western division.....	153-155
Southern division.....	155-158
Old war and navy division.....	158-161
Special examination division.....	161-163
Medical division.....	164-167
Boards of examining surgeons for pensions.....	167
Law division.....	168-175
Board of review.....	175-178
Board of re-review.....	178-180
Certificate division.....	180-183
Agents' division.....	183-188
Stationery and accounts division.....	188-190
Superintendent's division.....	191
General Land Office.....	191-275
Division A, chief clerk.....	191-199
Receiving clerk.....	193-194
Attorneys' room, packing room.....	194, 195
Surveyors-general, registers and receivers.....	195
Inspectors, examiners of surveys, swamp land agents, special agents for investigating fraudulent entries, special timber agents, custodians military reservations.....	195-199
Recorder's division B.....	199-201
Public lands division C.....	202-212
Homestead case, contest.....	202-204
Establishing new land district.....	205, 206
Abandoned military reservations, Fort Dodge.....	206-208
State selections.....	208, 209
Business transacted.....	209-212
Private land claims division D.....	212-215
Surveying division E.....	216-220
Railroad division F.....	220-222
Pre-emption division G.....	223-230
Swamp-land division K.....	230-235
Draughting division.....	235-240
Accounts division.....	240-254
Mineral division.....	254-264
Board of review division O.....	265-267
Special service division.....	268-275
Patent Office.....	275-376
First division, applications, caveats, conflicts, etc.....	275-278
Second division, examining applications, etc.....	278-280
Third division, examining applications, etc.....	280-283
Fourth division, civil engineering.....	284, 285
Fifth division, fine arts.....	285-288
Sixth division, chemical.....	288-291
Seventh division, harvesters.....	291-294
Eighth division, examining applications.....	294, 295
Ninth division, hydraulics.....	295-297
Tenth division, examining applications, etc.....	297-299
Eleventh division, leather corking machinery and products.....	299-302
Twelfth division, hoisting, etc.....	302, 303
Thirteenth division, metal-working.....	304-306
Fourteenth division, metal-bending, founding, etc.....	306-309
Fifteenth division, examining applications, caveats, etc.....	309-311
Sixteenth division, electricity.....	312, 313
Seventeenth division, book-binding, paper manufactures, etc.....	313-315
Eighteenth division, examining applications, etc.....	315-317
Nineteenth division, examining applications, etc.....	317-320
Twentieth division, examining applications, etc.....	320-322
Twenty-first division, textiles.....	322, 323
Twenty-second division, inspection of caveats, applications, etc.....	324-326
Twenty-third division, acoustics, optics, trade-marks, etc.....	326-330
Twenty-fourth division, apparel, corsets, sewing-machines, designs.....	330-332
Twenty-fifth division, examining applications, etc.....	333-336
Twenty-sixth division, electricity, "B".....	336-338
Twenty-seventh division, brushing, fishing, games, grinding, fanning, etc.....	338-341
Twenty-eighth division, driers, farriery, tools, locks, pneumatics, etc. ..	341-343

## Patent Office—Continued.

Page.

Twenty-ninth division, wood-working, etc.....	343, 344
Application division.....	345
Assignment and copying division.....	346-351
Attorneys' room.....	351, 352
Chief clerk's division.....	353, 354
Examiners-in-chief division.....	354, 355
Draughtsman's division.....	355-359
Financial clerk.....	359, 360
Interference record branch of division A.....	360, 361
Interference division.....	362-365
Issue and Gazette division.....	365-372
Mail room division.....	372, 373
Model hall.....	373, 374
Record division.....	374, 375
Scientific library.....	376
U. S. Geological Survey.....	377-490
See contracts and exhibits.....	377, 378
General plan of the Survey.....	379-381
The scientific organization.....	381
The geographic division.....	381-385
The geologic division.....	385-390
The accessory division.....	390-394
The fiscal system.....	395-413
The custodial division.....	414-421
The museum division.....	421-424
The illustration division.....	424-427
The editorial division.....	427-430
The document division.....	430-444
The library system.....	444-465
The correspondence system.....	466-470
The general administrative system.....	470-490