

REPORT

OF THE

SECOND COMPTROLLER AND SECOND AUDITOR,

WITH

A Statement of the claims of the Cherokee nation of Indians, according to the principles established by the treaty of August 6, 1846.

JANUARY 17, 1849.

Read, and ordered to be printed.

WASHINGTON, January 15, 1849.

SIR: In compliance with a resolution of the Senate of the United States, of the 10th instant, the undersigned, Second Comptroller and Second Auditor of the Treasury, report herewith a statement showing what amount is due to the Cherokee nation of Indians, according to the principles established by the treaty of 1846, between the United States and the said Cherokee nation, taking as a basis for our calculation the statement of amounts made by the Commissioner of Indian Affairs, in his report of May 10, 1848.

It will be perceived that we have embraced such sums as appear by the statement of the commissioner to have been paid for improvements, ferries, spoliations, removal and subsistence, and commutation therefor, (including the necessary incidental expenses of enrolling agents, conductors, commissaries, interpreters, &c.,) debts and claims upon the Cherokee nation of Indians (including the amount paid the Cherokee committee appointed under the 12th article of the treaty of 1835 for their services) for 800,000 acres of land ceded to the nation, and the amount invested as the general funds of the nation; all which amount to five millions nine hundred and sixty-three thousand ninety-two dollars and twenty-one cents.

This aggregate, deducted from six millions six hundred and forty-seven thousand and sixty-seven dollars, as directed by the 9th article of the treaty of 1846, leaves a balance of six hundred and eighty-three thousand nine hundred and seventy-four dollars and seventy-nine cents due the Cherokee nation, according to the principles established by the treaty of 1846, taking the statement of the Commissioner of Indian Affairs, of May 10, 1848, as the basis of calculation.

What sums, if any, may be hereafter properly allowed and paid under the provisions of the treaty of 1835, and be justly chargeable upon the balance above stated, cannot now be ascertained by the accounting officers.

Respectfully, your obedient servants,

ALBION K. PARRIS,
Second Comptroller.
JNO. M. McCALLA,
Second Auditor.

The PRESIDENT

Of the Senate of the United States.

Statement of the claims of the Cherokee nation of Indians, according to the principles established by the treaty of August, 1846, between the United States and said Indians, taking as a basis the statement of amounts made by the Commissioner of Indian Affairs in his report of May 10, 1848; prepared by the Second Comptroller and Second Auditor, in obedience to a resolution of the Senate of the 10th instant.

This amount granted to the Cherokees by the first article of the treaty of 1835, for their lands east of the Mississippi	\$5,000,000 00
This amount granted by the third article of the supplement	600,000 00
This amount appropriated by Congress, act 12th June, 1838	1,047,067 00
	6,647,067 00

From which deduct—

Amount allowed United States for 800,000 acres of land	\$500,000 00
Amount invested for general national funds	500,000 00
Amount allowed for improvements and ferries, including necessary incidental expenses	1,721,837 85
Amount paid for removal and subsistence, and commutation therefor, including necessary incidental expenses of enrolling agents, conductors, commissaries, interpreters, &c.	2,915,141 58
Amount of claims of citizens of the United States against the Cherokee nation	59,574 25
Amount of claims of Cherokees against the Cherokee nation	17,561 41

Amount paid Cherokee committee for
their services \$22,026 89

Amount allowed for spoliations of
all kinds, except \$164,549 02 for
"rents" for dispossession of im-
provements prior to treaty, and
\$47,596 10 allowed for same dur-
ing two years they were permitted
by the treaty to remain 226,950 23

\$5,963,092 21

Balance due the Cherokee nation ac-
cording to the principles above
stated 683,974 79

ALBION K. PARRIS,
Second Comptroller.
JNO. M. McCALLA,
Second Auditor.

JANUARY 15, 1849.

ALBION K. PARRIS,
Comptroller.

JOHN W. McCALLA,
Second Auditor.

IN SENATE OF THE UNITED STATES.

JANUARY 19, 1849.

Submitted by Mr. Sebastian, referred to the Committee on Indian Affairs, and ordered to be printed with the report of the Second Comptroller and Second Auditor, in relation to Cherokee claims, under the treaty of 1846.

TREASURY DEPARTMENT,
Second Comptroller's Office, January 18, 1849.

SIR: I have to acknowledge the receipt of your note of this date, in which you ask to be informed what claims are referred to in the concluding passage of the report of the Second Comptroller and Second Auditor, of the 15th instant, to the Senate, and whether the claims of the North Carolina Cherokees, for commutation under the law of the last session, are referred to, &c.

In reply I have to state, that in preparing that report, I intended, in the last paragraph, to refer to *all* claims which should be found to be legally chargeable upon the Cherokee fund, and which should hereafter be properly allowed and paid at the treasury. It is understood that certificates are yet outstanding, which were issued by the fourth board of commissioners, under the 17th article of the Cherokee treaty of 1835. One such was presented this day to the accounting officers of the treasury, being for payment of an allowance made under the 9th article of the treaty of 1835, for the value of an improvement. This is a proper charge upon what, in the treaty of 1846, is called the five million fund, and is so recognized in the 9th article of *that* treaty.

The 5th section of the act of July 29, 1848, chapter 118, provides that the amount required to be funded for the benefit of the Cherokees in North Carolina, and the amount required to be paid them under the 4th section of that act, shall be charged to the general Cherokee fund, under the treaty of New Echota, and shall be reimbursed therefrom. I understand that the "general Cherokee fund," here referred to, is what is called the five million fund, in the treaty of 1846, and, if so, the amount to be funded and paid as above mentioned, under the act of July, 1848, would be chargeable, under the provisions of that act, upon the balance stated to be due the Cherokee nation in the report of the comptroller and auditor, of the 15th instant.

With entire respect, &c.,

ALBION K. PARRIS,
Comptroller.

Hon. W. K. SEBASTIAN,
United States Senate.