

L E T T E R

FROM

THE SECRETARY OF THE TREASURY,

TRANSMITTING,

In answer to Senate resolution of December 16, 1885, statement of certain disallowed accounts, and the reasons for such disallowance.

MARCH 1, 1886.—Referred to the Committee on Appropriations and ordered to be printed.

TREASURY DEPARTMENT,
February 26, 1886.

SIR: I have the honor to acknowledge the receipt of Senate resolution of December 16, 1885—

That the Secretary of the Treasury be directed to transmit to the Senate a list of claims, accounts, and vouchers against the Government, paid by disbursing officers or otherwise, which have been, since the 1st of January last, disallowed by the accounting officers of the Treasury, together with a memorandum in each case, showing the reason for disallowance; and what further action, if any, has been taken thereupon; and also copies of all written opinions and decisions which have been rendered by any officer in such cases, and of any explanations made by officials making or authorizing such payments.

In reply thereto, I transmit herewith the statements and reports of the accounting officers of the Treasury prepared in response to the resolution referred to.

Respectfully, yours,

D. MANNING,
Secretary.

Hon. JOHN SHERMAN,
President pro tempore United States Senate.

CLAIMS IN ACCOUNTS OF DISBURSING OFFICERS DISALLOWED BY THE FIRST COMPTROLLER.

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Statement of claims in accounts of disbursing officers disallowed by the First Comptroller from January 1 to December 16, 1885, as called for by the resolution of the Senate of December 16, 1885.

(See also the accompanying Statements OO and XX, and Exhibits A, B, C, D, E, F, G, H, I, K, L, and M.)

DIPLOMATIC AND CONSULAR.

No. of report.	Name and title.	Place.	Period.	Nature of account.	Amount.	Remarks.
104589	Ambrose, A. P., vice-consul...	Port Louis	Third quarter, 1884....	Salary and fees	\$13 59	Overcharge for salary.
105253	Atherton, H. L., consul	Pernambuco	Third and fourth quarters, 1884.	Relief of seamen.....	10 00	Overcharge for clothing furnished destitute seaman.
108595	do	do	Third quarter, 1885....	do	76	Error in computation voucher for clothing furnished destitute seaman.
106325	Allen, A. H., disbursing clerk, Court Commissioners Alabama Claims.	Washington, D. C ..	First quarter, 1885....	Disbursed for salaries and expenses.	10 00	Error in voucher for wages refunded seaman. Error arose from overpayment of \$5 made seaman, which consul admitted; but instead of <i>crediting</i> the United States with the same he <i>debited</i> the item, thus increasing it to \$10.
107005	Astwood, H. C., consul	San Domingo	Oct. 1, 1884, to Mar. 31, 1885.	Salary and fees	20 00	Error in charging voucher at \$10.40, instead of correct amount, \$10.20. This error was admitted by Mr. Allen, and credited in his subsequent account.
107227	Abenheim, Theo., vice-consul.	Stuttgart	June 9 to 30, 1885.....	do	77 45	Overcharge for salary.
107045	Allen, C. M., consul	Bermuda	Second quarter, 1885....	do	10 00	Charge for "notarial certificates for year." Not properly chargeable to the United States.
107619	Andrews, C. C., consul-general.	Rio de Janeiro	do	do	32 34	Fees used in payment of contingent expenses disallowed under act of July 7, 1884. Appropriation for "contingent expenses, United States consulates, 1885," being exhausted. (See Exhibit A.)
108220	Atwood, James A., vice-commercial agent.	St. George's	July 1, 1884, to June 30, 1885.	Compensation and fees.	Do.	Do.
108816	do	do	Third quarter, 1885....	do	1,625 79	Fees for sundry services, under act of June 26, 1884, improperly charged.
104419	Baker, E. J., consul	Buenos Ayres	July 6 to Sept. 30, 1884.	do	31	Overcharge for compensation.
106793	do	do	Oct. 1, 1884, to Mar. 31, 1885.	do	11 00	Fees for sundry services, under act of June 26, 1884, overcharged.
106702	Brulatour, E. J., first secretary of legation.	Paris	Jan. 1 to June 12, 1884.	Salary	33 97	Overcharge for compensation.
105925	do	do	do	do	112 50	Fees for sundry services, under act of June 26, 1884, improperly charged.
107802	Beauchamp, E. P., commercial agent.	St. Galle	July 1, 1883, to July 8, 1885.	Compensation and fees	129 80	Salary for chargé d'affaires <i>ad interim</i> , from June 20 to 30, 1884, improperly charged, since Mr. Brulatour was allowed salary as secretary of legation during said period.
					9 16	Error in addition.

DISALLOWED ACCOUNTS.

107803	do	do			3 22	Overcharge for rent, &c.
107805	do	do			583 67	Fees used in payment of contingent expenses disallowed under act of July 7, 1884. Appropriation for contingent expenses United States consulates, 1885, being exhausted. (See Exhibit A.)
108079	Bandinel, J. J. F., vice-consul.	New Chwang	July 1, 1884, to June 30, 1885.	Compensation and fees.	70 58	Tonnage fees disallowed under page 435, Consular Regulations, and section 1720, Rev. Stats. Tonnage fees are only collectible from vessels at the original port of entry.
108430	Barentzen, F. E., vice-consul.	Martinique	do	do	20 00	Fees for services, under act of June 26, 1884, by agent at Fort de France, twice charged by Mr. Barentzen.
108662	Cheshire, F. D., vice-consul-general.	Shanghai	Second quarter, 1884.	Contingent expenses.	32 14	Error in computing Mexican money.
108165	Cheshire, F. D., interpreter.	Peking	Second quarter, 1885.	Salary	13 83	Error in charging loss by exchange.
106203	Charlesworth, F., consul.	Funchal	Oct. 1, 1884 to Mar. 31, 1885.	Relief of seamen	15 00	Amount one month's extra wages on account of seaman died at sea, claimed to have been remitted to mother of seamen, disallowed, viz: (1) Since seamen died at sea, no extra wages should have been collected on his account. (2) After erroneously collecting same, the amount should have been credited by him and held subject to claim of vessel for refund.
106598	Chilton, R. S., commercial agent.	Goderich, Canada	Jan. 1 to Mar. 9, 1885	Salary and fees	12 50	Salary charged for time in excess of 60 days' leave, vice consul being entitled thereto.
107057	Campbell, William, vice-commercial agent.	do	April 1 to 14, 1885	do	16 47	Salary charged in excess of amount to which he was entitled.
107260	Cobb, A. B., vice-consul-general.	Calcutta	Feb. 26 to June 30, 1885.	do	192 70	Fees used in payment of contingent expenses disallowed under act of July 7, 1884. Appropriation for contingent expenses United States consulates, 1885, being exhausted. (See Exhibit A.)
108714	do	do	Third quarter, 1885.	Relief of seamen	30 00	Amount Mr. Cobb failed to deduct from wages due seaman, said seaman having been brought to United States and passage paid at Treasury.
109114	Carroll, Phillip, consul.	Palermo	do	Salary and fees	824 80	Fees used in payment of contingent expenses disallowed under act of July 7, 1884, appropriation for contingent expenses United States consulates, 1885, being exhausted. (See Exhibit A.)
108304	Carroll, C. A., vice-consul.	St. Helena	Jan. 1 to April 10, 1885.	Relief of seamen	1,530 15	Excessive prices charged and excessive quantity clothing furnished seamen disallowed. Mr. Carroll responded and stated clothing to be excessively high priced at St. Helena, and that no more than was necessary was furnished the seamen. Mr. MacKnight, consul now at St. Helena, reports that in his judgment the allowances already made Mr. Carroll are sufficient, hence, \$1,530.15 remains still disallowed.
104882	Byers, S. H. M., late consul.	Zurich	July 1 to Aug. 29, 1884.	Contigent expenses	19 20	Overcharge for rent, arising from error in calculation.
104921	Byers, S. H. M., consul-general.	Rome	Fourth quarter, 1884	Salary and fees	17 90	Undercredit of draft; Mr. Byers improperly credited "face" instead of "proceeds" of draft, resulting in twice charging loss by exchange (\$17.90).

DIPLOMATIC AND CONSULAR—Continued.

No. of report.	Name and title.	Place.	Period.	Nature of account.	Amount.	Remarks.
106086 106074	{ Benjamin, S. G. W., minister resident and consul-general.	Persia	Second quarter, 1884 ..	Salary and contingent expenses.	\$163 94	Charge for "rent of office in country" disallowed for the reason that consular and diplomatic officers are entitled for rent, disbursements not exceeding 20 per cent. of salary. Mr. Benjamin was allowed the maximum, but states that an office in the country was necessary. Articles purchased for New Orleans Exposition disallowed by Department of State. Error in account for contingent expenses arising from computing Persian currency. \$15,000 appropriation for miscellaneous expenses having been previously exhausted. (Consular act, July 7, 1884.) Fees for services under act of June 26, 1884, improperly charged. Fees used in payment of contingent expenses disallowed under act of July 7, 1884, appropriation for contingent expenses United States consulates, 1885, being exhausted. (See Exhibit A.)
106657 106658 108152	{ ...do ........do	do do	Third quarter, 1884 Oct. 1, 1884, to Mar. 31, 1885.	do do	80 64 25 00 12 09 1,243 09	
106778	Baker, Willis E., consul	Rosario	First quarter, 1885	Compensation and fees	33 50	
107372	Brigham, J. H., consul	Paso del Norte	May 11 to June 30, 1885.	Salary and fees	53 58	
107254 107146 107049 107699 108185	Bailey, J. M., consul Brown, William A., consul Brewer, M. S., consul-general Bullock, G. E., consul Barnard, C. P., consul	Hamburg San Juan del Norte Berlin Annaberg Leghorn	Second quarter, 1885 do Apr. 1 to June 7, 1885 Year 1885 Oct. 1, 1884, to June 30, 1885.	do do do Compensation and fees Salary and fees	262 25 74 81 164 12 123 64 117 19	Do. Do. Do. Do. Do.
107623	Beach, H. N., consul-general ..	Guayaquil	Second quarter, 1885 ..	Contingent expenses ..	120 00	Charge for services of clerk under paragraph 557, "Consular Regulations," disallowed by Department of State.
108032	Bell, Isaac, jr., minister	The Netherlands ...	June 9 to 30, 1885	do	32 35	\$15,000 appropriation for miscellaneous expenses having been previously exhausted. (Consular act, July 7, 1884.)
106023	Crawford, Andrew, owner of Staghound.	San Francisco	Aug. 22 to Nov. 22, 1883.	Maintenance of nine seamen of the Stag- hound, wrecked at Kusaie Island.	329 00	Provisions charged for disallowed, since the same was saved from the wreck and fed to the crew, and services of outside cook disallowed, since one of the crew could have acted in that capacity.
105965	Crawford, John G., late consul.	Coaticook	July 1 to 16, 1884	Salary and fees	59 78	Charge for salary from July 6 to 16, 1884, while in transit home, disallowed, since Congress failed to provide for salary of consular officer at Coaticook for year 1885. Salary from July 1 to 6 (five days) allowed consul under Joint Resolution 89.
104832	Dayton, W. L., minister	The Netherlands ...	Third quarter, 1884 ...	Contingent expenses ..	12 11	Overcharge for stationery, arising from error in addition and computation of vouchers.

107373	Dunkelsbühler, S., vice-consul	Nuremburg.....	Apr. 23 to June 30, 1885. Salary and fees	112 14	Fees used in payment of contingent expenses disallowed under act of July 7, 1884, appropriation for "contingent expenses United States consulate, 1885," being exhausted. (See Exhibit A.)
107409	Dezeyk, A. J., vice-consul	Turin.....	July 1, 1884, to Mar. 31, ... do	161 24	Do.
107505	Dill, H. P., consul	Guelph	July 1, 1884, to June 30, 1885. Compensation and fees	15 85	Do.
107582	Du Bois, Jas. T., consul	Leipsic	Second quarter, 1885.. Salary and fees	157 25	Do.
108008	Dockery, A. V., consul	Leeds	Apr. 1 to June 19, 1885. .. do	107 58	Do.
107095	Eckstein, D., consul	Amsterdam	Second quarter, 1885. do	274 27	Do.
107062	Ewers, Charles, consul	Windsor	do	71 93	Do.
107000	Einstein, Charles, consul	Stuttgart	Apr. 1 to June 8, 1885. do	78 91	Do.
108168	Emmet, W. C., chargé ad interim.	Turkey	Second quarter, 1885.. Contingent expenses..	595 54	\$15,000 appropriation for miscellaneous expenses having previously been credited. (Consular act of July 7, 1884.)
104658	Farrand, J. W., vice-consul	San Domingo	Aug. 29 to Sept. 30, 1884. Salary and fees	307 75	Overcharge for salary. Mr. Farrand erroneously charged salary from July 1 to August 28, 1884, while the consul was at his post, and one-half salary from August 29 to September 30, 1884, which was allowed the consul. No agreement having been made between consul and vice-consul, this disallowance was necessarily made by Department of State.
105272	Ford, C. C., late vice-consul-general.	Havana.....	July 1 to Aug. 11, 1884. do	32 90	Overcharge for clerk hire.
107665	Feldman, M., vice commercial agent.	Hull	First quarter, 1885 Relief of seamen	10 08	Wages refunded seaman in excess of amount to which he was entitled.
108767	Fox, Howard C., consul	Falmouth.....	Oct. 1, 1884, to June 30, 1885. do	36 98	Loss by exchange for contingent expenses erroneously charged in his relief accounts.
				36 49	Pay for services, act of June 26, 1884, erroneously charged in his relief account, afterward charged and allowed in proper account.
108076	Foulk, George C., chargé ad interim.	Seoul	Jan. 20 to Mar. 31, 1885 Salary	300 00	Amount charged for "services of interpreter" disallowed, \$15,000 appropriation for miscellaneous expenses having previous been credited, act of July 7, 1884.
108075	Foote, L. H., minister resident and consul-general.	Corea.....	Oct. 1 to Jan. 19, 1885.. Contingent expenses..	400 00	Amount charged for "services of clerk" disallowed, \$15,000 appropriation for miscellaneous expenses having previously been credited, act of July 7, 1884.
108225	Fox, William C., consul	Brunswick.....	July 1, 1884, to June 30, 1885. Compensation and fees	118 00	Fees used in payment of contingent expenses disallowed under act of July 7, 1884, appropriation for contingent expenses United States consulates, 1885, being exhausted. (See Exhibit A.)
108375	Fechet, E. O., consul	Paso del Norte	Apr. 1 to May 25, 1885 Salary and fees	271 66	Do.
108596	Frecker, Jno. P., commercial agent.	St. Pierre	Third quarter, 1885.... Relief of seamen	30 43	Relief afforded C. H. Norwood, master of "Alchora," disallowed under page 264, Consular Regulations.
108713	Farnham, B. F., consul	Bombay	do	13 69	Wages refunded seaman in excess of amount to which he was entitled.

DIPLOMATIC AND CONSULAR—Continued.

No. of report.	Name and title.	Place.	Period.	Nature of account.	Amount.	Remarks.
104641	Goldsborough, W. E., consul..	Amoy	Third quarter, 1884....	Contingent expenses..	\$16 00	Amount charged for expenses in "Edwards's case" disallowed by Department of State, but since approved by that Department, and will be allowed when deficiencies shall have been provided.
109113	do	do	July 21, 1879, to Aug. 31, 1881.	Salary and fees	2,368 00	Amount claimed to have been erroneously credited by consul; consul claims that said fees were non-official. (See Exhibit B.)
105572	Griffin, G. W., consul	Sydney	Oct. 1 to Dec 13, 1884 ..	Relief of seamen	30 00	Wages refunded seaman to which he was not entitled.
107319	Gifford, G., consul	Basle	First quarter, 1885	Contingent expenses..	200 00	"Compensation of silk expert" disallowed by Department of State.
107553	Gamble, T. T., vice-consul ...	Auckland	First and second quarters, 1885.	Relief of seamen	10 00	Wages refunded seaman to which he was not entitled.
107098	Grinnell, W. F., consul	Bradford	Second quarter, 1885 ..	Salary and fees	349 76	Fees used in payment of contingent expenses, disallowed under act of July 7, 1884. Appropriation for "contingent expenses, United States consulates 1885," being exhausted. (See Exhibit A).
107191	Gifford, George, consul	Basle	do	do	162 24	Do.
107598	Glover, John B., consul	Havre	do	do	396 14	Do.
108296	Greenebaum, B., consul	Apia	May 1 to July 28, 1885	do	101 74	Overcharge for salary while in transit.
108463	Gibbs, R., minister resident and consul-general.	Bolivia	July 1, 1884, to Oct. 26, 1885.	Salary	230 97	Do.
108456	do	do	do	Contingent expenses..	14 10	Fifteen thousand dollars appropriation for miscellaneous expenses having been previously credited.
108629	Grierson, Joseph, consul	Coquimbo	July 1, 1884, to Mar. 31, 1885.	Relief of seamen	1 00	Error in addition of voucher.
108947	Green, F. M., master of Rainbow.	San Francisco	Apr. 16, to Nov. 4, 1885	do	46 50	Wages refunded seaman to which he was not entitled.
104277	Hall, H. C., minister	Guatemala	First and second quarters, 1884.	Salary	95 00	Captain Green charged for passage of four seamen of the wrecked Hunter, from Arctic Ocean to San Francisco, and for sundry articles furnished during said voyage, \$195. Ninety-five dollars disallowed, \$25 per seaman being the usual amount allowed. (See Exhibit C).
105704	Herbertz, F. A., vice-consul..	Cologne	Dec. 4 to 31, 1884.....	Salary	233 33	Amount charged as paid Mr. Titus for caring of archives, disallowed, because there is no law authorizing payment of extra compensation to a consular officer (Mr. Titus being then consul at Guatemala), not vested with diplomatic functions. (See Exhibit D).
					20 62	Error in computing value of Guatemala currency.
					423 91	Overcharge for salary.

DISALLOWED ACCOUNTS.

106060	Halderman, J. A., minister resident and consul-general.	Siam	Third quarter, 1884	Salary of interpreter	62 50	Overcharge for salary of interpreter.
105964 }	Holcombe, C., secretary of legation.	Peking	{ July 1 to 5, 1884	Salary as Secretary of legation and interpreter.	291 09	Overcharge for salary under joint resolution 39, Mr. Holcombe was allowed salary at the rate of \$5,000 per annum, as "secretary of legation and interpreter," and from July 1 to 5, 1884, and from July 7 to December 26, as "secretary of legation," at \$2,625 per annum. He charged salary for secretary of legation and interpreter, during entire period, not being aware that Congress changed the appropriation for 1885, from that of 1884.
105963 }			{ July 7 to Dec. 26, 1884	Salary as secretary of legation.		
106315	Hummel, W., vice-consul	Munich	Jan. 22 to Mar. 31, 1885	Salary and fees	87 50	Overcharge for salary.
106894	Halderman, J. A., minister resident and consul-general.	Siam	October 1, 1884, to November 31, 1885	Salary of interpreter	124 68	Overcharge disallowed by Department of State.
107097	Hubbell, S. P., consul	St. John's	April 1 to June 25, 1885	Salary and fees	37 14	Fees used in payment of contingent expenses, disallowed under act of July 7, 1884. Appropriation for "contingent expenses United States Consulates 1885" being exhausted. (See Exhibit A.)
107193	Hughes, Joseph B., consul	Birmingham	April 30, to June 30, 1885	do	12 16	Do.
107415	Harte, Bret, consul	Glasgow	Second quarter, 1885	do	213 98	Do.
107078	Hotchkiss, T. W., commercial agent.	Ottawa	June 2 to June 30, 1885	do	30 85	Do.
107579	Hatfield, O., consul	Batavia	First quarter, 1885	do	33 08	Do.
107702	Hoskinson, G. E., consul	Kingston, Jamaica	Second quarter, 1885	do	82 44	Do.
108063	Holley, R. Y., consul	Barbadoes	do	do	118 60	Do.
108831	Heap, G. H., consul-general ..	Constantinople	Third quarter, 1885	Clerk hire	110 00	Amount charged as paid D. N. Demetriades disallowed under section 1765, R. S. Mr. Demetriades then acting and receiving salary as interpreter. (See Exhibit E.)
109034	Holton, J. W., vice-consul ..	Windsor	July 1, to August 26, 1885	Salary and fees	55 03	Overcharge for salary.
107503	Jones, E. R., consul	Cardiff	Second quarter, 1885	do	214 58	Fees used in payment of contingent expenses, disallowed under act of July 7, 1884, appropriation for contingent expenses United States Consulates, 1885, being exhausted. (See Exhibit A.)
107620	Jussen, Edmund, consul-general.	Vienna	May 3, to June 30, 1885	do	74 65	Do.
109018	Jones, E. R., consul	Cardiff	Third quarter, 1885	do	175 00	Fees used in payment of expenses for shipping and discharging seamen, disallowed, Congress having failed to provide an appropriation for expenses of shipping and discharging seamen at Cardiff, for the fiscal year commenced July 1, 1885.
106326	Kieckhoefer, F. J., disbursing clerk.	State Department	First quarter, 1885	Contingent expenses F. M.	17 08	Amount charged for hotel bill in excess of \$5 per day, and charge for washing. (See Exhibit F.)
104, 885	Koster, Wm., jr., vice-consul.	Mannheim	July 1 to August 4, 1884	Clerk hire	11 42	Overcharge.
104, 607	Kirkpatrick, T., consul	Nassau	May 31, 1869, to June 9, 1869	Salary	54 94	Charge for transit home disallowed, since Mr. Kirkpatrick resigned while in the United States, consequently not entitled to salary while in transit home.

Statement of claims in accounts of disbursing officers disallowed by the First Comptroller from January 1 to December 16, 1885, &c.—Continued.

DIPLOMATIC AND CONSULAR—Continued.

No. of report.	Name and title.	Place.	Period.	Nature of account.	Amount.	Remarks.
107, 046	King, W., consul.....	Birmingham	First quarter, 1885....	Salary and fees	\$41 67	Charge for salary while absent from post without leave.
107, 110	do.	do	April 1 to June 15, 1885.	do	143 64	Fees used in payment of contingent expenses disallowed under act of July 7, 1884. Appropriation for "contingent expenses United States consulates, 1885," being exhausted. (See Exhibit A.)
107, 631	Kelton, E. G., consul.....	Mazatlan	July 1, 1884, to June 30, 1885.	do	41 05	Do.
107, 672	Koster, Wm., jr., vice-consul..	Mannheim	Second quarter, 1885 ..	do	73 25	Do.
107, 710	Kolster, R., vice-consul.....	Puerto Cabello	April 15 to June 30, 1885.	do	81 62	Do.
					50 00	Charged as money loaned Consul White; necessarily disallowed.
105, 435	Lambert, R., consul	San Blas.....		Transporting remains of Joseph Wasson, late consul at San Blas.	26 00	Charge for "cemetery plat;" not properly chargeable to the United States.
					100 00	Charge for "marble monument;" not properly chargeable to the United States.
107, 418	Landreau, John C., consul	Santiago de Cuba...	July 1, 1884, to June 30, 1885.	Pay for services	15 91	Loss by exchange on draft drawn for "pay for services" disallowed, since under circulars of Department of State dated July 30, 1884, and February 2, 1885, consular officers are not warranted in drawing drafts for pay for services performed under act of June 26, 1884.
107, 111	Lane, E. F., consul.....	Tunstall.....	Second quarter, 1885 ..	Salary and fees	359 48	Fees used in payment of contingent expenses disallowed under act of July 7, 1884. Appropriation for "Contingent expenses United States consulates, 1885," being exhausted. (See Exhibit A.)
107, 943	Lowell, James Russell, minister.	Great Britain.....	April 1 to May 19, 1885.	Contingent expenses..	93 68	\$15,000 appropriation for miscellaneous expenses having previously been credited. (Act of July 7, 1884.)
108, 059	Lewis, E. P. C., minister and consul-general.	Portugal.....	May 14 to June 30, 1885.	Salary	13 72	Overcharge for salary (1 day).
108, 925 108, 926	{ Lang, W. W., consul.....	Hamburg	Third quarter, 1885 ..	Salary and fees	200 00	Fees used in payment of expenses for shipping and discharging seamen disallowed, since Congress failed to provide for the year commenced July 1, 1885, any appropriation therefor at Hamburg.
104662	Mattson, Hans, consul Calcutta.	Calcutta	Year 1884.....	Salary and fees	2, 022 81	Consul claims for salary; no basis for same, having previously received all to which he was entitled. See Exhibit G.
104139 104684	{ Mullender, A., vice-consul...	Verviers and Liege.	{ May 8 to September 9, 1884.	do	151 91	Overcharge for salary.

104903	Merritt, E. A., consul-general.	London	Third quarter, 1884	do	229 23	Charge for rent of additional rooms for storage of archives. Consul-general was credited with full allowance for rent, 20 per cent. of salary. Mr. Merritt stated that consulate proper did not afford sufficient accommodation for storage of archives. Fees used in payment of contingent expenses disallowed under act of July 7, 1884. Appropriation for "contingent expenses United States consulates 1885" being exhausted. (See Exhibit A.)
103707	do	do	First and second quarters, 1884.	do	a229 23 b229 23	
107708	do	do	April 1 to May 17, 1885.	do	2,396 25	
107189	Mosher, George F., consul	Sonneberg	Second quarter, 1885	do	191 38	Do.
107675	Mason, F. H., consul	Marseilles	do	do	192 35	Do.
108132	McKinley, D. A., consul	Honolulu	do	do	242 75	Do.
108005	Marston, H. C., consul	Malaga	do	do	145 14	Do.
108228	Murray, James, consul	St. John	do	do	34 00	Do.
107602	Mason, J. T., consul	Dresden	do	do	35 00	Do.
105182	Molloy, Thomas N	St. John's	Fourth quarter, 1884	Pay for services	21 20	Fees charged to United States disallowed since same should have been collected from vessels.
106576	Marston, H. C., consul	Malaga	First quarter, 1885	Contingent expenses	14 80	Charge for subscription to New York Herald disallowed by Department of State.
105306	Mosby, John S., consul	Hong-Kong	Third quarter, 1884	Salary and fees	30 00	Amount claimed as "fees for invoices, S. S. Canton," previously credited to United States, disallowed.
					27 00	Expenses, &c., boat hire, in excess of appropriation. Charged by consul. Disallowed.
108590	McKenna, James, master of Alliance.	San Francisco	June 15 to Oct. 15, 1885	Maintenance and passage of three seamen of wrecked Gazelle from Arctic Ocean to San Francisco.	109 50	Excessive portion of claim disallowed \$25 per seaman allowed. (See Exhibit H.)
106126	Nunez, J. A., commercial agent.	Cardenas	Oct. 1, 1884, to March 31, 1885.	Pay for services. (Act of June 26, 1884.)	24 25	Fees erroneously charged to United States. Same being for notarial services, hence chargeable to vessels.
107887	do	do	Second quarter, 1885	do	22 07	Do.
108410	do	do	Third quarter, 1885	do	21 57	Do.
108250	do	do	Year 1885	Compensation and fees	108 25	Fees used in payment of contingent expenses, disallowed under act of July 7, 1884, appropriation for "contingent expenses United States consulates 1885" being exhausted. (See Exhibit A.)
105327	Owen, George W.	Messina	July 1 to Oct. 15, 1884.	Salary and fees	200 00	Amount charged for services of clerk at Catania agency. No appropriation.
106836	Olivera, Joseph, owner of Fanny Byrnes.	San Francisco	March 28 to April 11, 1884.	Relief afforded crew of said Fanny Byrnes, a wrecked whaler.	63 18 c180 93 d20 00 e56 25 f2 22	Overcharge for salary while in transit home. Disallowed, since from the documents filed with the claim it is clearly proven that these sums disallowed could have been deducted by Mr. Olivera, had he been so disposed, from the share of oil due each seaman.
107947	Osborn, Thomas A., minister.	Brazil	First and second quarters, 1885.	Contingent expenses	60 00 304 00	Overcharge for rent. \$15,000 appropriation for miscellaneous expenses having previously been credited. (Consular act July 7, 1884.)
108240	Osborn, Thomas O.	Argentine Republic	First quarter, 1885	do	10 56	Do.

a First quarter.

b Second quarter.

c Provisions.

d Passage.

e Board and lodging.

f Boat hire.

Statement of claims in accounts of disbursing officers disallowed by the First Comptroller from January 1 to December 16, 1885, &c.—Continued.

DIPLOMATIC AND CONSULAR—Continued.

No. of report.	Name and title.	Place.	Period.	Nature of account.	Amount.	Remarks.
104311	Pomeroy, G. P., agent and consul-general.	Cairo	Year 1884	Salary	\$250 00	Amount charged as salary of "consular secretary." Disallowed by Department of State.
105475	Patton, T. McF., consul	Osaka and Hiogo	Fourth quarter, 1884 ..	Salary and fees	45 18	"Expenses of boat and crews." Disallowed. No appropriation.
105825	do	do	do	Prison expenses	46 65	Overcharge. Act of July 7, 1884, allows but 75 cents per day for feeding and keeping each prisoner, at which rate consul was allowed.
107315	Patton, Thomas McF., consul.	Osaka and Hiogo	Fourth quarter, 1884 ..	Contingent expenses ..	125 00	Services of interpreter, charged and disallowed. No appropriation for year 1885.
108961	do	do	Third quarter, 1885 ..	Expenses of boat and crew.	15 96	Amount charged for clothing of boat's crew. Disallowed by Department of State.
107436	do	do	Second quarter, 1885 ..	Salary and fees	273 79	Fees used in payment of contingent expenses. Disallowed under act of July 7, 1884, appropriation for contingent expenses United States consulates, 1885, being exhausted. (See Exhibit A.)
107207	Packard, S. B., consul	Liverpool	April 1 to June 15, 1885 ..	do	1,409 43	Do.
107595	Pridgen, B. F., consul	Piedras Negras	Second quarter, 1885 ..	do	62 35	Do.
107673	Perrone, L., vice-consul	Messina	do	do	236 61	Do.
107717	Parker, Benjamin S., consul ..	Sherbrook	July 1, '84, to June 30, '85 ..	Compensation and fees ..	188 53	Do.
107806	Potter, J. S., consul	Crefeld	Second quarter, 1885 ..	Salary and fees	248 15	Do.
107856	Preller, W. A., vice-consul ..	Rio Grande do Sul	June 7 to 30, 1885	do	10 05	Do.
108101	Plumacher, E. H., consul	Maracaibo	Second quarter, 1885 ..	do	194 30	Do.
108863	Parish, J. L., consul	Chemnitz	Oct. 1, '84, to June 30, '85 ..	do	213 29	Do.
107096	Peixotto, B. F., consul	Lyons	Second quarter, 1885 ..	do	751 13	Do.
107554	Pierce, W. P., consul	Cienfuegos	do	do	70 11	Do.
108865	Paul, Fulton, consul-general ..	Bucharest	July 1 to Aug. 9, 1885 ..	Salary	326 09	Amount charged for salary while in transit home. Disallowed, since no appropriation was provided for payment of consular officer at Bucharest for year commenced July 1, 1885. (Sec. 1740, R. S.)
107944	Phelps, E. J., minister	Great Britain	May 20 to June 30, 1885 ..	Contingent expenses ..	158 40	\$15,000 appropriation for miscellaneous expenses being exhausted. (Consular act, July 7, 1884.)
107897	do	do	May 2 to June 30, 1885 ..	Salary	48 08	Overcharge for salary (1 day).
107477	Patton, T. McF., consul	Osaka and Hiogo	First quarter, 1885	Prison expenses	16 41	Excess charged and disallowed. Act of July 7, 1884, provides that no more than 75 cents per day for feeding and keeping of each prisoner shall be allowed. Mr. Patton was credited at this rate.
106431	Rice, W. T.	Horgen	do	Contingent expenses ..	28 95	Heating consular office. Disallowed by Department of State.
106667	Riggs & Co., for A. B. des Santos, master of Lena Norton.	Washington, D. C	do	Passage of seamen from Santiago to New York on Portuguese bark Lena Norton.	20 00	Passage charged for Manuel Macheda, disallowed, since consul at Santiago certified that said seaman did not leave Santiago on the Lena Norton.

101000	Roosevelt, George W., consul.	Bordeaux	Second quarter, 1885..	Salary and fees	178 78	Fees applied in payment of contingent expenses, disallowed, under act of July 7, 1884, appropriation for contingent expenses United States consulates, 1885, being exhausted. (See Exhibit A.)
107970	Rhodes, A., consul	Elberfeld	July 1, 1884, to June 30, 1885.	do	107 85	Do.
107973	Robertson, G. D., consul	Verviers and Liege ..	Second quarter, 1885..	do	72 50	Do.
107152	Raine, F., consul-general ..	Berlin	May 13 to June 30, 1885.	do	109 21	Do.
107077	Robbins, R. B., commercial agent.	Ottawa	April 1 to June 1, 1885.	do	84 58	Do.
107685	Russell, Charles T., consul ..	Liverpool	April 14 to June 30, 1885.	do	199 44	Do.
107614	Rice, George T., vice-consul-general.	Kanagawa	May 9 to June 30, 1885.	do	442 16	Do.
104853	Scidmore, G. H., vice-consul.	Osaka and Hiogo	July 1 to 31, 1884	do	21 97 22 79	Overcharge for salary.
105197	Stanton, Edgar, consul-general.	St. Petersburg	Fourth quarter, 1884..	Salary and fees	293 20	Expenses of boat and crew, charged and disallowed, since Congress failed to provide an appropriation therefor for the year commenced July 1, 1884.
105416	Seymour, Charles, consul	Canton	do	Salary of interpreter ..	125 00	Amount disallowed from his charge of \$493.20 for embalming the body of the late W. Hunt, minister to Russia, on account of being excessive. (See Exhibit I.)
105476	Smithers, E. J., consul	Chinkiang	Oct. 30 to Dec. 31, 1884.	Salary and fees	α 77 95	Amount charged for salary of interpreter at Swatow agency disallowed, there being no appropriation from which to pay salary of interpreter at Swatow agency, 1885.
					α 666 55	Salary while in transit to Tien-Tsin from Chin Kiang, from July 1 to 8, 1884.
					α 190 21	Salary while at Tien-Tsin, from July 9 to September 30, 1884.
105590	Scott, George, consul	Odessa	Nov. 6 to Dec. 31, 1884.	.....	* 86 30	Salary while at Tien-Tsin, from October 1 to October 20, 1884.
				Contingent expenses ..	39 45	Salary while in transit to Chin Kiang from Tien-Tsin, from October 21 to October 29, 1884.
105542) 105645)	Shepherd, R., vice-commercial agent.	San Juan del Norte ..	May 26 to Nov. 17, 1884.	Salary and fees	98 96	Overcharge for rent, arising from error in calculation.
105783	Sutton, W. P., consul-general.	Matamoras	Nov. 1 to 24, 1884	Contingent expenses ..	66 64	Overcharge for salary, arising from Mr. Shepherd having charged at rate of \$2,000 per annum from May 26 to June 30, 1884, instead of \$1,000.
105651	Stahel, Julius, consul	Shanghai	Third quarter, 1884....	Prison expenses	282 91	Amount paid vice-consul during the period while consul-general was absent on "inspection tour."
107103	Smith & Lockwood, ship agents	New York City .....	.....	Passage of nine seamen from Curacao.	90 00	Amount charged in excess of maximum to be allowed at the rate of 75 cents per day for each prisoner, act of July 7, 1884.
107287	Stockton, R., consul	Rotterdam	May 17 to June 30, 1885.	Salary and fees	21 86	Smith & Lockwood charged \$20 for each seaman. Seamen having been brought on an American vessel, \$10 each is all that could be allowed. Sec. 9, act of June 26, 1884.
						Salary for "four days delayed in receiving archives," Disallowed by Department of State.

α Disallowed, there being no appropriation from which to pay the same. (See Exhibit K.)

Statement of claims in accounts of disbursing officers disallowed by the First Comptroller from January 1 to December 16, 1885, &c.—Continued.

DIPLOMATIC AND CONSULAR—Continued.

No. of report.	Name and title.	Place.	Period.	Nature of account.	Amount.	Remarks.
107394	Smith, J. H., commercial agent	Mayence	July 1, 1884, to June 30, 1885.	Compensation and fees	\$86 44	Fees used in payment of contingent expenses. Disallowed under act of July 7, 1884, appropriation for contingent expenses United States consulates, 1885, being exhausted. (See Exhibit A.)
107433	Shaw, A. D., consul	Manchester	Second quarter, 1885..	Salary and fees	474 68	Do.
107287	Stockton, R., consul	Rotterdam	May 17 to June 30, 1885.	do	42 71	Do.
107127	Smith, J., commercial agent.	Nottingham	Second quarter, 1885..	do	183 08	Do.
107041	Stearns, S. P., consul-general	Montreal	do	do	133 75	Do.
107106	Smith, S. H., consul	Neuvo Laredo	Second quarter, 1885..	Salary and fees	20 92	Fees used in payment of contingent expenses. Disallowed under act of July 7, 1884, appropriation for contingent expenses United States consulates, 1885, being exhausted. (See Exhibit A.)
107024	Slaght, H. L., consul	Prescott	do	do	142 24	Do.
107674	Schoenle, W., consul	Barmen	do	do	220 74	Do.
107687	Sekelles, Leo, vice-consul	Prague	do	do	143 80	Do.
107715	Stahel, Julius, consul-general	Shanghai	do	do	627 27	Do.
108092	Stevens, B. F., dispatch agent	London	First and second quarters, 1885.	Compensation and disbursements.	423 40	[\$15,000 appropriation for miscellaneous expenses having previously been exhausted. (Act of July 7, 1884.)
108166	Smithers, E. J., consul in charge of legation.	Peking	April 8 to June 30, 1885	Salary and contingent expenses.	84 23	Do.
108341	Sawyer, N. K., consul	Turk's Island	First and second quarters, 1885.	Relief of seamen ...	13 50	Charge for "additional suit of clothing." Disallowed as being superfluous.
108482	Smith, L. B., consul	Curaçao	Third quarter, 1885...	do	28 86	An amount consul paid for board and lodging of officers of the Caribou in excess of the amount paid for the ordinary seamen of the crew. Disallowed under paragraph 264, Consular Regulations.
107704	Stevens, Edwin, consul	Ningpo	July 13 to Aug. 30, 1885	Salary	466 04	Charge for salary while in transit home. Disallowed, since Congress failed to provide an appropriation from which to pay salary of consular officer at Ningpo for year commenced July 1, 1885; salary allowed from July 1, 1885, allowed under joint resolution 39.
108722	Tuck, Sommerville P., assistant special agent of Department of State.	.....	May 15 to Sept. 14, 1885	Procuring evidence relating to French spoliation claims.	20 70	Error in computing franc.
107141	Turner, Josiah, consul	Amherstburg	Second quarter, 1885..	Salary and fees	21 50	Fees used in payment of contingent expenses. Disallowed under act of July 7, 1884, appropriation for contingent expenses United States consulates, 1885, being exhausted. (See Exhibit A.)
107410	Touhay, St. L. A., vice-consul.	Turin	do	do	18 60	Do.
108103	Tzschuck, B., consul	Vera Cruz	do	do	159 00	Do.

106138	Bowler, John, consul.	Trinidad	do	Compensation and fees.	30 70	Do.
107188	Boegler, F., consul-general	Frankfort-on-the-Main.	do	Salary and fees	207 02	Do.
107063	Vickers, David, consul-general	Matanzas	do	do	198 00	Do.
107100	Wells, W. B., consul	Dundee	do	do	323 26	Do.
107080	Winter, John F., consul	Rotterdam	April 1 to June 9, 1885.	do	110 74	Do.
107072	Wilson, John, consul	Brussels	April 1 to June 18, 1885	do	174 73	Do.
107048	Weaver, J. R., consul-general	Vienna	April 1 to June 3, 1885	do	203 78	Do.
107442	Wagner, C. F., consul	Toronto	June 3 to 30, 1885	do	73 03	Do.
107046	Weaver, John B., consul	Bahia	First quarter, 1885	do	50 90	Do.
107451	Wilson, John M., consul	Bremen	April 1 to June 14, 1885	do	203 64	Do.
107601	Webster, C. B., consul	Sheffield	Second quarter, 1885	do	179 27	Do.
107615	Walker, Geo., consul-general	Paris	do	do	2,511 22	Do.
107621	Wood, A. B., consul	Belfast	First and second quarters, 1885.	do	610 50	Do.
108046	Wilbor, J. B., vice-consul-general.	Lisbon	Second quarter, 1885	do	10 20	Do.
108102	Williams, R. O., consul-general	Havana	do	do	944 13	Do.
108186	Warner, D. B., consul	St. John	July 1 to Aug. 9, 1884	do	143 18	Do.
108218	Waller, Thos. M., consul-general.	London	Apr. 13 to June 30, 1885.	do	374 94	Do.
104304	Whitehouse, H. R., secretary of legation and consul-general.	Guatemala	Aug. 1 to Sept. 30, 1884	Salary	10 86	Overcharge for salary.
107153	do	do	Dec. 14, 1884, to Nov. 4, 1885.	Contingent expenses	31 88 66 66	Charge for "personal expenses, wine and soda," disallowed. Charge for amount paid Mr. Folke for services while in charge of legation during Mr. Whitehouse's absence disallowed, for the reason that Mr. Folke not being a consular officer of United States was not entitled to such compensation.
108036	Wingate, J. C. A., consul.	Foo-Chow	Second quarter, 1885	Prison expenses	30 00	Wages paid prison-keeper disallowed, since consul admits no prisoners kept during the quarter. Act of July 7, 1884.
108028	Williams, W., chargé d'affaires ad interim.	Montevideo	July 1, 1884, to June 30, 1885.	Contingent expenses	40 00	\$15,000 appropriation for miscellaneous expenses having previously been credited. Consular act July 7, 1884.
108576	Williams, R. O., consul-general.	Havana	Third quarter, 1885	do	10 91	Charge for "barometer" disallowed; not properly chargeable to United States.
103774	White, E. E., consul.	Puerto Cabello	First quarter, 1884	do	17 50	Charge for clerk hire disallowed by Department of State.
106138	do	do	July 1 to Dec. 31, 1884	do	57 50	Charge for "statistics, &c.," disallowed by Department of State.
106328	Worden, W. A., consul	Charlottetown	First quarter, 1885	Salary and fees	41 67	Salary charged for time absent in excess of leave granted disallowed.
106566	Walker, George, consul-general.	Paris	July 1 to Dec. 31, 1884	Contingent expenses	400 00	Overcharge for rent. Consul-general was credited with maximum, 20 per cent. of salary. Mr. Walker claims that consulate proper does not afford sufficient accommodation for storage of archives, hence additional rooms were necessary. Disallowed.
106652	Wingate, J. C. A., consul.	Che Foo	First quarter, 1885	Prison expenses	30 00	Charge for wages of prison-keeper disallowed, since consul admits no prisoners to have been kept during said periods. Act July 7, 1884.
106083	do	do	July 1 to Dec. 31, 1884	do	60 00	

Statement of claims in accounts of disbursing officers disallowed by the First Comptroller from January 1 to December 16, 1885, &c.—Continued.

DIPLOMATIC AND CONSULAR—Continued.

No. of report.	Name and title.	Place.	Period.	Nature of account.	Amount.	Remarks.
106772	Young, J.R., minister	China.....	Fourth quarter, 1884..	Salary	\$189 50	Loss by exchange disallowed, since Mr. Young charged and was credited with same item in his account for contingent expenses for same period.
106075	...do	...do	Third quarter, 1884	...do	193 26	Loss by exchange disallowed, since Mr. Young charged and was allowed same item in his account for contingent expenses for same period.

DISTRICT OF COLUMBIA.

No. of report.	Title of account.	Names of officers.	Date of disallowance.	Amount disallowed.	Remarks.
243284	Judgments, 1883.....	James B. Edmonds, Joseph R. West, and Maj. Garrett J. Lydecker.	Jan. 15, 1885	\$30 00	Payment in excess of \$5 for attorneys fees, disallowed because not authorized by law. (See sec. 903, Rev. Stats., D. C.)
243284	...do	...do	Jan. 15, 1885	49 00	Erroneous payment out of appropriation for 1883, disallowed. (Judgment rendered February 4, 1873.)
245508	Washington Asylum, 1885	...do	May 2, 1885	17 00	Payment of per diem for Sundays, disallowed.
246215	Contingent expenses, 1885	...do	June 1, 1885	20 00	Payment to S. B. Bayers for inspecting temporary stands on the 4th of March, disallowed. Should have been done by the Inspector of Buildings.
245861	Salaries and contingent expenses officers, 1885.	...do	June 9, 1885	200 00	Payment of salary out of appropriation for "fuel, ice, gas, and repairs, offices District Columbia," disallowed; not authorized by appropriation.
246405	Washington Asylum, 1885	...do	June 24, 1885	20 00	Payment of per diem for Sundays, disallowed.
246405	...do	...do	June 24, 1885	15 00	Payments for flue brushes in excess of contract price, disallowed.
246127	Miscellaneous expenses, 1885	...do	June 27, 1885	11 79	Overpayments for advertisements in newspapers, disallowed.
247291	Washington Asylum, 1885	...do	Aug. 24, 1885	13 00	Payments of, per diem for Sundays disallowed.
247340	Salaries and contingent expenses officers, 1885.	...do	Aug. 27, 1885	26 09	Payment for fuel and ice furnished the inspector of gas and meters, disallowed; not authorized by the appropriation.
247977	Water department, 1885	...do	Sept. 26, 1885	10 03	Overpayment on hemp-packing, disallowed.
247977	...do	...do	Sept. 26, 1885	90 00	Error in footing pay-roll, disallowed.
244991	Fire department, 1885	...do	Apr. 4, 1885	40 50	Payment of Martin Cronin's traveling expenses attending the 12th annual convention of the National Association of Fire Engineers held at Chicago, Ill., disallowed; not authorized by appropriation.
245180	National Association for the relief of destitute colored women and children.	Mrs. Lucy S. Doolittle, treasurer.	Apr. 11, 1885	75 00	Payment to Henry Darling, M. D., while he was employed and paid as physician to the poor of the District of Columbia, disallowed. (See sec. 1765, Rev. Stats.)

TERRITORIAL AND STEAMBOAT INSPECTION DIVISION.—DISALLOWANCES, 1885.

[The payment of these items disallowed was not warranted by law. All items of less than \$10 in amount are omitted. This applies particularly to the Steamboat Inspection Service, where items from 25 cents, for portorage, to \$5, for traveling expenses while using a free pass, have been disallowed.]

No. of report.	Name and title.	Place.	Nature of account.	Amount.	Remarks.
242081	A. L. Thomas, secretary of Utah.	Salt Lake City, Utah....	Contingent expenses Utah Commission, 1883.	\$300 00	Charged as extra compensation for clerical services rendered by him as clerk to the Commission.
239614	do.....	do.....	do.....	54 38	Charged for washing, by members of the Utah Commission.
244928	do.....	do.....	Contingent expenses Utah Commission, 1884.	107 36	Do.
244928	do.....	do.....	do.....	23 44	Amount paid in violation of law, in excess of appropriation for contingent expenses, Utah Commission.
244928	do.....	do.....	do.....	300 00	Charge as extra compensation, as above, brought into this account, again disallowed.
245632	H. M. Van Arman, secretary of Arizona.	Prescott, Ariz.....	Legislative expenses, 1885.....	100 00	Charged for getting United States Treasury draft cashed in Prescott, Ariz., as discount.
244913	A. L. Thomas, secretary of Utah.	Salt Lake City, Utah....	Compensation and expenses, officers of election, 1884.	300 00	Charged for clerical services; issuing certificates of election, extra compensation; again disallowed.
244913	do.....	do.....	do.....	300 00	Charged as extra compensation for clerical services rendered by him to the Utah Commission.
246164	do.....	do.....	Contingent expenses Utah Commission, 1885.	85 10	Charged, as above, for washing, by members of the Utah Commission.
246164	do.....	do.....	do.....	13 80	Error, being an overpayment.
246129	do.....	do.....	Compensation and expenses of officers of election, 1885.	65 00	Charged for clerical services rendered by him as clerk to Utah Commission; extra compensation.
246129	D. P. B. Pride and E. J. Curtis, secretaries of Idaho.	Boise City, Idaho	Legislative expenses, Idaho, 1885	40 00	Charge of James A. Pinney for public printing in excess of agreed-upon departmental prices.
246129	do.....	do.....	do.....	22 60	Do.
246129	do.....	do.....	do.....	22 65	Do.
246129	do.....	do.....	do.....	307 55	Charge of Milton Kelly for printing of Territorial officers' reports; payment by Department not authorized.
246129	do.....	do.....	do.....	11 70	Charge of Milton Kelly for public printing in excess of known departmental prices.
246129	do.....	do.....	do.....	148 50	Do.
246996	L. A. Sheldon, governor of New Mexico.	Santa Fé, N. Mex.....	Contingent expenses, New Mexico, 1885.	45 16	Charged in excess of established departmental prices for telegraphic dispatches.
247048	S. A. Losch, secretary of New Mexico.	do.....	Legislative expenses, New Mexico, 1885.	75 00	Charged for clerk hire without authority; subsequently allowed, necessity for the assistance being proven.
				2,273 04	

DISALLOWED ACCOUNTS

DISALLOWANCES IN MISCELLANEOUS ACCOUNTS.

No. of report.	Name of officer.	Nature of the account.	Date of disallowance.	Amount disallowed.	Cause of disallowance.	Remarks.
*43982	Richard Joseph, disbursing clerk, Department of the Interior.	Expenses of Tenth Census.	Jan. 9, 1885	\$17 67	Excessive payment to H. R. Waite for board at Riggs House.	Disbursing clerk deceased; Interior Department notified of disallowances January 9, 1885. No further action.
				12 00	Excessive payment to R. H. Porter for board at Riggs House.	
				46 72	Excessive payment to George E. Waring for board at Riggs House.	
				25 00	Excessive payment to R. H. Porter for board at Riggs House.	
				12 00	Excessive payment to F. H. Wines, overcharge, Riggs House.	
				25 00	Excessive payment to F. H. Wines, for board at Riggs House.	
				17 00	Excessive payment to S. N. D. North, for board at Riggs House.	
				42 36	Excessive payment to S. F. Peckham, for board at Riggs House.	
				55 75	Traveling expenses of Laura Linton from Providence, R. I., to Minneapolis, Minn.	
				2,679 45	Printing material disallowed, as all printing must be done at Government Printing Office, Revised Statutes, section 3786.	
				19 50	J. D. Schollar, as pressman, disallowed for same reason.	
				45 50	J. D. Eskew, as proof-reader, disallowed for same reason.	
				18 00	J. D. Schollar, as pressman, disallowed for same reason.	
				273 00	J. D. Eskew, as proof-reader, disallowed for same reason.	
				64 85	George E. Waring, property-books, disallowed for same reason.	
				17 00	Excessive payment to F. H. Wines, for board at Riggs House.	
				18 00	do	
				15 00	do	
				30 00	Payment to Nathan Plummer as clerk in Census Office, for board and room in Washington, D. C., November, 1882.	
				140 00	J. D. Eskew, as proof-reader, disallowed as above, Revised Statutes, section 3786.	

†248295	R. E. Carpenter, superintendent and disbursing agent.	Protection and improvement of Yellowstone National Park.	Dec. 9, 1885
†246209	George W. Evans, disbursing clerk, Department of the Interior.	Contingent expenses, Interior Department.	June 16, 1885
245459	John D. McChesney, disbursing clerk.	Geological Survey	Apr. 15, 1885
245051	Charles D. Davis, disbursing agent.	 do	Mar. 11, 1885
245429	P. H. Christie, disbursing agent.	 do	April 2, 1885
245548	H. C. Rizer, disbursing agent.	 do	Apr. 21, 1885
245112	A. M. Rogers, disbursing agent.	 do	Apr. 21, 1885
245052	E. M. Lawton, disbursing clerk, War Department.	Contingent expenses, War Department.	Mar. 13, 1885
247182	George A. Bartlett, disbursing clerk, Treasury Department.	Investigation of accounts and traveling expenses.	July 31, 1885
247830	James Eveleth	Constructing elevator, Winder building.	Oct. 23, 1885

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31 75	H. L. Pelouze, printing material, disallowed as above.	
14 00	Excessive payment to F. H. Wines, for board at Riggs House.	
37 35	L. Nellie Bateman, traveling expenses from Springfield, Ill., to Washington, D. C., disallowed.	
37 06	H. L. Pelouze, printing material disallowed, as all printing for Executive Departments must be done at the Government Printing Office (Revised Statutes, section 3786).	
207 97	Disallowed on account of overpayment to himself of salary.	Disbursing agent notified of disallowances December 9, 1885. No further action.
275 00	Disallowed on account of payment to Charles B. Scott as game-keeper, from September 11 to December 31, 1884; no such officer authorized by law.	
225 00	Same from January 1 to March 31, 1885; disallowed for same reason as above.	
225 00	Same from April 1 to June 30, 1885	
35 75	Expenses of trip to Washington, D. C., and return charged in excess of amount authorized by instructions and regulations; disallowed.	
81 16	Overpayment telegrams disallowed under a ruling of this office that the rates fixed by the Postmaster-General, September 4, 1884, are operative from July 1, 1884.	No further action. Disbursing clerk advised.
71 55	Overpayment on telegrams disallowed under above ruling of this office.	Disbursing clerk advised. No further action.
2 38	Additional amount for error in calculation.	
23 17	Disallowed for overpayment on telegrams under ruling above referred to.	Disbursing agent advised. No further action.
1 63	Disallowed for overpayment on telegrams under ruling above referred to.	Do.
2 93	Disallowed for overpayment on telegrams under ruling above referred to.	Do.
1 57	Additional amount for error in calculation.	
9 82	Disallowed for overpayment on telegrams under ruling above referred to.	Do.
16 16	Disallowed for overpayment on telegrams under ruling above referred to.	Disbursing clerk advised. No further action.
154 70	Amount paid to William A. Reed. Mr. Reed was detailed from the Treasury Department to go to Boise City, Mont., as a witness. He was paid by the United States marshal and also by Mr. Bartlett, in whose accounts the amount was disallowed.	Do.
22 80	Enameled iron wash-stand disallowed as not authorized by the terms of the appropriation.	Disbursing clerk advised. No further action.

†Series of First Auditor.

DISALLOWANCES IN MISCELLANEOUS ACCOUNTS—Continued.

No. of report.	Name of officer.	Nature of the account.	Date of disallowance.	Amount disallowed.	Cause of disallowance.	Remarks.
249046	H. H. Dodge, disbursing agent.	Works of art for the Capitol.	Dec. 21, 1885	\$172 50	Amount paid from "Works of art for the Capitol" for repairing and cleaning pictures, disallowed as not authorized by the terms of the appropriation.	
245472	H. A. Gill, disbursing agent.	U. S. Fish Commission, "Propagation of food fishes."	June 8, 1885	300 00	Model of Western North Atlantic Ocean.	
			June 8, 1885	18 16	Overpayments under subheads of Appropriation for 1884: Propagation of food fishes, No. 2.	
				226 03	Same as previously stated, No. 3.....	
				178 78	Same as previously stated, No. 4.....	
					Model not authorized by terms of the appropriation.	
246347	George B. Loring, late Commissioner of Agriculture.	Laboratory, Department of Agriculture, 1885.	June 17, 1885	20,837 89	Payments made by him from laboratory, Department of Agriculture, 1885, which should have been paid from appropriation for the "purchase and distribution of valuable seeds," 1885.	Disbursing agent advised. No further action. Case in suit. (See Exhibit L.)
247504	Norman J. Colman, Commissioner of Agriculture.	do.....	Dec. 19, 1885	1,800 16	Payments made by him from laboratory fund, 1885, which should have been paid from appropriation for "purchase and distribution of valuable seeds," 1885.	(See Exhibit M.)
242086	T. J. Anderson.....	Court-house and post-office at Topeka, Kans.	Feb. 28, 1884	38 50	Payment of salary to George H. Wise, watchman, prior to oath of office, in violation of section 1756, R. S.	
243982	E. M. Gallaudet.....	Current expenses, Columbia Institution for Deaf and Dumb.	May 12, 1885	20 00	Payment to W. M. R. French, an employé of the Supervising Architect's Office of the Treasury Department, being extra compensation, in violation of section 1765, R. S.	
			June 16, 1885	400 00	Payment to F. C. Withers for services in preparing plans, specifications, and details for a school building; not chargeable to this appropriation.	
244965	John T. Dravo.....	Court-house and post-office, Pittsburgh, Pa.	June 20, 1885	20 00	Payment of salary to John H. Jones, watchman, prior to oath of office, in violation of section 1756, R. S.	
244960	George H. Maish.....	Court-house and post-office, Des Moines, Iowa.	June 19, 1885	246 00	Payment of salary to F. S. Whitney, superintendent, prior to oath of office, in violation of section 1756, R. S.	
				292 00	Payment of salary to W. G. Work, clerk, not authorized.	

246165	M. P. Kennard.....	Subtreasury and post-office building, Boston, Mass.	Sept. 25, 1885	16 00	Payment to employes after their services had been discontinued.	The disbursing agent replies that the letter of the Supervising Architect discontinuing the services of the employes had not been received at the time for which the disallowance was made.
246589	William P. Duvall	New Orleans Exposition..	Nov. 28, 1885	99 00	Extra compensation to employes of other branches of the Government service, in violation of section 1765, R. S.	The representative of the Interior Department replies that D. Syphax is intended for D. P. Syphax, not employed in any other Department. D. Syphax, \$17.25; C. Mahon, \$37.50; H. M. McNeal, \$10; S. G. R. Raby, \$17; James V. Kearny, \$17.5.
				2,041 67	Increase of the salary of persons in the temporary employ of the Exposition from the amount paid them in the Departments and bureaus to which they are regularly attached.	The representative of the Smithsonian Institution replies that employes of the National Museum have no legal status; they hold no regular commission, and take no oath of office; and furthermore, that in view of the extraordinary exertion required to prepare the collection in time, compelling the employes to work an extra number of hours during the day and at night, they were entitled to a temporary increase of pay.
246993	J. M. Tarble.....	Court-house and post-office, Pensacola, Fla.	Nov. 14, 1885	72 00	Overpayment to W. H. Sibley, foreman, having been paid for twenty-seven days' work and entitled to eleven.	The overpayment has since been refunded.

DISBURSING ACCOUNTS OF COLLECTORS OF INTERNAL REVENUE.

Number of report.	Name of collector.	District.	Period covered by account.	On what account.	Date disallowed.	Amount disallowed.	Remarks.
20316	A. L. Frost	Fourth California	July 1, 1884, to June 30, 1885.	"Salaries and expenses of collectors," &c.	Oct. 29, 1885	\$125 00	Their collections having fallen below the estimated sum on which their salaries had been conditionally fixed by the special allowance under the established scale of compensation, the salaries of these collectors were reduced proportionately.
20342	L. B. Crooker.....	Second Illinois	do	do	Nov. 18, 1885	125 00	
20374	Richard Rowett.....	Fourth Illinois	do	do	Sept. 15, 1885	375 00	
20366	Jacob Wheeler.....	Eighth Illinois	do	do	Nov. 10, 1885	250 00	
20366	W. J. Landram.....	Eighth Kentucky	do	do	Oct. 26, 1885	230 00	
20102	George Drury.....	Louisiana	July 1, 1884, to February 28, 1885.	do	April 6, 1885	83 00	
20271	do	do	do	do	July 13, 1885		

Statement of claims in accounts of disbursing officers disallowed by the First Comptroller from January 1 to December 16, 1885, &c.—Continued.

DISBURSING ACCOUNTS OF COLLECTORS OF INTERNAL REVENUE—Continued.

Number of report.	Name of collector.	District.	Period covered by account.	On what account.	Date disallowed.	Amount disallowed.	Remarks.
20434	Philip Doppler	Sixth Missouri	July 1, 1884, to June 30, 1885.	"Salaries and expenses of collectors," &c.	Oct. 22, 1885	\$125 00	Their collections having fallen below the estimated sum on which their salaries had been conditionally fixed by the special allowance under the established scale of compensation, the salaries of these collectors were reduced proportionately.
20329	S. M. Jackson	Twenty-third Pennsylvania.	do	do	Sept. 14, 1885	125 00	
20267	J. M. Melton	Second Tennessee	July 1, 1884, to May 31, 1885.	do	July 13, 1885	114 70	
20426	Nathan Gregg	do	June 1 to 30, 1885.	do	Oct. 5, 1885	10 30	
20310	H. M. Kutchin	Third Wisconsin	July 1, 1884, to June 30, 1885.	do	Oct. 22, 1885	125 00	
20096	C. Hartson	First California	October 1 to December 31, 1884.	do	April 8, 1885	475 00	Salary and traveling expenses of Deputy Collector J. Mecklenburg disallowed by First Comptroller in both accounts. This deputy was paid for the period covered by these accounts as tobacco inspector, and these disallowances were made under the decision of Comptroller Lawrence in Yates Case, Lawrence's Decisions, vol. 2, page 212. The collector has brought suit against the United States in the Court of Claims for the amount disallowed.
20201	do	do	January 1 to March 11, 1885.	do	Aug. 10, 1885	369 45	
20150	W. W. Carter	Seventh Indiana	January 1 to March 31, 1885.	do	May 21, 1885	16 67	"Fuel and lights" charged in excess of special allowance.
20392	do	do	April 1 to June 30, 1885.	do	Sept. 24, 1885	54 15	Traveling expenses of Deputy Collector Zell charged in excess of special allowance.
20439	F. C. Lord	Nevada	do	do	Nov. 9, 1885	10 58	Traveling expenses of Deputy Collector Matthews charged in excess of special allowance.
20222	W. H. Wheeler	Fifth North Carolina	January 1 to January 31, 1885.	do	Dec. 4, 1885	223 80	Salary of Deputy Collector S. A. Pate disallowed, \$103.30; salary \$86.10, traveling expenses \$34.40, of Deputy Collector J. B. Elliott disallowed; \$120.50. These were disallowed by request of Commissioner of Internal Revenue on reports from revenue agents that these deputies rendered no service.
20124	W. J. Pollock	First Pennsylvania	January 1 to March 31, 1885.	do	May 16, 1885	17 93	Pay of janitor from December 10 to 31, 1884, charged twice; duplicate disallowed.
19938	J. F. Walther	Nineteenth Pennsylvania.	July 1 to September 30, 1884.	do	Jan. 27, 1885	15 73	Payments to deputy collectors for traveling expenses in excess of special allowance.
20021a	J. M. Melton	Second Tennessee	October 1 to December 31, 1884.	"Salaries and expenses of agents," &c.	Mar. 18, 1885	40 00	Voucher withdrawn, and amount paid to Storekeeper William Lindsay disallowed by Commissioner of Internal Revenue.
20522	E. C. Wall	First Wisconsin	July 1 to September 30, 1885.	"Salaries and expenses of collectors," &c.	Nov. 25, 1885	13 30	Traveling expenses of Deputy Collector F. M. Clements charged in excess of amount expended.

MISCELLANEOUS INTERNAL REVENUE ACCOUNTS.

Report.	Name of claimant.	On what account claimed.	Date disallowed.	Amount disallowed.	Reasons for disallowance.
34353	A. T. Wimberly, revenue agent.	For expenses incurred in November and December, 1882, and January, 1883.	June 27, 1885	\$152 45	He was actively engaged in political work in the Second Congressional district of Mississippi, as shown by H. Mis. Doc. No. 15, Forty-eighth Congress.
34677	 do	For expenses in September, 1882.....	 do	11 50	Case of Chalmers vs. Manning.
33818	F. E. West, assistant to revenue agent.	For salary and expenses for October and November, 1882.	.. do	183 10	Same as above.
44990	Bush & Grigsby, distillers	For refund of internal-revenue taxes under section 6, act of March 1, 1879.	Jan. 23, 1885	1, 030 85	There were doubts whether they were legally entitled to a refund, and also a bill for their relief, covering the same case, was pending in Congress.
45314	Charles R. Coster, late collector of internal revenue.	For the payment of a judgment recovered against him in the United States circuit court, southern district of New York, in favor of Frederick Frerichs, for damages sustained by reason of the seizure of his distillery.	Feb. 10, 1885	10, 130 31	A certificate of probable cause was denied by the court when the case was tried. Subsequently a certificate was issued by the judge at chambers; not having been issued in open court, it was irregular and not considered binding.
45523	Hoffheimer Bros	For refund of tax on distilled spirits destroyed by casualty in bonded warehouse.	April 1, 1885	288 00	The spirits had remained in warehouse over three years. They should have been withdrawn and tax paid before the casualty occurred. Suit in this case was brought in the Court of Claims, and judgment given for claimants.
44987	C. W. Pavey, collector of internal revenue.	For fees paid clerk of United States circuit court, southern district of Illinois, in the case of Belleville Nail Company vs. Collector of Internal Revenue.	April 7, 1885	22 59	Said fees were part of the costs, and included in the judgment against the collector, which had been paid by the United States.
46833	A. H. Brooks, revenue agent.	For per diem allowance for subsistence in July, 1885, at his home.	Aug. 13, 1885	65 50	A revenue agent is not legally entitled to the \$3 per diem allowance for subsistence when at his place of residence.
46842	F. D. Sewall, chief of internal-revenue agents.	For subsistence in Washington, at \$2 per day, in July, 1885.	 do	32 08	The chief of internal-revenue agents, when performing the duties of chief of division of internal-revenue agents in the office of the Commissioner of Internal Revenue in Washington, is not entitled to any allowance for subsistence.
46922	 do	For same, in August, 1885	Sept. 24, 1885	38 00	As above.
43818	John J. Crooke.....	For printing internal-revenue stamps upon "foil wrappers for tobacco" in July, 1884, under contract in New York City.	June 26, 1885	463 74	Under act of July 7, 1884, there was no authority for printing internal-revenue stamps outside of the Bureau of Engraving and Printing.

DISALLOWED ACCOUNTS.

TREASURY DEPARTMENT, FIRST COMPTROLLER'S OFFICE,
Washington, D. C., October 30, 1885.

SIR: The letter of R. B. Harrison, assayer in charge of the United States mint office at Helena, Mont., to you, dated October 17, 1885, with accompanying papers in regard to the payment of the sum of \$206.25 to W. C. Anning, for extra hours of work, has been received by me to-day, and examined.

It seems that Mr. Anning was in the employ of said assay office as a clerk in some capacity at a compensation of \$3.50 per day, but he did other work not pertaining to his duties as a clerk, as a stenographer and type-writer, for which he charges the said \$206.25.

I have heretofore decided a similar case presented by Mr. Bontelle, superintendent in charge of the United States Coast Survey, to wit, that a clerk in the employ of the Government at a daily compensation could not receive additional pay for extra work done for the Government.

I have no reason now to change that opinion. Clerks receiving a fixed daily compensation stand in the same attitude as clerks who receive an annual salary, and all are prohibited from receiving extra pay outside of either their daily or yearly compensation. Section 1765, Revised Statutes, and section 4, act of March 3, 1883 (proviso, 23 Stat., 563).

A different rule would apply to workmen, laborers, and mechanics who might be employed by the day, as section 3738 of the Revised Statutes defines, what shall be a day's labor for them. The papers in the case are herewith returned.

Very respectfully,

M. J. DURHAM,
Comptroller.

JAMES P. KIMBALL, Esq.,
Director of the United States Mint.

TREASURY DEPARTMENT, FIRST COMPTROLLER'S OFFICE,
Washington, D. C., October 17, 1885.

SIR: In reply to your communication of the 26th ultimo, I would state that I find it impossible to refund to you \$206.25, as requested in your favor of the 26th ultimo, paid me upon voucher No. 302 and transmitted to the Director of the Mint in your ordinary expense account for June, 1885, for the reason that the money was used by me to defray living and other necessary incidental expenses, and I have not money sufficient at my command to comply with the Director of the Mint's instructions. I have delayed answering your communication for the reason that I was in hopes I could raise the money to comply with the instructions contained therein. As you informed me you have already charged yourself personally with this amount and refunded the same to the Government, I would suggest that it would be satisfactory to me to have the Director of the Mint send you a draft in payment of my services, and when it is received I will indorse it to you so that you will not suffer any loss. I herewith hand you my bills, made out in the same manner and for the same sum as those returned by the Director of the Mint. I think when all the facts are brought to his attention the bills will meet with his approval. Dr. Lawver engaged my services for such time as did not constitute a regular day's work at the rate of \$5 per diem for eight hours' work and \$10 per diem for Sunday work.

The work I did was exceedingly hard and trying, requiring constant attention from early in the morning until late at night. At your request I modified my charge for Sunday work from \$10 per diem, allowed by Dr. Lawver, to the rate of \$5 per diem, the same as allowed on week days, and I am not willing to modify the charges any further. My regular work in the office required but a small portion of my time each day in the performance of stenographic and type-writing services, and for the reason my duties embraced many other services, I was willing to work at the rate of \$3.50 per diem.

In taking down and transcribing testimony in this investigation I was prevented from working after office hours for lawyers and business men, and was prevented from earning any money in that direction as I would otherwise have done. The injustice of the Director's instructions can be best seen when I say that Dr. Lawver allowed and paid J. E. Wilson \$14.50 for one day's services as stenographer. Dr. Lawver assured me he had authority to engage my overtime services at the rates specified in my bill, and I accepted his statements and performed the work upon that basis. It seems to me my bill should be paid as presented, and I would request that you present the facts to the Director of the Mint.

Very respectfully,

W. C. ANNING.

Hon. R. B. HARRISON,
Assayer in charge United States Assay Office, Helena, Mont.

TREASURY DEPARTMENT, FIRST COMPTROLLER'S OFFICE,
Washington, D. C., October 17, 1885.

SIR: I have the honor to transmit herewith for your information a copy of a letter received from W. C. Anning, stenographer and type-writer in the investigation of the charges preferred against me by John P. Donaldson, in reply to a letter addressed to him on the 26th ultimo, as instructed in your letter of the 19th ultimo.

Mr. Anning has been unable to comply with your instructions to refund to me the amount paid him for overtime stenographic services during the investigation, for the reason that the money so paid him has been used to defray his living and other expenses. In justice to Mr. Anning, I would say that he only came to the Territory a short time ago and that his expenses in reaching the Territory and getting settled have exhausted all of the small compensation paid him. As requested by Mr. Anning, I herewith transmit duplicate vouchers against the United States made out in the same manner and for the same sum as the one sent in my ordinary expense account with the Government. Mr. Anning was engaged as stenographer and type-writer in the investigation under the instruction issued by the former Director of the Mint, Mr. Burchard, who instructed me to place at the disposal of Dr. W. P. Lawver the services of any of the employés he desired. Under these instructions Mr. Anning became official stenographer and type-writer to Dr. Lawver, and for the overtime services that were necessarily and constantly required of Mr. Anning Dr. Lawver agreed to pay him \$5 for each eight hours' labor on week days, and \$10 for each eight hours' work performed on Sundays. At the close of the investigation Dr. Lawver requested me to address him a letter embodying a recommendation for such compensation, so that it might receive his indorsement thereon. This was done, and I herewith transmit a copy of this letter together with Dr. Lawver's indorsement. The hours of the investigation were long, and Mr. Anning, to take down the testimony and afterwards transcribe the same, was required to work from very early in the morning until very late at night, for nearly a month, in performing this hard and confining work. During that time he was necessarily prevented from working after office hours and in the evenings for lawyers and business men, and deprived from any income in this direction. Now that the facts concerning the agreement of Dr. Lawver to pay Mr. Anning for his overtime services are presented to you, his bill will, no doubt, be allowed and paid. I most certainly recommend the payment of it in present shape as an act of justice to Mr. Anning, who at this time should not be compelled to accept a less compensation than was agreed on at the time between he and Dr. Lawver.

The use of Mr. Anning's services as stenographer and type-writer effected a very large saving to the Government, for had a stenographer not connected with the office been employed it would have cost from \$12 to \$15 per diem, the current rates here. I have refunded the money to the Government on behalf of Mr. Anning, as he is unable to do so, and would request that a draft be made out in his favor and sent him for the amount as early as possible, for the reason that I desire to close my accounts as promptly as possible after I turn my office over to my successor.

Very respectfully,

RUSSELL B. HARRISON,
Assayer in Charge.

Hon. JAMES P. KIMBALL,
Director of the Mint, Washington, D. C.

TREASURY DEPARTMENT, FIRST COMPTROLLER'S OFFICE,
Washington, D. C., September 26, 1885.

DEAR SIR: I am instructed by the Director of the Mint, in his official communication of the 19th instant, received yesterday, to direct you to make out new bills for the overtime stenographic services charged in voucher No. 302, June account, in your favor for \$206.25, in the investigation of the charges preferred against me by John P. Donaldson. For your guidance, I quote his letter, and trust you will comply with his instructions:

"You will instruct Mr. Anning to refund the amount paid him (\$206.25), and to render the bill to this office for the number of hours he was engaged as stenographer and type-writer in the investigation over and above the hours for which he was paid by you for services for the month of June, at the rate of \$3.50 per day, and the same will be referred to the accounting officers of the Department for examination and payment. In order that there may be no misunderstanding in regard to Mr. Anning's bill, I will repeat that he will be allowed compensation at the rate of \$3.50 for every eight hours, whether Sundays or week days, that he was engaged in the investigation, after deducting eight hours per day for the twenty-six for which he was paid by you on your pay-roll for the month of June.

Very respectfully,

R. B. HARRISON,
Assayer in Charge.

W. C. ANNING, Esq.,
Helena, Mont.

O O.

Statement of claims in accounts of disbursing officers disallowed by the First Comptroller from January 1 to December 16, 1885.

N. W. Spalding, late assistant treasurer United States at San Francisco. Account of salaries, Report No. 247,551:

Salary of self from April 1 to January 30, 1885, per account rendered..	\$1,250 00
Allowed from April 1 to May 4, 1885.....	467 05
Disallowed	782 95

Mr. Spalding's commission expired May 4, 1885, and consequently he was not entitled to the salary of the office after that date. See letter of August 31, 1885, herewith, marked A.

P. F. Herwig, late assistant treasurer United States at New Orleans. Accounts of salaries, Report No. 248,569:

Salary of self from July 1 to September 30, 1885, per account rendered..	\$1,000 00
Allowed from July 1 to September 11, 1885.....	793 57
Disallowed	206 43

Mr. Herwig's successor, Samuel Flower, qualified September 12, 1885, and was entitled to the salary of the office from that date. See copies of decision and explanations herewith, marked B.

Russell B. Harrison, late assayer United States mint at Helena, Mont. Account of ordinary expenses from January 1 to June 30, 1885:

Amount due W. C. Anning, stenographer and type-writer, for extra services in taking testimony, per account rendered.....	\$206 25
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Mr. Anning was an employé of the Government at a "salary fixed by law or regulations," and was therefore prohibited from receiving extra compensation by section 1765, Revised Statutes. See copies of decision and explanations herewith, marked C.

A. L. Snowden, late superintendent United States mint at Philadelphia. Account of gold and silver bullion from January 1 to June 30, 1885:

Included in this account was a charge for three silver bars, Nos. 7,087, 7,093, and 7,113, containing 1,980.12 ounces, valued at \$1,936.62, charged to J. C. Booth, melter and refiner. These bars are supposed to have been stolen from the stock of unmelted silver bullion delivered to the melter and refiner, and their value, \$1,936.62, remained as a balance due to the United States. See letter herewith, marked D.

A.

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TREASURY DEPARTMENT, FIRST COMPTROLLER'S OFFICE,
Washington, D. C., August 31, 1885.

SIR: Your account for salaries for the second quarter, 1885, has been revised in this office, and there has been found due to the United States a balance of \$782.95, which is caused by your paying yourself until June 30, when you should have been paid to May 4, 1885, the date of the expiration of your commission.

Yours respectfully,

M. J. DURHAM,
Comptroller.
By J. R. GARRISON,
Deputy Comptroller.

N. W. SPALDING, Esq.,
Late Assistant Treasurer, San Francisco, Cal.

B.

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TREASURY DEPARTMENT, FIRST COMPTROLLER'S OFFICE,
Washington, D. C., November 28, 1885.

SIR: Your letter of November 25 to me has been received, asking that I reconsider the decision of this office disallowing a claim for \$206.43, which you made for salary after your successor was commissioned and sworn and had tendered his bond, which

was afterward accepted. I cannot reconsider the same, because I have decided it according to law. I cannot consider the circumstances under which you say you performed the services, but must stop your pay from the time of the legal termination of your office, which was when your successor was sworn and qualified and tendered his bond.

Yours, very respectfully,

P. F. HERWIG, Esq.,

Late Assistant Treasurer United States, New Orleans, La.

M. J. DURHAM.

Comptroller.

C.

OFFICE OF ASSISTANT TREASURER, UNITED STATES,
New Orleans, La., November 25, 1885.

SIR: I have the honor to acknowledge the receipt of your communication of the 11th instant, in which you say "your account for salaries for the third quarter, 1885, has been revised in this office, and there has been found due to the United States a balance of \$206.43. Your successor, the Hon. Samuel Flower, qualified on the 12th of September, and is entitled to the salary of the office from that date."

In reply thereto, I would respectfully state that up to and including the 13th day of November, 1885, I have been in undisturbed possession of the sub-treasury at New Orleans, La., performing, without hindrance, all the duties assigned to me as assistant treasurer by the Treasury Department and all its regulations, recognized as assistant treasurer by the Secretary of the Treasury, the Treasurer of the United States (and all other officials). In all official communications I have been addressed as assistant treasurer, and oftentimes (the last one November 13, 1885) as the Hon. P. Felix Herwig, assistant treasurer, United States. I have signed all official documents up to and including that date.

My right so to do never having been questioned by either the Secretary of the Treasury or the Treasurer of the United States, who, in the mean time, in all communications (with him), has addressed my successor as simply Mr. Flower, thereby denying him the recognition, until the 14th day of November, 1885. Furthermore Mr. Flower himself has me recognized as assistant treasurer, United States, up to November 14, 1885, the day he sent a telegram to the Secretary of the Treasury stating that in pursuance of instructions he had that day assumed charge of the office of assistant treasurer, United States, and commenced performing its duties.

I will also quote the following extract from letter of instructions received by me from the honorable Secretary of the Treasury, dated September 9, 1885, in which he says: "As soon as these instructions shall have been complied with, you will surrender the office to Mr. Flower, advising this office by letter and forwarding the required papers."

"In the counting the funds of the office, I desire your successor to be represented, and the transfer to be made without any unnecessary delay."

Having complied with above quoted instructions by offering all facilities and courtesies to Mr. Flower for the prompt transfer of the office, I therefore submit and respectfully hold that I am entitled to the emoluments of the office, having performed the duties of the same, executing all functions and all responsibilities, all of which the records of the office and of the Treasury Department at Washington will establish. For the above reasons I beg a reversal of your decision on the subject, and respectfully request that you direct the proper adjustment of my account.

Very respectfully,

P. F. HERWIG,

Late Assistant Treasurer, United States.

Hon. M. J. DURHAM,

First Comptroller of the Treasury, Washington, D. C.

TREASURY DEPARTMENT, FIRST COMPTROLLER'S OFFICE,
Washington, D. C., November 11, 1885.

SIR: Your account for salaries for the third quarter, 1885, has been revised in this office, and there has been found due to the United States a balance of \$206.43. Your successor, the Hon. Samuel Flower, qualified on the 12th of September, and is entitled to the salary of the office from that date.

Yours, respectfully,

M. J. DURHAM,

Comptroller.

Hon. P. F. HERWIG,

Late Assistant Treasurer, New Orleans, La.

DISALLOWED ACCOUNTS.

TREASURY DEPARTMENT, FIRST COMPTROLLER'S OFFICE,
Washington, D. C., November 19, 1885.

SIR: I have received your letter of November 18, asking me to reconsider my decision disallowing the claim of Mr. W. C. Anning for alleged extra services.

The only persons to whom the eight-hour law applies are laborers, workmen and mechanics. Even upon your statement of the case, I do not regard Mr. Anning as being either of the above; and as I stated in my opinion, it does not make any difference whether he is paid by the year, month, or day, the same principle applies, and believing that my decision was according to law I cannot reopen the case.

Very respectfully,

M. J. DURHAM,
Comptroller.

RUSSELL B. HARRISON, Esq.,
Helena, Mont.

TREASURY DEPARTMENT, FIRST COMPTROLLER'S OFFICE,
Washington, D. C., June 19, 1885.

DEAR SIR: I have the honor to transmit herewith a report of the amount of overtime worked by W. C. Anning, stenographer and type-writer, in producing evidence in the investigation of J. P. Donaldson *vs.* myself, which work was performed at my direction upon your request. I would recommend Mr. Anning be allowed for his extra work at the rate of \$5 per diem for eight hours' work, except Sundays' work, which should be at the rate of \$10 per diem. Mr. Anning's labors have been very trying and arduous, requiring constant work from early in the morning until late at night, and the compensation which I recommend seems to me very reasonable. Please direct me from what fund Mr. Anning shall be paid. I also submit for your approval duplicate bills for E. J. Wilson for services rendered in taking testimony in the above and reducing the same to writing, amounting to \$14.50. Please approve the same and I will immediately make payment.

Very respectfully,

R. B. HARRISON,
Assayer in Charge.

Dr. W. P. LAWVER,
Assayer, Mint Bureau, Treasury Department,
Grand Central Hotel, Helena, Mont.

R. B. HARRISON, Esq.:

Your recommendation approved as to pay. Pay him out of the contingent fund for the extra service he has rendered.

W. P. LAWVER.

D.

TREASURY DEPARTMENT, FIRST COMPTROLLER'S OFFICE,
Washington, D. C., December 22, 1885.

SIR: Your account for gold and silver bullion deposited and purchased, and for minor coinage at the United States mint, Philadelphia, commencing January 1, 1885, and ending June 30, 1885, has been adjusted at the Treasury per Report 248597, and a balance of \$1,936.62 is found due the United States, the same being included in your statement denominated "suspense account."

Very respectfully,

M. J. DURHAM,
First Comptroller.
By J. R. GARRISON,
Deputy First Comptroller.

A. L. SNOWDEN, Esq.,
Late Superintendent United States Mint, Philadelphia, Pa.

XX.

DISALLOWANCES MADE IN DISBURSEMENT ACCOUNTS OF UNITED STATES MARSHALS FROM JANUARY 1, 1885, TO JANUARY 1, 1886.

Idaho, Fred. T. Dubois, United States marshal:

Account No. 94144. Fees of witnesses, September, 1884, to May, 1885.

Item of \$12.40 in account of Wm. A. Reid, clerk First Auditor's Office, for "outside expenses, including risk and personal comfort," disallowed, no specific item being given of an expense proper to be paid by United States \$12 40

Account No. 94146. Miscellaneous expenses United States courts, September, 1884, to May, 1885.

Charge for payment to Wm. E. Wheeler for publishing notices of summons, suspended. It is not commercial rates, but the rates provided in section 853, Revised Statutes, that should be paid for such printing; the bill should be made out accordingly 120 00

District of Arizona, Z. L. Tidball, United States marshal:

Account No. 88830. Fees of witnesses, October, 1883, to March, 1884.

Charge for payment to Peland and José (Indians) of actual expenses because indigent, disallowed; the law does not authorize actual expenses to a witness because he is poor 51 00

Charges for actual expenses of Marshal Tidball, \$43, and Deputy Marshal Dugan, \$48.95, serving as witnesses, disallowed; they not being salaried officers within the meaning of section 850, Revised Statutes. See also section 849, Revised Statutes 91 95

Charge for payment of actual expenses to indigent witnesses, Livingston Davis and four Apache Indians, disallowed; indigence does not entitle a witness to actual expenses in lieu of fees 277 90

Charges for payment of actual expenses in lieu of fees to other witnesses on the ground of indigence disallowed in this account to amount of .. 209 75

630 60

Account No. 91679. Fees of witnesses, June term, 1884, to March term, 1885.

Actual expenses to indigent witnesses in lieu of fees, disallowed 2, 146 60

Account No. 91680. Miscellaneous expenses United States courts, June term, 1884, to March term, 1885.

Payment to Geo. H. Tinker, as clerk of grand jury, disallowed as unauthorized 10 00

Western district of Arkansas, Thomas Boles, U. S. marshal:

Account No. 90557. Miscellaneous expenses, United States courts, November term, 1884.

Voucher 17 (No. 20). Charge for printed recognizances for witnesses disallowed as unauthorized; evidently done for the clerk of court 24 00

Voucher 7 (No. 21). Voucher for payment to posse is charged \$84; receipt is for but \$72; difference disallowed 12 00

Voucher 23. Meals for jurors, charged for \$67.50; receipt is for but \$65; difference disallowed 2 50

38 50

Account No. 91991. Miscellaneous expenses United States courts, February term, 1885.

Voucher 7. Charges for payment to L. H. Ramy, bailiff, January 7 and 8, disallowed, as 5 bailiffs are already allowed for these days 4 00

Voucher 8. Sam Wingo, bailiff, disallowed for January 7, for same reason 2 00

Voucher 11. Payment to John W. Sanders, stenographer, for February, \$125 charged; should be \$116; the difference disallowed 8 40

Like disallowance for overpayment to same for month of April, \$123.60; not \$125; disallow 1 40

54 30

Account No. 94161. Miscellaneous expenses United States courts.

Voucher 24. Charge for palm fans disallowed; not an expense to be borne by United States 80

District of Colorado, Walter A. Smith, United States marshal:

Account No. 90206. Fees of United States witnesses, September term, 1884.

Actual expenses to J. Sam Brown, receiver of national bank, he not being a salaried officer of the United States; the difference between \$69.35, the amount charged, and \$54.60, the amount proper to be allowed for mileage and attendance computed according to fee-bill, is disallowed.

\$14 75

Account No. 90286. Miscellaneous expenses United States courts.

Voucher 3. Anthony M. De Croy, bailiff, extra pay for night service, July 10, disallowed as unauthorized

2 00

October term.

Voucher 2. John W. Belcher, bailiff, charge for extra attendance at night, disallowed as above; the per diem paid to bailiff's covers this extra service

4 00

6 00

District of Connecticut, J. C. McKinney, United States marshal:

Account No. 93923. Miscellaneous expenses United States courts, September term, 1884.

Voucher 8. Charge of per diem for services of Thomas Longdon as crier on January 18 is disallowed, the same being Sunday

2 00

May term.

Voucher 6. Charge of per diem on May 26, 27, and 28, for services of W. A. Pierce as bailiff in district court at Hartford, is disallowed, as but five bailiffs can be allowed on one day for attendance on same court ..

6 00

Voucher 7. Charge of per diem on May 26 and 28, for services of Thomas Chapman as bailiff, as above, is disallowed for like reason

4 00

12 00

Southern district of Mississippi, W. C. Raum, United States marshal:

Account No. 94414. Fees of jurors.

Balance due the United States, per marshal's account current, November term, 1884, \$1,596.85, and balance due United States when brought forward to marshal's account current for January term, \$1,584.75; difference (error) disallowed

12 10

Balance due United States, per marshal's account current, January term, \$1,737.70, and balance due United States when brought forward to account current for May term, 1885, \$1,697.64; difference (error)

40 06

Account current for May term: Error in addition; amount is \$1,924.40, not \$1,924.50; difference disallowed

10

52 26

Account No. 94553. Fees of witnesses.

Error in bringing forward balance due the United States from marshal's account current for November term, 1884, to marshal's account current for January term, 1885, should be \$359.10, not \$358.60

50

Error in bringing forward balance due the United States from marshal's account current for May term to marshal's account current to November term to end of fiscal year, 1885; it should be \$1,081, not \$1,080.40; difference

60

1 10

District of Massachusetts, N. P. Banks, United States marshal:

Account No. 91532. Miscellaneous expenses United States courts.

In the first account, payments to A. Enos, as bailiff, July 3, in second account, October 11, and in third account, October 16 and 31, are disallowed, as he is allowed for same dates as interpreter

8 00

District of Maine, George D. Bisbee, United States marshal:

Account No. 94441. Miscellaneous expenses United States courts, September term, 1884.

Item 1. Charge for 400 blanks, grand and petit jurors' rolls, also for 500 blanks, account current, are disallowed as improperly charged in this account; chargeable in emolument returns

40 00

District of Maine, George D. Bisbee, United States Marshal—Continued.

Item 4, October term, voucher 2. Charge for services of H. D. Marble as bailiff, December 8 and 9, is disallowed, as said Marble, per voucher 2, fees and expenses of marshal, October term, was serving subpoena at Frankfort, Stockton, &c., on said dates, consequently not in attendance.....	\$4 00
Item 5, same voucher. Charge for December 12 is disallowed, as said Marble was at Grand Point serving process in case against Treat on said date.....	2 00
Item 3, voucher 1. Charge for services of A. L. Smith as bailiff on November 5 is disallowed, as by voucher 2, account of fees and expenses, said Smith was at Fort Fairfield and other points in Comstock County serving process.....	2 00
Item 6, December term. Charge for 300 blanks, compensation of witnesses, also for 400 warrants, is disallowed, as in item 1.....	13 00
Item 9, voucher 13. Loring, Short & Hannon, bill for stationery, charge for 300 vouchers disallowed as unauthorized.....	2 75
	63 75

Western district of Virginia, John G. Walls, United States marshal:

Account No. 91897. Fees of jurors.

Balance due United States per marshal's account current for account rendered at Abingdon, not carried forward to this account.....	659 90
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Account No. 90745. Fees of witnesses, fall term, 1884, at Abingdon.

Error in addition \$5,820.50, not \$5,829.50; difference disallowed.....	9 00
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Fall term, at Harrisonburg.

Abstract of fees earned before commissioner. Error in addition, \$373 should be \$371; difference disallowed.....	2 00
	11 00

Account No. 93339. Support of prisoners.

Error in not carrying forward balance due United States from account from July 1, 1884, to December 31, 1884, to account from January 1 to March 31, 1885.....	598 55
	598 55

Account No. 90753. Miscellaneous expenses United States courts.

Error in carrying forward balance due the United States account prior to January 1, 1885, \$87.40 carried to fall account at Harrisonburg, \$68.51; difference.....	18 89
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The following charges for coal, stationery, wood, and office rent are disallowed as being improperly charged in this account; should be charged in marshal's emolument return:

A. J. Seabroth.....	4 80
L. R. Dodd.....	25 00
J. G. Wilson.....	6 63
	55 32

Account No. 93337. Miscellaneous expenses United States courts:

Error in carrying balance from prior account should be \$154.63, not \$87.40; difference.....	67 23
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Eastern district of Virginia, R. P. Hughes, United States marshal:

Account No. 91724. Fees of witnesses, fall term, at Norfolk.

Voucher 1. Charge for payment to Frank P. Benedict of \$4.66 for subsistence is disallowed as unauthorized by law.....	4 66
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Spring term, at Alexandria.

Charge for two payments of witness fees to Henry Raff of \$4.60 is disallowed, the said Raff being a Government officer.....	4 60
Same term, debit error of \$100 in addition of fees in account current; should be \$192.19, not \$292.19.....	100 00
	109 26

Eastern district of Virginia, R. P. Hughes, United States marshal—Continued.

Account No. 91721. Support of prisoners.

Error in account current of addition; should be \$195.05, not \$196.05; disallow

\$1 00

Account No. 92179. Miscellaneous expenses United States courts; fall term, at Richmond.

Voucher 9. Charge for 500 supervisors blanks is disallowed as not properly chargeable in this account; they should be charged by the chief supervisor

7 00

Voucher 10. Charge in stationery account of West, Johnson & Co., for one ream of paper for district attorney, is disallowed as not properly chargeable in this account; district attorney should charge this in his emolument returns

5 00

Spring term, at Norfolk.

Voucher 9. Debit error of \$50 in transferring charge for services of M. Sullivan as janitor for January, 1885, from voucher to abstract; charged in voucher \$50, charged in abstract \$100; difference

50 00

62 00

District of Wyoming, Gustave Schnitger, United States marshal:

Account No. 89825. Fees of jurors, March term, 1884, at Laramie.

Error in bringing forward balance due United States, per his account current for October term, 1883, at Laramie, which is \$182, not \$178, as charged by marshal

4 00

Account No. 93970. Miscellaneous expenses United States courts.

Voucher 4. Charge for letter-heads for United States attorney, \$4, and envelopes for United States marshal, \$6, are disallowed as not payable from appropriation for miscellaneous expenses

10 00

Account No. 93990. Support of prisoners, September term, 1884.

Balance due the marshal is \$203.16, not \$213.16

10 00

Voucher 7. Payment to Trabling Bros., for box of candles, disallowed by Attorney-General

7 25

For January, 1885, voucher 3, similar charge and disallowance as last ..

7 25

For March, 1885, voucher 8, similar charge and disallowance

7 50

32 00

Account No. 89828. Support of prisoners.

Account current for December, 1882, for United States penitentiary, error of marshal in stating balance; should be \$18.14, not \$20.14; difference disallowed

2 00

Account for June, 1884, for United States penitentiary, voucher 9, payment to marshal and Cooper, error in addition; amount is \$62.37, not \$63.37; disallowance

1 00

3 00

Western district of Tennessee, M. T. Williamson, marshal:

Account No. 88444, for October term, 1883, first division, at Jackson. Miscellaneous expenses.

Voucher 14. Payment to Madison County Bank for collection of checks (exchange), disallowed as unauthorized

3 29

Account No. 91747, for October term, 1884, at Jackson. Miscellaneous expenses.

Voucher 17. Exchange on Memphis for \$6.38 at First National Bank of Jackson, at $\frac{1}{2}$ per cent., disallowed as unauthorized

1 59

Account No. 92930, for April term, 1885, at Jackson. Miscellaneous expenses.

Voucher 6. Pay to Thomas Haralson for attendance as bailiff, May 1, disallowed; five other bailiffs and a crier, all the law authorizes for any one day, were paid and allowed for attendance that day

2 00

Account for May term, 1885, at Memphis.

Voucher 13. Payment to Price, Jones & Co., for one official check-book, June 10, 1878, \$8, and one official check-book, January 16, 1880, \$2, disallowed as improperly charged to the United States

16 00

Voucher 14. Payment to James Huhn & Co., for one official check-book, April 12, 1881, disallowed for same reason as last item, voucher 13 ..

7 00

29 88

Southern district of Iowa, Richard Root, marshal :

Account No. 90648, from July 1 to September 30, 1884. Support of prisoners.

Voucher 4. Bill of John Green, M. D., for professional service, \$18 charged; only \$13 approved by the Attorney-General. Difference disallowed. \$6 00

District of Kansas, B. F. Simpson, marshal :

Account No. 91837, for adjourned September term, 1884, at Wichita. Fees of jurors.

Voucher 1. Amount ordered by the court to be paid Charles Lantry is \$24.59, not \$26.50. Difference disallowed 2 00

W. C. Jones, marshal :

Account No. 94210, for April term, 1885, at Topeka. Fees of witnesses.

Voucher 8. Payment to John Rogers and Gerge Wilson, sergeants Troup I, Ninth Cavalry, for attendance 32 days and 330 miles travel, \$64.50 each, disallowed, for reason that they are entitled only to their actual expenses, which actual expenses will be allowed when properly paid and charged 129 00

131 00

Eastern District of Missouri, J. E. D. Couzins, marshal :

Account No. 94230, of May term, 1885. Miscellaneous expenses.

Voucher 21. Charge for postage-stamps and newspaper wrappers is disallowed, as not chargeable against the United States. If for the use of the marshal, the same should be included in emolument return 2 55

Voucher 4. Charge for note paper, cards, and envelopes for district judge disallowed, as not chargeable to the United States 4 75

Voucher 14. Charge for letter-heads for circuit judge disallowed, for same reason 7 50

14 80

District of Nebraska, E. L. Bierbower, marshal :

Account No. 94243. Miscellaneous expenses, January 5 to June 30, 1885.

Voucher 4. Payment to E. R. Allen for attendance as crier from June 10 to June 30, 1885, inclusive, 18 days, at \$2 per day, disallowed, for reason that he was in attendance upon the court as marshal in marshal's absence, as shown by voucher 1, page 6, account of fees and expenses of marshals, for which \$5 per day are allowed to marshal 36 00

Northern district of Alabama, Joseph M. Hinds, late United States marshal :

Account No. 89003. Fees of witnesses. Abstract No. 4, circuit court.

Item 31. Charged payment to Aaron Anthony, \$21.50, should be \$20.50, for 1 day's attendance, \$1.50, and 380 miles' travel, \$19. The difference is disallowed 1 00

Account No. 91876. Fees of witnesses, October term, circuit court.

The charges for payments to Charles R. Pick, \$9, and to John W. Raines, \$9, are suspended. Their names are not in the order of court to pay witnesses 18 00

Account No. 91881. Miscellaneous expenses, United States court, April term at Huntsville.

Voucher 1. Payment for blanks disallowed in this account. The blanks were evidently for the use of the marshal or the clerk 30 50

Southern district of Alabama, Joseph H. Speed, late United States marshal :

Account No. 90050. Miscellaneous expenses United States courts.

Charged for payment to F. Jost for 11 days' attendance as bailiff. The charge as to December 4, 5, 6, and 22 disallowed. It is shown by fee and expense account No. 90211 that the said Jost was not present on said days. See sheet 1 vs. Preston Gantt, and sheet 9 vs. A. J. Killpatrick 8 00

Southern district of Georgia, R. D. Locke, late United States marshal :

Account No. 90,966. Miscellaneous expenses United States courts, November term, 1884.

Voucher #3. The charge for the attendance of Bailiff John G. Harris, November 7, is disallowed. It is shown by voucher 5 of fee and expense account for same term that the said Harris was at Augusta on said day in attendance before a commissioner. (See sheet 3 of said voucher 5)

\$2 00

District of South Carolina, T. J. Tuomy, United States marshal :

Account No. 90505. Fees of witnesses, January term, 1885.

Abstract No. 2. Error in addition. Amount \$607.60 should be \$606.60 ; difference disallowed

1 00

Accounts No. 90509. Fees of supervisors of elections.

All charges for payment in excess of \$50 to each of the following supervisors are disallowed as overcharges. The Revised Statutes, section 2031, limits compensation to 10 days at \$5 per day :

W. E. Klein	10 00
W. E. White	15 00
M. W. Wegg	45 00
J. H. Perrine	15 00
D. B. Vincent, jr	15 00
Thos. F. McGarey	50 00
Jas. M. Pringle	50 00

200 00

District of New Jersey, W. Budd, Deacon United States marshal :

Account No. 92329. Fees of witnesses.

All charges for payments to Morton Britton of fees for attendance before United States Commissioner Muerheid are disallowed, the said Britton being a salaried officer, who is entitled to only actual expenses (not fees):

Case vs. George H. Donahue	1 50
Case vs. W. J. Garbritt	3 00
Case vs. L. Steele	3 00
Case vs. Meierman	1 50
Case vs. Olsen	1 70
Case vs. Barg	1 70
Case vs. Olsen	3 40
Case vs. G. Vinhniezler	3 40
Case vs. Carloson	3 40
Case vs. C. C. F. Folkmann	1 70
Case vs. C. H. Lukmann	3 40
Case vs. Marshall	1 70
Case vs. Junger	3 00

32 40

District of Maryland, J. M. McClintock, United States marshal :

Account No. 90492. Miscellaneous expenses United States courts, November term, 1884.

Payment is made to Baliff Hamilton for 24 days ; but 23 named ; overpayment disallowed

2 00

December term, 1884 :

Cushing & Bailey, stationery bill made out to marshal ; the charge is suspended. What articles were for the courts, the clerk, and the marshal, respectively ? Stationery is not chargeable indiscriminately to the United States

79 61

81 61

Eastern district of Pennsylvania, James N. Kerns, United States marshal :

Account No. 90381. Miscellaneous expenses United States courts.

Bill of William F. Murphy's Sons for stationery ; disallow charge for commissions for supervisors ; this charge should be paid by the clerk of the court ; the clerk is allowed proper fees for his services in the matter of commissioning supervisors, and whether he shall use manuscript or a printed blank is a private matter with himself

7 00

District of California, M. M. Drew, United States marshal:

Account No. 90771. Miscellaneous expenses United States courts.	
Item 1, voucher 10. Payment to A. J. Leary for stationery, suspended; if the stationery was for the marshal's office, as charged, the bill is not payable by the United States, but should be included in the marshal's return of emoluments, when credit therefor will be allowed from the excess of official emoluments, provided there be an excess.....	\$17 30
Item 3, voucher 13. Payment to A. J. Leary, for stationery, suspended as in item 1.....	24 50
	41 60
Account No. 90773. Fees of witnesses.	
Voucher 1. Charge for expenses as Indian agent of H. B. Sheldon, \$68.50, suspended, as accompanying voucher of actual expenses is but for \$23.50.....	68 50

District of Columbia, Clayton McMichael, United States marshal:

Account No. 93980. Miscellaneous expenses.	
In bill of John C. Parker, stationer, the following item disallowed, viz: "September 16, 1885, to 6 bundles toothpicks".....	50
Account No. 92882. Fees of witnesses.	
Voucher 7. W. F. Henderson, witness from Sixth Auditor's Office, charge for board disallowed.....	10 00

Eastern district of Arkansas, D. B. Russell, United States marshal:

Account No. 90515. Miscellaneous expenses United States courts.	
Voucher 1. Payment to S. H. Tucker, jury commissioner, suspended. Jury commissioners are entitled under the law to 3 days' compensation, at \$5 per day, for one term of court, and the voucher should give dates.....	25 00
Account No. 94635. Fees of witnesses, April term, 1885.	
Payment of actual expenses to C. M. Barnes, chief clerk, office of marshal, western district, Arkansas, disallowed, as he is not a salaried officer of the United States entitled to charge actual expenses in lieu of fees.....	17 10
Account No. 94670. Miscellaneous expenses United States courts, April term, 1885.	
Voucher 8. Payment to John G. Fletcher for services of jury commissioner suspended, as the jury commissioners are entitled to compensation for but 3 days for one term of court, at \$5 per day. No dates are given in the above voucher.....	25 00
Account No. 94634. Fees of jurors, April term, 1885.	
Payment to James F. Woods 50 cents, and to William Brannon \$2 (additional) disallowed in this account, having been allowed previously in account per report No. 90517.....	2 50

J. S. Brown, jr., late United States marshal:

Account No. 92138. Miscellaneous expenses United States courts, March and April terms, 1883.	
Voucher 2. Payment to Wiegel, bailiff, disallowed, as not receipted and money never received, as Wiegel states on oath.....	86 00
Voucher 3. Voucher for payment to Robert Mackey, janitor, disallowed; not receipted.....	65 50
Voucher 4. John Moore for meals to jurors disallowed; like reasons as last above.....	6 50
Voucher 6. Smith & Co., stationery, disallowed as not being for United States courts, but for marshal's office; not chargeable in miscellaneous account. Marshal must pay for the stationery for his own office.....	12 50
	170 50

Northern district of Illinois, A. M. Jones, United States marshal :

Account No. 93565. Fees of jurors, January 1 to May 4, 1885.

Error in addition of abstract, \$1,017.45, not \$1,056.75; difference.....	\$39 30
Payment to Peter Wolf, \$53; order of court is for \$43; disallow	10 00

49 30
Southern district of Ohio, Lot Wright, United States marshal :

Account No. 91731. Miscellaneous expenses United States courts, February term, 1885.

Voucher 12. Charge for 5,000 blanks, ruled to order, suspended. What kind of blanks and for what use were they ?	15 50
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Eastern district of Texas, J. G. Tracey, United States marshal :

Account No. 92330. Fees of witnesses, March term, 1885.

Voucher 3. Payment to H. F. Bloom of actual expenses, suspended for information as to the office held.	18 00
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Account No. 92341. Miscellaneous expenses United States courts, November term, 1884.

Voucher No. 13. Stationer's bill, record books, allowed, and balance, \$83.65, suspended. What part was for clerk's office, what for marshal's office, and what specially for use of United States court. Clerks and marshals should furnish their own stationery. They can be reimbursed therefor from excess of official emoluments, if they have an excess	83 65
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January term, 1885.

Voucher 7. Copying ink and brush for copying book, disallowed, as being evidently for clerk or marshal	2 00
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Voucher 9. Payment to jury commissioner, 4 days; 1 day disallowed, as law only authorizes payment for 3 days	5 00
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Voucher 10. Suspended for same information as \$83.65 item above	43 75
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February term, 1885.

Voucher 9. All but book suspended; same reason as above	11 00
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March term, 1885.

Vouchers 3 and 4. Payment to two bailiffs for six Sundays each, disallowed	24 00
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Voucher 10. All but book suspended, as in item (\$83.65) above	123 05
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Voucher 11. All but book suspended, as above	64 35
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356 80
Northern district of Texas, J. A. McKee, United States marshal :

Account No. 89903. Fees of witnesses, April 1 to June 30, 1884.

Vouchers 7, 8, 9, 10, 13, 14, and 16. Expenses to United States officers suspended, because not salaried officers; should be paid only regular witness fees	210 95
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Account No. 89129. Miscellaneous expenses of United States courts.

Voucher 9. Payment to A. J. Haley, bailiff, for 7 days, June 2 to 7, only 6 days; overpayment disallowed	2 00
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Voucher 38. Payment to J. H. Finks, clerk of United States court, as jury commissioner disallowed, as not authorized. (See sec. 1765, R. S.) ..	15 00
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17 00

Account No. 90643. Miscellaneous expenses of United States courts, July 1 to December 31, 1884.

Payment to F. W. Giraud, clerk, as jury commissioner, disallowed. (See sec. 1765, R. S.)	15 00
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Account No. 91648. Miscellaneous expenses of United States courts, June 1 to March 31, 1885.

Payments to Finks and Giraud, clerks, as jury commissioners, disallowed. (See sec. 1765, R. S.)	30 00
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DISALLOWED ACCOUNTS.

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Western district of North Carolina, David Settle, United States marshal :

Account No. 93945. Miscellaneous expenses, United States courts, 2d quarter, 1885.

Items for printing blanks disallowed, as proper to be charged only in emolument account; to be paid from excess of emoluments..... \$9 57

Eastern district of North Carolina, Joshua B. Hill, United States marshal :

Account No. 89391. Support of prisoners, fiscal year 1884.

Disallowed charge for 7 turnkeys, paid S. H. Manning; allow 5, \$3; disallow 2 1 20

Account No. 89394. Miscellaneous expenses United States courts, fiscal year 1884.

Stationery: Bought January 22, blank book, 24 ex. in book; February 28, blank book; April 11, dictionary-holder; suspended. For whose use were they bought? 9 60

Account No. 92959. Fees of witnesses, fiscal year 1885.

Of charge of \$3 witness fees, paid H. H. Montgomery, before Commissioner Gardner on January 7, 1885. Case *vs. Peck*, \$1.50, is disallowed, as it appears by commissioner's abstract that he was in attendance but one day. 1 50Of charge of \$4.50, witness fee paid J. A. Whitney, before same commissioner, January 8. Case *vs. Richardson*, \$3 is disallowed, as above.... 3 00

4 50

District of Vermont, W. W. Henry, United States marshal :

Account No. 90018. Fees of witnesses, October term, 1884.

Voucher No. 4. Fees of witnesses before Commissioner George G. Johnson, 2 days, and 20.8 miles travel; the latter, computed as \$14.40, should be \$10.45; the difference disallowed 4 00

Washington Territory, G. W. George, United States marshal :

Account No. 92858. Fees of witnesses.

Amount received for by witnesses before commissioners is \$38.90; amount charged in marshal's account is \$43.50; difference disallowed 4 60

Account No. 92876. Support of prisoners.

Account for February, 1885, voucher 8; error in multiplication..... 63

Account No. 94024. Miscellaneous expenses United States courts, April term, 1885, at Seattle.

Voucher 7. Marshal charges for attendance of bailiff for 24 days; but 19 days are enumerated; charge for 5 disallowed 10 00

Voucher 9. Same time and place, same error 10 00

20 00

Account No. 92875. Miscellaneous expenses United States courts, November term, 1884, at Vancouver.

Voucher 2. Charge, attendance of bailiff on Sunday disallowed; court not in session. 2 00

Voucher 3. Similar charge and same disallowance 2 00

Voucher 4. Same charge and same disallowance 2 00

6 00

District of Indiana, R. S. Foster, United States marshal :

Account No. 90894. Miscellaneous expenses United States courts, May term, 1884.

Charge for payment to 3 bailiffs, November 4, in this account, is disallowed; the charge is made and allowed in account No. 83290 6 00

Account No. 93451. Miscellaneous expenses United States courts, November term, 1885.

Error in bringing forward balance of \$997 from one page to another as \$999 2 00

8 00

Northern district of New York, C. D. McDougal, United States marshal :

Account No. 90812. Miscellaneous expenses United States courts, September term.

Item 1, voucher 11. Charge for attendance of bailiff at court on July 4, 1884, disallowed; court not in session on that day	\$2 00
November term.	
Item 2, voucher 16. Charge for services of bailiff on December 25 disallowed for same reason as above	2 00
Item 3, voucher 20. Same term, same charge, and same disallowance as last above	2 00
	6 00

Eastern district of Wisconsin, Henry Fink, United States marshal :

Account No. 92119. Miscellaneous expenses United States courts.

Voucher 5. Charge for services of H. Marshall as bailiff, February 14, 16, 17, and 18, is disallowed, as by marshal's account for fees and expenses, case <i>vs. J. Garrison</i> , he was in Door County serving subpoenas	8 00
Charge for services of H. Marshall as bailiff on March 4, 5, 6, and 7 is disallowed, as he was in Door County serving subpoenas	8 00
Charge as above on March 30 is disallowed, as deputy was transporting prisoners; case <i>vs. W. S. Hall et al.</i> same date	2 00
Charge above on April 16 is disallowed, as deputy was before Commissioner Baird at Appleton, case <i>vs. Neil McCarther</i>	2 00
	20 00

(See east district Wisconsin continued at another place.)

East district of Louisiana, J. R. Pitkin, marshal :

Account No. 91908. Fees of witnesses.

Overpayment for mileage to witnesses, George W. Black \$50, and Fred W. Baldwin, \$50; error in extending mileages; should be \$127.10 in each case, not \$177.10 as charged; difference	100 00
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Account No. 92028. Fees of jurors.

Charge for payment to I. Kempe \$22.00. \$2.00 is disallowed because the account shows that he was entitled to compensation for 10 days only ..	2 00
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Account No. 89778. Miscellaneous expenses United States court, October term, at Monroe.

Voucher 13. Charge for payment to Thos. McGuire, jury commissioner, disallowed, as he has already been paid \$15.00, the maximum compensation; not more than \$15.00 is allowable for one term of court	10 00
	112 00

District of Minnesota, H. R. Denning, United States marshal :

Account No. 91690. Fees of witnesses.

Voucher 16. Case <i>vs. Sylvester Alexander</i> ; error in addition; \$41.40 should be \$40.40	1 00
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Account No. 93137. Support of prisoners from September 1, 1884, to March 31, 1885.

Voucher 1. Disallowed by Attorney-General	97
Voucher 6. Amount disallowed by Attorney-General	1 50
Voucher 13. Disallow charge for board of Kate McDonald and Gueda-buice for January 5; allowed in voucher 9	1 14

From April 1 to June 30, 1885.

Error in carrying forward, voucher 2, should be \$99.33, not \$99.83; difference	50
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Account No. 87884. Fees of witnesses:

Voucher 6. Bill of expenses of B. D. Adist, witness before Commissioner Cardoza, charge for portorage disallowed. Portorage is a gratuity and not an expense chargeable to the United States	75
Like charge to H. H. Henshaw; disallowed for like reason	75
Like charge of D. A. Ray; disallowed for same reason	50
	7 11

Western district of Wisconsin, F. W. Oakley, United States marshal :

Account No. 93265. Miscellaneous expenses United States courts.

Charge of per diem on February 22, 1885, for services of F. H. Gill as bailiff is disallowed, the same being Sunday..... \$2 00

(See eastern district Wisconsin, begun at another place.)

Francis H. West, United States marshal :

Account No. 93240. Miscellaneous expenses United States courts.

Voucher 6. Charge for 4,000 vouchers, also 250 abstracts in stationery bill of Symes, Swan & Co., is disallowed as improperly charged in this account; should be included in emolument return, to be paid from excess of emoluments, if there be an excess..... 17 75

District of Dakota, Harrison Allen, United States marshal :

Account No. 90446. Support of prisoners, November term, 1884, second judicial district of Yankton.

Voucher 1. Support of Spotted Cow from June 23 to June 30, 1884, both days inclusive, at \$1 per day, amounts to \$8, not \$9; disallow \$1 00

Voucher 8. Bill of E. Weber. The second line of items amounts to \$11.80, not \$12.50; difference..... 70

Account No. 90455. Fees of witnesses, August term, 1883, at Deadwood.

Voucher 2, sub-voucher 4. Expenses of D. Brey, 2d to 24th August, inclusive, 23 days, at \$4.50 per day, amounts \$103.50, not \$110; disallow difference..... 6 50

Sub-voucher 14. Martin Seating; error in transferring to voucher. Amount is \$20, not \$26, as charged; amount receipted is only \$18; difference disallowed 8 00

First account-current for November term, 1883, at Yankton. Voucher 2, sub-voucher 17. Payment to Matthew Gering; error in addition; amount is \$161.90, not \$171.90; difference 10 00

26 26

Northern district of Florida, J. H. Durkes, United States marshal :

Account No. 90343. Miscellaneous expenses United States courts.

Voucher No. 3. Payment to C. F. Williams, bailiff; paid \$22 for 11 days. Days named in voucher are April 14, 15, 16, 17, 18, 19, 21, 22, 23, and 24, only 10 days; disallow..... 2 00

Southern district of Florida, P. A. Williams, United States marshal :

Account No. 90701. Support of prisoners.

Voucher No. 3. Charged in marshal's account-current at \$237. Approved by Attorney-General for \$236.40 only; disallowed 60

Account No. 94387. Miscellaneous expenses United States courts, May account.

Voucher 8. Paid J. M. Eddins, attending United States commissioners; examinations as bailiff is disallowed as unauthorized..... 4 00

4 60

EXHIBIT A.

TREASURY DEPARTMENT, FIRST COMPTROLLER'S OFFICE,
Washington, D. C., June 16, 1885.

SIR: I have the honor to acknowledge the receipt of your letter of the 15th instant, presenting for consideration and decision the question as to how far and to what extent the authority given to consular officers of the United States, under paragraph 546 of the United States Consular Regulations, to use and apply official fees collected by them in payment of their salaries and authorized expenses is modified or limited by the provisions contained in the deficiency appropriation act approved July 7, 1884, as follows:

"And hereafter it shall not be lawful for any consular officer to appropriate to his own use or expend from the amount received from the fees of his office any sum in

excess of the allowance of salary and fees directly authorized by law, and consular officers paid exclusively by fees and consuls paid in part by salary and in part by fees shall only appropriate to their own use or expend such portion of the fees as is authorized by law." (23 Stat., 237.)

It can scarcely be assumed that it was the intention of this act to prohibit the use and application of official fees by consular officers in payment of their salaries and authorized expenses, for which appropriations have been provided by Congress, so long as such appropriations are unexpended and available; otherwise, it would become necessary, even for consular officers located at those posts where the official fees are always largely in excess of the aggregate of the salaries and authorized expenses, to draw on the Government for the entire amount of their salaries and expenditures, and to remit the total amount of official fees collected, thus incurring an unnecessary cost, by exchange, both on drafts drawn and on remittances made.

I fully concur, however, in the opinion suggested in your communication that, under the foregoing provisions of the act of July 7, 1884, there is no authority for consular officers to use and apply fees in payment of any salary or authorized expenditure, after the appropriation therefor has become exhausted or is no longer available. Any use or application of fees in such case would be illegal and must necessarily be treated as an absolute disallowance in the settlement of the accounts of fees of United States consular officers; and in all cases where such disallowances are made the consular officers will be required to pay back the fees so applied without authority and to remit the same to the United States bankers at London or directly to the Treasury.

As there have been annual deficiencies of large amounts for a number of years past in the appropriation for "contingent expenses of United States consulates," and as said appropriations for the current fiscal year will soon be exhausted, the question is presented as to how the accounts of consular officers for rent and miscellaneous expenses, payable from said appropriation, shall be disposed of after the appropriation has been exhausted. There is nothing contained in the foregoing provisions of the act of July 7, 1884, which prohibits the reporting of such accounts for Congress in the annual estimates for deficiencies. On the contrary, in the same act (23 Stat., page 254) the following provision occurs:

"And hereafter all estimates of appropriations and estimates of deficiencies in appropriations intended for the consideration and seeking the action of any of the committees of Congress shall be transmitted to Congress through the Secretary of the Treasury, and in no other manner; and the said Secretary shall first cause the same to be properly classified, compiled, indexed, and printed, under the supervision of the chief of the division of warrants, estimates, and appropriations of his Department."

It would therefore seem to be proper that the accounts of consular officers of the United States coming under an exhausted appropriation, or one no longer available, should be examined and reported to this office, in order that after examination by both offices the balances due thereon may be reported to the Secretary of the Treasury, to be included in the estimates of deficiencies to be transmitted by him to Congress in accordance with the foregoing provisions of law. In reporting such accounts it will of course be stated that an actual payment of money from the Treasury will be required.

I respectfully recommend that this course be adopted.

I am, very respectfully,

M. J. DURHAM,
Comptroller.

Hon. D. S. ALEXANDER,
Fifth Auditor of the Treasury.

EXHIBIT B.

TREASURY DEPARTMENT, FIRST COMPTROLLER'S OFFICE,
Washington, D. C., December 17, 1885.

SIR: Your account of salary and fees from July 1, 1885, to September 2, 1885, and of salary from September 3, 1885, to October 23, 1885, while in homeward transit, has been adjusted, per report No. 109113, and a balance found due from the United States to you of \$572.75, covered by the following drafts, viz:

One dated December 16, 1885, for	\$87 70
One dated December 17, 1885, for	485 05

572 75

In relation to your claim, filed with your account, for fees now treated by you as non-official, but which, when collected, were treated as official fees by you and credited to the United States, amounting to \$2,368, I desire to say that, as the same were collected and credited by you between July 21, 1879, and August 31, 1881, their nature was determined by my predecessor, as I learn, to be official under the Consular Regulations of 1874, then in force.

This being the case, I am prevented from opening the matter.

I am, very respectfully,

M. J. DURHAM,
First Comptroller.
By J. R. GARRISON,
Deputy First Comptroller.

W. E. GOLDSBOROUGH, Esq.,
Late United States Consul at Amoy.

EXHIBIT C.

TREASURY DEPARTMENT, FIRST COMPTROLLER'S OFFICE,
Washington, D. C., December 7, 1885.

SIR: Your claim for passage of four destitute American seamen from the wrecked bark Rainbow to San Francisco, taken on board in the Arctic Ocean on or about April 16, 1885, and landed at San Francisco November 4, 1885, has been adjusted, per report No. 108947, and a balance of one hundred dollars (\$100) found due to you from the United States, for which a Treasury draft in your favor will be duly remitted.

The claim for clothing, tobacco, pipes, &c., supplied to the four seamen, is disallowed, since the statute provides for compensation only for the passage of distressed seamen in cases like the one under consideration; and in view of the amounts allowed in former cases for the passage of shipwrecked seamen from the Arctic Ocean the sum of \$25 for each seaman is considered a fair and reasonable allowance.

I am, very respectfully,

M. J. DURHAM,
First Comptroller.
By J. R. GARRISON,
Deputy First Comptroller.

Capt. F. M. GREEN,
Master of the bark Hunter.
(Care Collector Customs, San Francisco, Cal.)

EXHIBIT D.

TREASURY DEPARTMENT, FIRST COMPTROLLER'S OFFICE,
Washington, D. C., January 15, 1885.

SIR: Your account of contingent expenses from January 1, 1884, to June 30, 1884, has been adjusted, per report No. 104277, and a balance found due from you to the United States of..... \$226 25

Balance claimed per your account 69 52

Difference 295 77

Thus accounted for:

(1) Overcharge in your account for fourth quarter, 1883, explained in a previous letter 8 92

(2) Overcharge in your present account in computing the value of Guatemala currency:

Your account of contingent expenses, first quarter, 1884, amounts to \$313.62, which you carry into your account as..... \$272 71

Whereas by Treasury valuations (812) it amounts to only 254 65

18 06

In your second quarter, 1884, account you compute the amount of expenses, \$278.72, as 236 21

By Treasury valuation (806) it equals 224 65

11 56

(3) Amount charged in your telegram account, suspended because vouchers for the same have not been furnished:	
1884, June 19. Telegrams to Nicaragua	\$2 50
1884, June 19. Telegrams to Grabal	1 00
1884, June 21. Extra charge on September's cablegram	2 20
1884, June 24. Telegram to Salvador	2 25
1884, Jan. 30. Extra charge on Department's telegram	8 70
Cost of my telegrams of 30th January	36 30
1884. Jan. 31. Extra charge on Department's telegram	1 40
1884. Jan. 31. Cost of my telegrams	7 70
	61 05
Equal to	\$51 78
(4) Amount of loss by exchange charged on draft No. 31, January, 1884, for \$200, suspended for voucher	14 17
(5) Overcharge for loss by exchange on the drafts credited in your account.	8 41
(6) Overcharge in your account of traveling expenses, voucher No. 3, being for \$23.25, entered in your account \$23.75; 50 cents which in United States money is	40
(7) Amount charged for Mr. Titus' compensation for care of the archives of the legation disallowed	233 33
	346 63
Less:	
(a) Outstanding balance in your favor as advised by letters of December 10, 1883, April 24, 1884, and August 12, 1884.	50 86
Difference explained	295 77

Item 1 (\$8.92) you were requested in letter of August 12, 1884, to credit to the United States.

Please credit item 2 (\$18.06 and \$11.56) in your next account of contingent expenses.

Item 3 (\$51.78) will be removed upon receipt of the vouchers in its support. If these are unattainable, please forward your certificate attached to a copy of the items enumerated under item 3 above, to the effect that said expenses were actually and necessarily incurred by you, and that vouchers for the same cannot be secured.

You will please follow the same course in order to remove item 4 (\$14.17).

Item 5 (\$8.41) arises from a computation of the proceeds of your drafts at the rate governing the accounting officers fixed for the value of Guatemalan currency, and subtracting this from the face of your draft. In every case the loss on a draft thus arrived at is slightly less than the amount charged by you. Unless you have an explanation to offer concerning this method, showing that it is not properly applicable to your exchange vouchers, you will please credit item 5 (\$8.41) in your next account.

Item 6 (40 cents) is a manifest clerical error which you will also please credit.

Item 7 (\$233.33) is necessarily disallowed, as no law authorizes the payment of extra compensation to a consular officer like Mr. Titus, not vested with diplomatic functions, while in charge of the archives of a legation. To reimburse the diplomatic officer for an amount paid to such a consular officer while in care of the archives of a legation would be in effect the payment indirectly of extra compensation to a consular officer not authorized by law to be made directly. Your account, as presented, shows the payment of the above \$233.33 as compensation to Mr. Titus, and it cannot be considered as an expense incurred in the preservation of your archives. You will please credit the said item in your next account.

Item (a) (\$50.86) you have been already requested to debit to the United States.

I am, very respectfully,

WM. LAWRENCE,

Comptroller.

By Z. M. LAWRENCE,

Acting Deputy Comptroller.

Hon. H. C. HALL,

United States Minister, Guatemala, Guatemala.

EXHIBIT E.

TREASURY DEPARTMENT, FIRST COMPTROLLER'S OFFICE,
Washington, D. C., December 2, 1885.

SIR: Your account of clerk hire, from July 1, 1885, to September 30, 1885, has been adjusted, per report No. 108831, and a balance found due from you to the United States of..... \$110 00

Balance per your account..... 0 00

Difference..... 110 00

Being the amount paid by you to Mr. D. N. Demetriades on account of clerk hire for the third quarter, 1885 (including loss by exchange, \$10), *disallowed*, for the reason that Mr. Demetriades is receiving salary as interpreter, and cannot be allowed salary as clerk, under section 1765, Revised Statutes.

I am, very respectfully,

M. J. DURHAM,
First Comptroller.

By J. R. GARRISON,
Deputy First Comptroller.

G. H. HEAP, Esq.,

United States Consul-General, Constantinople, Turkey.

EXHIBIT F.

DEPARTMENT OF STATE,
Washington, May 20, 1885.

SIR: I have the honor to inclose herewith a copy of a letter from the First Comptroller of the Treasury, disallowing in one of the accounts of the disbursing clerk of this Department a charge for an expenditure which had been authorized by the Secretary or Assistant Secretary of State, and I have the honor to inclose also a report on the subject made to me by the disbursing clerk, the tenor of which I approve.

I am of opinion that it is essential for the proper execution of the duties of this Department that the order of the Secretary of State approving of an expenditure, which is dependent upon his approval by the terms of the act of appropriation, is the *only* authority needful for the accounting officers of the Treasury.

To accept any other construction and execution of an act authorizing an expenditure would be, in effect, to substitute the discretion of the Comptroller in lieu of that of the Secretary of State. The Comptroller and Auditor have their justification in the approval of the officer indicated by the law, and the discretion of the Secretary of State cannot be disregarded and nullified in defiance of the plain language of an act and the essential authority vested in the head of a Department.

I have no doubt but that your views are in exact accord with mine on this subject, and that I will have the honor to receive early advice from you that the accounting officers of your Department are to be governed by them.

I have the honor to be, sir, your obedient servant,

T. F. BAYARD.

Hon. DANIEL MANNING,
Secretary of the Treasury.

TREASURY DEPARTMENT, FIRST COMPTROLLER'S OFFICE,
Washington, D. C., May 29, 1885.

SIR: The letter of the honorable Secretary of State of the 20th instant, with the accompanying papers, and the statement of Mr. Kieckhoefer, the disbursing clerk of that Department, which were referred by you to me on the 22d, have been carefully considered.

In reply I will say it is useless at this late day to enter into a discussion of the question which the letter of Mr. Kieckhoefer seems to invite. Whatever may have been the conflicting views of eminent men on the rights, powers, and duties of the accounting officers of the Treasury over the accounts of all the officers of the Government before the passage of the act of March 30, 1868, I respectfully suggest that I have heard of no one who has carefully considered the question since that time who controverts said right, power, and duty, except in cases expressly authorized by law. I could cite you to a large number of opinions emanating from high sources before the passage of said act, showing that accounting officers exercise a jurisdiction in these

matters under the law which neither the Executive nor head of a Department can overrule or control in matters of judgment, except that exercise or control is given by express statute or clearly inferable from it. I could cite you here to sustain these views to 1 Op. Att. Gen., pp. 624 and 678; 2 Op. Att. Gen., pp. 507 and 544; but, as before stated, whatever may have been the conflicting views before the act of March 30, 1868, to my mind the above act is conclusive of the question, and such has been the views of all my predecessors since that time. See 5 Op. Att. Gen., 218; 14 Op. Att. Gen., 65, which clearly indicate that said act was passed to forever settle questions in dispute before that time. That act was carried into the Revised Statutes as section 191, which is as follows:

"SEC. 191. The balances which may from time to time be stated by the Auditor and certified to the heads of Departments by the Commissioner of Customs, or the Comptrollers of the Treasury, upon the settlement of public accounts, shall not be subject to be changed or modified by the heads of Departments, but shall be conclusive upon the executive branch of the Government, and be subject to revision only by Congress or the proper courts. The head of the proper Department, before signing a warrant for any balance, certified to him by a Comptroller, may, however, submit to such Comptroller any facts in his judgment affecting the correctness of such balance, but the decision of the Comptroller thereon shall be final and conclusive, as hereinbefore provided."

I will state that I fully concur in the following statement in the letter of the honorable Secretary of State, to wit:

"I am of opinion that it is essential for the proper execution of the duties of this Department that the order of the Secretary of State approving of an expenditure which is dependent upon his approval by the terms of the act of appropriation is the only authority needful for the accounting officers of the Treasury." That is to say, where an appropriation is made for that Department the expenditure of which is dependent upon his approval by the terms of the act itself, then that approval is binding on the accounting officers.

Let us see how this matter now stands. The duties and powers of the accounting officers are expressly defined by law. Section 277, Revised Statutes, defines the duties of the Fifth Auditor, and section 269 the duties of the First Comptroller. The first of the above sections provides that the "Fifth Auditor shall receive and examine *all* accounts accruing in or relative to the Department of State," &c. It will be seen that *all* accounts are to be received and examined. No exception is made.

Section 269 says: "It shall be the duty of the First Comptroller to examine *all* accounts settled by the Fifth Auditor," &c. No exception is made in this instance. If there is an exception as to the examination of any account, the same must be stated in some act of Congress. There is one general exception applicable to the State Department, and that is in relation to the settlement of expenses of intercourse with foreign nations (see section 291, Revised Statutes). If there is any other general statute limiting the duty or the power of accounting officers over all accounts I have overlooked the same. The duty thus devolved by law upon the accounting officers must be performed by them until the law is changed.

It has been held by my predecessors, and I so hold, that the accounts growing out of the contingent fund in an appropriation act must be examined and settled by the accounting officers, as well as, and in the same manner as, those pertaining to any other fund. Under section 209 the Secretary of State is required to include in his annual statement the expenditures from the contingent fund, the expenditures under the appropriation for "contingent expenses of foreign missions," &c., except those expenditures settled upon the certificate of the President, as specified in section 291. By immemorial usage the expenditures under this appropriation, and that of contingent expenses of United States consulates, and other appropriations relating to foreign service, are subject to the approval of the Secretary of State; but it has never been considered that expenditures under these appropriations are solely under the discretionary power or control of the Secretary of State. They are not made dependent upon his approval by the terms of the appropriation acts. The appropriations are made generally like all other appropriations for the support of the Government. The approval of accounts under these appropriations is not conclusive on the accounting officers. The approval of the Department of State is merely a voucher to the accounting officers that the account is a proper one for examination and report in the Treasury Department.

It is admitted that the head of a Department can direct in what manner a contingent fund appropriated in his Department may be expended—that is, some for one purpose and some for another; but the accounts and vouchers must be returned and examined by the accounting officers, except as above indicated, and their decision is binding on the head of the Department. If an account should be presented to the accounting officers which would seem to be extraordinary in its character, and a reason be given by the Department in which it originated why said expenditure was necessary, either in kind or amount, the same would be duly considered by the ac-

counting officers, and, perhaps, in most cases, would be conclusive. I deem it unnecessary to argue this point further.

As to the direct matter presented, I beg to state, when the account of Mr. Dwight was first presented to the Fifth Auditor, it was in this form:

For expenses incurred while engaged on official business in traveling from Washington to New York and return, including railroad fare, hotel bills, &c., for which sub-vouchers could not be obtained..... \$61 66

The Fifth Auditor called for an itemized statement of Mr. Dwight's expenses, when the statement was presented thus:

Amount charged for rooms, restaurant, and fires, from January 10 to January 14, 1885..... \$41 20
Washing

This small and extraordinary account attracted the attention of the accounting officers. Legitimate traveling expenses are allowed, but certainly washing is not. If washing be necessary while away upon official business, why not allow for the wear and tear of clothes? Why not doctors' bills, if sick by the way, &c.? I venture the assertion that the attention of the predecessor of the present honorable Secretary of State, who approved said account, was never called to that item, or he never would have approved the same, small as it is.

I beg further to say, in your Department, as well as in all Departments of the Government, except the State Department, \$5 per day is the maximum allowed for hotel expenses to those in the employ of the Government, and this applies to the heads of Departments as well as subordinates. In the account presented, more than \$8 per day is charged, without any reason assigned for such an exorbitant bill. The accounting officers, exercising such discretion as they feel they have under positive law, rejected the item for washing, and so much of the charge for hotel expenses as was in excess of \$5 per day. No reason is given why an officer in the employ of the State Department should be allowed more for hotel bills when on official duty than one in any of the other Departments; nor has any rule or regulation of the State Department, authorizing such allowance, come to the knowledge of the accounting officers. Said officers, in the exercise of their duty in examining said accounts, were governed by what is allowed in the other Departments in such cases, as well as what is the customary charge for good hotel accommodations.

I beg to assure you, it is not the purpose of the accounting officers to intentionally assume powers and prerogatives not expressly given them by law, or to treat with disrespect or disregard the honorable Secretary of State, or any of his subordinates, but simply to discharge their duty under the law, as understood by them, and as expounded heretofore by the law officers of the Government and by the courts, without making any distinction or difference in the adjustment of the accounts in any of the Departments. In the performance of this duty we hope and believe we will have your cordial support, as well as the co-operation of all the Departments of the Government.

The letter of the honorable Secretary of State, with accompanying documents, is herewith returned.

Very respectfully,

M. J. DURHAM,
Comptroller.

Hon. DANIEL MANNING,
Secretary of the Treasury.

EXHIBIT G.

TREASURY DEPARTMENT, FIRST COMPTROLLER'S OFFICE,
Washington, D. C., January 26, 1885.

SIR: I have to advise you of a supplemental adjustment, per report No. 104662, of your account of salary and fees for 1884, by which the same is balanced.

You claim to be still due to you thereon the following amounts:

(1) Salary from April 12, 1883, to May 10, 1883, while making a tour of inspection of your consular agencies	\$398 35
(2) Salary from May 11, 1883, to July 8, 1883, while in home transit	809 25
(3) Salary from July 9, 1883, to September 3, 1883, while on leave of absence	815 21
	2,022 81

All of these claims are disallowed, because, as you were advised by this office in letter of April 12, 1884, informing you of the adjustment of your accounts per reports Nos. 100775 and 100776, whole salary was allowed you from April 1, 1883, to May 9, 1883, while at your post, one-half salary from May 10, 1883, to July 5, 1883, while in transit, and from July 6, 1883, to September 3, 1883, while absent on leave in the United States.

These allowances were made, as above mentioned, in accordance with the instructions of the Department of State. An adjustment was made of the vice-consul's salary account during your absence according to the provisions of law, there being no agreement between you and him relative thereto on file. Your certificate, however, is on file, dated October 30, 1883, to the effect that an agreement had been made between you and the vice-consul by which you were entitled to one-half of the salary during the whole time of your absence on leave.

You will perceive that you have thus been allowed all that you claimed in your original accounts, and that there is no apparent basis for a further claim.

I am, very respectfully,

WM. LAWRENCE,
Comptroller,
By J. TARBELL,
Deputy Comptroller.

HANS MATTSO, Esq.,
Late United States Consul at Calcutta, Minneapolis, Minn.

EXHIBIT H.

TREASURY DEPARTMENT, FIRST COMPTROLLER'S OFFICE,
Washington, D. C., November 12, 1885.

SIR: I have to inform you that by report No. 108590 your claim for maintenance of three seamen of the wrecked bark Gazelle from June 15 to October 15, 1885, and their transportation from the Arctic Ocean to San Francisco, has been adjusted, and a balance found due to you from the United States of..... \$75 00
Amount claimed by you 184 50

Difference disallowed 109 50

The above allowance of \$75 is considered ample and sufficient, since under the Dingley shipping act of June 26, 1884, the maximum allowance for transporting and maintaining able-bodied seamen is \$20, no matter what period of time may be consumed in such transportation.

You will perceive that the allowance made you—viz, \$25—for each seaman is a liberal one when compared to that allowed under the act above referred to.

A Treasurer draft in your favor for said sum, \$75, will be duly remitted by the Treasurer of the United States in due course of business.

Very respectfully,

M. J. DURHAM,
First Comptroller,
By J. R. GARRISON,
Deputy First Comptroller.

JAMES MCKENNA, Esq.,
Master and managing owner of the American steamship Alliance.
(Care of collector of customs, San Francisco, Cal.)

EXHIBIT I.

UNITED STATES CONSULATE-GENERAL,
St. Petersburg, October 20, 1884.

SIR: Your letter of October 6, 1884, is just received. In reply thereto I beg to state that the arrangement for embalming the body of the late Hon. W. H. Hunt was made by Mrs. Hunt, and that it was distinctly understood both by Mrs. Hunt and her children that in case the charge for embalming was not allowed by the Government it was to be borne by the late Mr. Hunt's estate and heirs.

The charge is undoubtedly an excessive one, but as Mrs. Hunt had agreed to pay it I had no choice but to settle the bill on presentation.

The embalmer was recommended by the attending physicians, and is, I believe, the only one in St. Petersburg. The embalment had to be done immediately after death, and there was no time to hunt up another embalmer even had no arrangement been made by Mrs. Hunt.

Be pleased, therefore, to charge the \$493.20, or such portion of it as the Government may disallow, to the heirs and estate of the late Hon. W. H. Hunt.

I am, sir, your obedient servant,

EDGAR STANTON,
Consul-General.

I. TALBOT, Esq.,
Acting Comptroller, Treasury Department, Washington, D. C.

[Indorsement.]

COMPTROLLER'S OFFICE, November 11, 1884.

Respectfully referred to the Fifth Auditor with the recommendation that a statement of the account of the consul-general, supplemental to Report No. 103346, be made, and that the sum of \$100 be allowed him therein for the expense of embalming the body of the late Minister Hunt.

WM. LAWRENCE,
Comptroller,
By J. TARBELL,
Deputy Comptroller.

WASHINGTON, D. C., January 20, 1885.

MR. SECRETARY: I have the honor to ask your notice of the action of the First Comptroller, whereby the charge of the foreign undertaker in the case of the late Minister Hunt is left unpaid.

In my capacity of testamentary executor of the deceased, I have settled his succession in Louisiana, the jurisdiction of his domicile. Returning here I am pained to learn that the charge referred to is still unsettled, although approved by the Department of State.

My information is that the charge is not an *unusual one*, and that like services for embalming the dead command higher pay in Europe from what is given in the United States.

Having concluded that the First Comptroller may perhaps not be aware of this, and remembering your great kindness in the same connection, I venture to request that you repeat your original approval to the First Comptroller, with such brief explanation as seems indispensable in the circumstances.

I remain, Mr. Secretary, your obliged and obedient servant,

CARLETON HUNT.

Hon. FRED'K T. FRELINGHUYSEN,
Secretary of State.

DEPARTMENT OF STATE,
Washington, January 23, 1885.

SIR: I inclose a copy of a letter from Mr. Carleton Hunt, M. C., calling attention to action in your office, or reported action, disallowing a large portion (\$393.20, as I understand) of the account for \$493.20 of Consul-General Stanton, St. Petersburg, for expenses connected with the embalming and transportation of the remains of the late Minister Hunt, his funeral expenses, &c., which account bore the indorsement to which he refers, of Mr. Davis, as follows, *approved in full*, and was sent to the Treasury Department, August 12 last.

It will be seen that according to the Hon. Mr. Hunt's information the charge is not an unusual one.

It is, of course, not difficult to suppose cases where overcharges might be made, under the pressure of the situation, which the consular officer could not successfully resist, but the Department has no reason to think this one of them, nor to consider the charges in the aggregate as unusual, under the circumstances.

I am, sir, your obedient servant,

W. HUNTER,
Second Assistant Secretary.

Hon. WM. LAWRENCE,
Comptroller of the Treasury.

DEPARTMENT OF STATE,
Washington, January 30, 1885.

DEAR SIR: The Department has just received an unofficial communication from the consul-general at St. Petersburg, explaining in much the way anticipated here, the amount of the charge concerning which you were recently addressed, for the embalming of the body of the deceased minister of the United States, Mr. Hunt.

The authorities gave Mrs. Hunt to understand that the body must be embalmed without delay, and proposed accordingly to send the embalmer to the house at once. The price (1,000 rubles) was stated at the same time; but, as the announcement above was made to Mrs. Hunt and her assent obtained (or practically compelled) within a half hour after her husband's death, it appears to me, that whatever the presumption as to the amount of the charge, the position of the lady at the moment and the official standing of the deceased, naturally prevented any deliberate movement to procure its reduction, even if that were possible. Commending the subject of the full allowance to the favorable consideration which I think it deserves,

I am, dear sir, your obedient servant,

FRED'K T. FRELINGHUYSEN.

Hon. WM. LAWRENCE,
Comptroller of the Treasury.

TREASURY DEPARTMENT, FIRST COMPTROLLER'S OFFICE,
Washington, D. C., February 25, 1885.

SIR: I inclose a letter from the Hon. William Hunter, Second Assistant Secretary of State, dated January 23, 1885, with its inclosure (a copy of a letter from the Hon. Carleton Hunt, dated January 20, 1885, addressed to the Secretary of State), and a letter from the Hon. Frederick T. Frelinghuysen, Secretary of State, dated January 30, 1885, relative to the disallowance made in the account of Edgar Stanton, esq., consul-general at St. Petersburg, for embalming the body of the late Minister, the Hon. W. H. Hunt.

In view of the explanations contained in the letters mentioned and the circumstances of the case, it seems to me proper and equitable that, in addition to the amount already allowed Mr. Stanton for the said embalming, he should be allowed another credit of \$100.

I will, therefore, thank you to cause a statement supplemental to adjustment per Report No. 103869 to be made, in which a further credit of \$100 may be allowed Mr. Stanton.

As Mr. Stanton's account for salary and fees for fourth quarter 1884 (in which the amount heretofore disallowed of \$393.20 is credited) must await the supplemental statement requested above, I will thank you to make the same "special."

I am, very respectfully,

WILLIAM LAWRENCE,
Comptroller.

By Z. M. LAWRENCE,
Acting Deputy Comptroller.

Hon. D. S. ALEXANDER,
Fifth Auditor of the Treasury.

EXHIBIT K.

TREASURY DEPARTMENT, FIRST COMPTROLLER'S OFFICE,
Washington, D. C., March 17, 1885.

SIR: Your account of salary and fees from October 30, 1884, to December 31, 1884, has been adjusted, per Report No. 105476, and a balance found due from you to the United States of..... \$416 63
Balance claimed and drawn for by you per draft of January 2, 1885, paid,
but not yet charged on the books of the Treasury..... 596 85
Difference 1,011 48

Thus accounted for:

Amount of your drafts, drawn on the following accounts, paid and charged,
viz:

Transit salary to Tientsin from July 1 to July 8, 1884..... 77 95
Salary at Tientsin from July 9 to September 30, 1884..... 666 55

DISALLOWED ACCOUNTS.

47

Salary at Tientsin from October 1 to October 20, 1884	\$190 21
Transit salary back to Chin Kiang, from October 21 to October 29, 1884	86 30
	1,021 01

From which deduct:

Amount paid by you to Leo A. Bergholz, United States vice-consul at Chin Kiang, as per his receipt dated November 13, 1884, credited to you in this adjustment, but not charged in your account	9 53
Explained difference	1,011 48

I am advised by the Department of State that a bill was introduced in Congress to provide for the allowance of the salary claimed and drawn for by you as acting consul at Tientsin, comprising \$1,021.01 of the above difference, but that the same failed to become a law. You were informed in my letter of November 26, 1884, that under the provisions of sections 1691, 1697, and 1698 of the Revised Statutes the accounting officers were without authority to allow you salary as acting consul at Tientsin. Inasmuch as Congress has failed to give such authority, I have to respectfully request that you will credit the foregoing difference of \$1,021.11 to the United States in your next account of salary and fees.

This will not in any way operate against you applying for relief to the next Congress. The outstanding difference against you must be removed in order to insure payment of your future drafts.

Please debit the item marked A (\$9.53) to the United States in your next account for salary and fees.

I am, sir, very respectfully,

WM. LAWRENCE,
Comptroller.

By J. TARBELL,
Deputy Comptroller.

E. J. SMITHERS, Esq.,
United States Consul, Chin Kiang, China.

EXHIBIT L.

TREASURY DEPARTMENT, FIRST COMPTROLLER'S OFFICE,
Washington, D. C., June 17, 1885.

SIR: Your account for payments for the laboratory in the Department of Agriculture, from October 1, 1884, to April 3, 1885, has been adjusted in this office, per report of the First Auditor, No. 246347, and a balance has been found due to the United States of

\$20,229 00

Your current account shows a balance due yourself of

578 89

Difference

20,807 89

The balance found due the United States, \$20,229, is a part of a disallowance made in this account, as is explained by schedule of differences herewith transmitted. As shown by the schedule referred to, you have paid out from the appropriation "For the laboratory, 1885," the sum of \$20,807.89, which should have been charged to the appropriation made, "For the purchase, propagation, and distribution of valuable seeds, 1885." The above sum seems to have been paid for sorghum seed, for pay-rolls in preparing said seed or other seeds for distribution, and none of it seems to have been paid for chemists or apparatus for the use of chemists or microscopists, or for any experiments made in the manufacture of sugar from sorghum and other vegetable plants. It seems very plain to my mind that all of the above amount, as stated in the vouchers presented, should have been charged to the fund appropriated for the purchase, propagation, and distribution of valuable seeds, and not to the laboratory fund. I find nothing in the precedents of this office to warrant an allowance of said account in the form as now presented, and the above amount of \$20,807.89 is therefore disallowed.

The balance found due the United States, \$20,229, you will please deposit in the Treasury at your earliest convenience, in order that your accounts may be closed on the books of this Department.

Very respectfully,

M. J. DURHAM,
Comptroller.

Hon. GEORGE B. LORING,
Late Commissioner of Agriculture, Washington, D. C.

SALEM, MASS., *June 26, 1885.*

SIR: Your communication of June 17, announcing a disallowance in the account of payments from the laboratory in the Department of Agriculture from October 1 to April 1, 1885, reached here during my absence, and is now received. I desire to lay before the Treasury Department in reply a detailed statement of the expenditures of the appropriations under the head of "laboratory" during my administration of the Department of Agriculture, to indicate the policy I felt obliged to adopt in carrying out the views of Congress in providing for the encouragement of the sugar industry of the country. I shall do this at an early day, and have already called for the accounts as they appear on the books of the Department. I feel confident that the proposed exhibit will satisfy your mind that the expenditures in question belong to that class of special applications required by experimental work, to which the Department of Agriculture is largely devoted in nearly all of its divisions.

I have the honor to be, respectfully, your obedient servant,

GEO. B. LORING.

Hon. M. J. DURHAM,

*First Comptroller Treasury Department, Washington, D. C.*SALEM, MASS., *July 27, 1885.*

SIR: In my communication of June 26, in reply to yours of June 17, announcing the disallowance of a portion of my account as Commissioner of Agriculture, I expressed a "desire to lay before the Treasury Department a detailed statement of the expenditure of the appropriations under the head of laboratory during my administration, to indicate the policy I felt obliged to adopt in carrying out the views of Congress in providing for the encouragement of the sugar industry of the country." I have this day received a final statement of this account, prepared carefully by the disbursing officer of the Department, and I respectfully call your attention to that portion of it which relates to the question at issue. The account as I have received it is long and complicated, and I have crowded it into as narrow limits as possible.

Before presenting the details, however, I beg leave to lay before you a brief sketch of the necessary management of the Agricultural Department both during its existence as a Bureau of the Patent Office, devoted to the distribution of rare seeds alone, and feebly endowed, and also during its existence as an independent Department, amply provided for and engaged in important work. During this entire period it has been devoted to experiment and investigation, and to these objects alone. Without well defined duty in any legislative enactment, it has been occupied with a great variety of these investigations and experiments for the benefit of agriculture, and yet at no time could the Commissioner turn to the statute book and find his duty definitely and precisely laid down with reference to the details of the work. The working of the Department has been left mainly to his judgment and to the skill of those whom he employed as chiefs of the various divisions. It has had no analogy in any other Department of the Government, to all of which, as executive organizations, Congress has assigned a specific and well-defined duty. Provision has been made, with constantly increasing liberality, for chemical, entomological, microscopical, botanical, statistical, veterinary, and forestry investigations, and for the encouragement of special crops; and in reference to all these subjects the Commissioner has been obliged to lay out the work without directions in the statute, and to use the appropriation for the purposes specified by law, according to his own judgment.

Recognizing this policy as the only one which could possibly, under the circumstances, clothe the Department with that usefulness which its founders and advocates expected of it, and realizing the fact that the course I have defined had been followed by my predecessors in office, I devoted myself while Commissioner to the business of expending and developing the work which they had commenced. In this endeavor I received at once the prompt and liberal co-operation of Congress. The corps of officials was enlarged, and in many cases their compensation was increased. Most generous provision was made for the publication of all reports and documents, both special and annual, and I was enabled to lay before Congress and the community the large edition of the annual report.

Soon after the close of the calendar year instead of being subjected to a long established delay of nearly eighteen months for each issue, the work of some of the most important divisions was greatly extended by additional appropriations.

STATISTICAL DIVISION.

In accordance with this policy the amount provided for the collection of statistics, for instance, was so largely increased as to require an entire reorganization of the division devoted to that work. Under the former annual appropriations of only \$10,000,

the statistical correspondence of the Department, while it has been large, had been voluntary and uncompensated. The appropriation of \$100,000 for this work changed its character entirely. To the volunteer corps which had worked diligently and usefully for many years, I added, as Commissioner, a body of agents employed by the Government, one agent being assigned to each State and Territory, selected as far as possible from those persons whose attention had been turned to statistical inquiry, and compensated in proportion to the agricultural industry of the community in which they were engaged. Circulars, blanks for returns, and supplies of means for correspondence were distributed at large expense—and all the various branches of agricultural industry were appealed to for complete reports of their condition. A separate bureau, with a most competent clerk, was organized in the Department for obtaining returns of the dairy, and a careful inquiry was made into the extent to which the manufacture was carried, both in the home of the farmer and in the factory. Reports upon the number and condition of domestic animals were received, and the foundation was laid for an annual return of the industrial condition of the country, which, when completed, would provide an economical substitute for the expensive and complicated decennial census, and would provide constant information of the growth of our resources.

In addition to this organized system at home, a most capable and diligent agent was appointed and stationed in London to collect crop and market reports in Europe, and to inform the Department of all English and continental legislation upon the importation of animals and meat-products for America, and also of all commercial regulations with regard to contagious animal diseases, a work which has secured for the Department a high reputation abroad, and has been of great service at home. The difficulties attending this organization were numerous and great, and were overcome only by assuming in many cases a responsibility without which the whole object of Congress would have been prostrated.

BUREAU OF ANIMAL INDUSTRY.

The same is true with regard to investigating diseases of animals. The management of the veterinary division of the Department, which was finally enlarged into a Bureau of Animal Industry, was surrounded by many difficulties. The existence of animal diseases was considered to be universal, and the alleged extent of contagious disease, especially of pleuro-pneumonia among cattle, was most alarming. The labors of accomplished scientists employed by the Department in many parts of the country had furnished valuable information on the origin and course of these diseases, but much careful investigation was still necessary with regard to their contagious character and to the real danger which they threatened to the domestic and foreign trade in live stock and meat. To establish an experiment station in the District of Columbia, where the contagious character of the cattle disease found there could be determined, and where the value of inoculation for controlling this and also for controlling diseases of swine and poultry could be estimated; to extend this work under the law establishing the Bureau of Animal Industry into the infected district of the Southwest, and into the condemned sections of New York and Brooklyn; to ascertain the precise extent of the danger; to keep vigilant watch over the outbreak of contagious disease in remote sections of the country, hitherto considered free—all this required exercise of authority which might have been questioned, but which alone saved the division and the bureau which grew out of it from utter failure, and whose sources thus far have encouraged Congress to enlarge its powers, and, as I think, to open for it a career of still greater usefulness by more recent legislation.

ENTOMOLOGY DIVISION.

For the entomological division also, engaged as it was in careful inquiry into the habits of insects injurious to vegetation, and into inventions and designs for their destruction, it was also necessary to exercise the most liberal construction of the law; and the operations of the chief of this division were encouraged in every possible manner.

The same is true with regard to forestry and botany, in the selection and distribution of seeds, and in all matters relating to the museum and the improvement of the buildings and grounds.

LABORATORY AND SUGAR EXPERIMENTS.

In the line of all this investigation and experiment I found, upon assuming my duties as Commissioner, elaborate preparations for conducting a most accurate inquiry into the value of sorghum, beets, and other plants for the production of sugar. The

interest in this question was great. The promises of the advocates of the industry that in a very short space of time the United States would not only produce a sufficient amount of sugar for home consumption, reaching \$200,000,000 annually, but would furnish a large supply to foreign markets (the cost of production here, as they claimed, being merely nominal), had created a degree of enthusiasm which demanded a vigorous, and, if possible, encouraging investigation. To the work of developing this industry had been and were called the patient labor of the best cultivators, the keenest ingenuity of the mechanic and the manufacturer, the most accurate analysis of the laboratory, the commanding influence of the National Academy of Sciences, great faith, and great energy. I found the work of perfecting the manufacture of sugar from sorghum laid out in the Department on a large scale. A broad tract of land, 60 acres or more, in the city of Washington, had been rented and placed under the care of cultivators employed by the Department, with the amount of plowing, manuring, seeding, haying, harvesting, and hauling usual under such circumstances. Smaller tracts of land had been leased in the neighborhood, and were placed under the care of the lessors, who were provided with every variety of seed, and were guaranteed against loss. An improved mill, with elaborate and expensive machinery, had been erected on the grounds of the Department. Large sums of money were expended for labor on sorghum, for beets, for "watching sorghum," for hauling cane, for fertilizers, for experts, for work in the mill. To encourage the best sugar industry, implements for the cultivation of the sugar-beet had been imported and conveyed to the Wilmington Beet-Sugar Company, at a cost of \$3,013 and for still further encouragement \$3,000 were paid out for beet-seed to be distributed throughout the country.

In the following season I adopted a different system of investigation; and the renting and cultivation of land and the manufacturing of sugar at the Department having proved unsatisfactory, the cultivators and manufacturers engaged in the sorghum and beet-sugar business were appealed to for information drawn from their own experience, in which they were understood to have been successful. I issued a circular calling for statements upon the cost of cultivating sorghum, the amount of cane produced to the acre, the mode and expense of manufacture, the amount of sugar produced per acre and in the aggregate, the profit or loss on the crop, and all information bearing on the subject, and proposing to compensate those whose reports were valuable for their services. The supervision of the work was placed in the hands of an experienced cultivator and manufacturer, and a competent committee was appointed to examine the reports and select the ten manufacturers whose work was considered worthy of compensation. A vast deal of practical information was obtained in this manner. The service rendered by the manufacturers engaged in making these observations and reports was by no means small, and the compensation they received, amounting to \$1,200, for each of the ten most carefully-conducted experiments, was considered no more than just and reasonable.

Following these investigations, analyses of the sorghum products of various sections of the country were made, and such assistance was rendered as would enable the Department to secure the best possible samples of sugar and sirup. The attention of those interested in the production of sugar from all sources was now attracted to these endeavors to develop and increase the crop. The condition of the sugar market, and the great amount of sugar produced in Germany, made it evident that the cost of producing sugar in this country must be lessened, or the industry would decay. It was deemed advisable, therefore, to investigate the process of sugar manufacture in Europe; and for this purpose an agent was sent abroad, whose report indicated that the introduction of new and improved machinery was absolutely necessary to restore the business, and to enable the sugar-planters and the sorghum and beet growers to compete even in their own market with producers of Europe. The appropriation for the encouragement of the industry was largely increased by Congress, and it was evident that extraordinary measures were expected by those States whose prosperity was dependent more or less upon its successful prosecution. In addition to the liberal provision made by the Department for personal investigation here and abroad, arrangements were made for the erection of diffusion batteries with proper appliances; purchases of laboratory apparatus were made; and large amounts were paid for services, travel, and labor, necessary in the prosecution of the work. It was considered important that no effort should be spared in ascertaining everything of value to the sugar-growers of the country, and I concurred most readily with every suggestion tending in this direction. The officials employed were engaged in an important work.

This seemed to be the opinion of Congress in making the appropriation, and by this opinion I was guided.

The purchase of seed, therefore, for the purpose of carrying on the investigations and experiments in the production of sugar, which has been continued so long and in so many ways, was considered by me as belonging to that class of specific purchases made for this and other objects which I have enumerated. I had learned from the most active and successful sugar producers and refiners that the fundamental and most important point to solve in all their inquiries, is the locality adapted to the plant

from which sugar is to be extracted. On this point opinions have materially changed, so far as sorghum is concerned, within the last few years; and it is well known that the localities favorable to the growth of the sugar-beet are still undiscovered in the United States, with the exception of California, where the seeds of these plants were widely distributed, with special instructions that portions of the crop should be analyzed, either at the Department or elsewhere. It was done with a view of ascertaining most valuable and important facts with regard to an industry which had apparently been investigated on every other side. It was done as special work, of a nature precisely like that done in other divisions of the Department to which I have referred, and in accordance, as I believed, with that policy which I have somewhat elaborately presented as the foundation of the various work in which the Department has been engaged for so many years. In employing labor to distribute this seed for the specific purpose I have described, I pursued the course which had been uniformly pursued in other divisions and for other purposes, and classed this service with that which had been employed in cultivating crops, and working machinery, and conducting investigations for the same object. The application of this seed did not belong to that general seed distribution for which Congress provides with great liberality, and which is intended to introduce the best varieties of crops into sections of the country known to be congenial to them. My instruction was to ascertain where sorghum and beet crops could be best grown, for the purpose of aiding the specific industry provided for in the appropriation. And the means employed in this work were classed with those agencies engaged in working out the mechanical part of the problem.

It was with this view of the matter that I applied the appropriation made June 5, 1884, under the head of "laboratory" and for "necessary expenses in conducting experiments in the manufacture of sugar from sorghum and other vegetable plants." I expended this appropriation in the purchase of machinery, in the purchase and distribution of seeds of sugar-producing plants, in services of investigators, in chemical analyses, and in manufacturing—all for the purpose of carrying out the object of the statute. All the items of my account which I learned by your letter of June 17, 1885, are disallowed were expended by me in conducting the experiments provided for. In support of this view I submit a statement of the appropriations for experiments in manufacturing sugar and for the laboratory in this connection during the years 1880-'81-'82-'83-'84, and of a portion of the expenditures made during my administration. The account of expenditures from which I have drawn this statement includes such a variety of items, when brought under the head of "laboratory," that I have been unable to present it as definitely as I desired; but an examination of the statement, incomplete as it is, will show the manner in which the business has been necessarily conducted.

The appropriations for this specific purpose are as follows:

(1) June 16, 1880, for sugar from sorghum and other plants.....	\$7,500
(2) March 3, 1881, for sugar from sorghum and other plants.....	25,000
(3) March 3, 1881, for experiments in sugar-beets	10,000
(4) March 19, 1882, for sugar from sorghum and other plants	25,000
(5) January 20, 1883, for laboratory and experiments in sugar.....	16,000
(6) June 5, 1884, for laboratory and experiments in sugar	50,000
(7) March 3, 1885, for laboratory and experiments in sugar	40,000

The expenditure of the first appropriation was made by my predecessor, and the work was in operation when I entered on the duties of the office of Commissioner. The appropriation of March 3, 1881, \$10,000 for manufacture of sugar from beets, and \$25,000 for sugar from sorghum and other sugar-producing plants, were merged into one by the Treasury Department, thus recognizing the common purpose of the two. I select the following hastily-computed items as an illustration of the variety of objects for which the appropriations were expended:

(1) For rent and management of land in Washington in 1881, and "expenses in working up 50 acres of cane at the Lafayette, Ind., sugar refinery in 1883"	\$2,048 00
(2) For labor and salaries.....	28,006 98
(3) For plowing and manuring land	2,200 00
(4) For apparatus for laboratory	10,365 00
(5) For compensation of manufacturers for experiments.....	12,000 00
(6) For diffusion battery.....	8,140 00
(7) For traveling expenses	1,652 00
(8) For seed	11,642 24

The allowance of the above expenditure of a portion of the sugar fund from year to year during the period of comparatively small appropriations confirmed the policy I

had adopted and sanctioned a greater expenditure for the same purpose when Congress had provided a much larger sum to meet it.

An enumeration of the articles laid before me as purchased and paid for out of the so-called laboratory or sugar appropriations would be interesting; but it is not necessary, except to extend the illustration, consisting as they do of bottles, troughs, bisulphate of lime, sugar-wagons, molasses-barrels, lumber, heater, plows, harrows, cooler, strainers, propagating nineteen varieties of sorghum, bone-dust, steam-pump, sorghum and beet seeds, &c.

In my accounts which have been allowed in the Treasury Department to October 1, 1884, will be found the following purchases of seeds and disbursements for their distribution:

May 20, 1882, sugar-beet seed.....	\$756 00
August 5, 1882, sugar-beet seed.....	2,254 00
February 20, 1883, early amber seed.....	750 00
November 22, 1883, implements and seed.....	79 86
March 6, 1883, manufacturing bags for distribution.....	127 37
October 20, 1883, cotton for distributing-bags.....	420 00

The amount expended specifically for labor in this connection does not appear in the account before me.

When I made the purchases of seeds and provided for their distribution out of the laboratory fund of 1884, I had in my mind as precedents the above purchases of 1882 and 1883, and the manufacture of bags for distribution—disbursements which had been allowed by the Treasury Department, and which differed in no way from those commencing December 30, 1884, and continuing until March 25, 1885, now disallowed, together with the account of labor employed in the work of distribution.

In making this communication I have endeavored to lay before you the scope of the Agricultural Department, as it appears to me, the details of the work which constitute the rule of its operations, the special precedents bearing on the case before me, and the difficulties which attend the performance of its duties.

I have the honor to be, respectfully, your obedient servant,

GEO. B. LORING.

Hon. M. J. DURHAM,

First Comptroller, Treasury Department, Washington, D. C.

TREASURY DEPARTMENT, FIRST COMPTROLLER'S OFFICE,
Washington, D. C., August 15, 1885.

SIR: Your letter of July 27 was handed me on the 13th instant. I do not care to reply to any of the letter, except a small portion, as follows:

You state: "It was with this view of the matter that I applied the appropriation made June 5, 1884, under the head of 'laboratory,' as for 'necessary expenses in conducting experiments in the manufacture of sugar from sorghum and other vegetable plants.' I have expended this appropriation in the purchase of machinery, in the purchase and distribution of seeds of sugar-producing plants, in services of investigators, in chemical analyses, and in manufacturing—all for the purpose of carrying out the objects of the statute. All the items of my accounts, which I learn from your letter of June 17, 1885, are disallowed, were expended by me in conducting the experiments provided for."

You are in error in the above statement. The whole amount of the items rejected by me is over \$20,000, which sum was expended by you in the purchase of seed and upon pay-rolls. Not one dollar expended by you for the purchase of machinery or for any chemical experiment was disallowed. The reason of my rejecting the amount above stated was because not one dollar of it had been expended either for machinery with which to make experiments or in making the experiments themselves. I am sorry you have been led into making the above error and have so published it in the papers of the country.

Will you inform me whether you have anything further to say in regard to the disallowance of your claim? If not, I shall proceed to take such steps as I think are required of me by law in such cases.

Very respectfully,

M. J. DURHAM,
Comptroller.

Hon. GEORGE B. LORING,
Salem, Mass.

EXHIBIT M.

TREASURY DEPARTMENT, FIRST COMPTROLLER'S OFFICE,
Washington, D. C., November 11, 1885.

SIR: In your account for "laboratory," second quarter, 1885, you appear to have paid employes for putting up and distributing sorghum and beet seed in the month of April, 1885, as shown by vouchers 4, 5, and 10, the sum of \$1,800.16.

You are requested to explain these vouchers, as the payments made do not appear to be authorized by the terms of the appropriation act.

Very respectfully,

M. J. DURHAM,
Comptroller.

By J. R. GARRISON,
Deputy Comptroller.

Hon. NORMAN J. COLMAN,
Commissioner of Agriculture.

DEPARTMENT OF AGRICULTURE, DIVISION OF ACCOUNTS,
Washington, D. C., November 12, 1885.

SIR: * * * In relation to the pay-rolls of employes for putting up and distributing sorghum and beet seed, I have to say the Commissioner is absent from the city and will not return for two or three weeks. Will you kindly hold this account in abeyance until his return?

Very respectfully,

B. F. FULLER,
Chief of Division.

Hon. M. J. DURHAM,
Comptroller.

TREASURY DEPARTMENT, FIRST COMPTROLLER'S OFFICE,
Washington, D. C., December 5, 1885.

SIR: I have the honor to acknowledge the receipt of a communication from your disbursing clerk of the 12th ultimo, in answer to one from this office of the day previous, in relation to payments made to employes in the laboratory during the second quarter, 1885. In the letter of the disbursing clerk I was requested to hold the account in abeyance as you were absent from the city.

The account was held up accordingly. It will facilitate business if you can at a convenient time submit such an explanation in regard to the payments as you deem proper.

Very respectfully,

M. J. DURHAM,
Comptroller.

By J. R. GARRISON,
Deputy Comptroller.

Hon. NORMAN J. COLMAN,
Commissioner of Agriculture, Washington, D. C.

DEPARTMENT OF AGRICULTURE, COMMISSIONER'S OFFICE,
Washington, D. C., December 10, 1885.

SIR: I have the honor to acknowledge the receipt of your letter of the 6th inst., requesting an explanation of the payment, from the "laboratory appropriation," of employes engaged in putting up and distributing sorghum and beet seed during April, 1885.

In reply, I have to say that I took the oath of office on the 3d of April, 1885, but being compelled to arrange my private affairs at home, preparatory to moving to Washington, I took no more than an informal charge of the Department about the close of office hours on that day, and started at once for Missouri, leaving E. A. Carman, the chief clerk, in charge, who by law became Acting Commissioner.

I respectfully represent that the acts to which you take exception upon legal grounds were the administrative acts of the Acting Commissioner, who is a bonded officer to the Government; and furthermore, that the accounts to which you allude were certified to you by the said E. A. Carman in the following statement:

"I certify that the within time is correct, and that the services charged for have been rendered on experiments in the manufacture of sugar.

"E. A. CARMAN,
"Chief Clerk."

Very respectfully,

NORMAN J. COLMAN,
Commissioner of Agriculture.

Hon. M. J. DURHAM,
First Comptroller, &c.

TREASURY DEPARTMENT, FIRST COMPTROLLER'S OFFICE,
Washington, D. C., December 19, 1885.

SIR: Your account for "laboratory," second quarter, 1885, has been adjusted in this office, per First Auditor's Report, No. 247504, and a balance has been found due to the United States of \$3,207.74. This differs from your statement in the sum of \$1,800.16, explained as follows:

Voucher 4, pay-roll	\$468 09
Voucher 5, pay-roll	519 31
Voucher 10, pay-roll	812 76
Amount disallowed.....	1,800 16

The above account, \$1,800.16, is disallowed, as not properly payable out of the appropriation for "laboratory, 1885." The decision in this case is in accordance with a decision rendered in the case of the accounts of your predecessor, Hon. George B. Loring, for similar payments made by him out of the appropriation for "laboratory, 1885," which should have been charged to the appropriation made "for the purchase and distribution of valuable seeds, 1885."

Very respectfully,

M. J. DURHAM,
Comptroller.
By J. R. GARRISON,
Deputy Comptroller.

Hon. NORMAN J. COLMAN,
Commissioner of Agriculture.

SECOND AUDITOR'S OFFICE.

No. 1.—List of claims, accounts, and vouchers against the Government, paid by paymasters of the Army, which have been disallowed by the accounting officers of the Treasury since January 1, 1885.

ON ACCOUNT OF PAY OF VOLUNTEERS.

By whom paid.	Date.	To whom paid.	Service.		Amount	Reasons for disallowance.	Remarks.
			Rank.	Regiment.			
Sundry additional paymasters.	June 1863	Walker, Z. T.	Private	Ill. Cav.....	\$3 30	Overpayment for use and risk of horse, &c.	(See sec. 3482, R. S.) Third Auditor notified.
Do.....	June 1861 to July, 1864.	Chatfield, M. M.	do	1st Iowa Cav ..	123 08	do	Do.
Do	Apr. 1862 to Aug. 1863.	Zeigler, C.	do	1st Mo. Cav ...	47 24	do	Do.
Do.....	Mar. 1864 to Nov. 1865.	Jamison, J. L.	do	22d Pa. Cav ...	15 06	do	Do.
Do.....	Mar. 1862 to Aug. 1863.	Cheatham, W. D.	do	7th Mo. Cav ...	51 89	do	Do.
Do.....	Oct. 1863 to Aug. 1865.	Gilbert, J. J.	do	Tenn. Cav.....	47 34	do	Do.
Do.....	Jan. to June 1865.	Hibbs, L. S.	Sergeant.....	Ark. Cav.....	7 19	do	Do.
Do.....	Apr. 1862 to Aug. 1865.	Parker, Henry	Private.....	Ill. Cav.....	41 79	do	Do.
Do.....	Jan. to June 1863.	Stufflebean, James ..	do	Mo. Cav.....	60 55	do	Do.
Do.....	Aug. to Nov. 1863.	Williard, W. L.	do	Wis. Cav	13 43	do	Do.
Do.....	Jan. 1864 to July 1865.	Hamilton, Henry H.	do	Ill. Cav.....	102 23	do	Do.
Do.....	Oct. 1861 to Jan. 1864.	Banta, H. B.	do	Ind. Cav.....	76 37	do	Do.
Do.....	June 1862 to Jan. 1865.	Haynes, L. D.	do	5th Ill. Cav ...	11 92	do	Do.
Do.....	Feb. 1864 to Feb. 1865.	Chapman, J.	do	do	45 98	do	Do.
Do.....	Feb. 1863 to Aug. 1865.	Webb, James	do	do	286 80	do	Do.
Do.....	Oct. 1862 to Aug. 1863.	Thompson, J. F.	do	Ind. Cav	25 42	do	Do.
Do.....	July to Dec. 1863.	Ashburn, A.	do	W. Va. Cav ...	18 03	do	Do.
Do.....	Nov. 1865	Lavvie, J. B.	do	Dak. Cav	4 43	do	Do.

DISALLOWED ACCOUNTS.

No. 1.—List of claims, accounts, and vouchers against the Government, paid by paymasters of the Army, &c.—Continued.

ON ACCOUNT OF PAY OF VOLUNTEERS—Continued.

By whom paid.	Date.	To whom paid.	Service.		Amount.	Reasons for disallowance.	Remarks.
			Rank.	Regiment.			
Sundry additional payments.	Oct. 1862 to June 1863.	Pace, A. J.	Private	Ill. Cav.	\$5 21	Overpayment for use and risk of horses.	(See sec. 3482, R. S.) Third Auditor notified.
Do	Aug. 1861 to Feb. 1864.	Croy, S. F.	do	do	2 08	do	Do.
Do	Oct. 1862 to April 1864.	March, Richard	do	do	22 07	do	Do.
Do	Oct. 1863 to Apr. 1865.	Gage, N.	do	Ark. Cav.	15 32	do	Do.
Do	Sept. 1861 to Jan. 1863.	Lemuel, M.	do	Ind. Cav.	19 82	do	Do.
Do	Sept. 1861 to Feb. 1862.	Simons, William	do	Kans. Cav.	40 85	do	Do.
Do	Dec. 1861 to 1863.	Loyd, A.	do	do	24 64	do	Do.
Do	Oct. 1861 to Jan. 1863.	Clark, J. H.	do	Ohio Cav.	46 97	do	Do.
Do	June 1861 to Apr. 1862.	Lounsberry, J. G.	do	Iowa Cav.	20 01	do	Do.
Do	Oct. 1861 to Aug. 1864.	Jones, J. N.	do	Ind. Cav.	191 41	do	Do.
Do	Oct. 1861 to June 1863.	Rale, E. M.	do	Ill. Cav.	80 45	do	Do.
Do	Oct. 1861 to June 1865.	Ferguson, John	do	do	61 35	do	Do.
Do	Jan. 1864 to Feb. 1865.	Duncan, William	do	Ark. Cav.	22 89	do	Do.
Do	July 1862 to Aug. 1865.	Wheeler, B.	do	Kans. Cav.	149 34	do	Do.
Do	Mar. to Aug. 1864.	Hildebrand, S. M.	do	Mo. Cav.	4 18	do	Do.
Do	Mar. 1862 to June 1863.	Hays, C. C.	do	Ill. Cav.	19 51	do	Do.
Do	Apr. 1864 to May 1865.	Carpenter, W. P.	do	Ark. Cav.	54 07	do	Do.
Do	Sept. 1861 to Apr. 1862.	Stanley, Wesley	do	Ill. Cav.	36 45	do	Do.
Do	Sept. 1861 to Sept. 1864.	Putersbaugh, S. G.	do	do	61 12	do	Do.

Do.....	Aug. 1861 to Apr. 1863.	Cassel, J.....	Corporal.....	do.....	2 74	do.....	Do.
Do.....	Nov. 1864 to Mar. 1865.	Bullock,.....	Private.....	3d Md. Cav.....	220 13	Overpayment of pay and bounty.	Commissary-General.
Do.....	Mar. to Apr. 1864.	Baker, J. B.....	Captain.....	Ill. Cav.....	8 86	Overpayment as officer.....	Third Auditor notified.
Do.....	1861, 1862.....	Meyers, W. D.....	Private.....	do.....	11 06	Overpayment for use and risk of horse, &c.	Third Auditor notified. (See sec. 3482, R. S.)
Do.....	1861, 1862.....	Wood, Henry.....	do.....	Iowa Cav.....	96 65	do.....	Do.
Do.....	1861, 1862.....	Adams, John R.....	do.....	Ill. Cav.....	8 55	do.....	Do.
Do.....	1862, 1865.....	Prince, John.....	do.....	do.....	6 57	do.....	Do.
Do.....	1861, 1865.....	Childress, S. S.....	do.....	Tenn. Cav.....	55 47	Overpayment for service.....	Do.
Do.....	Jan. 1864 to July 1865.	Jenkins, Levi.....	do.....	W. Va. Cav.....	51 38	Overpayment pay and bounty.....	Soldier has claim pending.
Do.....	Nov. 1862 to Aug. 1863.	Story, Francis.....	do.....	Vt. Cav.....	148 40	do.....	Third Auditor notified.
Do.....	May, 1865.....	McDonald, N. A.....	do.....	Mo. Cav.....	18 53	Overpayment bounty.....	Do.
Do.....	Jan. 1865 to Jan. 1864.	Gosman, Edward.....	do.....	Ohio Cav.....	8 63	Overpayment for use and risk of horse, &c.	Third Auditor notified. (See sec. 3482, R. S.)
Do.....	Dec., 1864.....	Fergusson, J. M.....	do.....	Mo. Cav.....	13 33	do.....	Do.
Do.....	Jan. 1862 to Oct. 1863.	Tibbetts, J. J.....	do.....	Kans. Cav.....	34 75	do.....	Do.
Do.....	Apr. 1863 to Apr. 1864.	Moshier, H. P.....	do.....	Ill. Cav.....	88 55	do.....	Do.
Do.....	Jan. to June 1865.	Campbell, T. J.....	do.....	Ark. Cav.....	5 10	Overpayment for clothing.....	Do.
Do.....	Nov. 1862 to Feb. 1864.	Wade, W. M.....	do.....	Tenn. Cav.....	26 42	Overpayment for use and risk of horse, &c.	Do.
Do.....	Nov. 1863 to Dec. 1866.	Sturdevant, W. M.....	Sergeant.....	Ill. Cav.....	101 90	do.....	Do.
Do.....	June 1863 to Feb. 1865.	Walkinstick, Thomas.....	Private.....	Indian Home Guards.....	20 28	Overpayment pay and clothing..	Do.
Do.....	May 1862 to Apr. 1863.	Brooks, Charles.....	do.....	Mo. Cav.....	23 24	Overpayment for use and risk of horse, &c.	Do.
Do.....	Aug. 1861 to Sept. 1864.	Haworth, W. Q.....	do.....	Iowa Cav.....	4 30	Overpayment pay and clothing..	Do.
Do.....	Aug. 1861 to Sept. 1863.	Alsbaugh, D. A.....	do.....	do.....	15 70	Overpayment for use and risk of horse, &c.	Do.
Do.....	Oct. 1862 to Dec. 1864.	Sloan, J.....	do.....	Ill. Cav.....	41 23	Overpayment clothing.....	Do.
Do.....	Jan. to June 1864.	Jennings, D. P.....	do.....	Iowa Cav.....	163 45	Overpayment for use and risk of horse, &c.	Do.
Do.....	Jan. 1864 to Apr. 1865.	Cross, E.....	do.....	Mich. Cav.....	401 85	Overpayment bounty, clothing, &c.	Do.
Do.....	Nov. 1863 to Mar. 1864.	Eberling, N.....	do.....	Mo. Cav.....	22 09	Overpayment for use and risk of horse, &c.	Do.
Do.....	Apr. 1862 to Apr. 1863.	Jones, Fred.....	do.....	do.....	6 41	Overpayment clothing.....	Do.
Do.....	Apr. 1863 to July 1864.	Chaney, John.....	do.....	do.....	26 06	Overpayment for use and risk of horse, &c.	Do.
Do.....	July 1863 to Dec. 1863.	Tyson, A. D.....	do.....	Ill. Cav.....	95 87	do.....	Do.

No. 1.—List of claims, accounts, and vouchers against the Government, paid by paymasters of the Army, &c.—Continued.

ON ACCOUNT OF PAY OF VOLUNTEERS—Continued:

By whom paid.	Date.	To whom paid.	Service.		Amount.	Reasons for disallowance.	Remarks.
			Rank.	Regiment.			
Sundry additional payments.	Mar. to Apr. 1862.	Horr, A	Captain	94th N. Y. Vols ..	\$285 34	Double payment	Refundment demanded.
Do	July 1863	Bailey, L. C	do	1st D. C. Cav	138 27	do	Do.
Do	Mar. 1864	Pickett, A. T	do	1st N. Y. Cav	128 57	do	Do.
Do	Aug. 1865	O'Keiff, W. S	Lieutenant	2d N. H. Art	140 25	do	Do.
Do	July and Aug. 1861.	Marcy, R. B	Major-general.	Vols	300 56	do	Do.
Do	Sept. and Oct. 1862.	Avery, G. W	Surgeon	94th N. Y. Vols ..	159 51	do	Officer deceased, case abandoned.
Do	May 1864	Williams, Thomas C ..	Captain	81st Pa. Vols	106 64	do	Amount collected.
Do	Nov. and Dec. 1862.	Engel, G. A	do	7th N. Y. Vols	214 94	do	Refundment demanded.
Do	Sept. 1861	Newell, C. S	Lieutenant	29th N. Y. Vols ..	105 50	do	Do.
Do	Sept. 1862	Guion, G. M	Colonel	148th N. Y. Vols ..	124 71	do	Amount collected.

ON ACCOUNT OF PAY OF ARMY.

Major Sharp, P. M	June 1880	Nicholson, W. J	Lieutenant ..	7th Cav	11 97	Erroneous muster of private soldier.	Amount refunded.
Major Canby, P. M	July 1880	Spencer, W. G	Captain and assistant surgeon.	.....	3 33	Error in calculation of longevity pay.	Do.
Major Hall, P. M	Nov. 1881	Howland, C	Lieutenant ..	4th Inf	19 25	Overpayment half pay while on leave.	Do.
Major Smith, P. M	Sept. 1881	Purington, G. A	Captain	9th Cav	7 00	Erroneous muster of private soldier.	Do.
Major Maynadier, P. M ..	May 1882	Black, Wm	Lieutenant ..	24th Inf	10 64	Overpayment half pay while on leave.	Do.
Major Towar, P. M	Mar. 1882	Crowell, Wm. H	do	8th Inf	46 04	do	Do.
Major Blaine, P. M	Jan. 1873	Brisbin, J. S	Major	2d Cav	27 52	Overpayment mileage	Do.
Major Potter, P. M	Jan. 1881	Sumner E. V	do	5th Cav	25 60	Overpayment commutation of quarters.	Do.
Major R. Smith, P. M ..	Dec. 1881	Randol, A. M	Captain	1st Art	2 00	Erroneous muster of private soldier.	Do.
Major Canby, P. M	Mar. 1880	Bonesteel, C. H	Lieutenant ..	21st Inf	4 00	Overpayment of commutation of quarters.	Do.

Maj. T. C. H. Smith, P. M.	Dec. 1881	Wood, A. E.	do	4th Cav.	11 14	Erroneous muster of private soldier.	Paymaster-General notified.
Major Gibson, P. M.	Dec. 1882	Badger, Wm	Captain.	6th Cav.	42 00	Error in longevity pay	Amount refunded.
Sundry paymasters	Apr. to July 1882	Billings, J. S.	Surgeon	U. S. A.	46 37	do	Do.
Major Creary, P. M.	May 1882	Carter, Wm. H.	Lieutenant	6th Cav.	2 20	Erroneous muster of private soldier.	Paymaster-General notified.
Majors Bates and Candee, P. M.	May to Aug. 1882	Craig, D. J.	Captain.	12th Inf.	35 16	Error in longevity pay	Amount refunded.
Major Bash, P. M.	Feb. 1882	Luff, Edmund	do	8th Cav.	7 72	Erroneous muster of private soldier.	Do.
Major Stanton, P. M.	Nov. 1880	Coates, E. M.	do	4th Inf.	5 15	do	Do.
Major Terrill, P. M.	Nov. 1879	Hunt, L. C.	Lieut. colonel	20th Inf.	136 00	Overpayment of commutation of quarters.	Do.
Major Wilson, P. M.	Apr. 1882	Lee, D. M.	Captain.	6th Inf.	23 46	Error in longevity pay	Do.
Major Bates, P. M.	Oct. 1880	Coolidge, C. A.	do	7th Inf.	1 67	Erroneous muster of private soldier.	Do.
Major Robinson, P. M.	Oct. 1882	Sittle, L. R.	do	23d Inf.	3 33	do	Paymaster-General notified.
Major Bates, P. M.	Aug. 1882	Hartley, John	do	22d Inf.	9 60	Overpayment of commutation of quarters.	Officer since deceased.
Major Sharp, P. M.	Jan. to Mar. 1883	Sage, Wm. N.	do	11th Inf.	32 50	Error in longevity pay	Paymaster-General notified.
Maj. Wm. Smith, P. M.	June 1883	Wheeler, J. N.	do	2d Cav.	31 10	Overpayment half pay while on leave.	Amount refunded.
Sundry paymasters	July and Aug. 1880	Borden, G. P.	Lieutenant	5th Inf.	24 88	Error in longevity pay	Do.
Major McClure, P. M.	July 1883	Throckmorton, C. B.	Captain.	4th Art.	4 00	Erroneous muster of private soldier.	Do.
Major Wm. Smith, P. M.	Oct. 1880	Ramsay, J. G.	do	2d Art.	47 52	Overpayment of mileage	Paymaster-General notified.
Majors Creary and Cox, P. M.	Oct. and Nov. 1882	Pierce, F. E.	do	1st Inf.	13 50	Error in longevity pay	Amount refunded.
Major Cox, P. M.	Feb. 1883	Wood, M. W.	Assist. surg.		23 33	Overpayment half pay while on leave.	Do.
Major Thomas, P. M.	June to Aug. 1883	Thorne, P. M.	Captain.	22d Inf.	31 50	Error in longevity pay	Paymaster-General notified.
Major Robinson, P. M.	Mar. 1880	Lebo, T. C.	do	10th Cav.	3 34	Erroneous muster of private soldier.	Do.
Majors Terrill and Robinson, P. M.	July 1880 to Jan. 1881	Williston, E. B.	do	2d Art.	243 60	Overpayment of commutation of quarters.	Do.
Sundry paymasters	June to Sept. 1882	Williard, W.	Capt. and C. S.		50 26	Error in longevity pay	Amount refunded.
Major Robinson, P. M.	Aug. 1882	Rodgers, A.	Lieutenant	4th Cav.	7 29	Erroneous muster of private soldier.	Do.
Major Maynadier, P. M.	Oct. 1882	Davis, Wm., jr.	do	10th Cav.	3 20	Overpayment of commutation of quarters.	Do.
Sundry paymasters	Jan. 1870 to June 1878	Hamner, Wm. H.	do	20th Inf.	79 41	Error in longevity pay	Do.
Major Hall, P. M.	Feb. 1881	Daggett, A. S.	Captain	2d Inf.	39 10	Overpayment of mileage	Do.
Major Thomas, P. M.	Apr. 1883	Hooten, M.	do	22d Inf.	3 00	Error in longevity pay	Do.
Major Poole, P. M.	Dec. 1882 to Apr. 1883	Stone, E. W.	do	21st Inf.	49 00	do	Paymaster-General notified.
Major Hall, P. M.	Mar. 1880	Paulding, Wm.	Lieutenant	10th Inf.	4 28	Overpayment while on leave	Amount refunded.

ON ACCOUNT OF PAY OF ARMY—Continued.

By whom paid.	Date.	To whom paid.	Service.		Amount.	Reasons for disallowance.	Remarks.
			Rank.	Regiment.			
Major Maynadier, P. M	June 1882	Pullman, J. W	Lieutenant ..	8th Cav	\$3 00	Erroneous muster of private soldier.	Amount refunded.
Sundry paymasters	Mar. to July 1883.	Conway, Wm	Captain	22d Inf	57 00	Error in longevity pay	Paymaster-General notified.
Major Roche, P. M	July 1883	Guest, John	Lieutenant ..	8th Cav	43 54	Overpayment of half pay while on leave.	Do.
Major Terrell, P. M	Apr. to July 1882.	Cresson, C. C	do	U. S. A	25 81	Error in longevity pay	Do.
Major Larned, P. M	Mar. and Apr. 1883.	Miller, James	Captain	2d Inf.	1 33	Erroneous muster of soldier	Amount refunded.
Sundry paymasters	June 1882 to June 1883.	Rodman, Samuel J	Lieutenant ..	1st Art	141 96	Overpayment of mounted pay, mileage, &c.	Paymaster-General notified. (See Comptroller's opinion, marked "A.")
Major Stanton, P. M	Sept. to Dec. 1882.	Lomia, L	do	5th Art	32 90	do	Paymaster-General notified. (Follows opinion in Rodman case.)
Do	do	Rawles, J. B.	Captain	do	84 77	do	Do.
Majors Terrell and Dodge, P. M	Aug. 1882 to May 1883.	Sellmer, Charles	Lieutenant ..	3d Art	23 34	do	Do.
Sundry paymasters	do	Lancaster, J. M.	Captain	do	186 64	do	Do.
Major Arthur, P. M	do	Mount, James F	Lieutenant ..	do	40 16	do	Do.
Sundry paymasters	do	Taylor, F. E	Captain	do	241 50	do	Do.
Do	do	Patterson, R. H	Lieutenant ..	1st Art	113 10	do	Do.
Do	do	Smith, F. G	Captain	4th Art	227 86	do	Do.
Do	do	Stewart, W. F	Lieutenant ..	do	105 77	do	Do.
Major Tower, P. M	Oct. 1880	De Laney, H	do	9th Inf	4 37	Erroneous muster of soldier	Paymaster-General notified.
Sundry paymasters	Dec. 1879 to Feb. 1880.	Steele, H. B	do	19th Inf	328 61	Double, triple, and overpayment of pay.	Officer since found in insane asylum.
Major Thomas, P. M	Feb. and Mar. 1883.	McConihee, S	Captain	14th Inf	14 50	Error in longevity pay	Paymaster-General notified.
Major Robinson, P. M	Jan. 1883	Claggett, J. R	Lieutenant ..	23d Inf	2 14	Overpayment of half pay while on leave.	Do.
Major Eckels, P. M	Dec. 1883	Wetherill, A. M	do	6th Inf	3 94	Erroneous muster of soldier	Do.
Major Cox, P. M	Mar. and Apr. 1883.	Savage, E. B	Captain	8th Inf	30 50	Error in longevity pay	Do.
Major Wingard, P. M	Feb. 1879	Simpson, M. D. L	Col. Sub. Dept.	.....	40 00	Overpayment of commutation of quarters.	Do.
Sundry paymasters	Apr. to Aug. 1882.	Gibson, J. R	Surgeon	U. S. A	56 79	Error in longevity pay	Do.

Major Terrell, P. M.	Nov. and Dec. 1880.	Washington, John	Captain	1st Inf.	58 80	Overpayment of commutation of quarters.	Do.
Major Sprague, P. M.	Dec. 1880.	Chester, James	do	3d Art.	5 33	Overpayment as aide-de-camp	Do.
Major Baird, P. M.	Nov. 1881	Bowen, W. H. C.	Lieutenant	5th Inf.	5 00	Erroneous muster of soldier	Do.
Major Eckels, P. M.	Dec. 1881	Helman, William	Sergeant	1st Cav.	96	Overpayment of travel and subsistence.	Paymaster notified.
Do.	do	Staples, H.	Private	do	83	do	Do.
Major Johnston, P. M.	July and Aug. 1881.	Richards, W. A.	do	6th Cav.	2 20	do	Do.
Do.	do	Twohig, J.	do	do	2 20	do	Do.
Do.	Sept. 1881	Norvell, J. M.	Captain	12th Inf.	97 50	Voucher not properly receipted	Do.
Do.	Nov. 1881	Bell, L. H.	Private	6th Cav.	12 36	Overpayment travel pay.	Do.
Do.	do	Manning, William	Corporal	do	1 20	do	Do.
Do.	do	Morgan, Thomas	Private	do	1 07	do	Do.
Major Wasson, P. M.	Feb. 1881.	Smith, F. J.	Privates	Band, 1st Inf.	1 20	Stoppages short deducted.	Do.
Do.	do	Willbank, C.	Hosp. steward.	Steward, U. S. A.	70	Overpayment of service pay	Do.
Do.	Mar. 1881	Fegan, George	Sergeant	10th Cav.	1 83	Overpayment in pay.	Do.
Do.	do	Underwood, A.	Captain	16th Inf.	50	Overpayment in telegram twice charged.	Do.
Do.	May 1881	Sheridan, John	Private	do	3 33	Overpayment in travel pay, &c.	Do.
Do.	do	Stretten, M.	do	1st Inf.	40	Error in calculation of pay	Do.
Do.	do	Dillard, E.	do	10th Cav.	1 80	Overpayment in extra duty pay.	Do.
Do.	do	Moore, John.	do	24th Inf.	1 18	Overpayment of interest on deposits.	Do.
Major Coxe, P. M.	July 1881.	Ray, P. H.	Lieutenant	8th Inf.	50	Error in calculation of telegrams.	Do.
Major Bash, P. M.	do	Tyler, C. R.	do	16th Inf.	80	do	Do.
Do.	do	Lennox, George	Private	do	50	Error in deduction of stoppages.	Do.
Do.	Oct. 1881	Bash, D. N.	Major and P. M.		31	Error in calculation of telegrams	Do.
Do.	Nov. 1881	Seld, A. W.	Private	19th Inf.	49	Error in deduction of stoppages.	Do.
Do.	Dec. 1881	Horton, C. W.	Sergeant	16th Inf.	1 93	Overpayment of travel pay	Do.
Do.	do	Lannigan, E. T.	Private	do	1 37	do	Do.
Do.	do	Ross, Thomas	Q. M. Sergeant		2 60	do	Do.
Do.	do	Bash, D. F.	Clerk, Pay Dept.		4 00	Error in calculation of pay	Do.
Major Baird, P. M.	Oct. 1881	Bell, John	Witness		9 00	Overpayment in travel allowance.	Do.
Do.	do	McKinney, J. H.	do		3 00	do	Do.
Major Arthur, P. M.	Aug. 1881	Cabaniss, C. H., jr.	Lieutenant	18th Inf.	32	Overpayment in mileage.	Do.
Do.	Sept. 1881	Gialing, Charles	Musician	do	2 00	Overpayment of one day's pay	Do.
Major Wham, P. M.	May 1881	Powell, William H.	Captain	4th Inf.	34	Error in calculation of telegrams	Do.
Do.	Sept. 1881	Schmepper, Thomas	Private	3d Cav.	25	Error in deduction of stoppages.	Do.
Do.	do	Hunter, J. W.	Sergeant	do	3 73	Overpayment in travel pay	Do.
Major Dewey, P. M.	do	Brooks, E.	Witness		75	Overpayment in travel allowances	Do.
Do.	do	Hill, R. F.	do		75	do	Do.
Do.	Oct. 1881	Grant, D. W.	do		75	do	Do.
Do.	Nov. 1881	Ayers, J. C.	Lieutenant, Ord. Dept.		1 00	Error in calculation of telegrams.	Do.
Major Bates, P. M.	Jan. 1881	Bates, A. E.	Major and P. M.		5 73	Improper credits	Do.
Do.	May 1881	Robinson, Charles	Private	17th Inf.	1 00	Overpayment in extra-duty pay	Do.
Do.	do	Martin, Thomas	do	7th Cav.	13 20	do	Do.

ON ACCOUNT OF PAY OF ARMY—Continued.

By whom paid.	Date.	To whom paid.	Service.		Amount.	Reasons for disallowance.	Remarks.
			Rank.	Regiment.			
Major Bates, P. M.	May 1881	Lee, T. P.	Witness		\$4 00	Overpayment in per diem	Paymaster notified.
Do.	June 1881	Myers, William	Lieutenant colonel, Q. M. D.		26	Overpayment in telegrams	Do.
Do.	do	Raphall, A. M.	Lieutenant	11th Inf.	2 16	Overpayment in travel pay	Do.
Do.	do	Castello, William	Corporal	7th Cav.	46	Overpayment in pay	Do.
Do.	July to Dec. 1881.	Violland, E. L.	Clerk, Pay Dept.		27 30	Overpayment in travel allowance, &c.	Do.
Do.	Aug. 1881	Dolan, John	Sergeant	7th Cav.	1 03	do	Do.
Do.	Aug. to Oct. 1881.	Bates, A. E.	Major and P. M.		12 32	Overpayment in mileage	Do.
Do.	Sept. 1881	Schleman, Charles	Sergeant	7th Cav.	2 89	Overpayment in travel pay	Do.
Maj. C. H. Smith, P. M.	Jan. to Oct. 1881.	Smith, T. C. H.	Major and P. M.		1 13	Overpayment in calculation of telegrams.	Do.
Do.	Feb. 1881.	Preston, W.	Private	9th Cav.	60	Overpayment in pay	Do.
Do.	do	Rooke, F.	Ordnance-sergeant.		65	do	Do.
Do.	do	Collins, G. H.	Commissary sergeant.		1 27	do	Do.
Do.	Mar. to Oct. 1881.	Godwin, M. F.	Lieutenant	9th Cav.	1 50	Overpayment in calculation of telegrams.	Do.
Do.	Mar. to Nov. 1881.	Lond, J. S.	Captain	do	35 39	do	Do.
Do.	Apr. to June 1881.	Woodruff, C. A.	Captain, Sub. Dept.		5 00	Overpayment in calculation of telegrams, &c.	Do.
Do.	June to Oct. 1881.	Lee, J. G. C.	Major, Q. M. D.		8 44	Overpayment in calculation of telegrams.	Do.
Do.	Mar. 1882	Lee, Henry	Private	9th Cav.	1 00	Error in deduction of stoppages	Do.
Do.	Apr. 1881	Stedman, C. A.	Lieutenant	9th Cav.	4 72	Overpayment in mileage	Do.
Do.	May, 1881	Stumpf, Louis	Private	15th Inf.	50	Error in deduction of stoppages	Do.
Do.	do	Smallwood, M. O.	do	13th Inf.	4 29	Overpayment in pay	Do.
Do.	June, 1881	Whitehill, H. H.	Witness		5 00	Overpayment in travel allowances	Do.
Do.	Aug. 1881	Hennis, H. E.	Sergeant	13th Inf.	70	Error in deduction of stoppages	Do.
Do.	Aug. to Oct. 1881.	Mix, John	Major	9th Cav.	50 80	Overpayment in pay and mileage.	Do.
Do.	Oct. 1881	Taber, R. F.	Private	13th Inf.	1 80	Overpayment in travel pay	Do.
Do.	do	Stance, E.	Sergeant	9th Cav.	6 73	do	Do.
Do.	Nov. 1881	Armstead, William	Private	do	1 00	Error in deduction of stoppages	Do.
Do.	do	Scully John	do	23d Inf.	14 67	do	Do.

Do.....	do	Reischneider, J. F.	do	4th Cav.....	83	Overpayment in travel pay	Do.
Do.....	do	Miller, W. E.	do	do	6 01	Overpayment in pay	Do.
Do.....	do	Crandall, W. C.	do	do	43	do	Do.
Do.....	Dec. 1881	Williams, Ben	do	9th Cav.....	18 03	Overpayment in travel pay	Do.
Do.....	do	Pfaff, D.	do	15th Inf.....	43	Overpayment in pay	Do.
Major Wasson, P. M.	Jan. 1882	Greinsinger, A.	Sergeant.....	8th Cav.....	10 27	Overpayment in travel pay	Do.
Do.....	do	Ottershaw, Charles....	Private	do	5 83	do	Do.
Do.....	do	Schiefermier, F.	do	19th Inf.....	60	Overpayment in pay	Do.
Do.....	Feb. 1882	Noble, H. L.	Clerk, P. D.	do	28 00	Overpayment in travel allowances	Do.
Do.....	Nov. 1882	Shannon, A.	Private	19th Inf.....	1 47	do	Do.
Do.....	Jan. 1883	Wasson, J. E.	Major & P. M.	do	48	Overpayment in mileage	Do.
Do.....	Mar. 1883	Tyndal, J. L.	Corporal.....	19th Inf.....	2 00	Overpayment in pay	Do.

EXHIBIT A.—Opinion of Second Comptroller in case of Lieut. Samuel Rodman, jr.

OCTOBER 24, 1885.

(In the matter of the claim of and overpayments to Samuel Rodman, jr., lieutenant First United States Artillery.)

Said Rodman became a cadet at the United States Military Academy, July 1, 1882. He was graduated June 13, 1882. On June 19, 1882, he was nominated to the Senate for appointment as additional second lieutenant Fifth Artillery, to rank from date of graduation. He was confirmed, as nominated, July 1, 1882. His commission was issued July 3, 1882, and was forwarded to him July 13, 1882, at New Bedford, Mass. He accepted the commission from New Bedford and executed the required oath of office (Sec. 1756, R. S.) July 21, 1882. He subsequently became second lieutenant First Artillery, and is still in service as a commissioned officer.

He has filed a claim for arrears of longevity pay alleged to be due him under the decision of the Supreme Court in *United States vs. Morton* (112 U. S., 1). He is entitled to a credit of \$199.37 on account of such arrears for the period from July 1, 1883, to October, 31, 1884.

The papers show, however, that he drew the pay of a second lieutenant from June 13, 1882. But graduation does not make a cadet an officer. A graduated cadet is only a "candidate for a commission" (Sec. 1213, R. S.), and continues to be a cadet until he is made an officer in some way provided for by law, or until he is discharged from the service. It might possibly be a question whether it was necessary that Lieutenant Rodman should be nominated to and confirmed by the Senate before he was appointed an additional second lieutenant (Sec. 1213, R. S.). This point, however, is not material here, because he was not in fact appointed until after he had been so nominated and confirmed. The appointment being tendered, acceptance thereof was necessary to constitute him an officer (2 Ops., 638) and it was necessary for him to take an oath of office as prescribed by law (Secs. 1756-7, R. S.) before he could become entitled to pay as an officer. As already stated, he did not accept nor take the oath of office until July 21, 1882. It seems clear, therefore, that he has been overpaid the difference between the pay of a cadet and that of a second lieutenant not mounted for the period from June 13 to July 20, 1882, inclusive.

The papers further show that by an order, dated June 12, 1882, the Superintendent of the Military Academy granted Cadet Rodman leave of absence until July 5, 1882, and directed him to report in person at the Academy at the expiration of said leave for special duty; that another order was issued by the Superintendent on July 6, 1882, relieving Cadet Rodman from duty at West Point, and granting him leave of absence until September 30, 1882, and that by General Orders, No. 75, War Department, Adjutant-General's Office, July 11, 1882, said Rodman was, under paragraph 8 of the Army Regulations, allowed three months' graduating leave, and was ordered to report for duty at the proper station by September 30, 1882. By virtue of these orders he remained absent from duty throughout the periods they covered. He drew full pay as an officer for the period from July 21 to September 30, 1882. So long as he was a cadet, his absence entailed no reduction of pay; but when he became an officer, he became subject to a very different rule.

Section 1265 of the Revised Statutes makes provision as follows relative to absence of officers from duty:

"Officers, when absent on account of sickness or wounds, or lawfully absent from duty and awaiting orders, shall receive full pay; when absent with leave for other causes, full pay during such absence not exceeding in the aggregate thirty days in one year, and half pay during such absence exceeding thirty days in one year."

The cumulative provisions of the act of July 29, 1876 (19 Stat., 103) are not considered because they do not affect this case.

Paragraph 84 of the Army Regulations of 1881 reads as follows:

"Three months' leave of absence without deduction of pay will be allowed to graduates from the time of quitting (as cadets) the Military Academy. The leave herein authorized will not be counted again at a subsequent application of leave; but it cannot be postponed to another time."

It requires no argument to show that this regulation (so called), so far as it is intended to apply to the cases of graduates of the Military Academy after they become officers of the Army, is in flat conflict with the law, and therefore void.

Lieutenant Rodman was an officer from July 21 to September 30, 1882. He was, throughout that period, absent with leave for other cause than sickness or wounds. He was therefore entitled to full pay for the first thirty days of that period only; and it is clear, therefore, that he has been overpaid half-pay for all that period save thirty days.

On July 15, 1882, said Rodman was authorized to delay joining his post until October 21, 1882. On October 9, 1882, he was authorized to further delay joining fifteen days from October 21, 1882. He joined for duty at his proper post November 6, 1882.

On the 24th of June last, in the case of Jacob Kline, captain Eighteenth United States Infantry, this office held that a leave to delay was an ordinary leave of absence. That case appears to have been properly decided, and as Lieutenant Rodman drew full pay for the period from September 30 to November 5, 1882, inclusive, it follows that he was overpaid half-pay for that period.

It is also to be noted that said General Orders, No. 75, notwithstanding the provision of section 3648 of the Revised Statutes, directed that the mileage to which the graduates therein would be entitled in traveling to their posts should be paid "in advance of the performance of the journeys." Lieutenant Rodman was accordingly paid mileage in advance for the distance from West Point, N. Y., to Fort Point, Cal. He subsequently traveled to Fort Point, and then from that place to his post, Vancouver Barracks, drawing mileage for the latter journey. But before he started for Fort Point, his post had been fixed at Vancouver Barracks, so that the only mileage to which he was actually entitled under the law was mileage for the distance from West Point to Vancouver Barracks by the shortest traveled route. The amount of mileage he drew was \$316.96. The amount to which he was entitled was \$257.12. He was thus overpaid \$59.64, of which he has refunded \$22.88. He, therefore, remains indebted to the United States on account of mileage overdrawn in the sum of \$36.96.

One other matter remains to be noted. Lieutenant Rodman drew mounted pay from November 1, 1882. If he was entitled thereto it was because he was on duty which required him to be mounted. From General Orders, No. 96, Adjutant-General's Office, dated August 15, 1882, it appears that the President had, under the authority conferred by section 1101 of the Revised Statutes, providing that an additional battery in each regiment of artillery might be mounted and equipped as a light battery, designated Lieutenant Rodman's battery as one of the additional light batteries, and said General Orders, No. 96, directed that said battery should proceed to and take station at Vancouver Barracks, to be there filled to a minimum strength of sixty-five enlisted men, and equipped as a battery of light artillery under the direction of the department commander. Evidently these orders did not contemplate that said battery should be mounted and equipped and its officers begin the performance of mounted duty immediately, only after certain steps should be taken and certain requirements complied with; and it is obvious that a considerable period must have elapsed before the officers came to be in position rightfully to demand mounted pay. In view, therefore, of the fact that said battery was not fully equipped until June 28, 1883, and the fact that there is nothing whatever to show that Lieutenant Rodman was on duty requiring him to be mounted prior to that date, it would seem that he should now be charged with the difference between mounted pay and not mounted pay drawn by him for the period from November 1, 1882, to June 27, 1883, inclusive.

This case will be adjusted in accordance with the views above set forth.

I. H. MAYNARD,
Comptroller

No. 2.—List of claims, accounts, and vouchers against the Government, paid by sundry disbursing officers (Army), which have been, since the 1st of January, 1885, disallowed by the accounting officers of the Treasury.

By whom paid.	Date of payment.	To whom paid.	Amount.	On what account.
R. D. Mussey, captain 19th Inf.; colonel 100th U. S. Col'd Troops, mustering and disbursing officer.*	Sept. 22, 1863	Greenleaf & Patterson.....	\$10 00	Office desk.
	Sept. 29, 1863	Adam Young	95 60	Subsistence of recruits
	Oct. 9, 1863	Wm. Bensinger, capt. 2d U. S. Colored Troops.	62 50	Mess furniture.
	Oct. 9, 1863	S. G. Truis, lieut. 2d U. S. Colored Troops.	62 50	Do.
	Oct. 9, 1863	George Taylor, 2d U. S. Colored Troops.	62 50	Do.
	Oct. 9, 1863	George W. Ernest, 2d U. S. Colored Troops.	62 50	Do.
	Oct. 9, 1863	William H. Hollinger, 2d U. S. Colored Troops.	62 50	Do.
	Oct. 9, 1863	John E. Creth, capt. 2d U. S. Colored Troops.	62 50	Do.
	Oct. 17, 1863	Adam Young	84 60	Subsistence of recruits
	Oct. 27, 1863	do	42 60	Do.
	Oct. 31, 1863	do	10 40	Do.
	Dec. 1, 1868	Tyler, Davidson & Co	786 50	Mess furniture.
	Dec. 4, 1863	William Cameron & Co	59 00	Printing.
	Dec. 5, 1863	do	83 50	Do.
	Dec. 10, 1863	do	25 80	Advertising.
	Dec. 16, 1863	Southwestern Telegraph Company.	27 60	Telegrams.
	Dec. 31, 1863	do	40 93	Do.
	Dec. 28, 1863	William Cameron & Co	18 50	Printing.
	Dec. 29, 1863	Maxwell & Co	12 35	Sundries.
	Dec. 30, 1863	do	25 90	Stationery.
	Dec. 31, 1863	Lieut. B. O. Camp	16 00	Recruiting expenses.
	Dec. 31, 1863	William Cameron & Co	13 50	Advertising.
	Jan. 10, 1864	William H. Sampson	300 00	Rent of headquarters.
	Mar. 19, 1864	L. T. Wells	80 00	Printing press, &c.
	June 14, 1864	James T. Ayres	50 00	Recruiting expenses.
	Apr. 4, 1864	H. J. Maxwell	25 00	Do.
	Apr. 30, 1864	John H. Cochrane	9 00	Services.
	Jan. 1, 1865	W. I. Midler	9 30	Do.
	June 30, 1864	R. D. Mussey	72 25	Telegrams and postage.
	Aug. 12, 1864	C. B. Morse	50 00	Recruiting expenses.
	Oct. 3, 1864	William F. Wheeler	241 04	Do.
	Oct. 3, 1864	John A. Spooner	56 35	Do.
	Nov. 2, 1864	Benjamin F. Ferris	120 00	Do.
	Nov. 2, 1864	Josiah B. Jenness	102 00	Do.
	May 10, 1865	R. D. Mussey	434 54	Telegrams and postage.
	Dec. 26, 1863	William H. Sampson	278 50	Volunteer recruiting fund.
	Dec. 22, 1863	do	500 00	Do.
	Dec. 28, 1863	do	200 00	Do.
	Jan. 11, 1864	do	100 00	Do.
	Jan. 18, 1864	do	200 00	Do.
	Feb. 27, 1864	do	909 96	Do.
	Mar. 23, 1864	Charles Fallen	5,000 00	Do.
	Apr. 6, 1864	do	500 00	Do.
	June 7, 1864	do	227 06	Do.
	Mar. 23, 1864	Davis Tillson, brig. gen.	500 00	Do.
	Nov. 4, 1864	do	300 00	Do.
	May 13, 1864	C. B. Morse	250 00	Do.
	Aug. 1, 1864	John B. White	7,107 18	Do.
	Aug. 26, 1864	do	1,000 00	Do.
Wells Willard, captain commissary of subsistence, U. S. A.†	Oct., 1884	Robert West, serg't. U. S. A.	3 30	Extra-duty pay.
	Nov. 1884	do	4 50	Do.
	Dec. 1884	do	4 65	Do.
	June 1, 1883	T. J. Fisher	185 00	Framed portrait Surgeon-General Barnes.
J. O. Skinner, captain and assistant surgeon.‡	Dec. 14, 1883	L. P. Spinner	100 00	Framed portrait Surgeon-General Crane.
	Jan. 3, 1884	F. J. Fisher	270 00	Framed portrait Surgeon-Generals Lawson and Finley.

* For reasons for disallowance, see accompanying statement, marked Exhibit A.

† Paid 50 cents per diem extra-duty pay as clerk at artillery school, Fort Monroe. Entitled to 35 cents per diem only.

‡ See accompanying papers, marked Exhibit B, for copy of Second Comptroller's decision disallowing these vouchers, and for Captain Skinner's explanation, and Surgeon-General's remarks. This office has no copy of the Comptroller's reply to Captain Skinner, but an unofficial indorsement, dated Second Comptroller's Office, November 11, 1885, on papers referred to Second Auditor, indicates that action has been "suspended until after next session of Congress."

EXHIBIT A.—Statement of disallowances made by the Second Comptroller in settlement of the volunteer recruiting accounts of R. D. Mussey, late captain Nineteenth United States Infantry, M. and D. O., from September 19, 1863, to May 10, 1865.

(Account and vouchers originally filed in Second Comptroller's office in May, 1884.)

ABSTRACT NO. 1.

Voucher 4. Bill for office furniture made out against Capt. John E. Creth, receipted, but when and by whom paid not shown. As Maj. Geo. L. Stearns, assistant adjutant-general, commander for organization of colored troops, claims to have paid this identical bill, this voucher is disallowed against Captain Mussey	\$10 00
Voucher 9. Bill for meals furnished colored recruits. The figures have been raised and changed as follows: Number of meals from 178 to 478, and amount from \$35.60 to \$95.60 (number and amounts not written); voucher disallowed as fraudulent; amount claimed	95 60
Voucher 13. Plates, knives, cups, &c., furnished Company C, Second United States Colored Troops	62 50
Voucher 14. Plates, knives, cups, &c., furnished Company B, Second United States Colored Troops	62 50
Voucher 15. Plates, knives, cups, &c., furnished Company F, Second United States Colored Troops	62 50
Voucher 16. Plates, knives, cups, &c., furnished Company E, Second United States Colored Troops	62 50
Voucher 17. Plates, knives, cups, &c., furnished Company D, Second United States Colored Troops	62 50
Voucher 18. Plates, knives, cups, &c., furnished Company A, Second United States Colored Troops	62 50
The six vouchers last specified are charged by Captain Mussey as so much money turned over to the captains of the companies designated. But an examination thereof in connection with Voucher 19 shows plainly that they are receipts, not for cash, but for that value of property purchased on the latter voucher, and distributed to the six companies whose captains' receipts are filed therefor; and that they should be considered as only subvouchers to Vouchers 19, as they account for the property purchased on that voucher. The six receipts and Voucher 19 all bear the same date, namely, Nashville, Tenn., October 9, 1863. Voucher 19 is for the purchase of fifty dozen each of knives, plates, and cups, six coffee mills, and one pair of scales, being the number of these articles required by six full companies of infantry, and the cost being only 34 cents less than the sum of the receipts of the six captains to whose companies the articles were distributed.	
Voucher 24. Bill for meals furnished recruits. The figures have been changed and raised as follows: Number of meals, from 128 to 428; amount from \$24.60 to \$84.60; numbers and amount not written out; voucher disallowed as fraudulent; amount claimed	84 60
Voucher 32. Bill for meals. The figures have been changed and raised as follows: Number of meals, from 13 to 213; amount from \$2.60 to \$42.60, which latter amount is claimed on abstract but disallowed as fraudulent; amount not written in bill	42 60
Voucher 35. Bill for meals. Disallowed as a duplicate of Voucher 25 (allowed), being an exact copy	10 40
Credits claimed for payments alleged to have been made on vouchers, as follows: No. 48, \$786.50; No. 49, \$59; No. 50, \$83.50; No. 52, \$25.80; No. 53, \$27.60; No. 54, \$40.93; No. 58, \$18.50; No. 59, \$12.35; No. 60, \$25.90; No. 61, \$16; No. 62, \$13.50. Disallowed because no vouchers have been filed	1,109 58

ABSTRACT NO. 2.

Voucher 4. This purports to be a receipt for first quarter's rent (January 1 to April 1, 1864) of recruiting headquarters at Nashville, Tenn. It is signed by William H. Sampson, secretary; of whom or what Sampson was secretary does not appear. The lease was for the year 1864, and was signed by H. G. Scovel as agent for the owner. The rent for second, third, and fourth quarters of 1864 was paid by Captain Mussey to said Scovel as agent. Major Stearns claimed to have paid \$200 of the first quarter's rent to the party entitled to receive the same. As Sampson had no authority to receive or receipt for said rent, his receipt did not acquit the United States of liability. The voucher is therefore disallowed as paid without authority.

Voucher 15. This voucher (so called) is an unsigned certificate to the effect that on March 19, 1864, Captain Mussey paid L. T. Wells \$80 for office printing-press, &c.; disallowed because no vouchers have been filed ..	\$80 00
Voucher 17. Being receipt of H. J. Maxwell, dated Nashville, Tenn., April 4, 1864, for \$25 on account of recruiting expenses; disallowed because the items of the alleged expenses incurred on account of recruiting are not given. It does not appear that the money was expended in behalf of the United States, and if so expended there is nothing to show that credit has not been given for the amount in some voucher or vouchers allowed in this settlement	25 00
Voucher 31. Being receipt of James T. Ayers, dated Nashville, Tenn., June 14, 1864, for \$50 on account of recruiting expenses; disallowed for same reasons that governed in rejection of Voucher No. 17	50 00
Voucher 39. Being receipt of John H. Cochrane for salary as secretary and clerk from January 1 to April 30, 1864, inclusive, at \$125 per month, \$500. Tax on excess over \$50 per month, at 3 per cent., not deducted. Excess, \$300; tax	9 00
Voucher 51. Account of W. J. Midler, recruiting agent, for services rendered in that capacity (in connection with United States Colored Troops), from May 31 to August 23, 1864, inclusive, at \$100 per month. Amount paid \$283.33, for which sum Captain Mussey claims credit in full. He should have paid Midler as follows: Salary from May 31 to August 23, 1864, inclusive, 2 months and 24 days, at \$100 per month, \$280, less \$5.97 tax, leaving net balance of \$274.03. Disallowed for overpayment of salary, \$3.33; tax, \$5.97; total	9 30
Voucher 60. This voucher (so called) consists of a certificate of Captain Mussey that from February to June, 1864, he expended \$72.25 for telegrams, vouchers for which are alleged to have been lost. Disallowed because no vouchers have been filed and no itemized schedule and no copies of the telegrams have been produced	72 25
Voucher 61. Captain Mussey certifies that on August 12, 1864, he paid to C. B. Morse, on account of recruiting expenses, the sum of \$50. Disallowed because Captain Mussey was not authorized to place moneys in the hands of unbounded civilians for disbursement; because it does not appear that the money was expended in behalf of the United States; and because there is nothing to show that credit has not been given for the amount in some voucher or vouchers allowed in this settlement	50 00
Voucher 62. Captain Mussey certifies that on October 3, 1864, he paid to William F. Wheeler, on account of recruiting expenses, &c., the sum of \$241.04. Disallowed for same reasons as Voucher 61	241 04
Voucher 53. Captain Mussey certifies that on October 3, 1864, he paid John A. Spooner, on account of recruiting expenses, &c., the sum of \$56.35. Disallowed for same reasons as Voucher 61	56 35
Voucher 64. Captain Mussey certifies that on November 2, 1864, he paid Benjamin H. Ferris, the sum of \$120, on account of recruiting expenses. Disallowed for same reasons as Voucher 61	120 00
Voucher 65. Captain Mussey certifies that on November 2, 1864, he paid Josiah B. Jenness, on account of recruiting expenses, the sum of \$102. Disallowed for same reasons as Voucher 61	102 00
Voucher 66. This voucher (so called) consists of a certificate of Captain Mussey that from July 1, 1864, to May 10, 1865, he expended at Nashville, Tenn., for telegrams, postage, and expressage pertaining to official business the sum of \$434.54. Disallowed because no vouchers have been filed, and no itemized schedules and no copies of the telegrams have been produced	434 54

ABSTRACT B b.

Transfers to William H. Sampson, Vouchers 1 to 6, inclusive. Captain Mussey had no authority to transfer public moneys to said Sampson. It does not appear that the moneys transferred were public moneys. It does not appear that they were expended in behalf of the United States. It does not appear that credit has not been given for the same on vouchers allowed in this settlement	2,188 46
Voucher 7. Captain Mussey claims that he paid \$5,000 to one Charles Follen, on certain drafts of Maj. George L. Stearns. Disallowed because Captain Mussey had no authority to place Government funds in the hands of said Follen, and because it does not appear that the funds were expended in behalf of the United States	5,000 00

Voucher 8. Captain Mussey certifies that on March 23, 1864, he turned over \$500 to General Davis Tillson, receipts for which are alleged to have been lost. Disallowed because receipts have not been produced, because General Tillson never charged himself with the amount or rendered any account therefor, and because it does not appear that the same was expended in behalf of the United States	\$500 00
Voucher 9. Captain Mussey certifies that on April 6, 1864, he turned over to Charles Follen the sum of \$500. Disallowed because Captain Mussey had no authority to place Government funds in the hands of said Follen, and because it does not appear that the funds were expended in behalf of the United States. Receipts for above sum are alleged to have been lost	500 00
Voucher 10. This is a receipt from C. B. Morse, recruiting agent, dated Nashville, May 13, 1864, and is for the sum of \$250, on account of recruiting services, United States cavalry troops. Disallowed because the period covered by said services, and the rate of pay therefor, are not given	250 00
Voucher 11. Captain Mussey certifies that on June 7, 1864, he turned over \$227.06 to Charles Follen, receipts for which are alleged to have been lost. Disallowed for same reasons as Vouchers 7 and 9	227 06
Voucher 13. This is a receipt from one John B. White, dated Nashville, August 1, 1864, and is for the sum of \$7,107.18. Disallowed because Captain Mussey had no authority to place Government funds in the hands of said White, and because it does not appear that the funds were expended in behalf of the United States	7,107 18
Voucher 14. This is a receipt from John B. White, dated Nashville, August 26, 1864, and is for the sum of \$1,000. Disallowed for the same reasons as Voucher 13	1,000 00
Voucher 16. Captain Mussey certifies that on November 3, 1864, he turned over to Brig. Gen. Davis Tillson, at Knoxville, Tenn., the sum of \$300, receipts for which are alleged to have been lost. Disallowed for same reasons as Voucher 8	300 00

TREASURY DEPARTMENT, SECOND COMPTROLLER'S OFFICE,
August 31, 1885.

EXHIBIT B.—*Memorandum in the matter of the settlement of the accounts of J. O. Skinner, assistant surgeon and acting medical storekeeper of the United States Army.*

Upon the presentation of these accounts three vouchers are filed, aggregating payments to the amount of \$505, for portraits of deceased Surgeon-Generals of the Army, with their frames, certified to by D. L. Huntington, United States surgeon of the Army, who is curator of the Army Medical Museum, and approved by the Surgeon-General.

Passing by any irregularities which may exist in the method of making these purchases, I am of the opinion that these items in the account cannot be allowed upon the proofs presented.

It is sought to make them chargeable to the Medical Museum appropriation for 1883. By reference to the Army appropriation bill of that year it will be found that Congress made an appropriation in the following language: "For the Army Medical Museum, and for medical and other works for the library of the Surgeon-General's office \$10,000."

The appropriation is for a medical museum, and while a reasonable and proper discretion is undoubtedly reposed in the Surgeon-General in determining what works shall be purchased for such a collection, yet they must be works of such a character as to have some special fitness and relevancy to the object which Congress had in view in establishing such an institution. The appropriation can only be lawfully expended for works relating to medical science, or illustrative of the anatomy of the human system, or which will be serviceable in the successful treatment of diseases.

If it is desirable that the walls of the museum should be adorned with the portraits of the distinguished men who, from time to time, may have presided over the administration of the medical department, Congress should provide for such an expenditure in clear and unmistakable terms.

The medical department is but a Bureau of the War Department, and if money which was designed for the maintenance of the Medical Museum, in the absence of

express authority, can be applied to purchases of this character, then no objection could be successfully interposed to the expenditure of this appropriation for the purchase of portraits of the different Secretaries who have presided over the War Department, or of the generals of the Army, or of the President, who is its commander-in-chief.

It is the safer rule to limit all expenditures under such appropriations to the specific object for which they were intended, and any transgression of the rule must inevitably lead to the establishment of a vicious precedent.

The items referred to must, upon the proof presented, be suspended and disallowed in the settlement of the present account.

J. H. MAYNARD,
Comptroller.

WAR DEPARTMENT, SURGEON-GENERAL'S OFFICE,
Washington, D. C., September 30, 1885.

To the SECOND COMPTROLLER, UNITED STATES TREASURY :

(Through the Surgeon-General of the Army and the honorable Secretary of War.)

SIR: Your late decision disallowing vouchers for portraits of deceased Surgeon-Generals of the Army, purchased from the appropriation for the Army Medical Museum, 1883-'84, has been received by me, and it is respectfully submitted, that in the extremely general language of the law appropriating money for the support of the Army Medical Museum, not only for the years 1883 and 1884, but for prior years, a wide field is left to the discretion of the Surgeon-General of the Army, under whom the affairs of the Museum are administered, limited only by the intent of the framers of the law and by the customs and precedents established in the management of similar institutions, both public and private. So far as the intent of the framers of the law is concerned, it is probable, from what is known of the early history of the Museum (the first special appropriation being granted in 1870) that the appropriation of \$5,000 "for the Army Medical Museum" was designed to assist in the maintenance of a collection already founded (in 1863) by the Medical Department of the Army, and similar in character to kindred collections of this country and Europe.

Following the general plan, character, and method of management of similar institutions, the general scope of the Army Medical Museum has already been considered to include, in the first place: The collection and preservation of material illustrative of military medicine and surgery, and disease of armies; of material and appliances relating to the hygiene of troops, and to public sanitation.

In the second place, in its miscellaneous section, the collection of material illustrative of the advance of medical and surgical knowledge and its allied sciences, as chemistry, microscopical science, photo-micrography, anthropology, and anthropometry; also, the collection and preservation of material of interest and value in the history and archæology of the medical department of the Army.

Under the latter head it has been the custom to collect by purchase or otherwise such material as pictures, engravings, &c., as would lend interest to such a museum and give a distinctive value to the collection as pertaining to the Army Medical Department.

In the history of the management of the museum great care has been taken from the first that all material collected should bear decided and distinctive marks of relevancy to the purpose and intent of the museum, and the collection of the portraits of deceased Surgeon-Generals has been considered as fully within this intent; as historically pertaining to such a museum; as useful and valuable in perpetuating the memory, services, and usefulness of men who were eminent, *par excellence*, in the Army Medical Department; and finally, as following the custom and usages of all institutions of the kind in which portraits of distinguished professional men are regarded not only as pertinent to the intent of the institution, but justly as a part of the profession or science commemorated by such museum.

In the exercise of the discretion which has always been admitted to pertain to the office of the Surgeon-General in the administration of this trust, it has been assumed that this discretion would be governed by a knowledge of what is right, proper, relevant, and in good taste, carefully avoiding expenditures for questionable objects or for such as could lead to "vicious precedents," and it is believed, in the matter now in discussion, that in no way has the expenditure of money appropriated for the Army Medical Museum been misappropriated in the purchase of these portraits, under a reasonably broad and just understanding of the scope and intent of the institution.

With reference to any possible irregularity in the purchase of those portraits, alluded to in the decision of the comptroller, I would say that they were painted from

copies in my possession by artists chosen by competitive estimates, and the accounts have been regarded as coming under the head of personal services.

Very respectfully, your obedient servant,

D. L. HUNTINGTON,
*Surgeon United States Army,
 Curator of the Army Medical Museum in 1883.*

[First indorsement.]

SURGEON-GENERAL'S OFFICE,
September 30, 1885.

Respectfully forwarded to the Second Comptroller of the Treasury through the honorable the Secretary of War.

I concur in the accompanying statement of Surgeon Huntington as agreeable to the common understanding relative to the intent, purpose, and management of the Army Medical Museum.

In accordance with the custom and uses of my predecessors in this office the purchase of these pictures (within my term of office) was made with my approval, believing that such additions to the museum collection were right and proper, and within the authority inferentially conferred upon me by virtue of my office.

If in my view of this matter I am in error, and it is decided that the sole power to determine the character of purchases for the museum is vested in the accounting officers of the Treasury, I can only yield to the interpretation of the law; but in view of the fact that since the establishment of the institution the authority of the Surgeon-General to decide upon questions pertaining to the intent and purposes of the museum has been unquestioned until now, and as no objections have been interposed in previous settlement of accounts as to the legitimacy of purchases hitherto made, and also in view of the fact that my predecessors in office, by whose orders these and other portraits were painted, are now dead and unavailable as witnesses to the transaction, it would seem that the present disallowance made without any previous communication of the views of the Treasury Department on the subject, partake somewhat of *ex post facto* action.

I would, therefore, respectfully ask that the matter be reconsidered, as, in my opinion, it cannot be claimed that this transaction is other than a question of opinion as to judgment and authority, which has never hitherto arisen.

R. MURRAY,
Surgeon-General United States Army.

[Second indorsement.]

Respectfully forwarded to the Second Comptroller of the Treasury, inviting attention to the explanations of the Surgeon-General and of Surgeon Huntington,

By order of the Secretary of War.

JOHN TWEEDALE,
Chief Clerk.

WAR DEPARTMENT, *October 8, 1885.*

No. 3.—List of claims, accounts, and vouchers, against the Government paid by Indian agents and other disbursing officers of the Indian service, which have been, since January 1, 1885, disallowed by the accounting officers of the Treasury.

Voucher.			Amount.	By whom paid.	Date of payment.	To whom paid.	On what account.	Remarks.
No.	Qr.	Year.						
1	2	1882	\$0 25	Charles H. Howard, Indian inspector.	Apr. 23, 1882	White Oaks House.....	Board and lodging.....	See Exhibit No. 1 for reasons for disallowance. For explanations, see Exhibit No. 2.
1	2	1882	6 75	do	May 4, 1882	E. L. Strong	Board, &c	
1	2	1882	8 00	do	May 15, 1882	Spofford & Whittlesey..	do	Do.
1	2	1882	1 25	do	May 24, 1882		do	Do.
1	2	1882	7 00	do	May 24, 1882	Pullman Palace Car Co..	Sleeping car	Do.
1	2	1882	12 00	do	May 26, 1882	Uriah Welch	Board, &c	Do.
1	2	1882	6 50	do	June 2, 1882	Clifton Springs Company.	do	Do.
1	2	1882	1 20	do	May 24, 1882	Railroad	Railroad fare	Do.
1	2	1882	1 00	do	May 26, 1882	Driver	do	Do.
1	2	1882	14 00	do	May 26, 1882	R. H. Gilmore	Bus and portorage	Do.
1	2	1883	4 50	do	June 23, 1882	H. N. Rust	Board, &c	Do.
1	2	1883	12 00	do	June 1, 1883	do	do	Do.
1	3	1883	87 50	do	June 30, 1883	E. L. Strong	do	Do.
1	4	1883	21 40	do	June 16, 1883	Strong & Howard.....	Board, lodging, &c	Do.
1	1	1884	12 85	do	June 17, 1883		do	Do.
1	2	1884	67 20	do	Sept. 29, 1883	C. H. Howard	Reimbursement, traveling expenses.	Do.
1	1	1884	12 85	do	Dec. 31, 1883	Spofford & Whittlesey..	Board, &c	Do.
1	2	1884	67 20	do	Jan. 18, 1884		Reimbursement, traveling expenses.	Do.
1	2	1884	67 20	do	Jan. 19, 1884	C. H. Howard	Salary	Do.
1	2	1883	38 00	Henry Ward, Indian inspector.	May 10, 1883	Ebbitt House, Washington, D. C.	Board, &c	Not entitled to subsistence when delayed over seven days. (See section No. 617, Second Comptroller's Digest, vol. 2. For explanations see Exhibit No. 3.)
2	3	1883	8 75	do	Sept. 9, 1883	Windsor House, Denver, Colo.	do	Do.
2	3	1883	1 50	do	Sept. 20, 1883	Mrs. E. W. Davis	do	Do.
2	3	1883	1 00	do	Sept. 28, 1883	W. E. Taylor	do	Do.
1	1	1884	11 25	do	Feb. 4, 1884	Mary Kagy	do	Do.
1	1	1884	5 00	do	Feb. 21, 1884	Quimby & Hersey	do	Do.
14	2	1884	1 00	L. M. Nickerson, Indian agent.	June 30, 1884	R. S. Nickerson	Repairing saw-mill	Error in computation.
9	4	1881	3 00	do	Nov. 19, 1881	William T. Leeke	Notary fees	Affidavits to his explanations; not a proper charge against the United States.
4	1	1882	3 00	do	Feb. 11, 1882	do	do	Do.

2	2	1884	11 31	Henry Ward, Indian inspector.	May 15, 1884	Quimbey & Hersey	Board, &c	Not entitled to subsistence when delayed over seven days. (For explanation, see Exhibit No. 4.)
2	2	1884	8 00	do	June 11, 1884	N. Bonfiglia & Co.	do	Do.
3	2	1884	100 04	do	June 30, 1884	Henry Ward	Reimbursement, traveling expenses.	Has received credit for this under a prior bond. For explanation (see Exhibit No. 4.)
2	4	1884	4 50	do	Nov. 20, 1884	V. P. McGillicuddy	Board, &c	Not entitled to subsistence when delayed over seven days. (For explanation, see Exhibit No. 4.)
2	4	1884	4 00	do	Nov. 30, 1884	L. W. Stanley	do	Do.
2	4	1884	3 50	do	Dec. 12, 1884	C. L. Austin	do	Do.
2	1	1884	1 06	Charles Willoughby, Indian agent.	Mar. 31, 1884	G. H. Emerson	Open-market purchase	Overpayment.
4	2	1884	19 80	do	Nov. 23, 1884	E. C. Austin and H. H. Maddern.	Transportation	Transportation for more than 100 pounds private baggage not provided by United States.
2	2	1885	1 70	Eli D. Bannister, special agent.	Nov. 27, 1884	E. D. Bannister	Porterage	Included in per diem allowance. (See Indian appropriation acts.)
1	1	1885	57 06	G. B. Anderson, Indian inspector.	Mar. 3, 1885	G. B. Anderson	Salary November 26 to December 31, 1884.	Salary prior to taking oath of office. (See sec. 1756, R. S.)
1	1	1884	1-95	Peter Ronan, Indian agent.	Jan. 10, 1884	Western Union Telegraph Company.	Telegram	The Western Union Company has been paid for this telegram.
1	1	1884	25	do	Mar. 7, 1884	Pullman Palace Car Co.	Meals for agent and delegates.	Overpayment.
2	1	1884	12 50	do	Mar. 1, 1884	O. G. Staples	Board, &c	Excess over per diem allowance.
2	1	1884	15 85	do	Mar. 1, 1884	do	Carriage, laundry, and bath.	No authority for this expenditure.
1	13	1865	6 00	Amos Harvey, Indian agent.	Feb. 24, 1865	E. J. Northup & Co.	Ring-iron	Overpayment.
2	1	1866	1 00	do	Feb. 13, 1866	James Winslow	For 25 saw-logs	Do.
1	2	1866	10 00	do	June 4, 1866	E. F. Hosford	For 75 bushels oats	Do.
1	3	1866	1 00	do	Sept. 5, 1866	Weil Bros	Dry goods	Do.
4	4	1866	20 00	do	Dec. 8, 1866	William Lillywhite	Repairing mill burrs	Paid for 8 days instead of 4 days.
6	4	1866	6 25	do	Dec. 19, 1866	William (Indian)	For wagon spokes	Overpayment.
10	2	1867	1 00	do	June 29, 1867	G. C. Litchfield	For sundry items	Overpayment on calico.
3	4	1868	1 11	do	Dec. 9, 1868	Owen Gilleck	Services as blacksmith	Overpayment.
1	2	1869	1 21	do	May 11, 1869	L. A. Sands	Services as teacher	Do.
1	2	1869	91	do	May 1, 1869	Owen Gilleck	Services as blacksmith	Do.
3	2	1869	1 00	do	May 14, 1869	W. H. Watkins & Co.	For 2 halters	Do.
11	4	1883	33 45	Capt. R. H. Pratt, U. S. A., superintendent Carlisle School.	Sept. 18, 1883	W. H. Shepler, agent	Railroad fare from Carlisle, Pa., to Rawlings, Wyo.	Sec. 5200, R. S., prohibits payment of any kind for transportation over bond-subsidized roads. (For explanations, see Exhibit No. 5.)
11	4	1883	14 08	do	Sept. 18, 1883	do	Fare from Carlisle, Pa., to Valentine, Nebr.	Do.
11	4	1883	1 76	do	Oct. 22, 1883	do	do	Do.
14	4	1883	1 85	do	Oct. 25, 1883	J. R. Meagher, agent	Fare from Columbus, Nebr., to Fremont, Nebr.	Do.
14	1	1884	3 52	do	Jan. 7, 1884	W. H. Shepler, agent	Fare from Valentine, Nebr., to Carlisle.	Do.
27	1	1884	3 70	do	Feb. 26, 1884	do	Fare from Carlisle to Columbus, Nebr.	Do.
2	2	1884	74 20	do	May 1, 1884	M. Burgess	Salary for placing Indian pupils on farms.	See Exhibit No. 5. (For explanations, see Exhibit No. 5.)

Voucher.			Amount.	By whom paid.	Date of payment.	To whom paid.	On what account.	Remarks.
No.	Qr.	Year.						
8	2	1884	\$1 40	Capt. R. H. Pratt, U. S. A., superintendent Carlisle School.	Apr. 25, 1884	J. D. Brown.....	Fare Missouri Valley to Blair, Nebr.	Sec. 5260, R. S., prohibits payment of any kind for transportation over bond-subsidized roads. (For explanations, see Exhibit No. 5.)
11	2	1884	76 60	do	May 31, 1884	M. Burgess.....	For placing Indian pupils on farms.	See Exhibit No. 5. For explanations see Exhibit No. 5.
21	2	1884	7 04	do	June 17, 1884	W. H. Shepler, agent.....	Fare Carlisle to Valentine, Nebr.	Sec. 5260, R. S., prohibits payment over bond-subsidized roads. (For explanations, see Exhibit No. 5.)
21	2	1884	133 80	do	June 17, 1884	do	Fare Carlisle to Rawlins, Wyo.	Do.
33	2	1884	101 93	do	June 28, 1884	M. Burgess	Traveling expenses placing Indian pupils on farms.	See Exhibit No. 5. (For explanations, see Exhibit No. 5.)
39	2	1884	74 20	do	June 30, 1884	do	Salary placing pupils on farms.	Do.
15	3	1884	2 50	do	July 30, 1884	Southern Hotel	Board, &c	Excess over per diem of over \$400 allowed by regulations. (For explanations, see Exhibit No. 5.)
23	3	1884	2 80	do	Sept. 17, 1884	H. A. Gross, agent.....	Fare Bancroft, Nebr., to Carlisle.	Sec. 5260, R. S., prohibits payment over bond-subsidized roads. (For explanations, see Exhibit No. 5.)
11	2	1878	91	Oliver Wood, Indian agent.	June 30, 1878	Jacob S. Blue	Salary as teacher	Error in computation.
2	4	1880	41	W. D. E. Andrus, Indian agent.	Oct. 10, 1880	"Magaga"	Services as herder	Errors in computation; admitted by agent.
34	4	1880	1 00	do	Dec. 7, 1880	Abraham Schultz.....	Wheat	Do.
10	1	1881	1 30	do	Jan. 22, 1881	Robert Kirk	Services as teacher	Do.
10	1	1881	74	do	Jan. 22, 1881	E. D. Canfield	do	Do.
28	4	1879	17	do	Dec. 31, 1879	Indian policeman	Services	Do.
5	1	1882	2 00	do	Jan. 20, 1882	W. D. E. Andrus	Notarial fees.....	Not a proper charge against the Government; admitted by agent.
5	2	1882	3 25	do	May 29, 1882	do	do	Do.
B2	2	1882	20 44	W. R. Durfee, Indian agent.	May 18, 1882	J. F. Shilling	Freight, Central Pacific R. R.	Transportation over land-grant roads.
B5	2	1882	90 28	do	Dec. 15, 1882	C. J. Higgins.....	Transportation over Wisconsin Central and Northern Wis. R. R's.	Do.
B6	4	1882	13 42	do	Dec. 15, 1882	do	do	Do.
A6	1	1883	2 44	do	Mar. 21, 1883	do	do	Do.
A7	1	1883	132 33	do	Mar. 31, 1883	do	do	Do.
A10	2	1883	14 46	do	June 2, 1883	Northern Pacific R. R.	Transportation Northern Pacific R. R.	Do.

B2	4	1883	8 41	do	Oct. 18, 1883	C. J. Higgins	Transportation, Wisconsin Central	Do.
B1	2	1884	14 53	do	May 30, 1884	St. Paul and Duluth R. R.	Freight	Do.
B2	2	1884	3 90	do	June 3, 1884	Charles W. Culver	do	Do.
B6	2	1884	30 51	do	June 14, 1884	Wisconsin Central R. R.	do	Do.
15	2	1883	131 87	P. B. Hunt, Indian agent.	June 30, 1883	C. Bessie Hayne	Services	See Exhibit No. 6.
20	2	1883	17 00	do	June 12, 1883	Ebbitt House	Board	Not entitled to subsistence more than 7 days at any one place; admitted by agent.
13	1	1884	50	do	Mar. 31, 1884	"Hays"	do	Do.
13	1	1884	50	do	Mar. 31, 1884	Frank White	Hauling	Overpayments; admitted by agent.
10	2	1884	50	do	June 30, 1884	Laurie Tatum	do	Do.
10	2	1884	50	do	June 30, 1884	Deo-hauck	do	Do.
10	2	1884	50	do	June 30, 1884	Tut-re-as	Burning lime	Do.
15	2	1884	22 00	do	June 30, 1884	Sundry persons	Traveling expenses	See Exhibit No. 6; admitted by agent.
9	2	1881	21	H. C. Linn, Indian agent.	June 14, 1881	J. A. Scott & Co	Hardware	Error in computation.
13	4	1881	11 50	do	Dec. 19, 1881	H. C. Linn	Traveling expenses	See Exhibit No. 7; admitted by agent.
16	4	1881	6 75	do	Dec. 31, 1881	do	do	Do.
1	1	1882	6 00	do	Jan. 30, 1882	Thomas & Hathaway	Coal	Error in computation.
D2	2	1874	200 00	P. B. Sinnott, Indian agent.	June 30, 1874	General Indian fund	Lumber	
E4	2	1875	350 00	do	June 30, 1875	C. D. Folger	Superintendent of farms	See Exhibit No. 8.
G2	1	1875	500 00	do	Jan. 12, 1875	do	do	Do.
G9	1	1875	150 00	do	Mar. 8, 1875	do	do	Do.
A14	3	1875	250 00	do	Sept. 30, 1875	do	do	Do.
34	4	1875	250 00	do	Dec. 31, 1875	do	do	Do.
1	4	1882	101 00	John Young, Indian agent.	Oct. 31, 1882	John Young	Traveling expenses	Traveling over bond-subsidized road. (See Exhibit C 9.)
(*)	1	1884	184 21	do				Error in accounts. (See Exhibit No. 9.)
47	1	1880	6 00	Charles A. Raffee, Indian agent.	Mar. 31, 1880	Gov. Price	Services as mason	Paid for same service on voucher 16.
53	1	1880	7 50	do	do	E. P. Price	Services	Paid for same service on voucher 17.
96	1	1880	2 60	do	do	J. E. Haven	do	Paid for same service on voucher 3.
105	1	1880	1 05	do	do	Allen Aherly	Meals and feed	Also charged on voucher 116, fourth quarter 1879.
111	1	1880	1 00	do	do	C. A. Raffee	do	Also charged on vouchers 67 and 147, fourth quarter 1879.
114	1	1880	5 00	do	do	W. H. Leland	Board of employes	Overcharged.
116	4	1880	5 25	do	do	C. K. Day	Expenses of employes	Amount appears to be charged on vouchers 147, fourth quarter 1879.
38	2	1880	10 00	do	June 3, 1880	George Berry	Services as policemen	Paid as blacksmith on voucher 22. (See sec. 1765, R. S.)
41	2	1880	21 25	do	do	Employes	Services	Overpaid one day.
42	2	1880	150 00	do	do	Six policemen	do	Paid extra compensation in violation of law.
43	2	1880	47 50	do	do	do	do	Do.
45	2	1880	47 50	do	do	Two policemen	do	Do.
18	3	1880	1 38	do	Sept. 18, 1880	Northern Pacific Railroad Company.	Freight	Land grant road, 50 per cent. disallowed. (See act June 30, 1882.)
88	3	1880	1 25	do	Sept. 30, 1880	George Man	Meals	Double charge for March 6.

* Account current.

Voucher.			Amount.	By whom paid.	Date of payment.	To whom paid.	On what account.	Remarks.
No.	Qr.	Year.						
123	3	1880	\$14 27	Charles A. Raffee, Indian agent.	Sept. 30, 1880	Northern Pacific Railroad Company.	Freight.....	Land grant road. 50 per cent. disallowed. (See act June 30, 1882.)
14	3	1880	24	do	do	do	do	Do.
154	3	1880	36 75	do	do	Two policemen	Services	Paid extra compensation in violation of law.
20	4	1880	36 00	do	Dec. 6, 1880	John Hanks	Services as policeman	Do.
22	4	1880	43	do	Dec. 31, 1880	John Chanesh	Freight.....	Overcharged.
87	4	1880	35 00	do	Dec. 15, 1880	Indians	Annuity.....	Paid to unauthorized persons.
47	2	1881	2 35	do	June 30, 1881	Nichols & Deen	Supplies	Overcharge, error in computation.
56	2	1881	24 00	do	do	J. Brown	Services	Paid extra compensation in violation of law.
57	2	1881	48 00	do	do	W. V. Warren	do	Do.
64	2	1881	25	do	do	Beaupre, Alten & Keogh	Supplies	Error in computation.
69	2	1881	21 00	do	do	Two policemen	Services	Paid extra compensation in violation of law.
1	2	1884	1 09	Matthew R. Barr, Indian inspector.	Feb. 19, 1884	Union Pacific R. R. Co	Passage Atchison to Netawaka, Kans.	Central Branch of Union Pacific R. R. bond subsidized. Payment of transportation of any kind prohibited by section 5260, Rev. Stat. Admitted by agent.
1	4	1883	100 84	Cyrus Beede, special agent.	Aug. 2, 1883	Sundry persons.....	Traveling expenses.....	Journey made without authority. (See Exhibit No. 10.)
5	4	1883	3 00	do	Dec. 31, 1883	Cyrus Beede.....	Per diem allowance, November 10, 1883.	Payment made for per diem allowance for same date on November 4, fourth quarter 1883. Admitted by agent.
1	4	1884	77 00	do	Dec. 9, 1884	do	Reimbursement traveling expenses.	See Exhibit No. 10.
1 and 2	4	1883	5 44	Edward P. Allen, Indian agent.	Oct. 19, 1883	Michigan Central R. R	Transportation of supplies	See Exhibit No. 11.
3	4	1883	2 23	do	Nov. 8, 1883	do	do	Transportation from Marquette to L'Anse, Mich., over land grant portion of M. H. and O. R. R. (See Exhibit No. 11.)
5	1	1884	16 48	do	Mar. 31, 1884	Thomas Nahbenayash....	Services, teacher, February 5 to March 31, 1884.	Employment approved from February 20. Overpayment. (See exhibit No. 11.)
2	2	1883	70	Wyman L. Lincoln, Indian agent.	June 30, 1883	Devitt Post.	Services, blacksmith, May 13 to June 30, 1883.	Error in computation.
56	1	1884	1 78	William J. Hadley, superintendent Chillicothe school.	Mar. 31, 1884	Frank Maltby	Services, clerk, Dec. 17, 1883 to Jan. 25, 1884.	Do.
56	1	1884	54	do	Mar. 31, 1884	Mollie Brewster	Services Jan. 31 to Mar. 7, 1884.	Do.
56	1	1884	90	do	Mar. 31, 1884	Mary J. Hadley	Services, cook, Feb. 21 to Mar. 31, 1884.	Do.

56	1	1884	9 25	do	Mar. 31, 1884	Maggie Hogan	Services, laundress, Jan. 19	Do.
58	1	1884	150 03	do	Mar. 31, 1884	William J. Hadley	Mar. 31, 1884.	See Exhibit No. 12.
15	2	1884	1 70	do	May 15, 1884	J. W. Hutchison & Sons	Services, supt., Oct. 8 to	Error in addition.
34	2	1884	6 00	do	June 14, 1884	J. W. Patterson	Dec. 31, 1883.	See Exhibit No. 12.
63	2	1884	2 48	do	June 30, 1884	D. D. Marquis	Groceries	Employment approved from April 5. Over-
2	4	1884	30	do	Oct. 11, 1884	Matilda Wind	Deficiency in payment of	payment.
2	4	1884	40	do	Oct. 11, 1884	Virginia Stumbling Bear	one span mules.	Error in computation.
2	4	1884	40	do	Oct. 11, 1884	Emily Jackson	Services, teacher, Apr. 4 to	Do.
7	4	1884	4 03	do	Nov. 15, 1884	William J. Hadley	June 30, 1884.	Do.
48	1	1884	1 28	do	Mar. 27, 1884	Pitts Ellis	Services, teacher, Aug. and	See Exhibit No. 12.
2	4	1883	4 00	Charles Porter, cap- tain and acting agent.	Dec. 1, 1883	Thomas Brett	Sept., 1884.	Error in computation.
9	3	1880	3 88	John Q. Tufts, Indian agent.	Aug. 27, 1880	Leah	Services, supt., Oct. 1 to Nov.	Overpayment.
15	4	1880	2 58	do	Dec. 28, 1880	Is-lut-ke	15, 1884.	Do.
30	4	1880	2 98	do	Dec. 31, 1880	John Q. Tufts	Coal	Error in computation.
31	4	1880	65	do	Dec. 31, 1880	Annie D. Tufts	Beef	Overpayment.
1	2	1881	15 00	do	May 18, 1881	Henry Weaver	Reimbursement, payment	Do.
11	2	1881	1 30	do	June 30, 1881	Western Union Telegraph Company.	for telegrams.	Duplicate payment.
9	4	1881	7 05	do	Oct. 17, 1881	Warto Aulle	Services, asst. clerk, Aug. 1	Overcharges and personal telegrams.
12	3	1884	2 20	do	Sept. 30, 1884	Anno D. Tufts	to Dec. 31, 1880.	Error in computation.
2	1	1883	29 00	Hawarth, J. M., in- specter, of Indian schools.	Jan. 21, 1883	Ebbitt House, Washing- ton, D. C.	Services, policeman, first quarter, 1881.	Duplicate payment. Admitted by agent.
2	2	1883	27 00	do	Apr. 2, 1883	do	Transmitting telegrams	Overcharge.
2	2	1883	33 00	do	June 11, 1883	do	Annuitiy payment	Duplicate payment.
			1 00	Patten, Warren, In- dian agent.	June 28, 1883	Western Union Telegraph Company.	Services, clerk, Sept. 1 to 30, 1884.	Error in computation.
Claim	4	1882	6 00	O'Keane, John, farmer in charge.	Nov. 1, 1882	Railroad from Tulalip to Vancouver, Wash. T.	Board and lodging	Excess of board over seven days. (See Second Comptroller's Digest, sec. 617.)
9	2	1855	319 00	Cain, John, Indian agent.	May 18, 1855	H. Fields	do	Do.
10	2	1855	30 00	do	May 28, 1855	do	do	Do.
13	2	1855	1,292 50	do	May 10, 1855	Simms & Hummason	Telegram as to leave of absence.	Not a proper charge to the United States. (See sec. 129, Regulations Indian Department, 1884.)
3	3	1855	81 00	do	June 16, 1855	A. Welsenthal	Extra baggage	No authority for payment of extra baggage.
2	4	1855	95 00	do	1855	George B. Gowdy	Hauling freight	No competent evidence of payment of this amount.
6	2	1856	1 50	do	1856	William Kelley	do	Do.
							Transportation of supplies	Evidence of payment unsatisfactory.
							Services as clerk	Do.
							Printing	No explanation as to the necessity of this ex- penditure.
							Letter stamps	Overpayment.

Voucher.			Amount.	By whom paid.	Date of payment.	To whom paid.	On what account.	Remarks.
No.	Qr.	Year.						
18	2	1856	\$375 00	Cain, John, Indian agent.	May 5, 1856	George B. Simpson	Transportation	No competent evidence of payment of this amount.
23	2	1856	1,645 25	do	1856	T. Daniel	Indian supplies	Do.
8	3	1856	50	do	1856	Steamer Fashion	Freight on merchandise	Overpayment.
8	2	1857	37	do	1857	do	do	Do.
17	1,2	1858	10 00	Dennison, W. W., Indian agent.	1858	Hall & Baker	Hardware	Do.
8	1,2	1860	175 00	do	1860	Louis Bernard	Building house	No contract furnished, nor receipt of payee.
7	1,2	1860	96	do	1860	John Briggs	Services as teamster	Overpayment.
18	1,2	1860	30	do	June 2, 1860	S. M. Carson	Labor	Do.
19	1,2	1860	1 37	do	May 26, 1860	John Lorton	do	Do.
19	1,2	1860	1 58	do	1860	do	Services of horse	Do.
25	1,2	1860	96	do	Mar. 31, 1860	D. Beebe	Labor	Do.
30	1,2	1860	1 08	do	June 30, 1860	John A. Moore	do	Do.
11	3	1856	25 00	Ford, sr., Sidney S., special agent.	July 30, 1856	Fernando Ford	Services as assistant	No authority for appointing an assistant.
7	2	1871	8 00	Jones, John B., Indian agent.	1871	Thomas Henry	Services	Receipt of payee not filed.
3	2	1872	7 75	do	1872	H. W. Martin	Guide	Do.
6	4	1874	1 17	do	Oct. 13, 1874	John B. Jones	Salary	Overpayment.
8	4	1874	71	do	Oct. 13, 1874	John L. Adair	Services as clerk	Do.
2	1	1884	84 00	J. M. Haworth, Indian school superintendent.	Mar. 31, 1884	J. M. Haworth	Expenses	Paid for board in excess of seven days' detention.
2	2	1884	91 24	do	June 30, 1884	do	do	Do.
2	3	1884	18 00	do	Sept. 30, 1884	do	do	Do.
1	1	1885	71 06	do	Feb. 26, 1885	Temple Café	Board	Do.
4	4	1882	30	A. L. Cook, Indian agent.	Dec. 31, 1882	Evala Gosha	Services as interpreter	Error in calculation.
4	1	1883	30	do	Mar. 31, 1883	Mattie Boise	Services	Do.
6	3	1884	75	do	Sept. 30, 1882	Sundry employés	do	Do.
9	4	1880	2 50	Jacob Kauffman, Indian agent.	Oct. 5, 1880	G. H. Gordon	Telegrams	Telegrams on personal matters.
15	4	1880	29	do	Dec. 31, 1880	George R. Dickens	Services as herder	Error in calculation.
5	3	1881	1 25	do	Sept. 15, 1881	Fuller & Johnson	Twine	Do.
8	4	1881	1 00	do	Sept. 30, 1881	Indians	Services	Overpayment.
10	4	1881	26	do	Dec. 31, 1881	Sitting Bear	do	Do.
9	4	1874	153 76	George W. Ingalls, Indian agent.	Dec. 31, 1874	E. R. Roberts	Services as clerk	Paid for one month and eight days prior to beginning of service.
11	4	1874	100 00	do	Jan. 1, 1875	J. G. Roberts	Services and expenses as guard.	No evidence of service.

7	1	1875	5 82	do	Jan. 14, 1875	W. U. Telegraph Co	Telegrams	Overcharges and messages on private matters.
1	2	1882	62	C. P. Luse, Indian agent.	June 30, 1882	C. A. Cook	Services	Error in calculation.
3	2	1882	87	do	June 30, 1882	Sundry employés	do	Do.
4	2	1882	16	do	June 1, 1882	C. K. Day & Co.	Sugar	Do.
76	3	1882	36	do	Sept. 30, 1882	Margaret Sayers	Services	Do.
37	1	1883	16	do	Mar. 31, 1883	William Johnson	do	Do.
57	2	1883	33	do	June 30, 1883	Joseph C. Roy	do	Do.
69	2	1883	2 00	do	June 30, 1883	J. E. Havens	Building material	Do.
1	4	1879	73	Ebenezer Stephens, Indian agent.	Nov. 6, 1879	E. A. Goodenough	Services	Do.
18	2	1880	88	do	June 30, 1880	Sundry employés	do	Do.
6	4	1882	33	do	Dec. 31, 1882	do	do	Do.
1	4	1883	50	John Smith, Indian agent.	Sept. 30, 1883	Vena Pat	do	Overpaid three days.
9	1	1882	2 21	B. M. Thomas, Indian agent.	Mar. 31, 1882	B. M. Thomas	Incidental expenses	Telegrams not charged at Government rates.
22	1	1883	108 05	do	Mar. 31, 1883	do	Traveling expenses	Refunded by agent.
9	3	1878	10 00	W. H. Whiteman, Indian agent.	Sept. 30, 1878	Venton Cox	Hire of team for inspector	A trip to Washington, D. C., on leave of absence. Refunded by agent.
9	4	1878	58 70	do	Oct. 12, 1878	Louisa Roy	Services as laborer	Money advanced to Whiteman by Hammond, and included in his accounts.
16	4	1878	4 32	do	Oct. 30, 1878	E. T. Williamson	Lumber	Overpayment. (See Exhibit No. 13.)
13	1	1879	1 83	do	Feb. 10, 1879	Sundry employés	Services	Error in calculation.
13	1	1879	16 30	do	Feb. 10, 1879	Lot P. Patty	Services as physician	Do.
13	1	1879	45 00	do	Feb. 10, 1879	Jennie Gassaway	Services as laborer	Paid for five days in excess of time of service.
9	1	1879	45 00	do	Mar. 31, 1879	do	do	Overpayment. (See Exhibit No. 13.)
18	2	1879	20	do	June 3, 1879	Schiffbauer Bros.	School-desks	Do.
18	2	1879	5 15	do	June 3, 1879	do	Express charges	Error in calculation.
69	2	1879	45 44	do	June 30, 1879	Sundry employés	Services	Nothing to show that Government goods had been shipped.
8	4	1879	45 00	do	Oct. 30, 1879	do	do	Error in calculation. (See Exhibit No. 13.)
24	4	1879	8 00	William H. Whiteman, Indian agent.	Dec. 31, 1879	Wat-ya-poi-ma	Handling supplies	Overpayment. (See Exhibit No. 13.)
37	4	1879	31	do	Dec. 31, 1879	G. T. Crosby	Building cellar walls	Error in calculation.
44	4	1879	1 33	do	Dec. 31, 1879	Sundry persons	Services	Do.
8	4	1879	1 45	do	Dec. 31, 1879	do	Traveling expenses	Agent takes credit for larger sum than sub-voucher calls for.
12	4	1879	2 00	do	Nov. 10, 1879	E. R. Thompson	Building material	Error in calculation.
10	1	1882	42 00	E. Chandler, Lieutenant and acting Indian agent.	Mar. 31, 1882	E. Frankel	Rent of quarters	The voucher is for \$72. Information received that only \$30 were paid. Difference disallowed. (See Exhibit No. 14.)
1	2	1882	14 00	do	May 1, 1882	do	do	The voucher is for \$24. Information received that only \$10 were paid. Difference disallowed. (See Exhibit No. 14.)
6	2	1882	36 00	do	June 30, 1882	C. I. Myers	do	The voucher is for \$48. Information received that only \$12 were paid. Difference disallowed. (See Exhibit No. 14.)
3	3	1882	18 00	do	Aug. 3, 1882	do	do	The voucher is for \$24. Information received that only \$6 were paid. Difference disallowed. (See Exhibit No. 14.)
5	3	1882	18 00	do	Aug. 31, 1882	do	do	Do.

Voucher.			Amount.	By whom paid.	Date of payment.	To whom paid.	On what account.	Remarks.
No.	Qr.	Year.						
7	3	1882	\$18 00	E. Chandler, Lieutenant and acting Indian agent.	Sept. 30, 1882	C. I. Myers.	Rent of quarters.....	The voucher is for \$24. Information received that only \$6 were paid. Difference disallowed. (See Exhibit No. 14.)
2	4	1882	19 00	do	Oct. 31, 1882	Paul Hoefle	do	The voucher is for \$24. Information received that only \$5 were paid. Difference disallowed. (See Exhibit No. 14.)
5	4	1882	19 00	do	Dec. 1, 1882	do	do	Do.
9	4	1882	19 00	do	Dec. 31, 1882	do	do	Do.
3	1	1883	24 00	do	Jan. 31, 1883	do	do	These vouchers being made out for \$24 per month, while only \$5 per month were paid, are all disallowed under section 8, act of March 1, 1883. (See Exhibit No. 14.)
4	1	1883	24 00	do	Feb. 28, 1883	do	do	Do.
9	1	1883	24 00	do	Mar. 31, 1883	do	do	Do.
3	2	1883	24 00	do	Apr. 30, 1883	do	do	Do.
4	2	1883	24 00	do	May 31, 1883	do	do	Do.
7	2	1883	24 00	do	June 30, 1883	do	do	Do.
2	3	1883	24 00	do	July 31, 1883	do	do	Do.
6	3	1883	24 00	do	Aug. 31, 1883	do	do	Do.
9	3	1883	24 00	do	Sept. 30, 1883	do	do	Do.
5	2	1881	2 67	John D. Miles, Indian agent.	June 4, 1881	Andrew, an Indian	Services	Error in calculation.
4	3	1881	7 39	do	Sept. 9, 1881	Indian freighters	Hauling to agency	Do.
8	3	1881	25	do	Sept. 21, 1881	Charles E. Campbell	Traveling expenses.	Do.
73	4	1881	2 75	do	Dec. 26, 1881	Indian freighters	Hauling to agency	Do.
7	2	1882	1 06	do	Apr. 7, 1882	do	do	Do.
6	1	1882	8 60	do	Apr. 7, 1882	Crow Veck	do	Credit on payment for wagon. Agent takes credit for cash payment.
10	3	1882	3 11	do	Sept. 16, 1882	Indian freighters	do	Error in calculation.
17	3	1882	2 46	do	Sept. 30, 1882	Erwin G. Tabor	Services	Error in calculation; \$4.55 deposited by agent.
2	4	1882	2 93	do	Dec. 6, 1882	Indian freighters	Hauling to agency	Error in calculation.
6	4	1882	2 50	do	Dec. 28, 1882	do	do	Do.
12	2	1883	1 06	do	June 30, 1883	Indian laborers	Services	Do.
3	3	1883	1 00	do	Sept. 29, 1883	Indian freighters	Hauling to agency	Do.
6	4	1883	3 80	do	Dec. 20, 1883	do	do	Do.
55	2	1878	2 00	Charles A. Ruffee, Indian agent.	June 30, 1878	John Lesey	Services	Do.
56	2	1878	2 78	do	June 30, 1878	Henry C. Mills	do	Do.
9	3	1878	5 33	do	Sept. 30, 1878	John McDonald	do	Do.
16	3	1878	6 66	do	Sept. 30, 1878	Truman A. Warren	do	Double payment.

18	2	1862	103 02	Charles W. Chatterton, Indian agent.	June 30, 1862	Himself	Salary, April 1 to 25	Did not take the oath of office until April 26, 1862.
8	Sale of Iowa trust lands.		15 00	Norman Eddy, Indian agent.	June 10, 1857	Samuel Vanderslice	Services as auctioneer	Was Indian agent at the time.
21			4 00	do	Jan. 16, 1857	William J. Preston	Services as clerk, May 27 to July 4, 1857.	Overcharged one day.
1	1	1884	75	W. H. H. Llewellyn, Indian agent.	Jan. 16, 1864	Himself	Reimbursement	Overadded.
1	1	1884	33 97	do	Jan. 16, 1864	F. Forney & Co.	Traveling expenses	Over seven days. (See Exhibit No. 15.)
21	1	1879	25	Charles Ruffee, Indian agent.	Mar. 31, 1879	Beaupre, Allen & Keogh.	Supplies	Overcharge one sack rice.
48	1	1879	6 00	do	Mar. 31, 1879	Simon Weaver	Four days' work, at \$1.50	Already paid on voucher certified by agent. (Sett. 5073, December, 1881.)
48	1	1879	28	do	Mar. 31, 1879	Sundry laborers	Services	Double payment.
71	2	1879	25	do	June 30, 1879	Beaupre, Allen & Keogh.	One hundred pounds rice	Overpayment.
71	2	1879	1 62	do	June 30, 1879	do	Excess charged on contract price.	Excess charged on contract price.
107	2	1879	7 00	do	June 30, 1879	A. S. Cummings	Four days' work	Paid on agent's certified voucher in Sett. 5073 of 1881.
13	4	1879	50	do	Nov. 3, 1879	T. A. Warren	Salary as interpreter	Overpaid; error in computation.
19	4	1879	45 00	do	Nov. 3, 1879	Policeman	Services	Paid, but did not accept appointment as such.
79	4	1879	15 00	do	Jan. 1, 1880	Wa-ba-no-quay-ash	do	Do.
27	1	1880	1 24	do	Mar. 31, 1880	Frank Nemeschy	Mason	Overpaid in computation.
35	1	1880	56 04	do	Mar. 31, 1880	C. P. Allen	Physician	Paid from February 7; appointed February 24; seventeen days disallowed.
6	2	1851	25	James S. Calhoun, Indian agent.	Apr. 14, 1851	José Vigil	10½ fanegas of wheat, at \$6.50	Error in computation; overpayment.
33	3	1851	583 33	do	Sept. 30, 1851	James S. Calhoun	Services, superintendent Indian Affairs, February 28 to October 1, 1851.	Not a proper charge against the funds of the Indian Department (act March 3, 1839, section 3; act August 23, 1842, section 2).
Abst. disb.	3	1851	1, 181 77	do	Sept. 30, 1851	do	See Exhibit No. 16	See Exhibit No. 16.
22	4	1851	45	do	Dec. 8, 1851	William Geyer	Services, interpreter, October and November, 1851.	Error in computation; overpayment.
27	4	1851	250 00	do	Dec. 31, 1851	James S. Calhoun	Services as superintendent	Remarks to voucher 33, 3d quarter, 1851, apply.
2	1	1852	5 00	do	Jan. 21, 1852	José Luban	14 loads of fodder, at \$1.50	Error in computation; overpayment.
26	1	1852	250 00	do	Mar. 31, 1852	James S. Calhoun	Services as superintendent	Remarks to voucher 33, 3d quarter, 1851, apply.
3	2	1852	2 00	do	Apr. 7, 1852	B. Apodaca	4 loads of grass, at 75 cents	Error in computation; overpayment.
27	2	1852	5 00	do	May 5, 1852	Collins & Kephart	Subscription to Santa Fé Gazette, one year.	Prohibited by act August 26, 1842, section 19, page 527.
50	2	1852	250 00	do	June 30, 1852	James S. Calhoun	Services as superintendent	Remarks to voucher 33, 3d quarter, 1851, apply.
B 3	2	1852	05	do	Apr. 26, 1852	J. E. Senna	Supplies furnished	Overcharge.
3	1	1888	4 50	William H. Parkhurst, Indian agent.	Mar. 31, 1883	"Half-a-day"	Services as apprentice from January 1, 1883.	Employment approved from January 10, 1883.
5	1	1883	698 37	do	Mar. 31, 1883	Mark Wells	Wood	Admitted by agent.
9	1	1883	213 50	do	Mar. 31, 1883	Alex. Rencontre	do	For wood supplied by Indians who were to be paid by Wells; no evidence of such payment. (See Exhibit No. 17.)
10	1	1883	126 00	do	Mar. 31, 1883	David Rencontre	do	Do.
A 7	3	1869	5 25	A. B. Meacham, superintendent, &c.	Sept. 30, 1869	J. A. Huffman	Pasturing and stabling	Overcharge.
F 20	4	1869	9 00	do	Oct. 30, 1869	Oregon Steam Navigation Company.	Freight and fares	Error in addition; overpayment.

No. 3.—*List of claims, accounts, and vouchers against the Government paid by Indian agents, &c.*—Continued.

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DISALLOWED ACCOUNTS.

Voucher.			Amount.	By whom paid.	Date of payment.	To whom paid.	On what account.	Remarks.
No.	Qr.	Year.						
C 13	2	1870	\$1 00	A. B. Meacham, superintendent, &c.	Apr. 29, 1870	J. B. Congle	28 gross buckles, at \$3.50	Error in computation; overpayment.
E 2	2	1870	1 01	do	June 29, 1870	H. J. Williams	Services, farmer, January 1 to May 15.	Do.
J 6	3	1870	4 60	do	Sept. 28, 1870	A. C. Phelps	Board of animals	Error in addition; overpayment.
B 4	4	1870	257 14	do	Oct. 5, 1870	Oregon Iron Works	Sundry fixtures	Do.
C 1	4	1870	1 40	do	Oct. 17, 1870	Joe Hood	Services, interpreter, January 1 to March 25.	Error in computation; overpayment.
B 13	1	1871	67	do	Jan. 6, 1871	Jim Crane	Services, cook and herder, \$210.67.	Received for \$210 only; overcharge.
B 14	1	1871	67	do	Jan. 6, 1871	Isaac	Services, herder, \$210.67....	Do.
K 11	1	1871	91	do	Mar. 31, 1871	Samuel Case	Services, commissary, November 1, 1870, to March 31, 1871.	Error in computation; overpayment.
K 14	1	1871	91	do	Mar. 31, 1871	G. W. Collins	Services, superintendent farming, November 1, 1870, to March 31, 1871.	Do.
F 1	2	1871	5 00	do	Mar. 10, 1871	National Hotel, Washington.	Board, January 5 to March 10, less 5 days' absence.	Overcharge of one day.
B 3	2	1871	1 81	do	June 8, 1871	William W. Ellis	Services, sawyer, September 1 to 30, 1870.	Error in computation; overpayment.
5	2	1871	90	do	June 8, 1871	M. P. Crapo	Services, wagon and plow maker, November 1, 1870, to March 31, 1871.	Do.
10	2	1871	90	do	June 8, 1871	William B. Cardwell	Services, physician, November 1, 1870, to March 31, 1871.	Do.
B 4	3	1871	91	do	Aug. 20, 1871	do	Services, physician, April 1 to 30.	Do.
11	3	1871	61	do	Aug. 29, 1871	J. S. Scranton	Services, miller, June 1 to 20.	Do.
12	3	1871	1 65	do	Aug. 29, 1871	do	Services, carpenter, April 1 to May 24.	Do.
G 4	3	1871	91	do	Aug. 10, 1871	G. W. Collins	Services, superintendent farming, &c., April 1 to 30, 1871.	Do.
43	3	1871	1 81	do	Aug. 31, 1871	P. W. Caris	Services, September 1, 1870, to March 31, 1871.	Do.
C 8	3	1871	1 81	do	Sept. 30, 1871	William B. Cardwell	Services, physician, September 1 to 30.	Do.

H 2	3	1871	68 61	do	Sept. 1, 1871	S. A. Clarke	Advertising	Written permission of Secretary of the Interior previously authorizing this expenditure not furnished (act of June 15, 1870).	
G 24	4	1871	100 00	do	Oct. 24, 1871	James Whitney	Damage by oxen destroying crops.	Disapproved by Commissioner in absence of authority to make such payment.	
F 1	4	1871	9 80	do	Oct. 29, 1871	Geo. Neuse	Beef	Error in computation; overpayment.	
H 10	4	1871	1 09	do	Dec. 30, 1871	S. D. Rhinehardt	Services, commissary, October 1 to November 30.	Do.	
H 11	4	1871	2 17	A. B. Meacham	Dec. 30, 1871	W. P. Eaton	Services, commissary, November 1 to 30.	Error in computation; overpayment.	
I 1	4	1871	1 67	do	Dec. 20, 1871	W. C. McKay	Traveling expenses.	Duplicate payment.	
E 1	1	1872	109 89	do	Jan. 2, 1872	Odenal & Simpson	Fees in suit defending Indians accused of murder.	Authority for such expenditure required in accordance with act of June 22, 1870. (Disapproved by commissioners.)	
Submitted separate account.	in ac-		500 00	do		W. C. McKay	Services, physician, October 1, 1869, to March 31, 1870.	See Exhibit No 18	
			303 33	do		George Tillotson	Services, wheelwright	Do.	
			284 44	do		Aug. S. Ripley	do	Do.	
			150 00	do		W. C. McKay	Services, commissary	Do.	
			24 00	do		William Shoenen	Services, teamster	Do.	
			100 00	do		R. P. Earhart	Board and lodging of W. C. McKay, December 31, 1871, to February 15, 1872.	Do.	
			12 77	do		William P. Eaton	Traveling expenses.	Do.	
			92 22	do		Leroy L. Dyar	Transporting goods	Do.	
			28 88	do		do	Traveling expenses	Do.	
			16 66	do		J. W. Crawford	Taking up and advertising a stray horse.	Do.	
			123 44	do		Henry Failing	Powder, &c	Do.	
			64 11	do		O. Dickenson	Garden-seed, &c	Do.	
			48 55	do		John Meacham	Hay	Do.	
			25 00	do		Oregon and California Railroad.	Commutation ticket.	Do.	
		3	4	1882	30 25	Jaduthan F. Minniss, Indian agent.	Dec. 30, 1885	Jaduthan F. Minniss	Reimbursement traveling expenses, fare over Union Pacific Railroad.	Payment of transportation of any kind over a bond-subsidized road prohibited. (Sec. 5260, R. S.)
	5	3	1883	21 00	do	Sept. 29, 1883	do	Reimbursement traveling expenses.	Expense incurred while on leave of absence.
A 8	1	1878	325 87	Hiram W. Jones, Indian agent.	Feb. 19, 1878	Sundry persons	Annuity payments	Payments of annuities to minors and other unauthorized persons. (See Exhibit No. 19.)	
A 3	4	1878	5,613 58	do	Dec. 3, 1878	do	Annuity roll, Eastern Shawnees.	Evidence on file showing that agent did not pay the amounts receipted for, but withheld portions thereof in favor of traders. (See Exhibit No. 19.)	
A 4	4	1878	2,170 00	do	Dec. 9, 1878	do	Annuity roll, Miamis of Kansas.	Evidence on file showing gross irregularities in payment. (See Exhibit No. 19.)	
B 2	4	1878	3,299 93	do	Dec. 5, 1878	do	Annuity roll, Senecas	Do.	
B 3	4	1878	1,068 78	do	Dec. 7, 1878	do	Annuity roll, Shawnees	Do.	
C 2	4	1878	48	do	Nov. 4, 1878	J. G. McGannon	Bill of supplies	Overcharge. Admitted by agent.	
5	4	1878	12 36	do	Nov. 9, 1878	Charles W. Kirk	Care and teaching of children.	Sundry overcharges. (See Exhibit No. 19.)	

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DISALLOWED ACCOUNTS.

No. 3.—List of claims, accounts, and vouchers against the Government paid by Indian agents, &c.—Continued.

Voucher.			Amount.	By whom paid.	Date of payment.	To whom paid.	On what account.	Remarks.
No.	Qr.	Year.						
23	4	1878	\$367 25	Hiram W. Jones, Indian agent.	Dec. 30, 1878	Smith & Cord	Painting, &c., Quapaws and Modocs' school.	Items not given; open payment unauthorized. (See Exhibit No. 19.)
A 5	2	1878	768 00	Hiram W. Jones, Indian agent, account of Kaw Land Commission.	Apr. 13, 1878	J. W. Bell.....	Commutation of subsistence, 128 days, at \$6.	Bell was a clerk in Indian Department; this was increase of salary, contrary to sec. 1765, R. S. (See Exhibit No. 19.)
6	2	1878	96 00	do	May 20, 1878	Hiram W. Jones.....	Commutation of subsistence, 16 days, at \$6.	Virtually increase of pay in violation of sec. 1765, Rev Stat. (See Exhibit No. 19.)
A 2	4	1878	180 80	do	Nov 23, 1878	M. H. Newlin	Mileage, 1,308 miles, at 10 cents.	Mileage abolished, act June 16, 1874, stat. 18, page 72. (See Exhibit No. 19.)
3	4	1878	186 20	do	Nov 23, 1878	T. S. Huffaker.....	Mileage and per diem on trip Council Grove to Washington, 1,362 miles.	Do.
7	4	1878	270 00	do	Dec. 20, 1878	John W. Bell	Commutation of subsistence, 45 days, at \$6.	Remarks to voucher 5, second quarter, 1878, apply. (See Exhibit No. 19.)
A 2	1	1879	132 00	do	Jan. 23, 1879	Hiram W. Jones.....	Commutation of subsistence, 22 days, at \$6.	Remarks to voucher 6, second quarter, 1878, apply. (See Exhibit No. 19.)
B 2	1	1879	176 00	do	Feb. 4, 1879	T. S. Huffaker.....	Pay as Kaw land commissioner, 22 days, at \$8.	No authority filed for rate of pay. (See Exhibit No. 19.)
A 3	1	1879	21 40	do	Feb. 10, 1879	M. H. Newlin	Mileage, 214 miles, at 10 cents.	Remarks to voucher 2, fourth quarter, 1878, apply. (See Exhibit No. 19.)
18	2	1883	57 40	Charles Crissey, Indian agent.	June 30, 1883	Himself.....	Traveling expenses.....	See Exhibit No. 20.
No voucher filed.			75 00	William M. F. Magraw, superintendent of Indian affairs.	Fourth quarter, 1887.	Solomon Gee.....	Services	Overcharged payment.
Account current.			1 60	do	1857 and 1858	Himself.....	Salary as superintendent	Do.
Account current.			265 00	do	1857 and 1858	do	Traveling expenses.....	Disallowed by Secretary of the Interior.
61	3	1857	7 00	do	Sept. 1, 1857	E. Williamson.....	Wages	Double payment, already paid by J. R. Annan, agent.
Account current.			1,144 94	do	1857 and 1858	Himself.....	Salary as superintendent	Disallowed by Secretary of the Interior.
16	4	1879	460 00	James R. O'Beirne, special agent.	Oct. 28, 1879	do	Per diem, 92 days at \$5	Same item charged on voucher 12, third quarter, 1879. (See Exhibit No. 21.)
19	4	1879	37 00	do	Oct. 4, 1879	Irregular employés	Services	Overpayments of one day each, to sundry persons. (See Exhibit No. 21.)
19	4	1879	79 92	do	Oct. 4, 1879	G. W. Greene	do	Overcharge; admitted by agent. (See Exhibit No. 21.)
20	4	1879	43 00	do	Aug. 9, 1879	Capt. W. E. Dougherty	For teamster, drivers, and freighters.	No authority therefor, nor receipt of proper payees. (See Exhibit No. 21.)
23	4	1879	1 59	do	Oct. 21, 1879	L. Biances	Services	Overpayment of one day. (See Exhibit No. 21.)

5	4	1879	2 78	James R. O'Beirne, special agent.	Nov. 30, 1879	Sioux City and Pacific Railroad.	Transportation	Bond-subsidized road; paid contrary to law. (See Exhibit No. 21.)
8	4	1879	150 00	do	Dec. 13, 1879	Himself.	Per diem, 30 days at \$5	No evidence of service entitling him thereto. (See Exhibit No. 21.)
11	4	1879	2 98	do	Dec. 13, 1879	do	Salary	Overcharge.
7	2	1880	1,969 25	A. R. Keller, Indian agent.	June 25, 1880	do	Traveling expenses	Paid from treaty funds, includes error of \$1.13 in computation. (For answer of agent see Ex- hibit No. 22.)
3	2	1880	120 00	do	May 11, 1880	Payment to six Indians of \$20 each.	.....	Same objection. (See sec. 2097, Rev. Statutes. See Exhibit No. 22.)
5	3	1880	30 00	do	Sept. 30, 1880	Maggie G. Keller	Teaching	Overcharge; paid her at rate of \$840 per annum instead of \$720. (See Exhibit No. 22.)
1	2	1881	1 66	do	June 7, 1881	C. W. White	Carpenter work	Overpayment. (See Exhibit No. 22.)
2	4	1881	78	do	Dec. 31, 1881	A. M. Quincy	Labor	Do.
			1 00	do	Oct. 10, 1881	.....	Telegram regarding leave of absence.	Not public business. (See Exhibit No. 22.)
1	3	1883	54 36	Oliver Wood, Indian agent.	Sept. 30, 1883	Himself	Salary	Overcharge; charged at \$1,500 per annum in- stead of \$1,000. (For answer see Exhibit No. 23.)
10	4	1883	20 00	do	Dec. 31, 1883	do	do	Do.
6	4	1884	11 08	do	Oct. 23, 1884	do	Reimbursement	Such reimbursement was not due him. (For an- swer see Exhibit No. 23.)
8	2	1879	83	John A. Simms, In- dian agent.	June 30, 1879	Arthur S. Lovelace	Physician	Overpayment; admitted by agent. Refunded by agent.
1	1	1881	2 50	do	Mar. 31, 1881	Gottlieb Fatger	Miller	Do.
6	1	1881	45 50	do	Mar. 31, 1881	Himself.	Traveling expenses	Overcharge; admitted by agent. Refunded by agent.
10	4	1882	37	do	Dec. 31, 1882	James O'Neill	do	Overcharge in calculation. Refunded by agent.
11	4	1882	12 00	do	Dec. 31, 1882	Jacob Stitzel	Affidavits	Relate to agent's explanations, &c., and not public matters. Refunded by agent.
	4	1883	4 08	do	Oct. 23, 1883	Himself.	Salary	Salary for October 23, 1883, the day his successor took charge. Refunded by agent.
7	4	1882	65	William A. Swan, In- dian agent.	Dec. 31, 1882	Emma C. Swan	do	Overpayment; erroneous calculation.
1	4	1883	60 65	do	Oct. 13, 1883	do	do	Overpayment; absent beyond time allowed by law.
4	1	1884	48 67	do	June 26, 1884	Harry Brown	do	No receipt given.
A 2	4	1878	162 00	John How, Indian agent.*	Jan. 20, 1879	15 Indians	Service as police, Novem- ber 1 to December 31.	Pay-roll not properly signed, and evidence of fraud and irregularity in employment and payment.
3	4	1878	75 00	do	Jan. 31, 1879	William Goodyer	Service as clerk	No authority for employment and no satisfac- tory evidence of service or payment.
4	4	1878	122 25	do	Jan. 31, 1879	Sundry persons	Supplies and service	Supplies and service not satisfactorily de- scribed; connection with Indian service not shown; proof of payment not satisfactory.
5	4	1878	366 25	do	Dec. 12, 1878	do	Transportation service	No satisfactory evidence of service or pay- ment; signatures in part apparently forged.
6	4	1878	100 50	do	Oct. 5, 1878	John How	Reimbursement, traveling expenses.	Payment to bond-subsidized road; dates not given; proof of payment lacking.

* For answer of Agent How see Exhibit No. 24, herewith, as to all disallowances in his account.

No 3.—List of claims, accounts, and vouchers against the Government paid by the Indian agents, &c.—Continued.

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Voucher.			Amount.	By whom paid.	Date of payment.	To whom paid.	On what account.	Remarks.
No.	Qr.	Year.						
7	4	1878	\$83 50	John How, Indian agent.	Jan. 31, 1879	Sundry persons.....	Sundry purposes, not clearly stated.	Authority for, necessity, or object of expenditure not stated or shown.
8	4	1878	25 00	do	Dec. 23, 1878	Indian	Horse dispute	In explanations payment to white man instead of Indian claimed; no receipt or other proof of payment offered, and no proper reason for expenditure.
B 1	4	1878	330 00	do	Dec. 10, 1878	L. I. Hogle	6,000 pounds beef, open market purchase.	Statement of exigency requiring purchase not made; actual delivery and payment not satisfactorily evinced; allegation is made in Comptroller's Office that beef, if purchased, was put to use not contemplated by law or regulations.
2	4	1878	185 00	do	Dec. 10, 1878	do	Open market purchase of hay and grain.	Remarks to preceding voucher apply substantially, except as to use.
3	4	1878	694 52	do	Nov. 19, 1878	W. W. Dodge & Co	Open market purchase of merchandise.	Remarks to preceding voucher apply substantially, except as to use; Agent How appears to have mingled his purchases for Indian service with purchases for private purposes in such manner as to render it impracticable for the accounting officers which, or whether any proper grounds for credits in his accounts;
4	4	1878	336 87	do	Dec. 31, 1878	John Hinley.....	Open market purchase of flour.	Remarks to foregoing voucher apply; evidence filed with account shows that payment was not made as alleged.
5	4	1878	352 72	do	Dec. 31, 1878	John How	Reimbursement of payments to sundry persons.	Voucher is not receipted and subvouchers are receipted only in part; definite statements of quantities, rates, and dates are lacking; evidence of necessity for expenditure, actual delivery, and payment is insufficient.
6	4	1878	90 00	do	Dec. 31, 1878	do	Reimbursement of payment to sundry Indians for purchase of flour.	Vouchers shows that John How paid John How, but fails to show than anybody paid the Indians; no satisfactory evidence of purchase or delivery; none of payments.
2	1	1879	248 00	do	Mar. 31, 1879	15 Indians	Service as police, first quarter 1879.	Remarks to voucher 2 A, first above, apply.
3	1	1879	228 73	do	Apr. 3, 1879	Sundry persons.....	Services and supplies.....	Receipt in voucher not signed by the sundry persons, nor is any amount written therein; there is no satisfactory evidence of authority, service, delivery of supplies, or payment.

DISALLOWED ACCOUNTS.

4	1	1879	500	do	Mar. 25, 1879	John McDermott	Purchase of oxen	Evidence of actual delivery and payment unsatisfactory.
5	1	1879	67	do	Jan. 31, 1879	Joseph Simpson	Storage, drayage, and fuel	Evidence of service and delivery unsatisfactory; amount inconsistent with items.
6	1	1879	53	do	Jan. 31, 1879	Sundry persons	Traveling expenses of employé.	No evidence or indication of payment by Agent How.
7	1	1879	15 00	do	Mar. 31, 1879	do	do	Voucher not receipted by sundry persons; sub-vouchers indicate payment in great part other than by Agent How; no connection shown between expenditure and Indian service.
8	1	1879	257 42	do	Apr. 1, 1879	W. W. Dodge & Co.	Open market purchase	Remarks to voucher 3 B, fourth quarter 1878, above, apply.
1	2	1879	1,048 98	do	June 30, 1879	John How, agent	Reimbursement of payments to sundry persons.	The evidence that services were rendered, supplies furnished, and payments made, as alleged, is insufficient.
"A"	2	2	1879	159 52	do	June 30, 1879	do	Do.
	1	3	1879	75 00	do	June 30, 1879	Pah Ute Bill	Receipt for payment lacking.
	2	3	1879	243 00	do	July	15 Indians	Remarks to voucher 2 A, fourth quarter 1878, first line, apply.
	3	3	1879	800 00	do		John How	Remarks to voucher 1, second quarter 1879, apply; direct evidence of non-payment and non-performance of service alleged.
"B"	1	3	1879	300 00	do		Agency employés	Misappropriation; evidence that payment was not made or service rendered as alleged.
	2	3	1879	430 00	do	October	30 Indians	Remarks to first line apply; police force doubled without apparent authority or cause; no satisfactory evidence of actual increase alleged.
	3	3	1879	2,255 52	do		John How	Indications of forgery, non-performance of alleged services, non-payment for actual service, and other irregularities.
4	3	1879	50 29	do		John, employé	Reimbursement of traveling expenses.	Receipt not signed; no evidence of journey in interest of Indian service.
5	3	1879	587 50	do	Jan. 3, 1880	John How	Reimbursement for payment to employés.	Report of employés supported by affidavit or certificate required by law in proof of service, and genuine signatures in proof of payment, both lacking.
1	4	1879	300 00	do	Dec. 31, 1879	Agency employés	Service in fourth quarter 1879.	Forgery of signatures, over allowance, and lack of evidence of service.
2	4	1879	468 00	do	Jan. 22, 1880	30 Indians	Service as police	Reasons in lines 1 and 27 apply.
3	4	1879	150 00	do	Jan. 22, 1880	5 Indian employés	Service in fourth quarter 1879.	Signatures by mark, without witness, except to two names, and one of these appears to be forged.
4	4	1879	1,304 12	do		John How	Reimbursement of payments to sundry persons.	Fraud, forgery, and sundry irregularities.
1	1	1880	950 00	do	Mar. 31, 1880	Agency employés	Service in first quarter 1880	Fraud, forgery, and lack of evidence of service.
2	1	1880	468 00	do	Apr. 1, 1880	30 Indians	Service in first quarter 1880 as police,	Reasons in lines 1 and 27 apply; one witness's signature appears forged.

No. 3.—List of claims, accounts, and vouchers against the Government paid by Indian agents, &c.—Continued.

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Voucher.			Amount.	By whom paid.	Date of payment.	To whom paid.	On what account.	Remarks.
No.	Qr.	Year.						
3	1	1880	\$130 00	John How, Indian agent.	Mar. 31, 1880	George W. Collier	Service in first quarter 1880 as teamster.	Evidence filed that service was not rendered or payment made as alleged.
4	1	1880	153 00	do	Mar. 31, 1880	John How	Reimbursement of expenses.	Authority and evidence of actual payment, and <i>quid pro quo</i> lacking.
5	1	1880	497 20	do	Mar. 31, 1880	Levi Harris	Purchase of beef	Evidence of collusion and fraud.
6	1	1880	150 00	do	Mar. 31, 1880	James Davis	Purchase of flour	Evidence of actual delivery and payment unsatisfactory.
7	1	1880	73 50	do	Apr. 1, 1880	John How	Rent and fuel	Evidence of actual payment and <i>quid pro quo</i> lacking.
(Supplemental.)								
1	1	1880	60 00	do	Apr. 24, 1880	Grünbaum & Co	Purchase of potatoes	Evidence of actual purchase and delivery and payment lacking.
2	1	1880	150 88	do	May 12, 1880	George W. Taylor	do	Do.
3	1	1880	300 00	do	May 31, 1880	George Washington	Purchase of wheat	Evidence filed that no such purchase or payment was ever made.
4	1	1880	450 00	do	May 31, 1880	Captain Charley	Purchase of hay and barley	Evidence filed that no such amount was purchased and no money paid.
5	1	1880	309 30	do .....	.....	John How	Reimbursement of payments to sundry persons.	Evidence filed of non-payment and non-performance of service, alleged forgery, and other irregularities.
1	2	1880	1,145 00	do	June 30, 1880	Agency employes	Service in second quarter 1880.	Do.
2	2	1880	468 00	do	June 30, 1880	30 Indians	Service as police, second quarter 1880.	Do.
3	2	1880	450 00	do	June	John How	Reimbursement sundry payments.	Do.
4	2	1880	85 84	do	Apr. 12, 1880	J. H. Bacon	Open market purchase flour and ham.	No satisfactory evidence of actual delivery and payment.
5	2	1880	414 16	do	Apr. 15, 1880	W. T. Hitt	Open market purchase merchandise.	Hitt testifies that no such purchase or payment was made.
6	2	1880	357 50	do	June 30, 1880	Levi Harris	Purchase of beef	Voucher wholly fraudulent and signatures forged.
7	2	1880	142 50	do	June 30, 1880	John How	Reimbursement for provisions bought.	No satisfactory evidence of actual delivery or payment.
1	3	1880	1,145 00	do	Sept. 30, 1880	Agency employes	Service third quarter 1880.	Non-performance in part of alleged service, non-payment, and forgery.
2	3	1880	468 00	do	Oct. 1, 1880	30 Indians	Service third quarter 1880, police.	Non-payment as alleged.
3	3	1880	111 00	do	Sept. 30, 1880	John How	Reimbursement	Signatures in subvouchers not genuine.
4	3	1880	330 00	do	Sept. 25, 1880	G. E. McKiernan	Purchase of stallion and oxen.	No such transaction; voucher fabricated.

DISALLOWED ACCOUNTS.

5	3	1880	400 00	do	Sept. 30, 1880	John How	Reimbursement, transportation expenses.	Forgery and fraud.
6	3	1880	75 00	do	Sept. 30, 1880	do	Reimbursement, traveling expenses.	Forged subvouchers; no evidence that trip was made on behalf of Indian service.
7	2	1880	44 00	do	Sept. 30, 1880	do	Reimbursement, affidavits expenses.	Not chargeable to United States, being in support of faulty vouchers.
(Supplementary)	1	3	1880	917 00	Sept. 30, 1880	Employés	Irregular service.	Dates of service not stated; payment not made as alleged; forgery on vouchers.
2	3	1880	144 67	do	Sept. 30, 1880	John Ainley	Purchase of merchandise.	Payment not made according to tenor of voucher.
3	3	1880	38 35	do	Sept. 30, 1880	Max Schoen & Co	do	Signature not genuine; no proof of purchase or payment.
1	4	1880	200 00	do	Oct. 10, 1880	John How	Reimbursement, purchase of stallion.	No such purchase or payment.
2	4	1880	700 00	do	Nov. 10, 1880	Thomas Street	Purchase of engine.	Insufficient evidence of alleged purchase, delivery, and payment.
3	4	1880	427 00	do	Nov. 30, 1880	John Ainley	Purchase of threshing machine.	Do.
4	4	1880	800 00	do	Dec. 31, 1880	John How	Reimbursement, sundry payments.	Forgery, incongruity of charges, and other irregularities.
5	4	1880	1,000 00	do	Dec. 31, 1880	Levi Harris	Purchase of beef	Voucher wholly false and fraudulent.
6	4	1880	106 00	do	Dec. 31, 1880	John How	Reimbursement.	Forgery of subvouchers.
7	4	1880	72 00	do	Dec. 31, 1880	do	do	Insufficient evidence of payment and service.
8	4	1880	1,080 00	do	Dec. 31, 1880	Agency employés	Service fourth quarter 1880.	Reasons, line 17
9	4	1880	468 00	do	December	30 Indians	Service fourth quarter 1880, police.	Non-payment, non-performance of service, and forgery.
(Supplementary)	1	4	1880	300 00	Nov. 9, 1880	J. C. Coats	Purchase of seed barley	Insufficient evidence of actual purchase, delivery, and payment.
2	4	1880	399 00	do	Dec. 1, 1880	Employés	Irregular service	Reasons, line 24, apply.
3	4	1880	300 98	do	Dec. 1, 1880	Towle Brothers	Purchase of lumber	Reasons, line 36, apply.
1	1	1881	580 19	do	Dec. 23, 1880	Richardson Brothers	do	Reasons, line 36, apply; original invoice, including signature for payment, made by agency clerk.
2	1	1881	325 00	do	Jan. 20, 1881	James Davis	Mill fixtures, &c.	Non-payment as alleged.
3	1	1881	950 00	do	Mar. 31, 1881	Agency employés	Service first quarter	Non-payment as alleged and non-performance in part.
4	1	1881	468 00	do	Mar. 31, 1881	30 Indians	Service first quarter, police.	Non-payment as alleged.
5	1	1881	333 00	do	Mar. 31, 1881	John Coombs	Service December, 1880, and first quarter, 1881.	Do.
6	1	1881	72 00	do	Mar. 31, 1881	John How	Reimbursement.	Insufficient evidence of payment and <i>quid pro quo</i> .
7	1	1881	313 07	do	Mar. 31, 1881	do	do	Insufficient evidence of payment and <i>quid pro quo</i> and forgery.
8	1	1881	186 93	do	Mar. 31, 1881	do	do	Do.
9	1	1881	1,000 00	do	Mar. 31, 1881	Murphy, Horn & Byrne	Purchase of beef cattle	Insufficient evidence of actual purchase, delivery, and payment.
1	2	1881	653 31	do	June 23, 1881	H. L. Byrne	do	Do.
2	2	1881	346 69	do	July 2, 1881	M. Shoen & Co	Purchase of beef	Receipt for payment forged by Agent How.
3	2	1881	614 53	do	July 23, 1881	Pedro Catahuo	Purchase of wheat and barley	Voucher wholly fraudulent.

No. 3.—List of claims, accounts, and vouchers against the Government paid by Indian agents, &c.—Continued.

Voucher.			Amount.	By whom paid.	Date of payment.	To whom paid.	On what account.	Remarks.
No.	Qr.	Year.						
4	2	1881	\$385 47	John How, Indian agent.	July 17, 1881	H. D. Miller	Purchase of potatoes	Receipt for payment forged by Agent How. Voucher wholly fraudulent.
5	2	1881	100 00	do	May 10, 1881	Buck (Indian)	Transportation service	No sufficient evidence of service or payment.
6	2	1881	57 00	do	June 30, 1881	John How	Reimbursement	Incongruities as to identity of parties, and as to <i>quid pro quo</i> , vouchers disagreeing with sub-vouchers, and former vouchers.
7	2	1881	112 00	do	June 30, 1881	do	do	Incongruities as to dates, forgery of subvouchers, and other irregularities.
8	2	1881	1,080 00	do	June 30, 1881	Agency employes	Service second quarter, 1881.	Overpayment, non-performance of alleged service, non-payment, forgery.
9	2	1881	468 00	do	June 30, 1881	30 Indians	Service second quarter, 1881, police.	Non-performance of alleged service, non-payment.
10	2	1881	53 00	do	July 30, 1881	A. Bruce	Blacksmithing and wagon repairs.	No evidence that service was rendered for United States or Indians, or that payment was made as claimed.
11	2	1881	160 00	do	June 30, 1881	Employes	Irregular service	No voucher filed.
1	3	1881	1,450 00	do	Sept. 30, 1881	Agency employes	Service in third quarter, 1881.	Forged signatures and non-payment as alleged.
2	3	1881	792 41	do	Sept. 30, 1881	Robert Tucker	Transportation	Fabricated voucher.
3	3	1881	112 00	do	Sept. 30, 1881	Charles Miller	do	Forged and fraudulent voucher.
4	3	1881	275 00	do	Sept. 3, 1881	G. Goldberg	Purchase of flour	Flour appears to have been, in great part, purchased for, and delivered to store in which agent was said to be interested.
5	3	1881	75 00	do	Sept. 30, 1881	John How	Reimbursement	Insufficient evidence that expenses were incurred for Indian service and payment actually made
6	3	1881	50 50	do	Sept. 30, 1881	do	do	Forged signatures to sub-vouchers.
7	3	1881	69 00	do	Aug. 13, 1881	W. T. Hitt	Purchase of merchandise	Agent appears to have given check for \$146.68, received balance, \$77.68 in cash, and check was not paid.
8	3	1881	80 00	do	Sept. 20, 1881	James Davis	Purchase of flour	Evidence filed shows that no such transaction occurred.
9	3	1881	1,000 00	do	Sept. 20, 1881	Max Shoen	Purchase of beef	Voucher wholly fraudulent. Signature for payment forged by Agent How.
10	3	1881	468 00	do	Sept. 30, 1881	Indians	Service as police	False voucher, witnesses signatures apparently forged.
1	4	1881	44 75	do	Dec. 20, 1881	George Dexter	Fuel and drayage	No satisfactory evidence of service or delivery.
2	4	1881	213 50	do	Dec. 20, 1881	John How	Reimbursement	As to part, see reasons, line 27. As to part forged signatures.
3	4	1881	109 50	do	Dec. 24, 1881	do	Reimbursement, traveling expense.	Overpayment and insufficient evidence as to object and necessity.

4	4	1881	164 00	do	Apr. 18, 1881	Alfred McKenna vel McKenney.	Service	Incongruity in names and otherwise. Signature by other than payee without authority shown.
5	4	1881	857 00	do	Apr. 18, 1881	John Coombs	do	Alleged payment embraces former alleged payments. No such payment made.
			284 00	do	No date given	John Hoover	"Labor on, paid in advance"	Charge on agent's account current, unsupported by voucher in any form.
			240 00	do	do	John How	Reimbursement, Indian labor	Do.
6	4	1881	83 00	do	Sept. 5, 1880, 1881.	do	Reimbursement, transportation.	Date on receipt changed from 1880 to 1881. <i>Quid pro quo</i> quite conjectural.
7	4	1881	136 25	do	Sept. 20, 1881	C. A. Willey	Transportation	Insufficient evidence of service.
8	4	1881	117 70	do	No date	John How	Reimbursement.	No voucher. Nothing to show service rendered, supplies furnished, or payment made.
9	4	1881	925 04	do	Jan. 14, 1881	John Ainley	Purchase of merchandise from April 11, 1879, to November 8, 1881.	Voucher appears to be pure fabrication.
10	4	1881	154 50	do	Jan. 3, 1882	Hitt & Phillips	Transportation	Signatures apparently forged by Agent How.
			157 86	do	No date.	John How	Reimbursement.	"R. Tucker, account forwarded to Department."
4	4	1882	2 72	John S. Mayhugh, Indian agent.	Nov. 9, 1882	John S. Mayhugh.	Reimbursement, sundry expenses.	This entry appears on agent's abstract without numbers, or supporting voucher.
10	1	1884	4 00	do	Mar. 31, 1884	W. W. Rogers	Affidavits to pay-rolls	Overpayment and lack of evidence of service and payment. Admitted by agent.
11	1	1884	3 00	do	Mar. 31, 1884	do	do	Unnecessary expenditure forbidden by regulations. For answer of agent, see Exhibit No. 25.
13	1	1884	2 00	do	Mar. 31, 1884	do	do	Do.
1	2	1884	2 19	do	June 30, 1884	Agency employés	Service second quarter, 1884.	Do.
12	2	1884	1 00	do	June 30, 1884	W. W. Rogers	Reimbursement, sundry expenses.	Overpayment by erroneous computation. Admitted by agent.
1	4	1884	1 70	do	Nov. 6, 1884	Agency employés	Service fourth quarter	Unnecessary expenditure forbidden by regulations. For answer of agent, see Exhibit No. 25.
								Overpayment by erroneous computation. Admitted by agent.

DISALLOWED ACCOUNTS.

EXHIBIT No. 1.—*Reasons for disallowances in accounts of Charles H. Howard, Indian inspector.**Second quarter, 1882.*

Voucher 1, traveling expenses	\$335 10	
Board and lodging, \$2.75. The receipt is for \$2.50 in full of account.		
Overcharge	\$0 25	
Subvoucher 61, meals at Chicago from April 29 to May 4, 1882. No authority is filed for remaining over at Chicago en route to Washington. Inspector not entitled to have his board bill paid by the United States, as he was at his place of business or in easy access of his home. (Comptroller)	6 75	
Subvoucher 62, May 15, three days' board in Washington at Riggs House, at \$4 per day	12 00	
Subvoucher 63, May 24, eight days' board in Washington, at \$2 per diem	16 00	
A detention at one place more than seven days is not considered a delay incident to travel, and credit is not allowed for hotel expenses or the payment of board in excess of that number of days.		
Four days, at \$2 per day	8 00	
Sub-voucher 64, May 24, Pullman Palace Car Company, Washington to New York City, \$1.25. The trip via New York City not authorized by the Interior Department May 24. The Secretary of Interior directed the inspector to proceed to Chicago, with permission to delay at Clifton Springs six days. Any expense incident to the trip outside of the most direct route to Chicago does not appear to be a proper charge against the United States. It was no doubt for the pleasure and comfort of the inspector that permission was granted. The trip to Clifton Springs was not to benefit the service in any way, and apparently was not in the line of duty. Disallowed	1 25	
Subvoucher 66, board in New York City, May 26, two days	7 00	
As the inspector was not allowed to stop in New York City, the expenditure is disallowed	7 00	
Subvoucher 67, June 2, 1882, board of Joseph six days at Clifton Springs Sanitarium Company	12 00	
Remarks to subvoucher 64 apply to this charge. Disallowed	12 00	
May 24, item, railroad fare to New York City	6 50	
Expense not authorized. Inspector appears to have gone to New York without authority. Remarks to subvoucher 64 also apply	6 50	
May 26, item, railroad fare to Chicago from New York, \$23.20. Rate to Chicago from Washington, \$22.50; difference, \$1.20. The trip via New York not authorized. The inspector's trip to Clifton Springs was not business of the United States, but was for his own comfort; hence, this charge over and above the regular railroad fare from Washington to Chicago was a personal one, and should not have been charged to the United States	1 20	
May 26, item, 'bus and portorage in New York City. Disallowed	1 00	
(Similar remarks to above item apply in this case.)		
Subvoucher 71, June 23, board of inspectors in Denver, Colo., 14 days, at \$2 per day	28 00	
Excess over 7 days' delay not allowed as incident to travel; 7 days, at \$2	14 00	
Subvoucher 52, H. V. Burt, board and room furnished inspector from May 22 to June 1, 1883, near Los Angeles. Excess over 7 days' delay	4 50	
Subvoucher 63, June 30, board of inspectors, 12 days in Chicago, \$12. Inspector at his place of business; inspector not traveling; not a proper charge against the United States	12 00	

Third quarter, 1883.

Voucher 1, traveling expenses	156 65	
Subvoucher 63½, E. L. Strong, board furnished inspector 16 days in Chicago, July 1 to 16, 1883	16 00	
Sub-voucher 64, July 20, 4 weeks' washing in Chicago, June 26, July 3, 11, and 17, 1883	4 00	

Subvoucher 67, September 29, E. L. Strong, board furnished inspector from July 21 to September 29, 1883, in Chicago, 10 weeks..... \$60 00

Inspector claims credit for above bills on account of the orders of the Secretary of the Interior of May 21 and July 19, 1883, ordering him to Chicago to make up reports of investigation, &c. Under the first order, the inspector arrived in Chicago from Santa Fé, N. Mex., June 18, 1883, and charges for 12 days' board in Chicago in his account for second quarter, 1883, making up reports of inspections from June 19 to 30. (See subvoucher 63, second quarter 1883.) He also claims credit in the second quarter's account (see subvoucher 52) for 10 days' board-bill at Los Angeles, Cal., June 1, 1883, amounting to \$15, on "account of making up reports and returns." Also, he claims credit for 4 days' board at Fort Garland, June 10 to 13, 1883, making up reports. The total number of days for which inspector claims credit for board-bills is 90, making up reports, most of the time being spent in Chicago, the inspector's place of business, or in easy access to his home, as appears by the letter of the Secretary, dated July 14, 1883, to C. H. Howard, United States Indian inspector, Advance office, Chicago, Ills.

There is no authority of law for charging the board of the inspector, while thus engaged, to the United States. He was not traveling "from one place to another," as the act of June 30, 1834, provided, as found in section 2077, Rev. Stat., pages 37, 147 and 170. Supplement to Rev. Stat., vol. 1, 1874-'81. The inspector appears to have been in easy access to his home, or at his place of business in Chicago, and the charge for board when not traveling is totally inadmissible.

Subvoucher 68, September 29, washing for 10 weeks, at 75 cents per week, \$7.50. The above remarks apply in this case..... 7 50

Fourth quarter, 1883.

Voucher 1, traveling expenses from December 8 to 11, 1883, en route from Crow Agency, Mont., to Glencoe, Ill., on permission of Secretary of Interior \$204 35

"WASHINGTON, D. C., December 8, 1883.

"You are hereby authorized to proceed to your home at Glencoe, Ill., where you will be permitted to remain on leave of absence for two weeks; at the expiration of which time you will resume the duties assigned you under instructions of September 20, 1883."

The instructions of September 20, 1883, were to visit the Flathead, Crow, Fort Belknap, Fort Peck, and other agencies in the Northwest, and upon receipt of letter of December 8, 1883, "as above," the inspector proceeded to Glencoe from Crow Agency, and charged the expense to the United States.

The trip does not appear to have been made on public business, but solely for the benefit of the inspector, that he might go home and be on a leave of absence. The order directing the inspector to proceed to his home was not such as he was bound to obey, and shows on its face that it was made with a view to cover the inspector's expenses, which, under the circumstances, should have been paid from the private funds of the inspector.

Credit withheld and amount paid for traveling expenses from Crow Agency to Chicago disallowed 21 40

First quarter, 1884.

Voucher 1, traveling expenses..... 166 15

Subvoucher 3, board at Riggs House, Washington, D.C., January 18, 1884..... 4 85

Subvoucher 4, A. P. Whittlesey, board in Washington 11 days, January 19 to 31, 1884, at \$2..... 22 00

When an officer of the Indian department is ordered to travel on public business, his expenses en route are properly chargeable under the law to the United States. Under a ruling of the Second Comptroller (see Digest 2, Second Comptroller, section 617), when delays are incident to, and necessary for, the performance of the duties for which the travel is ordered, charges for travel expenses will be allowed not extending beyond 7 days at any one place. Allowances are authorized in the Indian service for so much of such delays as can be deemed incident to travel.

Four days, at \$2 per day..... 8 00

Second quarter, 1884.

Voucher 1, traveling expenses from April 28 to 30, en route from Chicago to Washington and return	\$67 20
The papers and evidence filed show that this journey was made without authority and without an order from the Secretary of the Interior.	
The inspector claims credit for this expenditure on letter of Interior Department April 30, 1884, as follows: "Your presence in Washington at this time on public business is approved, and your usual expenses attendant thereon will be paid on proper vouchers."	
This plainly shows that the inspector came to Washington on his own motion and without proper authority, not in the line of public duty, nor on official business.	
Credit withheld and amount disallowed	\$67 20
The inspector claims salary from April 1 to 30, 1884, at \$3,000 per annum	250 00
Correct computation is $\frac{2}{3}$ of \$3,000	247 25
Disallowed	2 75

EXHIBIT No. 2.—*Explanations of Charles H. Howard, Indian inspector.*

DEPARTMENT OF THE INTERIOR,
OFFICE OF UNITED STATES INDIAN INSPECTOR,
Glencoe, Ill., June 25, 1885.

Hon. I. H. MAYNARD,
Second Comptroller, United States Treasury:

SIR: With reference to your letter of June 15, received and acknowledged by me June 19, 1885, and with special reference to the statement of differences accompanying your letter, said to cover cash account from December 16, 1881, to April 30, 1884, I have the honor to state that many of the stoppages are so palpably unjust that I am convinced that my previous explanations with reference to some of them could not have reached the attention of the honorable Comptroller.

If the facts in the case shall once be distinctly before the honorable Comptroller, I shall cheerfully submit to his decision.

Item 1 is evidently a clerical error and I ask no change.

Item 2, April 29 to May 4, board, \$6.75. Stopped on the ground that no authority for delay in Chicago is filed.

First. This included a Sunday; and he is certainly entitled to stop Sundays.

Second. The inspector's official headquarters were in Chicago by distinct orders and agreement with honorable Secretary of Interior. He found, on Monday, some official papers and business requiring attention, and therefore remained till May 4 attending to them. The honorable Secretary approved officially of this and all the delays between the point of receipt of his telegram in New Mexico and Washington.

Third. The reviewing officer is mistaken in supposing Chicago to be the "home" of the inspector. His home for thirteen years has been as on record in the published reports of the Indian Office.

In view of these facts I ask to have this stoppage removed.

Item 3, board in Washington, \$8. The inspector was under orders and on official duty every day while in Washington. This expense was incurred by reason of the order of the honorable Secretary of the Interior. Was it an illegal order? Is there anything in the charge contrary to law? If not, I beg the honorable Comptroller to allow what expense was actually so incurred.

Item 4, Pullman car to New York City, \$1.25; item 5, board in New York City, \$7. Disallowed on the ground that the inspector was not on direct route to Chicago; and that he stopped in New York City without authority.

First. He was on the route authorized by his orders.

Second. He stopped on duty (official) in New York City by written request of the Board of Indian Commissioners, to inspect certain articles used at the agencies, and give his testimony concerning what he had seen of them there, before new contracts should be let.

After receiving the request from the Board of Indian Commissioners, he went again to the Interior Department to inquire of the honorable Secretary whether any modification of his written order would be required to enable him to stop in New York City. In the absence of the Secretary, the then Acting Secretary said that inasmuch as the

written order took him by that route, and inasmuch as his (the inspector's) temporary delays on any prescribed route were left to his own sense of duty, and what he perceived to be at the moment the demands of the public service, no modification of the written order would be necessary. The inspector concurred fully with the honorable Secretary (then acting) in relation to the occasion of his delay, and was distinctly instructed to remain in New York City as long as his duties in connection with the Board of Indian Commissioners might require. He therefore asks the honorable Comptroller to consider the two facts—that he was on the route prescribed by his order (written), and that he was on public duty every day charged for, and a duty both requested by the Board of Indian Commissioners and approved by the honorable Secretary of the Interior. And as no law was violated I ask that the stoppage be removed.

It is true that the Commissioner of Indian Affairs has said (and the inspector was aware of the fact) that he did not want *any inspector* present at the time of the letting of the contracts in New York City. But I fail to see that that should incline the honorable Comptroller to disallow a just account.

"Item 6, June 2, 1882, board, six days, \$12." This is disallowed on the ground that the delay is not authorized. The inspector understood that it was authorized distinctly in his orders from the Secretary; otherwise he would not have gone that way and would not have stopped there at all. As to reason why the honorable Secretary ordered the inspector that way, I had not supposed that was a part of the account to state. He distinctly approved of the charge afterwards. Another fact is that the inspector was on public expense in Washington, and was compelled to wait on the exigencies of the service and to attend to certain prescribed public duties which were waiting, and had he not gone, under orders, to Clifton Springs, would have been entitled to his expenses in Washington. So in either view the charge seems to be a just one.

"Item 7, May 24, fare to New York City, \$6.50; item 8, different railroads to Chicago, \$1.20; item 9, bus, &c., in New York City, \$1." All these relate to the route which was distinctly authorized by the honorable Secretary; had it not been, the inspector would not have gone that way. The delay in New York has already been explained. It is simply a construction of his orders. The inspector requests that the honorable Comptroller remove the stoppages. The charges are all legal and just.

"Item 11, June 23, board, \$12." This stoppage is the excess of seven (7) days, detained in Denver by violent and sudden illness, and covered by certificate of the attending physician. If any law were violated the inspector would not, of course, ask to have the stoppages removed, but he was traveling far from home and the charge is legal. It has been approved by the Interior Department, and if not a violation of law, is not the order and explicit approval of the Secretary of the Interior sufficient? Looking at the merits of this item, the inspector becomes suddenly ill while on duty under orders. No government in the world and no private business firm would insist on his paying his board at such a time unless by plain interpretation of law or contract. It is hardship enough to be ill, and in consequence of that illness (as pronounced afterwards by physicians) to be again disabled for three months, and to have large bills of medical attendance during all that time, without having the stoppage added. I am certain the honorable Comptroller will not insist on the enforcement of a mere rule of the office as against these reasons for an act of simple justice.

Second quarter, 1883.

"Item 15, board and room, \$15." Disallowed because no authority for delay is given. There is just the same authority as at every agency, or at different points on reservations, or elsewhere, not distinctly mentioned in the general order under which the journeys were made. As I had found it most convenient to stop there on my way to the agency and report and get further instructions, and as, owing to the non-completion of the Atlantic and Pacific Railroad, and the entire withdrawal of the boats from the Lower Colorado, I had been unexpectedly compelled to come back there, after visiting the Upper Moheers, Pah Utes, and Huallopais—all on the Upper Colorado—it seemed to be the most convenient point to fix upon for my official mail, to wait further word from the Secretary, and to make up the more urgent reports. The tribes named were from three to six days' journey from the agency. They were not specifically mentioned, nor were the places visited in inspecting them, in my general order—no more than was Los Angeles or San Francisco. It would be just as consistent to stop my expenses on all these journeys as on the one to San Francisco, and more than that, to Los Angeles, because the latter was directly on the only available route to the agency mentioned.

Having been compelled to return by Los Angeles, and having been off mail routes, sleeping in box-cars and shanties, or camping in wagons, where I had no facilities for making even the briefest reports, I deemed it my duty to name some place (as my instructions required) where I could receive mail and telegrams from the Department.

I particularly needed and asked for further instructions concerning the criminal indictment and the ex-agent whom I had ferreted out in San Francisco, and the other matters of official business which had taken me there, and particularly to ascertain whether I should be compelled to return to San Francisco before going East.

I therefore had informed the Department of my temporary headquarters near Los Angeles, and awaited letters, meanwhile making up such returns and reports as were most pressing.

It should be borne in mind that this inspection tour embraced six months, and that in the field no attempt was made to make out the full reports in detail only of the matters requiring immediate attention. I have gone into these fuller statements because the "statement of differences" seems to imply that the honorable Second Comptroller should know the reasons for journeys and delays. I had previously labored under the impression that these things belonged only to the Secretary of the Interior who had approved and passed all these accounts.

"Item 20, board, 12 days, \$12." Disallowed because in Chicago.

Here I may state that, by special request of the honorable Secretary of the Interior at the beginning of my service, my official headquarters were fixed in Chicago, and I was requested to return thither to make my longer reports rather than come to Washington. It was also stated to me by the Secretary that it was not desirable that I make my detailed reports at the agencies, because it was important that officers and employes at the agencies should not know the contents of the reports, which were confidential. In accordance with this distinct understanding, I was ordered to Chicago whenever I had ended a tour or reached a point where it was desirable to make up the full reports.

In accordance with explicit orders, therefore, I was engaged in the completion of my inspection duty at this time, and had understood my expenses of board and washing to be a proper charge. If I am correctly informed, the Secretary of the Interior so regarded it, and consequently approved and passed the accounts.

When the honorable Comptroller shall have had these facts before him and been informed particularly of the fact that Chicago was made by the Secretary an official headquarters for the inspector, but was not the inspector's home, he will see that the expenses charged were occasioned by the official orders, and, as in other Departments of the Government service, are a proper charge. Coming to Chicago to make up the reports, instead of to Washington, or instead of remaining at some agency, may be illegal; but if not, as it was part of the inspection tour and inspection duty, it seems just that the necessary expenses so incurred should be paid from the same appropriation as those pertaining to the other parts of the journey and the service required under the same order.

Third quarter, 1883.

"Item 21, board, July 1 to 16, \$16; item 22, washing, 4 weeks, \$4; item 23, July 21 to September 29, board, \$60; item 24, washing 10 weeks, \$7.50." These items are disallowed on the same ground as item 20, and the explanations relating to that item apply to items 21, 22, 23, and 24.

Fourth quarter, 1883.

"Item 25, travel expenses, December 8 to December 11, \$21.40; item 26, railroad fare on transportation orders, \$46.55." Disallowed on the ground that the inspector was not traveling on public duty. This is a mistake of the reviewing officer, and probably arose from the fact that he knew nothing of the duty on which the inspector was engaged, and has not seen the daily or almost daily reports made by telegraph and by letter to the office to which he (the inspector) was responsible.

It is exceedingly difficult to know how far in this connection it is proper and desirable that the inspector should enter into the details of this business, much of which was considered and treated as confidential. The simple facts that the inspector was traveling under orders from the Secretary of the Interior, and that these were the legitimate expenses usually so incurred, it seems are not sufficient. Under protest, therefore, that one Department of the Government has no such inquisitory right, not to say duty, the inspector will state some of the public duty on which he was daily engaged, and the reasons, as far as it seems admissible to state them, for this journey and the one immediately following to Washington.

First. The inspector had completed the inspection of Poplar Creek Agency, Fort Belknap, Blackfeet, Flathead, Crow, and Berthold, occupied thus from September till December 11. This completed the group in the far Northwest. Important facts were developed and reported, making it desirable that the inspector have a personal interview with the honorable Secretary. Among other things, it was found that the appropriation for the Blackfeet Agency was insufficient, and that even some of the purchases to prevent starvation and suffering from the cold could not reach the agency

before winter, as they had been ordered via the Missouri River, now closed. There was similar trouble with the Fort Belknap. There were also various matters relating to the Crow Agency that seemed to require the inspector to visit Washington, and which resulted afterwards in his appearing before committees of Congress by request both of the Indian Office and Board of Indian Commissioners.

Second. As the Missouri River was now closed, it would be necessary to take the railroad to begin the next group of agencies, and would cost no more to return via Chicago and so go to Yankton than to hire teams to cross the country; indeed, this latter course would be impracticable in the midst of the December snows.

Third. In view of these facts the honorable Secretary determined to bring the inspector to Washington and to have him resume his tour with the lower group of agencies after the holidays.

Fourth. Congress would probably have adjourned and the Secretary would himself be absent had the inspector been ordered, at first, directly to Washington, and doubtless keeping in mind the fact that the inspector had been traveling constantly for more than two months, much of the time camping out, and nearly all the time either on horseback or in wagon, through snows often two feet deep or more, and with the thermometer ranging to twenty below zero, doubtless having some consideration of the hardships of the tour as well as all the public interests involved, the Secretary ordered him to his home in Glencoe with a view to his coming also to Washington (Glencoe being directly *en route*), and also sent to him at Glencoe a leave of absence. The order, received by mail, embodied both the authority to proceed to Glencoe (*en route* to the lower agencies or to Washington, or both, as the subsequent orders should indicate) and permission to remain at home two weeks. At Bismarck and other points, the inspector saw parties by appointment relating to public business at Berthold and Poplar Creek Agencies. He sent official telegrams of great importance and received answers, both telegrams and answers between Stillwater and Saint Paul. On reaching Glencoe he at once wrote out important reports, and was really not only engaged in public duty and traveling on public duty, and under explicit orders from Crow Agency to Chicago, but was engaged on public duty during a considerable part of the leave of absence. (See reports on file.)

In view of these facts the inspector cannot believe that the honorable Comptroller will avail himself of any discretionary power he may have to charge up the expenses of this trip. I need hardly ask that these stoppages, \$67.95, be withdrawn.

"Item 27, board, January 18, 1½ days, on arrival at Washington, \$4.85; item 28, board, 11 days, including room in Washington, D. C., \$22." Eight dollars are deducted on the ground of the excess of seven days under a general rule of Second Comptroller's Office. But this should certainly be made an exception to the rule. The inspector visited Washington at this time, as already explained, by order and on extremely important business. He asks that the \$4.85 paid at the end of 1½ days, and for which a voucher is rendered in due form, be allowed. There is surely no ground even of the "ruling" to disallow that.

Again, as to the eleven days afterwards, he was constantly on duty and anxious to complete the duty and leave Washington, but was detained by positive orders of the Secretary. He thus incurred the expenses for room and board. It was for no private or personal ends. Why should he be required to pay it? He asks that this just and legal charge be allowed.

Second quarter, 1884.

"Item 29, April 23 to 30, travel expenses to Washington and return, \$67.20." The reviewing officer states, in disallowing this account, that the inspector came to Washington without authority and "not in the line of public duty nor on official business." This is a mistake, and how it is that the reviewing officer assumes to know, and so falls into this error, it is difficult to understand. The order of the Secretary of the Interior, quoted in the statement of differences, states distinctly that the inspector was "in Washington on public business." Thus the honorable Comptroller directly contradicts the honorable Secretary, and in so doing makes him guilty of a dereliction of duty in authorizing expenses which he (the honorable Comptroller) declares were not incurred "in the line of public duty." Of course such words could never have been brought to the notice of the honorable Comptroller.

NOTE.—I observe that the "statement of differences" is not signed by the Second Comptroller, although transmitted by him and certified in his office.

But in further proof that the inspector was in Washington on official business and went there for that purpose, and had official sanction in going there, he refers to his resignation on file in the Interior Department and dated February 1, 1884, and which asks (letter-press copy before me) "for authority to visit Washington," and gives the official reasons for the request. The inspector received assurance by letter that his resignation would be acted upon as soon as some person could be fixed upon to assume the duties, and that the various requests, including that of visiting Wash-

ington on public duty connected with various matters touched upon in his latest reports and with his returns and accounts, would be granted. He, therefore, went to Washington at or near the time specified, when his resignation was to take final effect. The Secretary then issued the orders in a more formal way, covering the journey, as had been distinctly understood, and after a full consultation, during the inspector's stay, on many matters of official business relating to agencies visited. The inspector will insist upon his rights in this item.

"Item 30, salary for April 30, \$2.75." Disallowed (the inspector is led to suppose, though it is not distinctly stated) because the order accepting his resignation and covering his traveling expenses is dated April 30. The resignation was accepted to take effect April 30. As a matter of fact, the inspector was on duty at the Interior Department until 5 p. m. that day. It may be a ruling or a custom of the Comptroller's Office not to allow the last day of service unless it be specifically included. But in this instance there is no justice in applying such a rule, and the inspector rightfully charged the item, which any court of justice would allow him.

In conclusion, the inspector is so confident that the sense of justice of the honorable Comptroller will prevail and insure simple fairness with these accounts as against the application of mere technicalities or general rulings that have no reference to the facts, that he rests his case here; and he would specially deplore any necessity to visit Washington for the sake of any personal appeals.

The items explained and which seem to be both legal and just, and which have been actually paid out by the inspector, amount to \$551.50. And as there can be no doubt from this showing that the balance is in his favor, including as it does his last month's salary, he will *not* expect to make any deposit, as suggested in the letter of June 15th inst., until a final settlement shall be reached.

Very respectfully,

C. H. HOWARD,
Late United States Indian Inspector.

STATE OF ILLINOIS,
County of Cook, ss:

Charles H. Howard, being duly sworn, on oath says that the contents of the letter hereto attached, addressed to Hon. I. H. Maynard, Second Comptroller, by him subscribed, and consisting of some 42 pages, is true.

CHARLES H. HOWARD.

Subscribed and sworn to, at Glencoe, Ill., this 30th day of June, A. D., 1885.

SAM. R. HURFORD,
Notary Public.

EXHIBIT No. 3.—*Explanations of Henry Ward, Indian inspector.*

Exception 1, Second quarter, 1883.

"Subvoucher 1, item, board of the inspector at the Ebbitt House, Washington, D. C., from April 24 to May 10, 1883, 16½ days, at \$4 per day." Excess of charge for over 7 days, to wit, \$38, is disallowed. About the 20th of April, 1883, just after I had taken the oath of office, I received a telegram from the honorable Secretary of the Interior to report to Washington. In compliance with said order I reached Washington on the evening of April 24. The next morning I reported to the honorable Secretary. He informed me that he intended to send me to the Indian Territory, and that I would receive full and detailed instructions in writing from the Indian Office. He then remarked that I might be obliged to wait several days for said instructions, as the honorable Commissioner of Indian Affairs was absent in New York attending to the letting of contracts. I accordingly waited, reporting to the Department every morning. I finally received my instructions May 10, and left Washington the evening of the same day.

Exception 4, third quarter, 1883.

Subvoucher 60, "Item, board at Uintah Agency 8 days, at \$1.50, from supper, September 12, to dinner, September 20, 1883. Excess over 7 days' delay, \$1.50, suspended." I remained at this agency no longer than was necessary to do the work of inspecting it.

Exception 5, third quarter, 1883.

Subvoucher 61, "Item, board at Ouray Agency, from supper, September 20, to dinner, September 28, 8 days, at \$1, \$8. Excess over 7 days, \$1, suspended." I remained at this agency no longer than the necessary work of inspecting it required.

Exception 6, first quarter, 1884.

Subvoucher 22, "Item, board at Crow Agency, 16 days, at \$1.25, \$20, from dinner, January 19, to February 4, 1884. Excess over 7 days' delay, \$11.25, suspended." I was sent to the Crow Agency to investigate a cattle case, reaching there January 19, 1884. Some of the parties whom it was necessary for me to examine as witnesses lived at long distances from the agency. The weather was very cold and the snow was deep, hence travel was slow and difficult. The agent promptly sent out his police to summon the witnesses, but it was a good many days before they got into the agency. I do not remember the exact date at which they appeared, and have no memoranda by which I can fix it. My recollection is that I left the agency within a reasonable time after I had examined them. I am confident that I wasted no time.

Exception 7, first quarter, 1884.

Subvoucher 29, "Item, board at Portland, Oreg., 9½ days, from supper, February 12 to 21, 1884. Excess over 7 days, \$5, suspended." I reached Portland from Montana, the evening of February 12, 1884. I had in my possession, for investigation, disputed claims for labor at the Siletz, Oregon, Agency, amounting to about \$2,400. I also had orders to inspect the agency on Puget Sound, the order in which I was to proceed in the execution of these duties being left to my own discretion. The claims had been pending for some years and I had had them in my charge about two months. I therefore considered that they demanded my first attention. The Siletz Agency is in Western Oregon, near the coast, 65 miles from the nearest railroad station, the town of Corvallis. The road to it is through a sparsely settled mountainous country, and crosses many unbridged streams that are mere rivulets in dry weather, but torrents in the rainy season. I had been over the road the November previous and had found it then impassable, except by horseback. I therefore desired to know something of the condition of this road in February, before starting to go over it. I had written the agent at Siletz from Montana, requesting him to notify me at Portland as to the practicability of reaching his agency at that season of the year. I expected to find the answer at Portland, on my arrival there, but did not. As a matter of prudence, I awaited news from the Siletz agent before starting for his agency, but none came; but I did learn from the papers of heavy falls of snow in the mountains, which I knew would soon melt, to the raising of the streams and the demoralization of the roads. So I finally reluctantly decided to proceed first to the inspection of the Sound agencies. I would further state that while I was at Portland travel between that city and the Sound was greatly interrupted by high water and floating ice in the Columbia River, and I started as soon as travel was re-established.

DENVER, COLO., July 6, 1885.

I certify on honor that the above and foregoing statements in explanation of differences arising in the settlement of my accounts are just and true.

HENRY WARD,
United States Indian Inspector.

EXHIBIT No. 4.—*Explanations of Henry Ward, Indian inspector.*

Exception 1, fractional second quarter, 1883.

Subvoucher 29, "Item, board at Portland, Oreg., from supper, May 2 to 15, 1884, 13½ days, \$24. Excess over 7 days, \$11.31, suspended." I was kept at Portland during this time awaiting a deposit of funds for traveling expenses. The deposit was delayed by an unavoidable delay in the approval of my bond of February 6, 1884.

Exception 2, second quarter, 1884.

Subvoucher 43, "Item, board at Yuma, Ariz., May 31 to June 10, 1884, 11 days, at \$2, \$22. Excess over 7 days, \$8, suspended." I went to Yuma on my way to the Colorado River Agency, expecting to take the boat for that place on its regular monthly trip the first of June. The agent informed me that the boat would be delayed a few days awaiting some delayed freight. I learned upon inquiry that the overflowing waters of the Colorado River had stopped wagon travel to the agency, and that the only means of reaching it by land was by horseback. The distance was 170 miles. The mercury stood at 110° to 115° in the shade. Here I naturally chose to wait for

the boat. The agent continued to put me off from day to day with his story of delayed freight until my suspicion was excited that the boat was being held to be used, in the case of a threatened washout in the railroad, to transfer railroad passengers. I asked the agent if that was so, and he positively assured me that the boat would start Sunday, June 7. It did take on freight Saturday, but failed to get off Sunday, but was said to be sure to go Monday morning. Sunday night the threatened washout occurred, and on Monday the agent was compelled to admit that the boat would be held indefinitely for the transfer of passengers. I then arranged to make the trip on horseback. As the roads were impassable and the way was for much of the distance over trails, I could not venture to go alone. To have hired a guide for the whole distance would have been very expensive; so I arranged to start with the mail-carrier, with the understanding that I could make the whole distance with the mail-carriers. As the mail left Yuma only tri-weekly, Mondays, Wednesdays, and Fridays, and as it had gone early Monday morning, before I had learned of the washout, this arrangement necessitated a delay of two days. I was obliged in some cases to pay the mail-carriers to delay their times of departure, so that I could give my horses needed rest, and one day I was obliged to employ an Indian guide. I paid altogether for these purposes \$13. Without the arrangement of going with the mail-carriers the cost for guides would have been about \$50.

Exception 2, second quarter, 1884.

Voucher 3, "Amount paid for traveling expenses first fraction second quarter, 1884, \$100.04. This amount is disallowed, as the inspector received credit for the same under his bond of May 5, 1883." When I made up my accounts under my bond of May 5, 1883, to the date of May 11, 1884, I found that I did not have money enough to my credit under that bond to pay my traveling expenses for the fractional quarter. The deficiency was the amount stated above, \$100.04. This amount I carried to my account current for the second fraction second quarter, 1884, and paid it at the end of that quarter. I, of course, paid it from money issued to me under my bond of February 6, 1884. As no exceptions are taken to any of the items which make up that account, I suppose there is no question as to its correctness and justness. I am aware that there may be a question as to the strict legal propriety of paying an indebtedness incurred under one bond out of money issued under another. If there be any legal difficulty in the way of my being credited with the amount specified, \$100.04, I will promptly comply with anything that may be required of me to obviate it.

Exceptions 4, 5, and 6, fourth quarter, 1884.

Subvouchers 30, 31, and 37, "Items, board at Pine Ridge Agency from supper, November 11, to dinner, November 21, 1884, 10 days, at \$1.50, \$15; excess over 7 days, \$4.50, suspended. Board at Rosebud Agency, from supper, November 21, to dinner, November 30, 1884, 9 days, at \$2, \$18; excess over 7 days, \$4, suspended. Board at Yankton Agency from supper, December 3, to breakfast, December 12, 1884, 8½ days, at \$2, \$19.50; excess over 7 days, \$3.50, suspended." I remained at none of these agencies longer than the proper discharge of my duties required. I had a special investigation to make at Pine Ridge. Rosebud is a large and important agency. I was obliged to make some long rides for the purpose of seeing the saw-mill and visiting the day-schools. At Yankton I was delayed a day or two waiting for the stage.

DENVER, COLO., July 6, 1885.

I certify on honor that the above and foregoing statements, in explanation of differences arising on settlement of my accounts, are just and true.

HENRY WARD,
United States Indian Inspector.

EXHIBIT No. 5.—*Explanations of R. H. Pratt, Captain Tenth Cavalry, superintendent Indian school, Carlisle, Pa.*

Fourth quarter, 1883.

Voucher 11. Traveling expenses incurred in taking 44 pupils from Carlisle, Pa., to their agencies. Also, expenses incurred in collecting other pupils and bringing them to Carlisle, from September 18 to November 21, 1883. \$4,906 11
Subvoucher 6, September 18. One railroad fare from Carlisle, Pa., to Rawlins, Wyo 61 45

From Omaha to Rawlins is over bond-subsidized road, \$33.45. The allowance of payment of transportation of any kind over bond-subsidized roads is prohibited by Sec. 5260, Rev. Stats.	\$33 45	
I did not make this payment to the road named. Being verbally instructed by the honorable Commissioner of Indian Affairs to do so in such cases, I purchased from and made full cash payments to the Cumberland Valley Railroad, that road offering the best rates.		
Subvoucher 8. Eight railroad fares from Carlisle to Valentine, Nebr., en route to Rosebud Agency, at \$35.15 each	\$281 20	
From Missouri Valley Junction to Fremont, Nebr. Bond-subsidized road, 1 fare, \$1.76 by 8		14 08
Remarks to subvoucher 6 apply. Answer to exception to subvoucher 6 applies to this.		
Subvoucher 37, October 22. One railroad fare from Carlisle to Valentine, Nebr.	35 15	
Missouri Valley Junction to Fremont, Nebr., bond-subsidized road, 1 fare, \$1.76	1 76	
Remarks to voucher 6 apply		1 76
Answer to exception to subvoucher 6 applies to this.		
Subvoucher 12, October 25. Railroad fare for M. Burgess from Columbus, Nebr., to Fremont, Nebr., bond-subsidized road	185	
Remarks to subvoucher 6 apply		185
This expenditure was through ignorance of the status of that part of the road referred to, wrongly made; and I will turn over the amount, \$1.85, to the United States Treasury.		

First quarter, 1884.

Voucher 14. Traveling expenses incurred bringing 2 pupils from Rosebud Agency to Carlisle, January 7, 1884; 2 railroad fares from Valentine, Nebr., to Carlisle, at \$39.40 each	78 80	
From Fremont, Nebr., to Missouri Valley Junction, bond-subsidized road: 2 fares, at \$1.76	3 52	
Remarks to voucher 6, fourth quarter, 1883, apply		3 52
Answers to exceptions to subvoucher No. 6 to voucher 11, fourth quarter, 1883, apply to this.		
Subvoucher 27, February 26. One second-class fare from Carlisle to Columbus, Nebr.	30 30	
Omaha, Nebr., to Columbus, bond-subsidized road, one fare, \$3.70. Remarks to subvoucher 6, fourth quarter, 1883, apply		3 70
Answers to exception to subvoucher 6 to voucher No. 11, fourth quarter, 1883, apply.		
Voucher 2. Receipt roll for April	1,890 90	
M. Burgess, salary as agent for placing Indian pupils on farms, at \$900 per annum	74 20	
This is charged to "support of Indian children at schools and in private families," from participation in which the Carlisle school is expressly excepted by act of May 17, 1882		74 20
In making this disbursement from appropriation "support of Indian children at schools and in private families" I only carried out the authority granted by the honorable Secretary of the Interior in his letter to the honorable Commissioner of Indian Affairs, dated February 2, 1884 (copy inclosed). Of the \$573 I received for this purpose I turned back into the Treasury on June 30, 1884, \$248.07.		
Voucher 8. Traveling expenses of E. L. Fisher, taking sick pupils from Carlisle to Omaha agency, April 23 to May 14, 1884	78 05	
Subvoucher 10, April 25. Two railroad fares from Missouri Valley Junction to Blair, Nebr., at 70 cents each	1 40	
Bond-subsidized road. Remarks to voucher 6, fourth quarter, 1883, apply		1 40
Answers to exceptions to subvoucher No. 12 to voucher No. 14, of fourth quarter, 1883, apply to this.		
Voucher 11. Receipt roll, May, 1884	1,953 20	
M. Burgess, agent, placing pupils on farms, salary, \$900 per annum	76 60	
This is charged to "support of Indian children at schools and in private families."		
Remarks to voucher 2, second quarter, 1884, apply		76 60
Answer to exceptions to voucher No. 2, current quarter, applies to this.		

Voucher 21, traveling expenses incurred in returning pupils from Carlisle to their agencies, June 17, 1884.....	\$2, 077 66
Subvoucher 68. Three railroad fares from Carlisle to Valentine, Nebr., at \$34.90 each, \$104.70, and two and a half fares at \$17.45 each, \$34.90, Missouri Valley Junction to Fremont, Nebr., bond-subsidized road, three fares, at \$1.76 each, \$5.28, and two and a half fares at 83 cents each, \$1.76.	
Remarks to subvoucher No. 6 to voucher 11 fourth quarter, 1883.....	\$7 04
Answer to exception to subvoucher No. 6 to voucher 11, fourth quarter, 1883, applies to this.	
Subvoucher 70, June 17. Four railroad fares from Carlisle to Rawlins Wyo., for pupils en route to Shoshone Agency, at \$56.70 each.....	226 80
Omaha to Rawlins, bond-subsidized road, 4 fares, at \$33.45 each, \$133.80.	
Remarks to subvoucher 6, fourth quarter, 1883, apply.....	133 80
Answer to exceptions to subvoucher 6, fourth quarter, 1883, apply to this.	
Voucher 33. Traveling expenses of M. Burgess, visiting and placing Indian pupils on farms and in families, April 2 to June 27, 1884.	101 93
This amount is charged to "Support of Indian children at schools and in private families."	
Remarks to voucher 2, second quarter, 1884, apply.....	101 93
Answer to exception to voucher 2, second quarter, 1884, applies to this.	
Voucher 39. Receipt roll, June, 1884.....	1, 841 40
M. Burgess, agent for placing pupils on farms, salary for June, at \$900 per annum.....	74 20
This amount is charged to "Support of Indian children at schools and in private families."	
Remarks to voucher 2, second quarter, 1884, apply.....	74 20
Answer to exception to voucher 2, second quarter, 1884, applies to this.	

Third quarter, 1884.

Voucher 15. Traveling expenses incurred by Captain Pratt and two assistants, visiting sundry agencies and collecting pupils for Carlisle School; also, expenses of Miss L. B. Shields, returning from New Mexico to Carlisle, in charge of Indian girls, July 28 to August 23, 1884.....	3, 911 16
Subvoucher 2, July 30. Lodging and breakfast each for self and two assistants at Saint Louis, Mo.....	8 50
Excess over per diem of \$4 allowed by section 42, paragraph 7, Instructions to Agents, 1880.....	2 50
This charge was made by the Southern Hotel for the services and paid by me as per subvoucher. I did not dispute the bill. If it is disallowed I will turn the amount, \$2.50, over to the United States Treasury.	
Voucher 23, September 17. Traveling expenses incurred in bringing 8 Indian children from Bancroft, Nebr., to Carlisle, Pa., $8\frac{1}{2}$ fares.	180 35
From Blair, Nebr., to Missouri Valley Junction, bond-subsidized road, $8\frac{1}{2}$ fares, at 35 cents each.....	2 80
Remarks to subvoucher 6, fourth quarter, 1883, apply.....	2 80
Answer to exception to subvoucher 6, fourth quarter, 1883, applies to this.	

STATE OF PENNSYLVANIA,

County of Cumberland, ss :

I, Capt. R. H. Pratt, Tenth Cavalry, superintendent of Indian training school at Carlisle Barracks, do solemnly swear that the above and foregoing answers given to the statement of differences arising in the office of the Second Comptroller, United States Treasury Department, in settlement of my cash accounts embraced in the period from September 3, 1878, to and including the 30th day of September, 1884, are true to the best of my knowledge and belief.

R. H. PRATT,

Captain Tenth Cavalry, Superintendent.

Sworn and subscribed before me, this 11th day of July, 1885. Witness my hand and seal of office.

[SEAL.]

JOHN ZWIN,

Clerk of the Court of Quarter Sessions.

EXHIBIT No. 6.—*Disallowances and explanations.**Accounts of T. B. Hunt, Indian Agent.**Second quarter, 1883.*

Voucher 15, receipt-roll regular employés, second quarter, 1883, \$2,819.37. Geo. H. Hayne, storekeeper from April 1 to June 19, 1883 at \$600 per annum, \$131.87. Receipted for by C. Bessie Hayne.

There is no sufficient evidence that the amount due this claimant has been paid. No competent evidence has been filed showing that C. Bessie Hayne was authorized or empowered to receive the money or give a valid receipt for an amount due rightful claimant. See section 3477, Revised Statutes.

As claimant is said to be dead, the agent was prohibited by section 221, paragraph 4, Instructions to Indian Agents, October 1, 1880, from paying heirs or representatives of the deceased creditor, and no payment could legally be made to any one except a duly authorized administrator upon the presentation to the Treasury Department of letters of administration.

See also section 823, Comptroller's Digest of 1869.

Second quarter, 1884.

Voucher 15, P. B. Hunt, traveling expenses to Henrietta, Tex., and return, \$22.

This expense was incurred for the individual benefit of the agent in perfecting his accounts and making oath to answers and explanations to exceptions taken in their adjustment by the accounting-officers, and is not deemed a proper charge against the United States. Accounts should have been correctly rendered in first instance.

EXPLANATIONS.

Second quarter, 1883.

Voucher 15, receipt-roll, regular employés, George H. Haynes, storekeeper, deceased, \$131.87.

Letters of administration on estate of George H. Haynes granted E. L. Nicholson, power of attorney from same to collect money due for services, and his receipts for the money paid Mrs. Haynes, are herewith submitted.

LETTERS OF ADMINISTRATION.

THE STATE OF TEXAS,
County of Parker, ss :

I, Thos. A. Wythe, clerk of the county court, Parker County, Texas, do hereby certify that on the 12th day of June, A. D. 1885, E. L. Nicholson qualified according to law (having been appointed by said court) as temporary administrator of the estate of Geo. H. Hayne, deceased, with power to collect all debts due said estate.

These are therefore given to prove his capacity to act as such.

Witness my hand and the seal of the county court of Parker County, at Weatherford, Texas, this the 12th day of June, A. D. 1885.

[SEAL.]

THOS. A. WYTHER,
Clerk.

Know all men by these presents, that I, E. L. Nicholson, temporary administrator of the estate of George H. Hayne, deceased, appointed as such by the county court of Parker County, State of Texas, which appointment confers full power and authority upon me to collect all debts due the said estate, and whereas the United States Government was indebted to said George H. Hayne at the time of his death in the sum of \$131.87: Now, by these presents, I, the temporary administrator as aforesaid, do by these presents fully authorize and empower the United States Indian agent, P. B. Hunt, to ask, demand, receive, and receipt for, for me, and in my name, from the proper Department of the United States Government, any and all moneys which were due George H. Hayne at the time of his death, for services rendered said Government at the Indian agency at Anadarko, I. T., fully ratifying and confirming whatever my said agent, P. B. Hunt, may do by virtue of the power herein granted.

In testimony whereof I have hereunto set my hand this the 12th day of June, A. D. 1885.

E. L. NICHOLSON,
Temporary administrator estate of G. H. Hayne, deceased.

STATE OF TEXAS,

County of Parker :

Personally appeared before the undersigned, a notary public in and for Parker County, E. L. Nicholson, who is personally known to me as the party who executed the foregoing power of attorney, and who is known to me as the temporary administrator of the estate of Geo. H. Hayne, deceased, I having obtained the appointment as such temporary administrator for him, and after reading and explaining the foregoing power of attorney to him, declared that he executed the said power of attorney for the purposes therein specified.

Witness my hand and official seal this 12th day of June, 1885.

[SEAL.]

E. P. NICHOLSON.

Notary Public, Parker County, Texas.

Received of P. B. Hunt, Indian agent at Anadarko, Ind. Ter., the sum of \$131.87, it being the amount due George H. Hayne, deceased, for services rendered the Government up to the time of his death.

This 13th day of June, 1885

E. L. NICHOLSON,

Temporary administrator of the estate of George H. Hayne, deceased.

EXHIBIT No. 7.—*Disallowances and explanations. Henry C. Linn, Indian agent.*

Fourth quarter, 1881.

Voucher 13. H. C. Linn, traveling expenses from agency to Ottawa and return \$31.90; subvouchers 2 and 3, board, \$4 and \$7.50—\$11.50. Subvoucher 2 is dated June 4, 1881, and is for board bill at Ottawa, Kans., \$7.50. Subvoucher 3 is dated June 4, 1881, and is for board at Lawrence, Kans., \$4. Exact dates and rates paid are not given. Examiner cannot determine whether charges are proper ones or not, and amount is disallowed.

Voucher 16. H. C. Linn, traveling expenses by conveyance October 5 to December 31, 1881, \$42.75. Item November 28, team and conveyance 3 days, at \$2.25 per day, \$6.75; while taking affidavits from Kickapoo Indians in reference to charges made against himself.

This is not considered a proper charge against the United States, and is disallowed.

EXPLANATIONS.

Fourth quarter, 1881.

Abstract A, voucher 13. H. C. Linn, traveling expenses. This expense was incurred while making payment and taking the census of the Chippewa Christian Indians, the item \$7.50. The same are as follows: June 1, 2 lodgings, \$1.50; June 2, 2 breakfasts, \$1.50; 2 lodgings, \$1.50; June 3, 2 breakfasts, \$1.50, and 2 dinners, \$1.50. I certify that where subvouchers are not furnished it was impracticable to obtain them.

First quarter, 1882.

Abstract A, voucher 1. The discrepancy remarked upon in this voucher is the result of carelessness on the part of the clerk who rendered the bill, as can be seen that 15 bushels at 30 would not amount to \$10.50. I received and accounted for 25 bushels of coal (at 42 per bushel), for which I paid \$10.50, which the firm receipted for.

I certify on honor that \$10.50, the amount expended, was faithfully expended and the property purchased properly accounted for.

EXHIBIT No. 8.—*Disallowances and explanations. T. B. Sinnott, Indian agent.*

Second quarter, 1874. Abstract D.

Voucher 2. For 20,000 feet of lumber furnished by saw-mill to build school-house, \$200. As the saw-mill belonged to the United States, it appears there was no purchase.

The agent explains that this was in effect a transfer of funds, and that he has charged himself with the same under another head. Such transfer, if made, would be illegal, and in violation of section 3679, Revised Statutes.

As the agent has not been charged with \$200 as proceeds of lumber sold, he cannot be here credited with disbursing that sum. The voucher is therefore disallowed.

Second quarter, 1875. Abstract E.

Voucher 4. C. D. Folger, services as superintendent of farms and mills at Grand Ronde Agency from January 1 to July 1, 1875	\$500
Paid on account of above, March 8, 1875.....	150
	350

This voucher is disallowed. In July, 1874, the agent requested permission to employ Mr. Folger as superintendent of farms and mills, at a yearly salary of \$1,000, which request was refused by a letter from the office of the Commissioner of Indian Affairs, dated July 25, 1874.

A reconsideration of the refusal to employ Mr. Folger was requested by the agent September 5, 1874, and by letter from same office, dated September 30, 1874, he was again informed that Mr. Folger's employment was disapproved. In answer to the third letter of the agent, he was again informed that Mr. Folger must not be employed, and the letter closed as follows: "In view of the above fact, and the statement contained in your letter of July 7, 1874, that the appointment was unnecessary, and was made for political reasons, you are informed that vouchers for services performed by Mr. Folger will not be considered by this office."

In violation of the above-quoted positive orders not to employ Mr. Folger, the agent paid vouchers for his services, and all payments made to him are disallowed.

In addition to the above disallowance two vouchers allowed in the agent's account for first quarter 1875 are partly disallowed.

Voucher 2, Abstract G, first quarter, 1875, is for \$500, for pay of Mr. Folger from July 1 to December 31, 1874, \$250.

Three months' pay are allowed on this voucher by Indian Office (disallowed by Auditor), as it is possible that the disapproval of the employment of Folger which left the Indian Office July 25, 1874, did not reach the agent for some time, and pay for services is allowed until September 30, 1874.

Balance of \$250, pay from October 1, 1874, to December 31, 1874, is disallowed.

Also, voucher 9, Abstract G, same quarter, for \$150, for part of pay of Folger from January 1 to June 30, 1875, \$400; pay from July 1 to September 30, 1874, \$250, being the period for which pay was allowed, amounting to \$650. Said amount is now disallowed by the accounting officers.

Third quarter, 1875.

Voucher 14. C. D. Folger, services from July 1 to September 30, 1875. Remarks to voucher 4, Abstract E, apply; disallowed, \$250.

Fourth quarter, 1875.

Voucher 34. C. D. Folger, services fourth quarter, 1875. Remarks to voucher 4, Abstract E, second quarter, 1875, apply; disallowed, \$250.

EXPLANATIONS.

Second quarter, 1874. Abstract D.

Voucher 2, for 20,000 feet lumber furnished from saw-mill to build school-house. \$200. "Agent is not entitled to credit for this amount."

This amount, for which credit is taken under head of "building school-house, &c.," is again taken up and charged to agent under head of "General incidental expense," and is there paid out and accounted for. Both funds are for the benefit of all the Indians on the agency in fact, and this was merely a transfer for convenience and the Department suffered no loss.

Second quarter, 1875. Abstract E.

Voucher 4. C. D. Folger, \$350.

First quarter, 1875. Abstract G.

Voucher 2. C. D. Folger, \$500.

Voucher 9. C. D. Folger, \$150.

In explanation of this employment, I will say that my letter to the Department of date July 7, 1874, mentioned above, must have been misunderstood by the Department, as it was my intention to say that the employment of Mr. Folger was not so much required as a superintendent of mills as for superintendent of farms, and he was of some political influence, but I was aware that for his political influence he could not be employed. My reasons for so tenaciously insisting upon the employment of Mr. Folger will be more apparent to the Department when I explain that he was present with, and accompanied when necessary, the surveyors when the survey was being made preparatory to making the allotment of land in severalty to these Indians, and the Indians being all desirous to fence off their farms, and there being much contention amongst the Indians as to where the lines of their lands were laid, and Mr. Folger having some knowledge of surveying, and having been some time on the agency, was able to run out their lines; and by no other means could I have placed the Indians upon their respective pieces of land; and it was evident to those who were familiar with these Indians that nothing could be accomplished towards their permanent advancement until they were separated and put upon their own farms.

In regard to the third letter of refusal of the Department to employ Mr. Folger, I received no such letter, and was not aware of its existence. I only employed Mr. Folger until such time as I was able to get the Indians located on their lands, and should not have done this had I received the last letter from the Department, but not receiving it I thought the Department had permitted him to remain after my last letter.

I hope he may be allowed, as he was of valuable assistance to the Department in that capacity, and also in assisting in the making of the agency accounts, and it was not my intention to go contrary to the wishes of the Department. It was of no personal advantage to me whatever to have Mr. Folger employed.

Third quarter, 1875.

Voucher 14, Abstract A. C. D. Folger, \$250. The same explanation as that given to voucher 4, Abstract E, second quarter, 1875, applies also in this case.

Fourth quarter, 1875.

Voucher 34, Abstract A. C. D. Folger, \$250. The same explanation as given to voucher 4, Abstract E, second quarter, 1875, applies in this case.

EXHIBIT No. 9.—Disallowances and explanations. John Young, Indian agent.

On agent's account-current for first quarter, 1884, he takes credit for disbursing \$184.21, itemized in his subsequent explanations as follows:

Transferred to Agent Allen	\$117 71
Bear Chief's first quarter's salary	37 50
J. F. Taylor, recovering cattle	29 00
	184 21

These items are included in the sum of \$844.84 charged by him on same account-current as disbursed.

He has therefore doubly charged this sum, which is disallowed, \$184.21.

EXPLANATIONS.

Fourth quarter, 1882.

Voucher 1. John Young, traveling expenses. It was understood before I started on the journey that if my visit was of sufficient importance to the service the Department would bear the expenses of the same, but no transportation was furnished me, and in consequence I was obliged to pay my fare.

The Department afterwards allowed my transportation, but the officials of the railroad company, on my calling on them, refused to refund the amount I had paid.

EXHIBIT No. 10.—Disallowances and explanations. *Cyrus Beede, Special Indian agent.**Fourth quarter, 1883.*

Voucher 1. Cyrus Beede, traveling expenses, \$225.10. In accordance with office letter of August 14, 1883, informing agent that expenses incurred by him in returning to his home at Oskaloosa, Ia., from Turtle Mountain Reservation, instead of awaiting further orders where he was, would be disallowed in his accounts, so much of the expenses shown on this voucher as is covered by subvouchers 63 and 66 (\$29.35) is disallowed, with bus fare at Minneapolis, 50 cents, and at Oskaloosa, 25 cents—in all, \$30.10.

In this connection there is also disallowed the fare from Oskaloosa to Helena, Mont., shown on subvoucher 1 to voucher 1, third quarter, 1883, amounting to \$70.49, and bus fare at Oskaloosa, 25 cents, making a total disallowance of \$100.84.

(Disallowance recommended by Indian Office.)

In lieu of these disallowances, credit will be allowed (upon proper evidence) for the actual expense for transportation from Devil's Lake via Saint Paul, Minneapolis, and Manitoba Railroad to junction of that road with Northern Pacific Railway, and thence on latter road to Helena, Mont.

(Above remarks by Indian Office.)

Fourth quarter, 1884.

Voucher 1. Cyrus Beede, traveling expenses, &c., during September, 1884, \$77.25. Expenses of a journey from Portland, Oreg., to Saint Paul, Minn., and four "per diems."

Agent Beede being at the time this expense was incurred on leave, and the trip to Saint Paul having been made without orders or authority, the amount of the voucher, except 25 cents for fee of notary, is disallowed upon recommendation of Indian Office. (Auditor.)

Additional remarks to Voucher 1, fourth quarter, 1884:

This amount of \$77, expended in September, 1884, is also disallowed by the accounting officers under the act of March 1, 1883, Indian appropriation act, section 8, the disbursing agent claiming credit for said disbursement on account of an order by telegram by Acting Commissioner of Indian Affairs, November 13, 1884, directed to him, as follows:

"WASHINGTON, D. C., November 13, 1884.

"CYRUS BEEDE,

"*Special Indian Agent, Oskaloosa, Iowa:*

"Proceed to Fort Wayne, Ind., and await instructions."

The agent in copying said dispatch (used by him as a warrant to incur said expense from Portland, Ore., his place of duty) leaves out the word "November" and the place "Oskaloosa, Iowa," apparently with the intent to make it appear that the dispatch had been sent to him at Portland in September, instead of Oskaloosa in November.

Under date of August 14, 1884, a leave of absence was granted Agent Beede for 60 days from September 10, 1884, and it was to take advantage of this that he left Portland for Iowa in September, the expenses for which he claims credit in his account as above.

There appears to be such a misrepresentation of facts as will justify a credit being withheld for said disbursement as provided in said act.

EXPLANATIONS.

Fourth quarter, 1883.

Voucher 1. Traveling expenses, \$225.10. To the exception to this voucher, and also to the exception to voucher 1, third quarter, 1883, viz, in returning from Turtle Mountain Reservation to my home in Iowa, and also in going therefrom to Helena, Mont., I have simply to say I acted in good faith in this matter. I had asked instructions by telegram of the honorable Commissioner when through with my work on a former occasion in the Indian Territory and received no answer. One of these telegrams I think I paid at private expense, and was to the effect that unless otherwise ordered I would proceed to Oskaloosa, Iowa, and await instructions, and no exception was taken, so far as I know. I had reason to suppose that to remain longer at any designated place than the duties assigned me required would subject me to censure, and my instructions (page 11, letter of June 25, 1883) said:

"You can do little else at this time than to counsel with the Indians, advise them

for their best good in the matter of their homesteads," &c., thus indicating that I was not expected to remain very long at the Turtle Mountain Reservation.

My mail matter from the Department was all sent to Minneapolis, Minn., and I had not the remotest idea as to the next place to which I would be assigned, but I did think while waiting at home for further instructions the expense would be lighter than elsewhere, and aside from this it seemed necessary, in the line of duty, under my instructions, to return as far as Minneapolis for further conference with an intelligent mixed blood, whom I found there, really belonging to the Turtle Mountain band of Chippewas, and whose services I had previously endeavored to obtain, and from whom, and from others in Minneapolis and Saint Paul well posted on Chippewa matters, I desired and very much needed further information relative to the numbers and condition of those Indians residing in the Red River and Pembina country, and scattered along between the Red River and Turtle Mountain country along the Canadian line, and whom I had been unable to see before making my report, and also I was directed to select and recommend two townships of land of the then present reservation, or the most desirable portion thereof, as a reduced reservation, provided the Indians could not be induced to settle upon individual homesteads. This was a difficult matter to decide. I first endeavored to ascertain what portion would best satisfy the Indians. I had been informed that the Manitoba Railroad Company designed running an extension of its line into that country, and it was desirable to locate the Indians in a place least liable to disturbance in the near future, and in the interest of the service it seemed advisable, after gaining all the information possible on the ground, to go to Minneapolis, gain any additional information obtainable there and in Saint Paul, and make my report at one of the latter points.

I did this in accordance with my best judgment as in the interest of the service, and cannot see any just cause for disallowing the expense. As a matter of economy, the real expense was not probably as much as to have remained at Turtle Mountain for instructions, and it must be remembered I had no instructions or authority at this time to go to the nearest telegraph office to communicate with the Department, and at the very next agency visited (the Blackfeet) the Department telegram (embracing instructions) was nine days in reaching me (see Department telegram August 25, 1883). It was almost impossible to get direct, quick communication with the Department from those remote out-of-the-way localities. Railroad fare from Minneapolis to Oskaloosa, \$10.60.

Fourth quarter, 1884.

Voucher 1. Traveling expenses, &c., during September, 1884, \$77.25. At the risk of being again accused of a "misrepresentation of facts," I copy below the written portion of telegram, as received by me, and referred to in voucher No. 1, fourth quarter, 1884. The words inclosed in brackets being printed, viz:

"Govt.

"[Received at] 24 P.

"[Dated]

"[To] CYRUS BEEDE, *Sp'l Indian Ag't.*

"Proceed to Fort Wayne, Ind., and await instructions."

WASHINGTON, D. C., 14.

"E. S. STEVENS,

"*Act'g Com'r.*

In connection with this alleged "misrepresentation of fact," let me ask if this voucher No. 1 does not refer to voucher No. 2 of the same quarter's accounts for a copy of this telegram, and does not voucher No. 2 say in words, as per instructions embraced in telegram November 14, and letter of November 15, 1884, the former (*i. e.*, the telegram) "addressed to me at Oskaloosa, Iowa," &c.

More than this, if memory serves me correctly, I wrote the honorable Commissioner a letter at the time concerning this identical voucher, or the charges embraced therein. I am unable to see wherein the "misrepresentation of fact" consists.

Again, my leave of absence granted under date of August 14, 1884, gives no date of commencement, as stated in these exceptions.

"DEPARTMENT OF THE INTERIOR,

"*Washington, August 14, 1884.*

"SIR: Upon your recommendation, leave of absence is hereby granted to Mr. Cyrus Beede, special agent of your office, to date from and including — day of —, as follows:

"Annual sixty days.

"Sickness, — days. (Certificate filed.)

"Very respectfully,

"GEO. M. LOCKWOOD,

"*Chief Clerk.*

"The COMMISSIONER OF INDIAN AFFAIRS."

My field of duty was in Oregon and Washington Territory, until ordered by the Acting Commissioner to proceed to Fort Wayne, Ind. The field of duty was not changed by a leave of absence; in other words, it seems to me that the orders to proceed elsewhere at the termination of the "leave," had they found me in Alaska, would, under the rulings in connection with the Turtle Mountain trip (see exceptions to voucher 1, fourth quarter, 1883), have compelled me at my own expense to return to my field of labor, and expense from thence east only would have been allowed. Now, in all sincerity, let me ask if the rulings in case of voucher 1, fourth quarter, 1883, were applied here, would not this voucher be allowed? (It seems to me that the rulings in both cases are hard, and I must be excused for questioning their fairness or correctness.) I endeavored to state these vouchers for the actual expenses allowed under the law from Oregon to Saint Paul and from Oskaloosa to Fort Wayne, charging nothing for the extra expense from Saint Paul to Oskaloosa; and thus, practically, the expense only from Oregon to Fort Wayne is charged, that is, from one field of duty to the other, and this, it must be admitted, was traveled in the interest of the public service, though that part of the journey from Oregon to Saint Paul was actually traveled in advance of the order; and I cannot believe that this Government desires its agents to be sent from the Mississippi Valley to the Pacific Coast on public business to return at their own expense.

The per diems certainly were allowable in connection with traveling expenses, and besides, I occupied my time on this journey, as was my custom while traveling, to a very large extent in connection with my public duties, and continued to thus apply myself a large portion of the time during my leave.

EXHIBIT No. 11.—*Disallowances and explanations. Edward T. Allen, Indian agent.*

Fourth quarter, 1883.

Vouchers 1 and 2. Michigan Central Railroad Company. Transportation charges on school and medical supplies. Charges on medical supplies from Ypsilanti to Mackinaw City, Mich., \$544. This charge appears to be mainly for transportation over the Michigan Central Railroad, Saginaw and Mackinaw division, formerly the Amboy, Lansing, and Traverse Bay, &c., division, which, according to the terms of the act of July 3, 1866, section 3 "shall be and remain a public highway for the use of the Government of the United States, and shall transport, free from toll or other charges, all property, troops, and munitions of war belonging to the same."

EXPLANATIONS.

In explanation of difference stated in Second Auditor's letter of July 24, 1885 (5014, W. A. R. 55) to vouchers No. 1 and 2, fourth quarter, 1883, I inclose certificate of deposit No. 159, First National Bank, Detroit, amount \$3.10, credit United States Treasurer. This was the amount paid for charges paid on supplies over the Michigan Central Railroad, Saginaw and Mackinaw division (formerly Amboy, Lansing, and Traverse Bay division). The balance of the amount suspended—viz, \$2.34—was for charges paid over road which does not come under the act making the above division a public highway for Government transportation. I inclose affidavit in duplicate to this effect.

STATE OF MICHIGAN,
County of Washtenaw, ss:

Edward P. Allen, United States Indian agent, being duly sworn, deposes and says, that as evidenced by vouchers 1 and 2, fourth quarter, 1883, he paid to Michigan Central Railroad \$5.44 freight charges upon medical supplies forwarded to Mackinaw City from Ypsilanti; that 43.03 per cent. of this was not over the Michigan Central Railroad, Saginaw and Mackinaw division (formerly Amboy, Lansing and Traverse Bay division), and hence did not come under the act of July 3, 1866, section 3, making said division a public highway for transportation of Government property; that 43.03 per cent. of \$5.44, the amount suspended by Second Auditor, July 24, 1885 (5014 W. A. R., 55), is \$2.34.

EDWARD P. ALLEN,
United States Indian Agent.

Subscribed and sworn to before me this 22d day of September, 1885.

[SEAL.]

CHAS. W. MCCORKLE,
Notary Public.

EXHIBIT No. 12.—*Disallowances in accounts of William J. Hadley, superintendent Indian industrial school, Chilocco, Ind. T.*

First quarter, 1884.

Voucher 58, W. J. Hadley. Salary from October 8 to December 31, 1883, at \$1,500 per annum, \$341.61. Section 1756 of Revised Statutes declares that, "Every person elected or appointed to any office of honor or profit, either in the civil, military, or naval service, * * shall, before entering upon the duties of such office, and before being entitled to any part of the salary or other emoluments thereof, take and subscribe the following oath:"

Said oath being the oath of office, credit is withheld for amount of salary paid previous to the date upon which he took the oath of office, November 15, 1883:

Paid October 8 to December 31, 1883	\$341 61
Due November 15 to December 31, 1885 (both inclusive)	191 58
Withheld	150 03

Second quarter, 1884.

Voucher 34, J. W. Patterson. Deficiency in payment of one span mules, bought January 22, 1884; paid June 14, 1884, \$600. Superintendent paid J. W. Patterson January 22, 1884, per voucher 34, first quarter, 1884, \$300, being the invoice price of two mules, as per invoice attached to said voucher, and said Patterson receipted the voucher for \$300 in full of the account. As this evidences payment in full, credit for the amount paid on this voucher is withheld.

Fourth quarter, 1884.

Voucher 7. Salary of W. J. Hadley, October 1 to November 15, 1884. As Hadley's successor receipted for property, &c., under date November 15, 1884, according to "Regulations of the Indian Department, 1884," section 193, Superintendent Hadley is entitled to salary to and including November 14, only. He takes credit on this voucher for salary from—

October 1 to November 15, inclusive	\$187 50
Credit is allowed for salary from October 1 to November 14, inclusive	183 47
Difference	4 03

EXHIBIT No. 13.—*Explanations. W. H. Whiteman, Indian agent.*

And this affiant further says: Under the allowance made to Ponca Agency for employes, I was authorized to employ a laborer acting cook, and to pay for such service \$30 per month during the third quarter, 1878. I carried upon the rolls in that capacity, Louisa Roy, a half-breed, and paid her \$2.50 per week, and at the same time employed several other Indian women to assist her, to whom I paid the same wages, and who continued to cook for myself and the employes during the removal of the agency to the new location. After our arrival at the new location I employed as cooks two white girls, Jennie and Mary Gassaway. My recollection is they began to work about the 5th of August, 1878, and during the remainder of that quarter I paid them each \$10 per month, and the same amount to Louisa Roy for the full amount. In the next quarter, and during the remainder of my service at that agency, Jennie Gassaway was carried upon the roll as laborer acting cook, and during the fourth quarter, 1878, Mary Gassaway and Louisa continued to work, and each was paid the same amount, viz, \$10 per month. In the first quarter, 1879, my recollection is that I paid Jennie Gassaway \$15 per month, and continued to pay her that during the year. During the year 1879 several other persons were also employed as laborers acting cooks at the same time with Jennie Gassaway, and were each paid \$15 per month, except a man named Webb, who worked about two months, to whom I paid \$17.50 per month. There was no time in which there was not two or more persons employed in the capacity of laborer acting cooks, and who were paid out of the allowance of \$30 per month. Up to the time the school was started one of these persons cooked for me and several of the employes who messed with me. The others cooked for the other employes. After the school was started they cooked for the school, and as they had no other place to live or stay, they lived with me and cooked for me for their board.

It must be remembered that during this time the agency, supplies, and building were moved a distance of about 200 miles to a new country, where no preparation had been made for our coming, where for months and months we were compelled to live in tents, surrounded by fever-stricken Indians. Myself and the employes of the agency all of this time were working as hard as men could work to get shelter for ourselves and families and to reconcile the Indians to their new location. I believed then, as I believe now, that under those circumstances we were entitled to the services of a cook, but I would not have felt justified in appropriating the entire service to myself and leave the employes to shift for themselves; and the sum and substance of the whole matter is, that with the allowance made me to employ a cook I employed two persons in that capacity, and every dollar of the amounts for which I took credit for payments to Louisa Roy and Jennie Gassarway was paid out by me for that service, and I respectfully ask that the suspension be removed.

WM. H. WHITEMAN.

EXHIBIT No. 14.—*Explanations. Elias Chandler, lieutenant and acting Indian agent.*

In reference to the suspensions against me of the amount paid for rent of office and quarters during the first, second, third, and fourth quarters, 1882, and first, second, and third quarters, 1883, I wish to be understood. Being an officer of the Army, and being stationed at a place where there were no public quarters, I concluded, and still think, that I was entitled to my commutation of quarters at the rate of \$24 per month; but being partially under orders of Interior Department, I was informed that I would have to look to that Department for my commutation, which I did, allowing myself what I judged to be rightly my just dues. This was not done with the intention of defrauding the Government, and I respectfully ask your careful consideration of this matter before recharging me with the amount I actually paid out for the rent of the quarters I occupied as acting Indian agent at Fort Griffin, Texas, from January 2, 1882, to September 30, 1883.

Respectfully,

ELIAS CHANDLER,
Second Lieutenant, Sixteenth Infantry,
Late Acting Indian Agent,
Tonkawa Special Agency, Fort Griffin, Texas.

[Extract from letter to Commissioner of Indian Affairs.]

UNITED STATES INDIAN SERVICE,
TONKAWA SPECIAL AGENCY,
Fort Griffin, Texas, November 24, 1883.

The COMMISSIONER OF INDIAN AFFAIRS,
Washington, D. C.:

SIR: * * * The first four months I was here I occupied a house rented from E. Frankel, for which I paid him \$10 per month. The next five months I rented a house from C. Meyer, at \$6 per month, and since October 1, 1882, I have occupied my present quarters, at \$5 per month.

Very respectfully, your obedient servant,

ELIAS CHANDLER,
Second Lieutenant, Sixteenth Infantry, Acting Indian Agent.

EXHIBIT No. 15.—*Disallowance. W. H. Llewellyn, Indian agent.*

(First quarter, 1884.)

Voucher 1, subvoucher 6, board at National Hotel, Washington, D. C., 16½ days, \$59.

As shown by the dates in this voucher, Agent Llewellyn did not arrive in Washington, D. C., till the morning of January 4, 1884, and left on the evening of the 16th, making 12½ days' board to be allowed, being an excess of 4 days at \$3 per day, \$12. In accordance with the decision of the Second Comptroller (section 617 Digest, edition of 1885), only 7 days' board can be allowed on this subvoucher, amounting to \$25.03, thus making an additional disallowance of \$21.97.

EXHIBIT No. 16.—*Disallowance. James S. Calhoun, Indian agent.*

(Third quarter, 1851.)

On Agent Calhoun's abstract of disbursements for this quarter he takes credit for "amount due J. S. Calhoun, Indian agent, as per account current, dated February 28, 1851, and approved by Charles E. Mix, Acting Commissioner of Indian Affairs, August 15, 1851, \$1,181.77.

This sum is made up of items of disbursement for which the agent had already taken credit in previous accounts, and of which all have been passed to his credit in the settlements of his accounts heretofore made. This is, therefore, a double charge against the United States on the agent's part, and is here disallowed.

EXHIBIT No. 17.—*Explanations. William H. Parkhurst, Indian agent.*

(First quarter, 1883.)

Voucher 5, Mark Wells. Payment for wood, suspended under section 10, act of June 22, 1874, \$698.37. From a careful reading of the section in question, the agent fails to see the justice of the suspension. A brief statement of the facts will, I think, show the agent is correct in his action in the case.

By instructions the agent was directed to procure informal bids from the Indians for the wood proposed to be purchased.

It was apparent that the Indian was disposed to "corner on wood," and demand, and, if possible, get, a higher price than the wood was worth.

As Wells was the interpreter, with ample time, and at my disposal (he being hired by me), and knew all the Indians at Crow Creek, and who had wood to sell, he was directed to purchase the needed quantity, if possible, as representing the agent.

The wood in question was purchased from thirty or forty different persons in all, and was paid for on delivery, to the party who delivered it (and not to Wells), a ticket made by the farmer (who received and measured it, the ticket given by him to the Indian, and by the Indian presented for payment at the office), the ticket filed, the amount of wood, kind, and all particulars duly entered, and when the whole amount of wood was purchased that was authorized, one voucher was made for the whole purchase in the name of the lowest bidder.

No money was paid to Wells, nor did he reap any pecuniary benefit or advantage to the value of one penny in the whole transaction, and the same may be said in case of the herder and interpreter at Lower Brulé Agency, they acting in the same manner as in the case of Wells at Crow Creek.

Had any other course been taken, the price would have been much more, and a corresponding less quantity of wood would have been received for the amount of money expended.

LOWER BRULÉ AGENCY.

Voucher No. 9, Alex. Rencountre, \$213.50. The same remarks apply as in the preceding case.

Voucher 10, David Rencountre, wood, \$126. Same remarks apply as in the case of Wells, interpreter at Crow Creek.

EXHIBIT No. 18.—*Disallowances and explanations. A. B. Meacham, superintendent of Indian affairs, &c.*

Accounts of sundry claimants for services rendered and expenses incurred and supplies, &c., furnished the Indian service in Oregon, in 1870, 1871, and 1872, amounting to \$1,773.40.

These fourteen accounts, which Superintendent Meacham asks to have passed to his credit, on the ground that they were correct and proper in kind, but not paid when due for lack of funds applicable; but that he subsequently paid them from his own private funds, at what date does not appear. Accounts thus paid are not claims, but vouchers of the disbursing officer, offered as evidence of advances made by him on behalf of the Government. Any other view would appear to place the superintendent in the attitude of violating the second section of the act of February 26, 1853 (Stat., vol. 10, p.

170), and the sixteenth section of the act of August 6, 1846 (Stat., vol. 9, p. 63, embodied in section 5496, Revised Statutes), and thus guilty of misdemeanor.

But as private funds are not "such funds as the said officer may have received for disbursement," designated in the cited section of the act of 1846, nor "such other funds as he may be authorized by this act to take in exchange," their disbursement is not contemplated by law, and cannot constitute proper basis for credit. No person at his own option can create a legal claim on the United States by advancing his own private funds or borrowing money for disbursements. No lien exists against the Government in such a case, and the only remedy is an application to Congress by the alleged creditor; nor has he even an equitable claim until he shows that the expenditure accrued to the benefit of the United States. "Disbursing officers are precluded by law and the Army Regulations from using private funds for public purposes." (See Second Comptroller's Digest, edition 1869, par. 52 and 53.)

The receipts on all three vouchers are defective, as shown below, while the (undated) certificates of Superintendent Meacham show only that he did not pay the moneys. His possession of the vouchers, and his present assertion that he paid them, form the sole basis on which he asks credit.

His statement that "the accounting officers pay vouchers directly to the holders thereof whenever such vouchers are receipted by the original claimants, even if the receipts are signed in blank without date or amount," is not pertinent to these cases. He is not understood to present these accounts as their purchaser or assignee (in which case, even if he violated no law, as stated above, he would buy at his own risk, and must base his title, not on the receipt, but on the assignment), but as a disbursing officer, paying on account of the Government, and, therefore, properly required to furnish formal and complete evidence that he did so, he must, therefore, conform to law and regulation by exhibiting a correct voucher in each instance. In the case of claims, the draft issued in payment becomes, when cashed, self-evidence of payment, and is in effect a receipt, but ordinary disbursements carry with them no corresponding security.

Objections appear to these accounts in detail, as follows:

W. C. McKay, physician, Klamath, October 1, 1869, to March 31, 1870, at \$1,000 per annum, \$500. Remark on voucher: "On detached service; subsistence furnished in kind." Receipt does not show when, where, or by whom this money was paid.

On voucher 6, abstract B, December, 1869, Knapp's account (see settlement 3620, confirmed June 28, 1871). W. C. McKay is paid as physician at Klamath Agency, at \$1,000 per annum, from October 1 to December 31, 1869, \$250, with subsistence at 75 cents per day, \$69, less tax \$3.45 added, or \$315.55 in all, by Capt. O. R. Knapp, subagent at that agency. McKay's payment for fourth quarter, 1869, by Superintendent Meacham is, therefore, a double payment; and if subsistence was furnished in kind, as certified by the latter, the payment of \$65.55 commutation, therefore, was an overpayment.

Furthermore, Subagent Knapp states in his "explanations," filed with the cited settlement, as follows:

(1) "The medicines were issued by myself, there being no physician at the agency, he being detailed to assist the superintendent with the Snakes and also in superintendent's office in Salem; was absent from agency from November, 1868, to May, 1870." This being the case, it does not appear how he could properly be paid as "physician at Klamath Agency."

(2) George Tillotson, services \$303.33; receipt not dated.

(3) Ang. S. Ripley, services, \$284.44; receipt not dated.

(4) W. C. McKay, services as commissary, \$150; receipt signed in blank. Besides, it appears from remark on voucher that these services were actually as clerk, not as commissary.

(5) William Shoefen, teamster, \$24. Place and date omitted on receipt.

(6) R. P. Enhart, nine weeks' board and lodging of W. C. McKay, December 31, 1871, to February 15, 1872, \$100. Receipted in blank. Besides, this is the period for which McKay is paid as commissary, on voucher 4, subvoucher 1, voucher 1. Abstract E, March, 1872, shows that on January 19, 1872, McKay was at Bethel, "while en route to Grande Ronde Agency, and back to Salem." He was therefore absent during a portion of the time here charged. Even if otherwise, there appears no reason why his board at \$10 gold per week should be paid in addition to his salary at \$1,200 per annum. His detention at Salem was not on, but from a journey. He was not "traveling under orders" in any proper sense; but as stated on voucher 4, "was continued in service, and employed in a clerical capacity and assisting in making up the records of this (the superintendent's) office." Captain Knapp's statement shows that he was already living at Salem; so that this account is without equitable basis.

(7) William P. Eaton, travel expenses, \$12.77; receipted without date. This journey is stated to have been made by order of L. S. Dyer, commissary in charge at Grand Ronde Agency, but it is not shown what was the necessity for the journey, or what

was its connection with the public service. The order for the journey is not filed as it should be.

(8) Leroy S. Dyer, expenses transporting goods, \$92.22.

(9) Leroy S. Dyer, travel expenses, \$28.88; receipted without date in both cases. Order for journey wanting.

(10) J. W. Crawford, expense taking up and advertising a stray horse, \$16.66; receipted without date or place stated.

The superintendent's explanations that he does not know whether Crawford advertised the horse in a newspaper or not, and that the amount is small, considering that he not only advertised but cared for the horse while in his possession, does not suffice. The correctness of the account is certified by L. S. Dyer, and no effort appears made to obtain from him a copy of the advertisement or an explanation of the circumstances. The smallness of the charge could be better determined if the time Crawford held the animal were shown, which is not the case. The superintendent should not have paid so faulty an account.

(11) Henry Failing, powder, &c., \$123.44; receipt not dated nor amount inserted. This appears to be a bill for 50 per cent. of amount due on goods bought under contract of October 6, 1871 (filed with voucher 5, abstract C, December, 1871). The other 50 per cent. appears paid in settlement 1638, confirmed August 29, 1874. The entire amount is, however, here charged in the schedule of these accounts. Even were there no other objection, one-half, or \$61.72, must be disallowed as already paid, being the currency value of \$55.55 gold, currency being 90. The omission of date in the receipt leaves no means of determining whether the rate stated is correct or not.

(12) O. Dickenson, garden seeds, &c., \$64.11. Date, place, and payer's name omitted from receipt. Besides, this purchase should have been made by competitive contract after advertising as provided by act of March 2, 1861.

(13) John Meacham, hay, \$48.55. Date and place omitted from receipt.

(14) Oregon and California Railroad commutation ticket, \$25. Receipted in blank.

In addition to the above objections it is sought to give the superintendent credit for these accounts under the head of "Incidental expenses of Indian service in Oregon, 1873 and prior years." But the third section of the act of July 12, 1870 (Stat., vol. 16, p. 250), forbids payment of official or clerical compensation from moneys appropriated for contingent, incidental or miscellaneous purposes, and declares that "it shall be the duty of the accounting officers to reject and disallow all such payments as illegal." This prohibition would evidently apply to Nos. 1, 2, 3, 4, and 5 of these accounts were there no other objection.

Disallowed as double payments	\$311 72
Disallowed for other specified reasons	1,462 68

1,773 40

EXPLANATION.

"Accounts for sundry claimants for services rendered and expenses incurred, supplies, &c., furnished in Oregon in 1870, 1871, and 1872, amounting to \$1,773.40."

The answer I make to objections by Second Auditor and Commissioner of Indian Affairs is, that I have stated in former explanations to these accounts all I know about them. My final accounts were made up by Chief Clerk Woodworth, of superintendent's office, during my absence, and during which I was an invalid, physically and mentally, on account of the accidental death of my brother, the accident being the result of my own carelessness. For several months in the year 1872 I was not in condition to attend to business. In the beginning of the year 1873 I came to Washington as messenger with the electoral vote of Oregon and with the intention of, and preparation, to settle up my accounts as superintendent of Indian affairs. I was urged to represent the Indian Department in a proposed settlement with the Modocs. I accepted the chairmanship of the Peace Commission, and obeying the orders of the honorable Secretary of the Interior, C. Delano, I was mercilessly butchered by the Modocs, while in the service of the Interior Department. I received such personal injury at that time that I have been on that account an invalid ever since. This is the reason why my accounts have been remained unsettled. I am aware that the Government has been forbearing. For this I am grateful. As to the accounts, vouchers, and receipts for which I claim credit, I cannot make other statement than I have already made. I am sure they are due me, but I cannot at this late date make them more perfect than I have sought to do in former answers. If there are mistakes, I believe them to be from carelessness of my clerk, and not design.

(Remainder of remarks not relevant to the above disallowed items.)

EXHIBIT No. 19.—*Explanations of Hiram W. Jones, Indian agent.*

(NOTE.—Only so much of Agent Jones's explanations is given as relates to the items disallowed on the settlement of his accounts.)

First quarter, 1878.

Abstract A, voucher 8. Annuity roll, Miamies of Kansas, \$5,083.85. No authority for payment of following shares: Nos. 6, 7, 8, 13, 31, 32, 35, 38, 47, 52, 53, 57, and 68.

Answer. Certificates of chiefs or principal men of the tribe, showing the proper guardians for Nos. 6, 7, 8, 13, 31, 32, 35, 38, 47, 52, 53, 57, and 61, to whom payments were made. Also, triplicate certificates of witnesses, interpreter, and agent furnished, \$5,083.85.

Abstract A, voucher 3. Kaskaskia, &c., annuity roll, \$5,613.58. Authority for the following payments does not appear, viz: 14, 23, 38, 39, 40, 71, 72, 74, 75, 80, 84, 85, 87, 96, 103, 105, 106, 107, 116, 126, 127, 128, 129, and 131. Interpreter's certificate is not signed by official interpreter. The appropriation appears to be \$4,801. No explanation appears of the distribution of \$812.58 in excess of that sum.

Answer. Certificates of principal men of tribe furnished as to legal representatives of Nos. 14, Scott Wilson, deceased; 23, Kill-so-quah Robinson, minor; 38, Edith Abner, minor; 39, Elmer Abner, minor; 40, Joseph Abner, minor; 71, Elizabeth Finley, minor; 72, Josephine Hunt, minor; 74, Nancy Smith, minor; 75, Lizzie King, minor; 80, James Cox, minor; 87, Frank Beauer, minor; 105, Al-mo-thum-quah, minor; 106, La-bu-a-see, minor; 107, Qna-tah-be-a-se-cah, minor.

In the absence of the official interpreter, Mr. Thomas Peckham, a member of the tribe, acted in this capacity, as has been the usual custom. Also certificates of Chiefs Jama Chomley, senior, and Ed. H. Black, as to payments Nos. 96, 103, 116, 126, 128, 129, furnished.

Payment of shares 84 and 85 Chomles, and Ne-pea-Kate Stanley, to grandmother, so stated. This is a wrong representation of the relationship existing between Nos. 84 and 85 and Kin-o-zac-quah; the latter being the mother of Chomles and Kate Stanley. And triplicate sheet of pay-roll, containing receipts for shares 127 and 131, Morg. Paschal and William Labedie, respectively furnished.

The tabular statement from the office of Indian Affairs, dated October 19, 1878, and received from the United States Treasury October 31, states the funds as follows, viz:

Trust fund interest due:

Kaskaskia, Peorias, &c., 1879.....	\$4,801 00
Do	812 58
	5,613 58

NOTE.—Attention is invited to affidavits of S. B. Caruth and J. G. McGaunnon, which are submitted in proof that no irregularities occurred in making payment.—H. W. J.

Abstract A, voucher 4. Miamies of Kansas annuity roll, \$2,170; payments following appear without authority, viz: No. 24, Margaret Bright, 3 shares, \$105; from evidence on file it appears that this payee received but \$30.

Nos. 28, 41, 46, 48, 49, 50, 51, 53, the interpreter's certificate is not signed by the official interpreter. No explanation appears of the sum distributed, which does not appear to be the sum appropriated.

Answer.—The triplicate voucher on file at the Quapaw Agency office shows that the party (Margaret Bright) received the sum of \$105, the full amount of three per capita shares, the same being attested by Messrs. J. G. McGaunnon and Endsley Jones; Mr. McGaunnon, who now resides at Seneca, Mo., being a citizen of excellent reputation for truth and veracity.

Certificate of principal men of tribe furnished as to the payment of shares 28, 41, 46, and 53. Also certificates of chiefs as to payments 48, 49, 50, and 51.

In the absence of the official interpreter Rev. T. F. Richardrille acted as such, Mr. Richardrille being a member of the tribe, a full blood, and translating with exactness.

The sum distributed was from fulfilling treaty Miamies of Kansas, 1879, as per tabular statement from Indian Office, \$2,170.

Abstract B, voucher 2. Senecas annuity roll, \$3,299.93. No authority appears for the following payments, viz: No. 9, William Nichols, died, paid Thomas Ball; 13, 14, 15, not receipted; 19, 20, Kate and Polly Kayrahaw; 29, Wicton Mush; 41, Thomas Standstone; 83, Silas Smith; 95, Nancy Crow; 94, 97, John Crow, aged 19, and child; 109, 110, 111, Mary Young and two children; 112, Mamy Standstone; 114, 115, Lucy Whitecrow and Betsey Kayrahaw; 135, Chauncy Mudeater; 151, Betsey Grindstone; 152, Nancy Silas; 170, 171, 172, Tah-ca-te, Kas Davis, and two children, who re-

ceipted, does not appear; 181, Qua-to-ga-seh Lojow, who receipted, does not appear; 195, Andrew Heron; 198, Mony Bassett; 207, James Mingo; 212, James Bigtail; 221, Frank Whitetree; 228, 229, Wah-ta Bassett, who receipted, for the two latter shares, does not appear. No explanation of the amount distributed appears.

Answer. Certificate of principal men of tribe showing the legal representation of Nos. 9, 19, 20, 41, 135, 198, 217, 212, furnished. Also, certificate of chiefs Joseph Spicer and Thomas Ball, showing following payments to have been made under their instruction: Nos. 29, 83, 94, 95, 96, 109, 110, 111, 112, 114, 115, 152, 195, 221.

Shares Nos. 13, 14, and 15, John Spicer, wife, and son, were paid to John Spicer, who receipt for same, and is witnessed by Enderly Jones and J. G. McGannon, as shown by the triplicate voucher on file at the Quapaw Agency office.

Same voucher also shows that "Davis" receipted for shares 170, 171, 172. Tah-cah-te-kas, Davis, and two grandsons, minors. Also, that "Logan" receipted for share 181, Quato-ga-sa-lo-gon. Also, that Basset receipted for shares 228 and 229, Wah-to Bassett and daughter.

The amount distributed was made up as follows, viz:

Fulfilling treaty, Seneca annuity	\$1,300 00
Interest on Seneca fund	1,019 00
Seneca and Shawnee fund	765 00
Interest on Seneca and Shawnee fund	215 93
	3,299 93

Voucher 3. Shawnee annuity roll, \$1,068.78. The following payments appear without authority, viz: Nos. 6, 11, 17, 23, 44, 50, 51, 52, 58, 60, 63, 74, 78, and 79. The interpreter's certificate is not signed by the official interpreter.

Answer. Certificate of principal men of tribe, showing who were the legal representatives of Nos. 6, 11, 44, 51, 52, 60, 63, 78, and 79. Also certificate of second chief George Beaver, furnished, that payments of shares Nos. 17, 25, 50, 58, and 74 were paid to the persons named in the certificate under the instructions of the chiefs. The first chief, John Jackson, being deceased at this time. In the absence of the official interpreter Lazarus Flint, a member of the tribe acted as such, \$1,068.78.

Abstract C, voucher 5	\$132 78
2 pupils, 9 days, at \$3.50	2 10
1 pupil, 2 days, at \$3.50	23
	135 11
Total	135 11
Overcharge of	12 36

Answer. The following is the statement as per voucher on file at Quapaw Agency, The general commerce represents all goods received into and exported from France. Indian Territory:

September, 1878:	
1st to 7th, 20 pupils 7 days, or 140 days	\$18 66½
8th to 14th, 32 pupils 7 days, or 224 days	29 86½
15th to 16th, 42 pupils 2 days, or 84 days	10 26½
17th to 19th, 44 pupils 3 days, or 132 days	15 40
20th to 21st, 46 pupils 2 days, or 92 days	11 73½
22d to 28th, 48 pupils 7 days, or 336 days	39 20
29th to 30th, 49 pupils 2 days, or 98 days	11 43½
	135 57
Agent's statement	135 10
Indian office statement	
Error in latter	47
	147 46
Statement of voucher	135 57
Correct statement	
Error in original voucher	11 89

which will be deposited to credit of treasurer.

Abstract C, voucher 23. Smith and Cord, painting, &c., Quapaw and Modoc school building, \$367.25. There appears no evidence of the extent or itemized cost of this work.

Answer. An explanation of this account will be forwarded later.

First quarter, 1879.

Abstract B, voucher 2. H. A. Jones, commutation of subsistence, \$132.

Answer. Copy of letter of the honorable Commissioner of Indian Affairs allowing Agent Jones commutation of subsistence and mileage at the rate of \$6 per day furnished.

Voucher 4. M. H. Newlin, services as Kaw land commissioner, \$176; mileage, 214 miles, at 10 cents, \$21.40; total, \$197.40.

Answer. Newlin was paid as agent at the Pottawatomie Agency, to include September 15, 1878; but he does not charge for commutation until the 11th day of November, 1878. Reference is had to answer to voucher No. 2 in this case also, \$197.40.

Voucher 5. John W. Bell, commutation of subsistence, 128 days, at \$6, \$768.

Answer. This payment was made in accordance with instructions of the Commissioner of Indian Affairs, and if erroneous, the Commissioner, and not the agent, should be held responsible. Reference is had to explanations to voucher 2, abstract B, fourth quarter, 1879, \$768.

Voucher 6. H. W. Jones, commutation of subsistence.

Answer. Same as to voucher 2, abstract B, first quarter, 1879, \$96.

Fourth quarter, 1878.

Abstract A, voucher 2. M. H. Newlin, mileage and per diem trip from Lawrence, Kans., to Washington, D. C., \$194.80.

Answer. Copy of letter of Commissioner Hoyt, fixing rate of per diem and mileage furnished, \$194.80.

Voucher 3. T. S. Huffaker, mileage and per diem from Council Grove, Kans., to Washington, \$136.20.

Answer. Same as to voucher 2 above, referring to letter of Commissioner authorizing mileage.

Fourth quarter, 1877.

Abstract A, voucher 7. John W. Bell, commutation of subsistence, \$270.

Answer. Same as to voucher 2 above, referring to letter of Commissioner authorizing payment of commutation, \$270.

Voucher 8. H. W. Jones, expenses, \$45.85. Routes not stated. Dates changed.

Answer. The trips between Lawrence and Kansas City were made over the Atchison, Topeka and Santa Fé Railroad. The "evident changes" on subvouchers are probably minor corrections.

STATE OF KANSAS,

Douglass County, ss:

I, Hiram W. Jones, having been duly affirmed, on my affirmation say, that the foregoing explanations to my cash accounts as Indian agent at the Quapaw Agency, Ind. T., under bond of April 1, 1877, are true and correct, and that the disbursements therein referred to were honestly and faithfully made for the best interests of the Government and the Indian service.

HIRAM W. JONES.

Subscribed and affirmed before me this 18th day of September, 1884.

[SEAL.]

M. SUMMERFIELD,
Clerk District Court.

EXHIBIT No. 20.—*Disallowance. Accounts of Charles Crissey, Indian agent.**Second quarter, 1883.*

Voucher 13. Charles Crissey's expenses of trip to Washington, D. C., from agency and return, March 14 to April 28, 1883, \$105.75. Under letter of authority of April 18, 1883, agent charges the United States but three-fourths of this amount, or \$79.31. It appears that the agent left his agency for the East on March 14, arriving at Washington March 20, 1883, and was on leave of absence for 30 days, commencing March 8, 1883, which leave was extended 15 days. Under his bond of April 2, 1883, he reported for duty April 14, 1883, and was ordered to proceed to Carlisle to take an Indian child to his agency. The agent cannot have any part of his traveling expenses paid while on leave of absence, and they are disallowed from the time he left the agency, March 14, 1883, to the date he received orders to proceed to his agency via Carlisle, April 14, 1883, \$57.40.

EXHIBIT No. 21.—*Explanations. James R. O'Beirne, special agent.**Fourth quarter, 1879.*

Voucher 20, roll irregular employes, July, 1879, \$43. This was for employment of Indians belonging to Lower Brulé Agency, when no others could be had. They were paid on a roll and the money handed over to Capt. W. E. Dougherty, U. S. Army, acting Indian agent Lower Brulé agency. Captain Dougherty paid the Indians who had gone to their agency before the check was made out, and it was thought advisable to pay them in one check and have Captain Dougherty subdivide and pay it out in the small sums in which it was earned. The reason for such payment was the employment of the Indians to remove lumber and in furnishing wagons. The authority for employing them is inferred by the general regulations of the Indian service, which require that Indians shall be employed when their services are required.

It is not practicable to obtain the receipt of Captain Dougherty, as his address is not known, but it is presumed that the receipt on the roll by the Indians for the separate amounts, aggregating \$43, will suffice the accounting officers in approving the disbursement.

Voucher 23, pay-roll irregular employes, August 1879, \$930.21. In regard to the time for which Lucious Biones was paid, he worked the eleven days and had to be paid for it, or if not, I would have found difficulty in obtaining other men by reason of an impression which would obtain that I deprived him of one day's pay (\$1.59), stopped by second auditor on this voucher.

Fractional fourth quarter, 1879.

Voucher 5, James R. O'Beirne, traveling expenses, \$88.90; subvoucher 12, November 11, fare from Sioux City to Missouri Valley Junction, \$3. At the time this road was reached, which was at night and while raining hard, the officer of the road who should give transportation on my credentials, could not be found, and the ticket-agent insisted on payment, which was accordingly made. The amount was honestly paid in the interests of the Government, and should, it is respectfully submitted, be charged to the road in its accounts with the Government as a subsidized road. I should not lose it, as I have no way of recovering it.

Voucher 8, James R. O'Beirne, per diem from October 1, 1879, to December 13, 1879, both inclusive, seventy-four days at \$5, \$370. The stoppage of \$150 in this account is not compatible with the fact that I was employed, until I left the service honorably in December, 1879. I was entitled to a per diem as long as I remained in service, inasmuch as I was engaged at the Indian Office in arranging my accounts, conducting correspondence, and performing other duties of a confidential character in completing the very important work I had done at Rosebud Landing, on Missouri River, and at Pine Ridge Agency, having successfully removed the Sioux in the face of great opposition and difficulties, establishing peacefully one of the best agencies in the service while an Indian war was going on (that of the Cheyennes), and tending to involve the Sioux, I richly earned every dollar charged by me to the Government.

EXHIBIT No. 22.—*Explanations. A. R. Keller, Indian agent.**Second quarter, 1880.*

Exhibit 2. (3) *Annuity roll*, \$120. This voucher, although appearing in the form, and with the formalities of annuity payment, lacks the substantial elements of such payment—the disbursements being in fact in the nature of gratuities to six head men of the Crow Indians, visiting Washington, D. C. No authority for such payment accompanies this voucher. No warrant is found in the treaty for payment of annuities in cash much less for such divisions of funds as appears to have been made into this case.

Answer. 2. The copy of letter of authority for payment of \$20 each to six Crow Indians and dated May 6, 1880, signed by the honorable Secretary of Interior C. Schurz, is herewith forwarded marked A. I would also state that copies of the voucher signed by the Indians were drawn in the Department at Washington in order to insure accuracy and prevent suspensions, and were signed there to be forwarded with my papers for that quarter. The persons witnessing the signatures of the Indians as per the voucher were B. F. Clark and A. M. Quivey. The persons witnessing annuity pay-roll form 3, were B. F. Clark, A. M. Quivey, and W. A. Weaver. This comprises all the evidence I have to offer or that can be offered. In this matter I simply obeyed the orders of superior officer, and would respectfully ask the removal of the suspensions.

Ans. 4. The trip of agent, assistant, and interpreter, with six Crow Indian chiefs, from Crow Agency, Mont., to Washington, D. C., commenced March 25, 1880, and terminated June 7, 1880. The trip was made in accordance with telegram of authority, from honorable Commissioner of Indian Affairs, dated March 17, 1880, a copy of which is hereto attached, marked C. In this telegram, "\$1,000 is said to have been placed to my credit," without an estimate for same being forwarded by me; also, letter of authority from the honorable Commissioner of Indian Affairs, dated April 22, 1880, for this trip, is herewith forwarded, marked D.

Exhibit 7. (5) Receipt roll, agent and employes, \$3,008.65. Maggie E. Keller, teacher, paid at \$840 per annum, authorized, at \$720; overpayment for quarter, Indian office, \$30. A schedule of salaries was agreed upon in the Commissioner's office in May, 1880, between agent and honorable Commissioner, and the different officers were nominated after my return to the agency; in accordance therewith, the payments were made at the close of the subsequent quarter, and before the list of confirmations had been received; hence the discrepancy.

Exhibit 14. Vouchers to account current (1) C. White, services as carpenter, at \$50 per month, April 25 to June 7, inclusive, \$73.33, should be \$71.67; overpayment, \$1.66.

Ans. 14. Amount forward, \$3,373.77; April, 6 days; May, 3 days; June, 7 days—44 days, at \$50 per month, \$73.33

D.

DEPARTMENT OF THE INTERIOR,
OFFICE OF INDIAN AFFAIRS.
Washington, April 22, 1880.

SIR: Under date of the 17th instant, the honorable the Secretary of the Interior approved your action in bringing to this city a delegation of six Crow Indians, interpreter, and an assistant, for the purpose of consultation relative to affairs affecting the interests of the Indians under your charge, and authorized the actual and necessary expenses involved in making this trip, upon presentation by you of proper vouchers therefor, with a copy of this letter attached. The honorable the Secretary also authorizes the payment of a salary not exceeding \$50 per month to your assistant while engaged on this duty. You will report him upon the usual descriptive statement, giving the date of commencement of services as such assistant, &c.

Respectfully,

R. E. TROWBRIDGE,
Commissioner.

A. R. KELLER,
U. S. Ind. Agent, Present.

A true copy.

EXHIBIT No. 23.—*Explanations. Oliver Wood, Indian agent.*

[Extract from answer of Oliver Wood.]

* * * * *

This matter was brought to your attention by Mr. Roberts, chief of the accounts Department, while I was in Washington, March 7, and he informed me that you had decided that I was entitled to pay at the rate of \$1,500 per annum, from July 1 to December 8, the day on which Quinaielt agency was transferred to Agent Willoughby. This settled the matter as I supposed, and I cannot understand why the decision you then made should be reversed immediately after I left Washington. Had there been any question raised as to its being final and conclusive I should have been advised while present so as to enable me to make such explanation as would have settled the matter beyond doubt or question. I performed all the duties for both agencies during that time, and if justice is done me I will be paid the full amount claimed. This statement also applies to voucher No. 10, receipt roll, in which it is claimed that I have overpaid myself \$20, making a total of \$74.23 disallowed in your notice of suspensions, when in fact there is now due me \$73.75 for services rendered, and relying on the statement made by Mr. Roberts that you had decided that I was entitled to pay, at the rate of \$1,500 per annum, for the time stated and should be paid at that rate, I included in my estimate for funds for this quarter the amount due me, \$73.75, and confidently expect to have that amount placed to my credit for the purpose stated.

* * * * *

OLIVER WOOD,
United States Indian Agent.

EXHIBIT No. 24.—*Explanations of John How, Indian agent.*

STATE OF CALIFORNIA,
City and County of San Francisco, ss :

JOHN HOW, being duly sworn, deposes and says:

I was Indian agent for the Western Shoshone tribe from July, 1878, to July, 1882.

Supplement, first quarter, 1880:

Voucher 1, Greenbaum & Co., potatoes.....	\$60 00
Voucher 2, G. W. Taylor, potatoes.....	150 88

These were bought on authority of a letter from the Indian Commissioner, February 28, 1880. The objection to these bills is the potatoes not being mentioned in the letter of authority. The authority was to purchase grain and seed for planting on the reservation, and these potatoes were so utilized on the reservation.

It is to be hoped the objection will be withdrawn and these vouchers allowed. If it is fatal to Taylor's bill that the agency clerk who made out the invoices, then a number of our vouchers and bills will be condemned, for it was the common practice for the ranchmen and others to request the clerk to make out their invoices.

The Greenbaum potatoes were taken from the Storff ranche, at Silver Creek, who had sold the produce raised on his ranche to Greenbaum & Co., of Cornucopia.

I therefore bought them of Greenbaum, on his order, and they were delivered to me by Storff. Taylor's potatoes were bought at Elko, and raised in Ruby Valley.

Potatoes were scarce that season throughout the country, and we had to go there for them and ship them from Elko to the reservation.

Voucher 3, George Washington, wheat	\$300
Voucher 4, Capt. Charley, hay and barley	450

I only repeat the statement in regard to these bills and as to how they were paid. I may, however, add in addition to former statement, that these articles, wheat, hay, and barley, were the product of the Indians' labor, and as additional Indians were put to work each year, the grain and seed used were purchased from them. This year we have added two more ranches under the leadership of Panguish and Pah Ute Charley. I have before stated that I paid for these articles in the purchase of supplies for the Indians' benefit, and George Washington and Capt. Charley acted only as representatives of the Indians.

They had no especial right in the grain, hay, &c.; it belonged to them all, and the goods were purchased for all and divided among them. There should be no objections to my course of action in the matter, I think.

The goods were bought in good faith for the Indians, and delivered to them, and if I had not adopted this plan I could not have kept my Indians together when they were more especially needed to put in their crops—that is, from May to November—for not until after November of any year did we get our annuity goods and supplies from the Department. I paid for these purchases often in anticipation of the receipt of the money from Government.

Inspector Smith, so I was told by many merchants in Elko—i. e., Davis, Ainley, and others—expressed surprise at the amount purchased of them, it being so much greater than the amount which I had charged the Government with. It is also stated in these papers that I had two separate accounts with Ainley.

This is true. I had with both Davis and Ainley, and it was for this very purpose—for purchasing supplies to pay the Indians for this wheat, barley, and hay.

The objection is again repeated in regard to Field acting as witness. He will prove his own character satisfactorily, as his deposition will show, and I think will be held as a credible witness.

The small sales made by George Washington and Captain Charley, as referred to, were made for teamsters and my own use, and were their personal property, and they were paid in orders on stores or in cash; but these small bills do not appear in Government accounts:

Voucher 5, John How, reimbursement.....	\$309 30
Item, D. W. Keys, for 32 days' work.....	96 00

This man was employed at the reservation, and was doing what I thought needful labor. He was a machinist and an inventor. I brought him from Mountain City, where he had been employed in putting up a mill. The work he did for us was putting in pumps in our wells and doing other machine work that our blacksmith could not do. In any of the various items of this quarter I had no interest directly or indirectly. The work was all done in the Indian service and at the lowest possible rates.

Item, George Tucker, transportation.....	\$199 30
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This is objected to, because evidence, as it says, that no money was paid to Tucker at this time, although Tucker signed the receipt for it. It appears that Agent How

sold to Tucker a Government wagon, and bought from him a wagon and four horses for \$800, agreeing to pay him the balance as the team and wagon earned it by hauling freight for the Government. The credit for this is claimed as a discovery by Inspector Smith.

It is also stated, by the same authority, that "the agent freighted goods, belonging to himself and McShoen & Co., and thereby charged the freight to Government when it should have been charged to himself."

These remarks were said to have been made in the Indian Department, and the substance of these comments seems to have been adopted. I think the Department will have to review this matter, for there is little or no truth in the statements.

(1) The sale of the wagon, and the only vehicle I ever sold to Tucker did not belong, or ever did belong, to the Department. It was one I purchased of Levi Gheen, who told me he owned it. He had it in his possession, with one horse. He also had two horses and one wagon, which I receipted for as Government property, and were in Government possession when I left the agency.

I also had a buckboard in my possession which I bought and paid for, for my own use, which Inspector Smith also claimed as Government property, and insisted in taking possession of. I sold the buckboard to Ainley, and the wagon referred to, to Tucker, and received cash for both. The sale to Tucker of the wagon was anterior to the contract made with him for the team. That contract I have long since forwarded to the Government. But there were six horses instead of four.

(2) The intimation that I traded goods to McShoen & Co., on my own account, is very false, as I had no goods to transport on my own account, either on McShoen's account, and no goods were taken to Mountain City, to my knowledge, except Government goods. It was my custom, and I found it necessary to store the goods at Mountain City, sometimes all, and at others, only a part on every trip. The road from there was difficult, made so by the overflowing of the Owyhee River. It had also been my practice to store the goods spoken of from the first settlement of the reservation, and I had made arrangement with John H. Bacon who owned the store at Mountain City, and continued the same with McShoen & Co. when they bought him out.

Every exertion, I understand, was made by Inspectors McNeil and Smith to prove that the "interest in the team was personal," and that the Indian goods were left and sold by Bacon and McShoen & Co. on my account. I have never seen the evidence obtained in regard to these charges, but as the objections here only infer it I am led to believe the attempt utterly failed to prove any such charge. The contract was made in good faith with Tucker, as his evidence will show, and the money was paid to him, as his receipt also shows; and the wagon was considered and known on the road as the Government wagon, and the driver as the acknowledged Government teamster. If irregularity is censured I can only answer, I felt it to be very essential both for the benefit of the Indian and the Government.

I have shown too, in my statement, that it was a pecuniary gain to the Government. The balance due Tucker on this contract I paid him on my return from Washington, as he (Tucker) threatened to seize the team for the balance due on the contract, and Inspector Smith, being informed of it, was holding them at the reservation, and, until my assurance that the matter was settled, would not permit it to come to Elko. The signature of John Dearing is also objected to, "and is claimed that it very much resembles the handwriting of Agent Howe." I have denied this before and I repeat the denial, and I believe it to be genuine:

Item, John Howe, traveling expenses to reservation and return \$14 00

I answer in regard to this explanation, made as I have before stated in previous journeys, was for an emergency and a necessity required for the Indian service. I had no interest directly or indirectly in the entire transactions.

JOHN HOW.

Subscribed and sworn to before me this 27th day of February, 1884.

[SEAL.]

J. F. KINGWELL,
Notary Public.

STATE OF CALIFORNIA,
City and County of San Francisco, ss:

JOHN HOW, being duly sworn, deposes and says:

I was Indian agent for the Western Shoshone tribe, from July, 1878, to July, 1882. In regard to labor paid for in advance to John Hoover, amounting to \$284, I state that he was an employé on the reservation, and his name will be found on the list. He was employed as an adobe maker and a stone-mason, and superintended the Indians in making adobe brick. He was a poor man with a large family and I think had earned about \$600 at the time I was suspended by Inspector Smith, who took possession of the books and papers belonging to my office, and who told me he would make up a list of the employés and of the work they had done and return it to the

Department. I informed Smith of the advance paid to Hoover, and also got an order from Hoover on Smith, who said he would deduct it when he paid the amount due him. Whether he did so or not, I do not know; I paid it in good faith for improvements ordered by Department for the reservation. I gave the order referred to, to Smith in the presence of his clerk, James Willson, who, if I knew where he now lived I could obtain his affidavit.

Fractional fourth quarter, 1881.

Voucher 5, John How, reimbursement, pay-roll for Indian labor..... \$240

This is actually in the same situation as the labor of Hoover. I had paid the Indian laborers this amount, \$240. As no money had been remitted to me, I had to advance them as much to keep them at work as to supply their wants. I gave the list to Inspector Smith of those whom I had paid, and at the request of a number of them whom I will name—i. e., Fat Sam, Ruby Valleys, Bill and Andy Johnson—I took them to Inspector Smith at the reservation, and in the presence of his clerk, Willson, they requested him to credit me with the several amounts I had advanced, and he promised them he would attend to it; and I will ask that you credit me with these amounts, as they were paid in good faith and for the improvements on the reservation, and I had no interest directly or indirectly in it.

Voucher 6, John How, reimbursement \$83

“Supported by a receipt from Miller for \$83 on account of transportation from Silver Creek to agency.”

I state that I did not engage this transportation, and I did not know of it until it was done. I knew that transportation would be required to take the seed potatoes, &c., over to the reservation, and supposed it would be done as heretofore by the Indians, but on inquiring I found that Dearing (the farmer) had employed Miller to do it. I was satisfied that Miller had done the work, and told this fact to Inspector Smith, and I gave, at Smith's request, a voucher explaining the matter, and asked that the \$83 I had advanced to Miller be credited to me when he (Miller) was settled with by Department. Smith assented to this, and Miller will depose to the truth of it. Miller's indebtedness to me was caused by my paying taxes for him in November, 1881, and for merchandise from John Ainly in the same month. Inspector Smith knew all this, and promised to report to Department. If it is asked why I advanced this money to Miller, I answer that I knew he was furnishing Department with seed potatoes and wheat, and was waiting for his pay, which I supposed would come to him through me, and I was willing to accommodate him. In this transaction I had no interest, directly or indirectly, whatever.

JOHN HOW.

Subscribed and sworn to before me this 24th day of March, 1884.

[SEAL.]

J. F. KINGWELL,
Notary Public.

STATE OF CALIFORNIA,
City and County of San Francisco, ss :

JOHN HOW, being duly sworn, deposes, and says:

I was Indian agent for the Western Shoshone tribe from July, 1878, to July, 1882.

Second quarter, 1881 :

1. H. L. Byrne, beef \$653 31

This bill I shall include in the regular beef statement. I propose to make in the previous quarters.

2. Max Shoen & Co., beef..... \$346 69

No notice seems to be taken, in this connection, to the answer I made the Commissioner of Indian Affairs in February, 1882. I then stated that I was convinced this voucher was a forgery; and also stated and declared that I had made the amount good by paying Murphy & Co., who, I was convinced, had furnished the beef; and the weight of these cattle, which was certified with this voucher, really belonged to Murphy & Co. The remarks made in this communication charging me with the forgery I shall find means to answer hereafter. Some one is responsible, somewhere, and my attorney here advises me to seek for that one.

3. Pedro Catacheo, wheat and barley..... \$614 53

Again, I remark that my answer in February, 1882, is ignored. I will respectfully refer to the answer then given, and will also renew the statement, in finding it a forgery, in all points. I have paid this man, Catacheo, his full proportion of the \$1,000 allowed me, and authorized, for seed, at the reservation. I have made a particular deposition about this previously, in addition to answer.

4. H. D. Miller, seed potatoes \$385 47

The remarks to Catacheo, above voucher, applies here. This is also a forgery; and on its being proved so I paid, as in the case above, his full pro rata of the \$1,000 allowed

me to buy seed. I would also refer to my answer of February, 1882. He (Miller) is still indebted to me for money advanced to him.

5. Bucks, transportation \$100 00

I need not repeat again the explanation I have hitherto made in regard to Bucks's transportation, and the way in which he was paid. I will respectfully refer to the answer heretofore made in my quarterly reports. It is said John Dearing's signature is here said to be false. I can only affirm I believe it to be genuine, and the Indians were paid, as I have before stated, in supplies and goods which they immediately required. I had no interest in these several transactions, directly or indirectly.

6. John How, reimbursements \$59 00

Item. Mrs. W. S. Van Driellen, rent 30 00

Item. E. Burner, wood 27 00

In regard to Mrs. Van Driellen's receipt for rent, I think it is very likely that differences in signatures may be seen on her bills. I paid the old lady as the voucher called for, and possibly her daughter may have signed for her sometimes, but I do not know the fact; her deposition will settle that matter, I trust.

E. Burner's bill is correct; and, as he is not living, its correctness will have to rest on my affirmation, for the receipt of wood and its payment, and of its being bought in open market, at lowest possible rates.

7. John How, reimbursements for traveling expenses \$112 00

These expenses were incurred on a trip made from Elko to reservation and return, in the performance of duties as agent, and I shall support the receipts, which seem to be doubted, by the depositions of the parties, *i. e.*, Max Schoen, George West, George Tucker, William Hoar, Eli George, and Antoine Stoeff, who, I hope, will convince the examiner of the correctness of this voucher. In regard to the error of writing M. Schoen & Co., and lining it out, it is said inferences are drawn, which I think does no credit to the examiner. In addition, I would state, the receipts were taken out in blank from the office and filled out at the various stations.

8. Receipt roll \$1,530 00

The errors in calculations may have been made, and if it is proven so, I am responsible. It is again repeated that "proof is abundant" that Agents How, Jackson, and McKiernon perpetrated frauds, and the employes were not paid, as indicated, and that Pah-Ute Bill was not on the reservation, and that Dr. Huntington did not perform the services that he was paid for, and a doubt is also thrown at his signature. In answer I state I believe all of them to be genuine. The pay-roll was sent up to the reservation by mail, and returned to me by Dearing, with his and Boyle's name signed to it. Boyle, after my suspension, and when absent in Washington, was prompt to take advantage of my trouble, and applied through Congressman Cassidy, of Nevada, for money, he said was owing him at the reservation.

When I returned, I went to the reservation and had a settlement with him, and found he owed me a balance of some \$80. This matter was settled in presence of Inspector Smith and Clerk Willson, and he (Boyle) agreed to pay me the balance due me when he received his pay through Inspector Smith for service, rendered in the last quarter of 1882. Wilson afterward wrote me that when Smith settled with him, he (Wilson) produced this order, and he refused to pay it, and Smith saying he would have nothing to do with it. J. Brown, who signed this paper as witness, lived at that time in Elk with his father and family; where he is at present I do not know; I shall try to show his existence and identify him as this witness; I have never seen a settlement of five hundred people that there was not a J. Brown, but be that as it may, I affirm that this voucher is correct, and paid to the parties, as shown in the voucher, and shall ask that it be allowed me. I have not seen the evidence of Max Schoen, but take it as it is stated in these papers; and I think he will state the Indians were paid in his store, and a further fact that no Indian has ever asked (not even of Smith) for any back pay (here McKiernon is offered as good evidence against me). I shall try to show by the Indians themselves that they were paid as stated in the pay-roll.

10. A. Bruce, blacksmithing and wagon repairs \$53 00

It is stated that McKiernon made the invoice, and if, as before stated, the clerks making the invoices is a cause of rejection, then many will have to be rejected. A. Bruce, the blacksmith is well able to make his own invoices; he is a man of education and a county commissioner. I shall affirm the wagons repaired by him belonged to the reservation, and had to be repaired in Elko in order to return there. The work was done at the lowest rates possible in the open market, and I had no interest in it whatever.

11. Irregular employes \$160 00

It is stated the employes named were all employed on the reservation. Some of the Indians may not have been approved of, but if I had waited to receive an ap-

proval of all, I should have made but little progress. From the nature of the people employed, with few exceptions, they were constantly changing, and caused a great deal of trouble at the agency; but I affirm that the persons named were employed and worked the number of days they are credited with, and were paid by me, as the voucher states, and the work was done in the Indian service.

I had no interest in the matter, directly or indirectly, and the work was done at the lowest rates possible, and the pay-roll represents the true statements of the payment of the Indians; and all was done in the Indian service, and I had no interest, directly or indirectly.

JOHN HOW.

Subscribed and sworn to before me this 3d day of March, 1884.

[SEAL.]

J. F. KINGWELL,
Notary Public.

STATE OF CALIFORNIA,
City and County of San Francisco:

JOHN HOW, being duly sworn, deposes and says:

I was Indian agent for the Western Shoshone tribe from July, 1878, to July, 1882.

First quarter, 1881:

1. Richardson Bros., lumber, &c..... \$580 19

This lumber was bought, as the voucher indicates, of Richardson Bros., of Truckee, Cal., and also paid, as the voucher calls for. In this also it is intimated that McKiernon made the invoice. I will not take further time to answer these insinuations that are made so frequently throughout this paper of forgeries. This bill was bought in open market, and at as low rates as possible, after asking for bids from Elko and Dutch Flat. I shall sustain this by the depositions of Richardson Bros. I had no interest, directly or indirectly, whatever.

2. James Davis, mill fixture \$325 00

In answer to this objection, I will make a statement which will be confirmed by depositions of Davis and Brown & Gooding; and I think the facts of the case will show the unfairness (to say the least) of Inspector Smith and McNeil in taking evidence. Mr. Davis states to me that he informed them of the whole transaction, which I shall now repeat to you. I, having to make a bolter for the flour mill at the reservation, I called upon James Davis, who is a mill-owner and an expert, for advice on the matter.

He drew the plan of what I wanted, and went with me to Brown & Gooding, and with whom I contracted to do the carpenters' work, and he (Davis) ordering from California the bolting cloth and other material to be used in its construction. And Bruce, of Elko, did the blacksmithing work. The question is here asked by the examiner "why the \$900 blacksmith at the reservation did not do the work." In answer, I will say, that it would have been rather a difficult job for the blacksmith at the reservation, 110 miles away to have done the work at Elko, and it is further asked "why the carpenters were not put on the list of the irregular employes." In answer, I will state that this work was a special job, and needful to be done under the supervision of an expert (Davis) living at Elko. At my request this work was included in one voucher, and Mr. Davis, who superintended it all, knew that I had paid all the parties. This bill was paid as the voucher indicates, and work was done as low as possible under the circumstances. I had no interest whatever, directly or indirectly.

3. Receipt roll \$1, 400

I answer this as I have already done in voucher 1, second quarter, 1880. The examiner says, "the signatures seem to be genuine except in Pah-Ute Bill." I can only repeat what I have before stated of him, and hope to support it by his own deposition as well as other Indians. The payments included in this voucher were paid, and in the Indian service, and I had no interest, directly or indirectly.

4. Pay-roll, Indian police..... \$468

Field and McKiernan are said to be "ridiculous witnesses," in view of the charges and testimony of the latter. At this time McKiernon was called as a witness, and as far as I knew then a man of good reputation. He was not employed by me, but being often in my office he was naturally called upon as a witness. If any responsible person can be found to make the charges against Field that are insinuated over and over again in these papers, they will be promptly met.

5. Pay-roll, irregular employes \$333

The alleged payment of John Coombs for services December, 1880, January, February, and March, 1881. Remarks in answer on payment of Coombs to voucher 1, third quarter, 1880 supplemental account, apply to this:

6. John How, reimbursement..... \$72

The same answer I gave to voucher 7, fourth quarter, will apply to this. The depositions I propose to forward will cover this also, as the parties are the same, *i. e.*, Van Dreillen and Burner.

7. John How, reimbursement.....	\$313 07
Transportation by E. Banning.....	178 95
Transportation by C. Willey.....	134 12

Answer made to voucher 4, fourth quarter, 1880, I ask to be referred to in answer to this. In answer to the forged signatures of John Dearing, I shall not pretend to answer further than I state I believe them to be genuine. I notice the examiner is considerable at a loss himself to determine the genuineness of Dearing's signature. For, on the pay-roll, Dearing swears it is not genuine; but the examiner gives his opinion that it is so. I think there is no denial on Banning's part of the receipt of payment for his transportation.

In regard to Willey's signature, I shall endeavor to send a deposition affirming the transportation, also receipt of payment. I state this transportation was done by the parties named, and to carry out the order received from the Commissioner of Indian Affairs to put up the buildings on the reservation, and the payments were made as appear in the voucher, and I had no interest whatever in it.

8. John How, reimbursement.....	\$186 93
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I need not repeat the explanation hitherto made, in regard to Buck's transportation, I respectfully refer to answer made in the different quarters where his accounts have come up.

John Dearing's signature is again referred to as false. I can only again assert that it should be genuine, for it was received as genuine. As I have before stated the Indians were paid in goods and supplies that they immediately required, and I had no interest in it whatever.

9. Murphy, Horn and Byrne, beef.....	\$1,000
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In view of the intricacies in these accounts, in the mind of the examiner, and the forgeries that have occurred in regard to them, *i. e.*, McKiernon & Max Shoen & Co., I shall try to give from books and evidence an account of all the beef used at the reservation during my term of office, and confirm, as far as I can, the deposition of the parties furnishing it, so that at least the Department can act knowingly on the subject. I, therefore, shall not refer to the beef accounts that may follow hereafter in these papers. I had no interest, directly or indirectly, in any of the accounts in this quarter; that I have answered in full. The last, in regard to beef, will be fully answered hereafter.

JOHN HOW.

Subscribed and sworn to before me this 27th day of February, 1884.

[SEAL.]

J. F. KINGWELL,

Notary Public.

STATE OF CALIFORNIA,
City and County of San Francisco, ss :

JOHN HOW, being duly sworn, deposes and says:

I was Indian agent for the Western Shoshone tribe from July, 1878, to July, 1882. Third quarter, 1881:

1. Receipt roll.....	\$1,900 00
W. A. Jackson, clerk.....	37 50
J. W. Bucklond, teamster.....	150 00

The signatures of Agent Jackson and Bucklond are admitted to be genuine (thanks for that); but as Jackson is again called a forger, his payment is objected to on that account. In his case I can only repeat that I think a better opinion of him will be had hereafter. In regard to signature of T. W. Huntington, perhaps his deposition will settle that matter. In regard to McKiernon, who denies having received his pay, although the pay-roll is signed by Chas. A. Gooding, whom he appointed as his attorney to do so, I will state the facts of this case: A private draft on New York had been sent to me by Mr. Sac. Newman, of Saint Louis, to Mountain City, by mail. McKiernon took out the letter from Mountain City post-office, and after forging my name sold the same to C. Munter, of Tuscarora, and received the money on it. The draft was sent to New York from San Francisco by the merchant to whom Munter had remitted it, and a month elapsed before the signature was found to be forged.

When Munter heard of this he came down to Elko to see McKiernon, and arrived there about three hours before the train left for Ogden. McKiernon was packed and ready to leave on the train; but on Munter threatening to have him arrested, he came to me with Munter and confessed the forgery, and plead for mercy (this was the first I knew of the forgery), and asked me, and proposed to settle it with Munter by paying him the salary which would be due him from Government at the end of the

quarter. This was eventually acceded to by me, and he gave an order to Munter for his salary, and also to C. A. Gooding a power of attorney to receipt for the same, and the money was subsequently paid to Munter per McKiernon's order, and Gooding signing the receipt. The money was not put into Gooding's hands, but was handed over to Alexander, who was Munter's agent. Alexander, at my request, called on Inspector Smith and showed him the order, and told him he had received the pay due to McKiernon, and the same day I forwarded to Department these papers. This is susceptible of proof both by Munter's deposition, and also Alexander, his agent. Buckland's signature is genuine, and most of his money was paid him before it was due. He has never denied to me that I owe him anything.

Objection is also made to Max Schoen. I think he will certify to correctness of his signature. Jackson (clerk), it is also said, wrote the Indian names. He may have done so, for some white man had to write them, but that he made their mark for them, thus +, is certainly denied.

Harry Boyle, blacksmith.....	\$225
John Dearing, farmer.....	225
James Cutcher, vaquero.....	150

Harry Boyle's signature is also genuine, and he never claimed of me personally that I owed him anything. Boyle and Miller both wrote on to Washington, as I have before stated, and through Congressman Cassidy, of Nevada, and claimed that I did owe them, but discovered their mistake when it was shown that I had not received the money to pay their claim. On my return from Washington I called with him at the reservation, and in the presence of Inspector Smith and Willson (clerk), he (Boyle) acknowledged that he owed me instead of my owing him—and for money that I had advanced him. He said he would repay me when Acting Agent Smith paid him his wages for the fourth quarter. Willson, with whom I left his account, wrote me afterwards that when Smith did pay him he refused to pay my account, giving as his reason that Smith had not treated him well.

John Dearing's signature is said to be forged by Agent How. I have answered this before in this paper, and given the account of trial at Tuscarora. The examiner, who seems to have his report from Inspector Smith, differs widely from the magistrate and the people of Tuscarora. Smith at that time thought differently, and as I have before stated, was loud in his congratulations of my proven innocence. John Dearing was paid, and I claim the pay should be credited to me.

James Cutcher. In a former quarter I have answered this in full, and stated I had ascertained his signature to be a forgery, and telling how the voucher was brought to me; and finding afterwards that he had been paid only a portion of the voucher, and that I paid him the balance due at Stoeff's ranche, in the presence of Inspector Smith, and depositions will be sent to prove this. I affirm and deny that I had anything to do with counterfeiting this voucher of Cutcher's.

2. Robert Tucker, transportation.....	\$792 41
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Robert Tucker was a brother and partner of George Tucker, doing business with him at Elko. It is stated the evidence of this voucher is wholly fraudulent, and the signature of Dearing again pronounced a forgery; but I affirm the whole matter to be genuine and was made in accordance with contract made with George Tucker and for which the Government holds the title to the team, and which was on the reservation when I left. The depositions will sustain this.

3. Charles Miller, transportation.....	\$112
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I believe this bill to be fraudulent and forged. I see the examiner puts this charge also upon Jackson who is undoubtedly innocent. It was paid believing it to be correct, as I knew Dearing had employed him and I had seen him doing hauling on the reservation. I have since paid the amount to other parties, and will show that I have done so, to the satisfaction, I hope, of the Department before I finish these answers.

4. G. Goldberg, flour.....	\$275
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The examiner seems to be satisfied, notwithstanding the comments made in the Indian Office "that the flour was bought, but insinuates that it never reached the Indians." At first it was said that only 3,000 pounds were bought, but was afterward proven by Inspector McNeil that 10,000 pounds were actually bought.

It is now further insinuated "that I sent it to the store of Max Schoen & Co. in Mountain City." I do affirm the purchase and payment was made, as the voucher indicates, and it was used in the Indian service, and was distributed to them on the reservation, and I had no interest in it whatever.

5. John How, reimbursement for rent, fuel, and drayage.....	\$75
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I cannot now support the voucher for drayage, by description of goods hauled, as it was not taken. The goods belonged to the Indian agency, and the drayage was done as the voucher indicates. The goods were taken from the railroad depot to the warehouse, about half a mile distant. I shall procure depositions to support the statement also in regard to payment of rent, fuel, and drayage.

6. John How, reimbursement for traveling expenses..... \$50 50

The subvouchers here are all rejected as being counterfeit, and Clerk Jackson is charged, as usual, with doing the work. There is no use in argument in this answer as to correctness of the examiner's statement, but I shall procure depositions to support this voucher; and I aver this voucher is a correct one, and the expenses were paid as described, and the trip was a needful one, as I understood my duty as agent, and it was made in Indian service.

7. W. T. Hitt, merchandise..... \$69 00

I do not see that correctness of this voucher is denied. The statement that I owe Hitt \$77.68 is correct, and also correct that I gave him a check to cover both amounts. In explanation of this let me say, that I was waiting for a remittance from Department, and I gave him a check as collateral, stating to him that money had not then arrived. The remittance did not come and I was unable to pay the check, and the \$69 is still due him from Department. The \$77.68 I still owe him, but hope soon to be able to pay him. I might add here that the \$77.68 I borrowed from him was used by me in paying the police, but this has no connection with the voucher in question.

8. James Davis, flour..... \$80 00

This flour was bought of Davis, as the voucher indicates, but the business was transacted with Mrs. Davis (his wife). It is said here by the examiner "that Davis has no knowledge of the transaction, as indicated in the voucher." It is most likely that he had not, as he was nearly always under the influence of liquor and she generally did the business for him. A short time after this transaction he sold out his business to her and left the country.

9. Max Schoen, beef bill..... \$1,000 00

Two pages and a half of the examiner's statement that "this voucher was undoubtedly forged by me." I shall not pretend to answer any such charges here, except in relation to some of the items. I can only repeat my answer made in February, 1882. If Inspector Smith had wished to examine this matter fully, he would have found that Jackson had come up from Ogden at my request to aid me in getting up my quarterly report; as McKernon was in a state of intoxication most of the time he was incapable of assisting me. Before Jackson left he instructed Miller in regard to the manner of making up the report. I first had an intimation of this forgery from McKiernon, after his arrival at Ogden, when he wrote me asking for \$500, and I did not understand this demand until Inspector Smith arrived in Elko, and spoke of his examination of McKiernon at that place. He stated to him, in his first interview, of this and other forgeries. But when he was examined on oath, in the afternoon, he refused to repeat the statements he had made in the morning for the reason he would convict himself. When I found, in fact, that this voucher was a forgery, and knowing I was responsible for the amount, I immediately borrowed the money of my son to make the payment good. Let me add here that from information since received I do not believe McSchoen personally signed the voucher, but that it was signed by his silent partner; and I may further add, in view of insinuations made in these papers, that I was not the silent partner.

10. Police pay-roll..... \$468 00

These witnesses' signatures are here charged again against Jackson. I shall endeavor to support this by the depositions of these witnesses and by the Indian police themselves. I claim that this voucher is correct, and I have paid the amount as stated. I had no interest, directly or indirectly, in this transaction, and all was done in good faith and for the Indian service.

JOHN HOW.

Subscribed and sworn to before me this 3d day of March, 1884.

[SEAL.]

J. F. KINGWELL,
Notary Public.

STATE OF CALIFORNIA,
City and County of San Francisco, ss:

JOHN HOW, being duly sworn, deposes and says: I was Indian agent for the Western Shoshone tribe from July, 1878, to July, 1882.

Fractional fourth quarter, 1881:

- Voucher 1. John How, reimbursement..... \$44 75

This drayage was done and the fuel purchased, as the voucher describes. The distance hauled, the same as been spoken of in previous depositions, one-half mile from depot to warehouse. The wood was used for heating my office, and both drayage and

fuel were as cheap as could be obtained in open market at Elko. I shall send deposition in corroboration of this statement.

Voucher 2. John How, reimbursement..... \$213 50
 Item, James Davis, flour..... 52 50

This voucher is objected to in consequence of delay in payment. This was an accommodation extended to me by Davis. I had bought a considerable amount of flour in order to carry out my arrangement with the Indians whom George Washington and Buck represented, and which was due them for their labor, and Mr. Davis waited for his payment. This voucher is correct, and purchased by me in good faith and at lowest market rates, and I had no interest, directly or indirectly.

Thomas Dorritt, salt \$150 00

However "Dorritt's signature may resemble the hand-writing of the agent," it was made by the man who represented himself as Thomas Dorritt, and, I believe, was the same person. As for the price being "extraordinary," I will state here that railroad freight from Salt Lake City to Elko was \$2.66 per hundred, and the salt delivered at the reservation; and it can be proven that a considerable quantity was still there in April, 1882. It was bought in open market, and at as low price as could be procured, and I had no interest in it whatever.

Voucher 3. John How, reimbursement for traveling expenses..... \$109 50

This trip was made in accordance with what I considered my duty as agent, as I have explained in relation to former trips. This was made from reservation to Elko and return. During that month I made three trips, but only one have I charged Department with, and this one is objected to. The reason for making so frequent trips was that I had no representative in Elko, and the Indian goods were coming in and the railroad company would not deliver them except to me personally. Whatever differences there may be in signature I think should not be considered an objection, as at the various stopping places they had to be signed by the son or principal employé, or any of the household, in the absence of proprietor; and this is well known to be the case among business men in Elko, as in cases of John Ainley, James Davis, and Antoine Storff, and many others. But in this case I shall try to get depositions of parties as to this fact. I will aver the voucher is correct and made in good faith, and at as low rates as I could procure, and the stoppings were as possible.

Voucher 4. Alfred McKenna (or McKinney)..... \$164 00

For alleged services on agency buildings. I know nothing of this signature, except the facts as I now relate them. The books kept by the former show that this man McKenna was employed to do work, which was considered essential to secure the work which had already been done on the building. The fact that he did do the work will be sustained by depositions. The emergency of the work to be done seemed to me very important. The winter had set in early and snow falling, as I have before said, and I deemed it a necessity in order to secure it. He was not reported in the fourth quarter of 1881, because I did not know at that time of the necessity of his being employed. When I arrived in April he had left the reservation, and gone to Idaho on a miners' stampede, and had sold his payment to some person in Mountain City. He had left an order on me for payment, with the certificate of Dearing, stating the days' work done and the rate per day. I refused to pay until he signed the receipt, and it was forwarded him by mail to Idaho, from whence it was returned with his signature to the receipt, the same you have now under examination, and which I believe to be genuine.

I think there was no misapplication of the funds, as I understood it. I had authority to erect the buildings, and this money was expended for that purpose. This money was used in good faith, and for buildings and improvements on the reservation, and I had no interest directly or indirectly.

Voucher 5. John Coombs, labor on buildings..... \$857 00

Voucher 5. John Hoover, labor on buildings..... 284 00

Voucher 5. John How, reimbursement, Indian labor..... 240 00

Voucher 6. John How, reimbursement..... 83 00

For these vouchers, having no papers here, I shall have to ask of the Department further time, or till I can arrive at reservation, when I will get answers from the parties interested, and who did the work.

Voucher 7. John How, reimbursement, lumber..... \$136 25

This also, I shall answer, when access to my papers can be had.

Voucher 7. John How, reimbursement, lumber..... \$136 25

This also, I shall answer, when access to my papers can be had.

Voucher 8. John How, reimbursement..... \$117 70

This answer must also be delayed.

Voucher 9. John How, reimbursement, John Ainley, merchandise, &c..... \$925 04

This will also be attended to at Elko, when a full account of transactions with Mr. Ainley will be given.

Robert Tucker..... \$157 86

To this, same disposition will be made as above.

Voucher 10. John How, reimbursement, Hitt & Phillips, freight and lumber \$154 50

I am making every endeavor to find these parties, Hitt & Phillips, and will support this by their depositions.

Subscribed and sworn to before me this 3d day of March, 1884.

[SEAL.]

J. F. KINGWELL.

Notary Public.

STATE OF CALIFORNIA,

City and county of San Francisco, ss:

JOHN HOW, being duly sworn, deposes and says:

I was Indian agent for the Western Shoshone tribe from July, 1878, to July, 1882.

Fourth quarter, 1878, Abstract A:

Voucher 1. Receipt roll \$921 19

Levi Gheen. This has been answered in full by depositions forwarded.

Voucher 2. Indian police \$162 00

Answered in part and forwarded to Washington. Thé authority for appointment (which is well known to Department) cannot be given till I have access to the papers at reservation.

Voucher 3. Goodyear, clerk \$75 00

Answered in full and sent to Washington. This was afterward approved by Commissioner Hoyt. In the interim Goodyear had left the country.

Voucher 4. Sundry persons \$122 25

Answered in part; will do so fully when I go to Elko. John Ainley's signature will be more fully verified. Si Wash (Indian) is dead. I cannot verify. The small amount, \$1, can be charged to agent.

Voucher 5. Sundry persons \$366 25

I have not been able to give this a full answer, but will when I go to Elko. I should state, however, in justice to myself, that this was fully answered, with depositions of Roberson and Gheen as to receipt of goods, with my own and Jackson's (clerk) affidavit made to objections when first received in 1880.

Voucher 6. John How, reimbursement \$100 50

This has been fully answered and forwarded to Washington.

Voucher 7. Disbursement to sundry persons \$83 50

This will also be answered when I have access to books and papers now at reservation.

Voucher 8. John How, reimbursement \$25 00

This has been fully answered and forwarded to Washington by letters of that date, when I fully explained to Department and answered some objections, and I understood the propriety of the payment was approved by Department. In my annual report of January 2, 1879, and also in my monthly report of December, 1878, I gave a full account of the difficulties which caused me to pay the \$25 for the horse, and in which I stated it was done to get man off the reservation quickly, for fear of serious consequences or bloodshed. I paid that amount for the horse, and have also sent depositions to same effect. To these papers I would respectfully refer you. I can only add that during the course of my administration I did no act that I think more wise and judicious, and I hope the Department will allow the claim. The vouchers included in this quarter (Abstract A) were made in good faith and in open market, and for Indian services, and I had no interest, directly or indirectly.

JOHN HOW.

Subscribed and sworn to before me this 3d day of March, 1884.

[SEAL.]

J. F. KINGWELL,

Notary Public.

STATE OF NEVADA,

County of Elko:

Personally appeared before me, on this 26th day of March, 1884, J. H. Suggett and George McIntosh, both of the town of Carlin, county and State aforesaid, who, both being first duly sworn, depose and say: That they were residents of the town of Elko and

were in business in said town during the time that John How was Indian agent and had charge of the Western Shoshone Indians; that they were both well acquainted with and had many transactions with W. A. Jackson, who was at that time acting as clerk for said John How as said Indian agent, and always found him, the said W. A. Jackson, to be strictly honest and reliable in all his dealings and trustworthy, and was so considered by and with whom he had dealings.

GEORGE MCINTOSH.
J. H. SUGGETT.

Sworn and subscribed to before me, on this 26th day of March, 1884.

JOHN A. PALMER,
Justice of the Peace, Carlin Township, Elko County, Nevada.

STATE OF NEVADA,
County of Elko, ss:

I, W. W. Rogers, county clerk of the said county of Elko, State of Nevada, hereby certify that John A. Palmer, before whom the annexed instrument was made and executed, and who thereunto subscribed his name, was at the time of so doing a justice of the peace in and for the said Elko County, duly commissioned and sworn, and that his signature thereto is genuine.

I further certify that the said affidavit is made and executed in accordance with the laws of the State of Nevada.

In witness whereof, I have hereunto signed my name and affixed the seal of the district court of the said Elko County this 9th day of May, A. D. 1884.

[SEAL.]

A. W. ROGERS,
County Clerk.

STATE OF NEVADA,
County of Elko, ss:

J. W. Dorsey, V. C. Bartlett, C. C. Warner, O. W. Hull, William Plughoff, James Brain, Walter Chase, C. Reckhart, James Rosenstock, C. Froelich, and John Ainley, being first duly sworn, depose and say, that we are citizens of Elko, county and State aforesaid; that we were well acquainted with W. A. Jackson, a former resident of this town, who acted in the capacity of clerk for the Western Shoshone Agency (of which John How was agent), and that we knew nothing derogatory to his character for honesty and integrity, and that he would not in our opinion countenance the issuance of fraudulent vouchers, as alleged, if within his knowledge.

JAMES ROSENSTOCK.
C. FROELICK.
JOHN AINLEY.
J. W. DORSEY.
V. C. BARTLETT.
C. C. WARNER.

O. W. HULL.
WILLIAM PLUGHOFF.
JAMES BRAIN.
WALTER CHASE.
C. BECKHART.

Subscribed and sworn to before me, this 29th day of March, A. D. 1884.

O. E. GREEN,
Justice of the Peace in and for Elko Township, Elko County, Nevada.

To the honorable Commissioner H. PRICE, *Washington, D. C.*

DEAR SIR: I have about concluded my answers to the examiners' papers; and I wish to say that I have spared no pains, trouble, or anxiety to make them satisfactory to the Department. In every instance where I have applied for depositions they have been anxiously and cheerfully given, and if any faith can be given to these depositions and all the evidence that has been taken from men who stand high in this State and county, then Inspector Smith, to say the least, has perjured himself beyond recovery, and if he again should visit Nevada the courts will do him justice.

Especially indignant are those gentlemen who have been associated with me in the Government work. Drs. Meigs and Huntington, whose veracity for truth and honesty has never before been questioned or tarnished, as also Messrs. John Ainley, Davis, Byrne, Murphy & Co., Tucker, Field, Jackson, and others, all of whom have been charged with fraud and the intention to deceive. They are men whose character and reputation have always stood high until it was assailed by Inspector Smith, and whose depositions give a denial to all the charges he has brought against them and myself.

It is recommended by my attorney that I should have all the papers that I am charged with forging presented to experts for their opinion; but this was precluded by Agent Mayhugh's refusal to let any book or paper leave the reservation, according, as he said,

from instructions of Department. This, of course, prevented me from taking the different receipts I had received to the persons who had given them, and I was forced to take the depositors in the form I have.

I will add here that it was very difficult to get to the reservation, and at the risk of my life I went and returned. A letter reached me at Storff's ranch from Agent Mayhugh, twenty miles from the reservation, stating that if I came I must bring my own provisions, as he could neither sell or give me. This, under the difficulties, was not very pleasant. The Owyher had overflowed its banks and filled the sloughs, and on account of deep mud no horse could go through it, and I was obliged to walk over two miles in water up to my thighs in many places, carrying my valise. Thanks to the farmer who provided for me, and I did not go hungry, and whom I cheerfully remunerated.

The interpreter, Pah Ute Bill, who has just been here attending a council called by Chief Totie (who is the principal chief of the tribe) and whose deposition I have sent you. He says the Indians in council are all my friends, and Totie expresses great sympathy in my trouble, and wishes the great father at Washington to know their feelings, and that Agent John How did not rob them, and they want to send "paper-talk" to the Commissioner in my favor. They are a poor and ignorant people, are warm-hearted, and well understand right from wrong doing, and if one has their friendship (and I think I possess it) they are anxious to assist him.

In the endeavor to strike me down my accuser has gone too far, and the men with whom he has associated me with in these charges are among the best men in the State of Nevada. My clerk, W. A. Jackson, whose pay was persistently stopped, if the evidence sent of his good character is not sufficient it can easily be made so, and also of George Fields, Tucker, and others.

I had in early day of this examination occasion to show up the character of John Dearing, and, as was my duty to do, gave the depositions to Inspector Smith. His character was anything but good, in fact, of the basest kind; but the inspector continued him in his employ for six months, until Agent Mayhugh assumed the office, when he immediately discharged him, from previous knowledge of his character.

In retaining Dearing the inspector only carried out the contract made with him, as he (Dearing) told me himself "that if he would stand in with him against me he would dismiss all the charges made against him for drunkenness, &c., and he should hold his office as farmer," and which he did do for six months.

I have not been able to obtain all the depositions and evidence I wished, though I have industriously sought it. Many have removed from the State. I have written, also, to many, and they have responded, and I expect yet to receive answers to all I have written.

Dearing has left the country, and the papers recently give the account of his being cut to pieces at the gaming table, and has since died in Utah. Levi Gheen has fled from his creditors and family, and dares not return. Hogle died this winter of delirium tremens. E. Ham has also left the country. When I returned from Washington in May, 1882, I urged Agent Smith to send vaqueros after the cattle, as I was anxious on my own account that they should be found, and the Commissioner will recollect that he urged this duty upon me when I was present in his office. But I found Agent Smith had discharged all his vaqueros, and refused to send for the cattle.

In July Dearing left the reservation and engaged at that time in selling cattle on the Breauno and Silver City valleys, Idaho. Report says that he sold more than 150 head of cattle.

I was helpless and powerless in the matter, as I had neither authority or money to seek them; and he, who had, refused to do so. Those who naturally should have been my witnesses (I allude to the farmer, Dearing, and Gheen, the interpreter) both conspired against me. If the sympathy of the citizens could have aided and comforted me, I had plenty of it; they all were very kind, as they themselves have proven in their communication to you.

If the evidence of the Indians could be received, of the police, and the employés, I could readily sustain all my assertions and statement; but I have done the best I could.

I would again ask attention to the goods dropped from the property returns in the four years I was at the agency. There was a great deal of property worn out in the service, especially that received from the Carlin farms. I wished the inspector to give me a receipt for this, and he told me "to drop it from the returns, as he would take nothing but what was in good order."

I think if the present agent, Mayhugh, would take an account of the débris pile he would find nearly, if not all, the property dropped and not receipted for by Smith. The clock and various other property I delivered to his agent, C. C. Warner, and I have forwarded his receipt for the same.

I wish also to state I do not hold myself accountable for the property distributed in last quarter of 1881. When I was suspended I was utterly shut out from the affairs of

the agency. Smith was suspicious of my every action. I did my best after my return from Washington to correct this, and to make my account full for the fractional fourth quarter, but it was not satisfactory to myself.

JOHN HOW.

STATE OF NEVADA,

Town and county of Elko, ss:

JOHN HOW, being duly sworn, deposes and says:

I was United States Indian agent for the Western Shoshone tribe from July, 1878, to July, 1881. In the second quarter 1881 William A. Jackson resigned his position as clerk, not wishing to go to the reservation to live, and I appointed in his place E. G. McKiernan. I sent out to the reservation to meet him there and establish him in his office. He had been there, some weeks previous, taking the Indian census under the appointment of Major Powell, of Washington. On my next visit, some twenty days after, I found McKiernan had moved his office to Mountain City, some 12 miles distant from the Government buildings, on account, he said, "of being more convenient for him for office work," as the buildings were not yet completed on the reservation. This reason was not satisfactory to me, and I found he had been drinking (the store there being only a little better than a grog-shop), and I notified him to return to the reservation or leave my employment at the end of the quarter.

On my first visit, that I have referred to before, I had given orders to John Dearing (farmer) to buy to the extent of \$1,000 of wheat and barley for planting on the reservation, and also told him if he could buy beef from other parties than Murphy & Co. at the same rates we were paying, I wished him to do so. We had an arrangement with Murphy & Co. to take from their herd whatever beef we might want and give him monthly returns. Murphy in an interview I had with him a short time before asked me to spare his cattle as much as I could for the next two months, as he had to ship 4,000 head to San Francisco. At this interview John Dearing told me he would sell me twenty head of his cattle. I told him I would not like to buy from an employé.

About the 1st of July, 1881, I received a note from Dearing saying that the persons from whom he had purchased wheat, grain, and potatoes wanted their money, and in answer I directed McKiernan to prepare the vouchers and receipts and send them to me and I would remit by return mail. He sent me bills and vouchers receipted from H. D. Miller for \$385.67, and from Pedro Catcheo \$614.53, and I remitted, payable to the order of these men, my checks for the amounts on the assistant treasurer in San Francisco, and inclosed checks and directed them to their address at Mountain City. And I may as well say here that on inquiry I found the letters had been taken from the post-office there, and the checks had never been presented at the office of the subtreasury.

Although I had ascertained subsequently that the whole transaction was a forgery, neither the Government or myself had lost anything. After this followed the Max Schoen contract, amounting in aggregate to \$1,346.59. The examiner, in his review, seems quite anxious to make me out the forger; he sees similarity in my penmanship, and takes over a page of manuscript to prove that I am the offender.

My first knowledge of this forgery was obtained from Inspector Smith, who told me of his interview with McKiernan when en route to Elko, and who told him of the existence of this forged paper, and asked me to show him the retained copies, which I did; he then declared, on comparing the writing, that McKiernan was the offender. He said I owed it to myself and the Government to have him arrested and brought back; and he accompanied me to the office of the United States commissioner, with the paper in his hand, and insisted that the United States marshal should be sent after him to Ogden, Utah; which was done. McKiernan was brought back, committed, and convicted.

Another forged paper was for the services of James Cutcher (vaquero) for \$150; this voucher also came to me through McKiernan, and was paid by me; and still another voucher to H. D. Miller for freight amounting to \$112. This account stands of forged paper in aggregate \$2,608.79.

On discovering these forgeries (but not to their full extent) I at once discharged McKiernan, and wrote to the Government the reason of his discharge, which was forgery. I wrote to my son in Saint Louis, also to my sureties living there, and acting on their advice, immediately went to work to make this forged amount good to Government.

When I found out the persons who had really furnished the articles for which the forged paper had been paid, I borrowed the money and paid to E. Ham \$321 for wheat; Storff, \$180; Pedro Catcheo, \$54.10; James Cutcher, \$150; and to Murphy & Co. \$1,507; to Ole Parris \$300; to H. D. Miller \$81—thus paying these amounts twice, and I hope they will be considered as an offset to the forged papers. Storff, Ole Parris, Miller, and Catcheo have not been fully paid, and in compliance with Agent Smith's wishes, gave them vouchers for the balance due them, containing the explanation that John Dearing (farmer) had ordered from them without the Department or my authority.

For Catcheo's claim no voucher has been issued, but Reinhart & Co. holds his claim which is for \$235.

JOHN HOW.

Subscribed and sworn to before me this 6th day of June, 1884.

O. E. GREEN,
Justice of the Peace.

JOHN HOW, Indian agent at Elko, Nev., begs leave to submit the following statement and defense to the charges against him now on file in the Department:

Deponent was appointed Indian agent in the month of July, A. D. 1878, and held the position until about September 10, A. D. 1881, at which last-mentioned date he was, by order of the Department, suspended from the further performance of the duties of his office. This suspension was in pursuance of, and based upon, a recommendation made by Arden R. Smith, a special United States Indian agent, who had been detailed by the Department to inquire into certain matters connected with the agency. Among other matters to be covered by such inquiry were certain charges which had been preferred by one G. E. McKiernan and one John T. Del Dearing against deponent, which said charges deponent will hereinafter specify and answer in detail.

In the first place, deponent charges that the investigation conducted by Special Agent Smith was marked by the grossest unfairness and injustice to him, deponent. The complainants, McKiernan and Dearing, were both men of very bad character and wholly unworthy of belief, as will appear by affidavits accompanying this statement and hereinafter more particularly referred to. McKiernan had been employed by deponent as clerk at the agency from about June until September 15, A. D. 1881, and Dearing had been employed by deponent as farmer at the agency from about November, A. D. 1879. He (Dearing) was still in such employ at the time of deponent's suspension. When he employed these two men deponent believed that they were honest men, although he has since learned that such was not the fact. McKiernan was a well-educated man, understood book-keeping and accounts, and Dearing was an excellent farmer, having a thorough knowledge of his business and, moreover, being familiar with the language of the Indians upon the reservation—a fact which tended to make him doubly valuable in the position which he held. Out upon the distant and sparsely-settled frontier it is at all times a difficult matter to secure the services of competent men, and deponent therefore did not in considering the claims of McKiernan and Dearing for employment make that careful inquiry into their character which, perhaps, he should have done. To his negligence in this behalf is due the trouble in which he now finds himself.

Special Agent Smith in his investigation took the testimony of both McKiernan and Dearing, together with that of their companions and friends, also the testimony of others known to be personal enemies of deponent, and then, most unreasonably, refused to hear any evidence by way of defense. Deponent offered to prove that both McKiernan and Dearing were wholly unworthy of belief. He offered to show that the charges made by them had been inspired by the most implacable hatred upon their part; that the forgeries complained of by the Government had been committed by them; that any and all frauds complained of they had committed, and that they had conspired together for the purpose of defrauding the Government and deponent. Deponent further offered to explain to the special agent many of the irregularities charged against him, and to show by competent evidence that at no time while he held his position as Indian agent had he entertained any intention to defraud the Government; but on the contrary that all he had done was done as deponent always believed to subserve the best interests of the Government. All of these proffers of defense, however, Special Agent Smith rejected. He declined to hear any defense or any explanation, saying in substance "that it was no part of his (Smith's) duty to hear a defense; that he was there to hear the Government's side of the case, and that if deponent had any defense to make he could go to Washington and make it." Hence it was that deponent's lips were closed, and he was compelled to stand quietly by while Smith was piling up the testimony of criminals and a mass of hearsay testimony which no court would have received. And now, based upon such testimony, there appears upon the records of the Department an elaborate report of the special agent which finds deponent guilty of nearly every charge which has been preferred against him. While deponent is suspended and his reputation tarnished, Dearing who is shown by accompanying affidavits to have been a confidence man, playing three-card monte upon the railroad trains, a drunkard and the keeper of a low run house where only the most criminal and abandoned sought refuge, a profligate whom the best men in the community aver that they would not believe upon oath—this man is still the farmer on the reservation, retained there by Agent Smith. The other main witness, Kiernan, is now in jail at Elko charged by deponent with the very forgeries complained of in this case and held for trial by the United States commissioner. Another prominent witness examined by Special Agent Smith is a man named Levi A.

Gheen. Accompanying affidavits show him also to be of very bad character and wholly unworthy of belief.

Deponent will now proceed to specify the charges against him and submit his answers thereto.

Charge 1 (made by McKiernan). (1) "Payments for grain and seed, which were allowed in the first quarter, 1881, had not been paid up to September 1, 1881. How's excuse was the Government had not allowed the money. (2) Bids to him (How) are generally made according to the length of time of payment. (3) The vouchers for this amount were manufactured. The principal parties who furnished the seed were Ham, Anton Storff, and Oly Parus, all of Silver Creek, Elko County, Nevada."

Answer. Early in the year 1881 the Government allowed deponent \$1,000 for the purchase of seed, grain, and potatoes. His estimate had been that a larger sum would be required, but he was only allowed the \$1,000. Deponent thereupon notified his farmer, Dearing, and his clerk, McKiernan, of the amount of the allowance, and directed them to purchase the seed, grain, and potatoes to that amount. At this time the office of the agency was at Elko, Nev., distant about one hundred miles from the reservation. McKiernan and Dearing both resided upon the reservation, while a great portion of deponent's time was spent at Elko, where he resided. It may be important to remember that the office of the agency remained at Elko from the time of the appointment of deponent until October, 1881, and that the duties of deponent required him to spend the major portion of his time at the office. The reason the office remained so long at Elko was that there were no quarters for deponent on the reservation until October, 1881. Being so much away from the reservation, at the agency deponent was compelled to intrust many duties to his clerk and farmer, among others the purchase and receipt of the things intended for distribution among the Indians, nor was it possible at all times for deponent to have visited the reservation, even had his duties at the agency permitted it. There were many times and seasons when the roads were, owing to the weather, impassable. A journey from Elko to the reservation involves a crossing of the Owyhee River seven times, and very often after heavy rains this swollen current presents an impassable barrier.

In the case of the seed, grain, and potatoes mentioned in charge first, deponent therefore, as he often did in other cases, authorized the purchase to be made by his clerk and farmer, limiting them, however, to the amount of \$1,000, allowed by the Government.

Some time afterwards deponent received a statement from McKiernan, his clerk, to the effect that the grain and potatoes had been purchased, and also a certificate from Dearing, the farmer, that the same had been received by him. The clerk (McKiernan) brought to deponent two receipts, one for \$614.53, purporting to be executed by one Pedro Catahno, and one for \$385.47, purporting to be executed by H. D. Miller, together with vouchers, one for each amount, filled in and ready for the signature of deponent. McKiernan then represented to deponent that Catahno and Miller were the parties from whom they had purchased the seed, grain, and potatoes; that they had signed these receipts, and wanted checks for their money. The certificate of Dearing also showed that the purchase had been made from the parties named, and the grain and potatoes delivered by them. Deponent thereupon, relying in good faith upon the representations made, signed the vouchers and informed his clerk that he would send checks by mail to the parties. He, deponent, thereupon did inclose a check to Miller for \$385.47, and one to Catahno for \$614.53, and mailed them to their respective addresses. The vouchers deponent retained, and subsequently forwarded to Washington. The checks were made payable to the order of the parties for whom they were intended and were made payable at the assistant Treasury in San Francisco. Deponent some weeks afterwards ascertained that the receipts furnished by his clerk were forgeries, and that, in fact, the seed, grain, and potatoes had not been purchased from either Miller or Catahno, but that his clerk and farmer had purchased both grain and potatoes from other parties hereinafter named, and to a much larger amount than he had authorized. Deponent is convinced that either Dearing or McKiernan, or both of them, received from the post-office the checks which he had mailed to Miller and Catahno, as those parties never (according to their sworn statements) received the same. Deponent is satisfied that his clerk and farmer intended to forge the indorsement on the checks and collect the money, but for some reason, only known to themselves, they never have presented or produced the checks, and have probably, fearing detection, destroyed them.

Deponent having afterwards ascertained that the receipts were forgeries and that the grain and potatoes had never been purchased from either of the parties before named, at once proceeded to make payment to the proper parties. It appeared that the purchase had been made from a man named A. Storff, another named O. Parus, another named E. Ham, and that some potatoes but no grain had been purchased from Catahno. Deponent saw these parties and paid them in the aggregate \$1,000. He, deponent, did not feel that he would be authorized to pay more than that amount out of the Government

money (that being the amount allowed), but he did, in fact, pay out of his own pocket an additional sum, though not in full the amount demanded by them. Two of the charges of forgery for which the clerk, McKiernan, is held for trial, are based upon the two forged receipts, which deponent has above referred to.

Special Agent Smith expresses the opinion that this grain and potato transaction is a very mixed one and admits that he cannot understand it. If he had been willing to hear deponent's statement his difficulty would have been removed. He would then have understood about the forgery—how it was that so many persons had received money from deponent on account of grain and potatoes, for whom no vouchers had been filed with the Department, and who had never received Government checks, and why some of them were complaining that deponent did not pay them in full. Deponent had already forwarded the receipts, which turned out to be forgeries, to the Government. When he ascertained that the checks had not been presented for payment by the forgers, he appreciated that the Government had lost nothing, and applied the \$1,000 in his hands to the payment of the claims of the parties who were really entitled to it, and intended to ask the Government for leave to withdraw the forged receipts and replace them with the genuine receipts of the other parties, when suddenly he, deponent, found himself suspended. It will be observed that in the charge McKiernan says that the vouchers for the \$1,000 "were manufactured." He does not say by whom. He ought to know, for he "manufactured" them himself, assisted, no doubt, by his friend and associate, Dearing.

Charge 2 (made by McKiernan). United States checks for transportation are given to J. Rosenstock, a merchant of Elko, who has not nor does he control a single horse."

Answer. Deponent avers and declares that the proceeds of any and all checks cashed by Rosenstock and marked "transportation" were used to pay for transportation. Upon several occasions when deponent was required to pay for transportation he drew checks at the request of the party entitled to the money to the order of Rosenstock, and the latter cashed the same at par. Had he (deponent) drawn the checks to the order of the parties entitled to them the latter would have been compelled to pay a small discount in having them cashed. To avoid this they were made payable to Rosenstock, who was a merchant, and who was able to use them in payment of bills in San Francisco, and therefore was willing to give their face value. The animus of Special Agent Smith is clearly shown by the report which he makes in connection with this charge. Instead of finding and declaring that he found no wrong to have been committed by deponent in the matter, he (Smith) pronounces the charge "unimportant," and suggests that if it can be shown hereafter that any wrong was committed in the premises the charge of McKiernan would assume "tangible shape," &c. He seems to regret that he is compelled to mark the charge as "proven, but unimportant."

Charge 3 (made by McKiernan): "United States checks are also frequently paid for groceries, liquors, &c."

Answer. It seems scarcely necessary to dwell upon this charge, as it is not pretended that any check was given by deponent unless he received the money for it. In one case, as admitted by deponent, he gave a check to Livingston & Co., of San Francisco, for M. Schoen & Co.; but before he gave the check he received the amount of it (\$150) from Schoen in cash, and the money was all used by deponent in the payment of proper expenses for which the Government was liable. Deponent avers that at no time or under no circumstances did he give any Government checks for other than legitimate purposes, or use any funds realized from checks except in a legal and proper way.

Charge 4 (made by McKiernan). "The store at Mountain City, under the firm-name of 'M. Schoen & Co.' was purchased in the name of his son, John F. How, of Saint Louis, Mo., but owned and controlled by Mr. How. It was bought of John H. Bacon, and all payments were made by Mr. How to Reinhart & Co., of Elko, who still hold some of his notes for same."

Answer. Deponent calls especial attention to the labored efforts of Special Agent Smith to torture something out of this charge. The facts of the case are few and simple, and are as follows: In October, 1880, a man named Bacon, who owned a store at Mountain City, Nev., sold the same to M. Schoen and James F. How, of Saint Louis, Mo., son of deponent. Deponent had advised his son that the store was for sale, and suggested, as the purchase-money was small, that he (J. F. How) should buy it in connection with Schoen. Deponent says that his son furnished all the money and entered into a partnership with Schoen, which, however, only continued for a few months. In the spring of 1881, deponent finding that certain persons inimical to him were claiming that he was the owner of the store and making a fuss about it, wrote to his son stating the facts and advising that he withdraw from the partnership. Acting upon this advice his son did withdraw, and has since had no connection with the store in any way. Deponent never

had any ownership or interest in it. Referring to the testimony, and the labored report of Smith upon the same, deponent admits that he did sometimes give orders to Indians and others upon the store, but he did so at the earnest request of the parties taking them. Deponent would be at times unable to advance to the Indian police and others salary which they demanded, but which they were not entitled to, the same not having yet been earned. In such cases the refusal of deponent to advance the money would be followed by importunate demands for store-orders. These orders deponent would sometimes give to relieve the necessities of the applicants, but probably two-thirds of all the orders thus given were upon stores in Elko, and a portion of the other third were given upon stores in Tuscarora. Some of these orders were upon the Mountain City store, but no person receiving them was under any compulsion to use them unless they so desired; no person was compelled (using the language of Smith) to "pay toll to the Mountain City store." The fact is that when deponent heard it alleged that he was interested in the store he at once influenced his son to withdraw from it, as heretofore stated, so that no one could have even a pretext for complaint.

The great mass of evidence taken by Smith on this subject is the merest "rubbish," and the waste of time in its taking can only be accounted for upon the theory that Smith had more than a legitimate anxiety to find something which could cause reflection upon deponent. As to the six-horse team and wagon so often mentioned in the testimony as hauling goods to the Mountain City store, deponent makes the following statement, viz: These horses and the wagon belonged to a man named George Tucker. Deponent made an arrangement with Tucker that he (Tucker) was to have all Government supplies at a stipulated price per hundred pounds, and when the freights thus paid aggregated in amount the sum of \$900 the horses and wagons were to become the property of the Government. The driver deponent was to, and did, furnish, and he was paid by the Government. Deponent never shipped or authorized to be shipped by the Tucker wagon any but Government supplies. Whether Schoen or anybody else may have employed Tucker outfit to carry some goods in connection at times with the Government supplies, deponent is unable to say. Deponent, however, most positively avers and says that no Government property or supplies were ever furnished to the Mountain City store.

Charge 5 (made by McKiernan). "There are more names on the roll of Indian police than draw pay. They are principally paid by orders on the store. The account-book at the agency will prove this."

Answer. The answer to the first part of this charge is simply that it is false. Deponent solemnly declares that no name appears upon the roll of police unless the person so named is regularly employed as a policeman. There are, and have been, thirty names upon the roll, and all of the persons thus named are regularly employed. All of these policemen are Indians; about twenty-three of them are scattered over the reservation; the other seven are located in neighboring mountain towns. It is impossible to keep all of the Indians upon the reservation. They are a restless, wandering people, and some of them will find their way, in spite of all efforts to the contrary, into the various mining towns scattered through the mountains. It is of the first importance that the Indians in these towns should be kept under control, and experience has shown that this can best be accomplished by the employment of officers from their own race. It is absolutely essential, in the opinion of deponent, that some of these officers be detailed to service in the mountain towns, and, believing this, seven members of the force were so detailed as hereinbefore specified. Deponent avers that at no time did he pay Government money to any individual for police duty unless he had rendered such service, and no names ever appeared upon the roll except the names of those actually employed. In answer to the second part of charge five, namely, in regard to the store-orders, deponent refers to his answer to charge four, which is conclusive of the matter. Deponent calls attention again to the character of the evidence which was taken in support of charge 5 by Special Agent Smith, as also to the report of Smith upon the same. Deponent submits that the evidence taken can scarcely be considered as even a flimsy pretext for the conclusions reached. To condemn upon such evidence would scarcely have been the work of any one save one who had prejudged the case and was determined to convict in any event.

Charge 6 (made by McKiernan). "A. V. Brookes, or Brookie, who was carried for several quarters as blacksmith, was no mechanic whatever. His health was poor, and he clerked in the store at Mountain City, whilst Mr. How swore regularly to his account."

Answer. A. V. Brookie, the man mentioned in the charge, had been well known by deponent for upwards of thirty years. He had been a machinist for a long time, and moreover was a man of some education and refinement. He was advanced in years, being about sixty-eight years of age at the time of his death, but he thought, and deponent believed, that he would be able to do any and all service required in the line of blacksmithing. The labor required in this line was not very onerous or difficult, and it

was not to be expected that a blacksmith doing rough jobs in the wilderness would possess the knowledge and skill of one required to meet the demands of Eastern civilization. When Brookie applied to deponent for the vacant position of blacksmith he represented that he would be able to do the duties required of him, and deponent well knew he (Brookie) could and would be of much use and value in other ways. In this deponent was not mistaken, for Brookie not only worked at his regular employment, but also cheerfully gave his services in the teaching of the Indian children, while his gentleness and kindness to the Indians made him universally popular and beloved among them. After working as blacksmith for some time Brookie's health failed him, and for a time he was compelled to abandon that labor. Deponent, hoping that Brookie would again be restored to health, kept his name upon the roll, and permitted him to employ for temporary service as blacksmith a man named Froelich, and after him a man named Boyle. These men in turn did the blacksmithing, and both of them were competent mechanics. While they were working they received every dollar of Brookie's salary, while the old man continued to teach the Indian children and render such other service as his health permitted. During this time he did not receive a dollar of Government money, but was supported by deponent at his (deponent's) personal expense. Brookie never recovered his health, but gradually declined until death removed him far away from the sneers of McKiernan, Dearing, and their associates, men who could not understand how it was that a mechanic could be gentle and affectionate. Deponent pronounces the statement that "Brookie clerked in the Mountain City store" as absolutely false. After the death of Brookie, Boyle's name was placed upon the roll as blacksmith, and he continued to act as such.

Charge 7 (made by McKiernan). "The present blacksmith's name (A. E. Froelich) does not appear on the pay-roll, but in its stead Harry Boyle, who is a ranchman on the reservation grounds."

Answer. In addition to what has been said in answer to charge 6, deponent makes the following statement as bearing upon charge 7. The man Boyle is a blacksmith and engineer, and his name has appeared upon the roll since the death of Brookie. There were times when Boyle would run the mill and other times when he would be absent from the reservation. At these times Froelich was employed by him to do the blacksmithing for him, and it was understood that Froelich was to receive Boyle's salary during the time he did his (Boyle's) work. All of the time, however, Boyle has been the regular blacksmith, and his name only has appeared upon the roll. Froelich never did and never was asked to sign Government vouchers, for no allowance would have been made to him directly, as he was not regularly employed. Deponent avers that it is impossible to conduct the business of one of these Western agencies without allowing the regular employes to at times call in the services of others. Boyle was an excellent man, and deponent was unwilling to part with him, as his knowledge as an engineer was very valuable, and in addition he was a very good blacksmith. Hence it was deponent consented to the arrangement with Froelich; knowing that the Government could lose nothing by it and would be the gainer by the retention of the services of Boyle as the regular blacksmith, having advantage also of his knowledge as an engineer. As to the charge that he did not promptly pay Froelich, deponent has to say that Froelich did not desire to draw all his money, and requested deponent to keep it for him. This deponent consented to do. At one time Froelich demanded money when deponent did not have it immediately at command, and he thereupon gave to Froelich a due-bill for the amount. Subsequently deponent, at the request of Froelich, arranged a board bill which the latter owed, amounting to about the sum of the due-bill, and this, with the moneys previously advanced and store-orders given at the special request of Froelich, have paid him in full. Deponent now owes nothing to Froelich, the latter having been paid in full.

Charge 8 (made by McKiernan). "The goods which Mr. How asked the Department to pay freight on last April were not bought with Indian money, but on credit, and shipped to his store at Kelton, Utah (managed by George W. Fields), and to his store at Mountain City, Nev."

Answer. Deponent pronounces this charge as absolutely false. He never had a store at Kelton, Utah, or at Mountain City, Nev. He never asked the Department to pay freight on any goods not bought with Indian money, and no such payment was ever made. The report of Special Agent Smith upon this charge is characteristic of the man, and at once discloses the malice which he entertains towards deponent. Not a particle of evidence was Smith able to secure substantiating this charge, not a fact appeared before him which would even tend to awaken a suspicion of deponent's guilt. The honest and manly course to have been pursued by him would have been to summarily dismiss the charge as not proven, but instead of this he seeks, in his report, to impress the Department with the idea of deponent's guilt, and the charge is marked, "Unascertained

through want of time and information." No action of Smith could have better pleased McKiernan, the forger and thief, then occupying his proper place, a cell in prison.

Charge 9 (made by McKiernan). "Transportation on the C. P. R. R. was furnished 'Fields' as being connected with the United States Indian census, when he had nothing whatever to do, nor was in any way connected with it."

Answer. This is another falsehood of a man whom the evidence attached hereto shows to be unworthy of belief even under oath. Fields was connected with the taking of the census, and the passes issued to him were properly issued and were regularly reported by deponent to the Department at Washington. Special Agent Smith, in considering the charge in his report, lugs in a number of matters wholly foreign to the inquiry, and seeks to injure deponent by insinuation rather than direct charge. These insinuations deponent considers unworthy of his notice. That there is any truth in any of Smith's insinuations deponent solemnly denies. They only tend to show the animus of the judge now so clamorous for his (deponent's) humiliation.

Charge 10 (made by McKiernan). "Never has \$1,000 been spent in one quarter for beef. All the money paid since last October was \$1,000 in cash and note for \$653; receipts for balance were manufactured. The note was to H. L. Byrne, one of the firm, and a portion of it was to be traded out with M. Schoen & Co."

Answer. As the matter of the furnishing of beef to the agency involves several forgeries, to the consideration of which Special Agent Smith, in considering the charge, first devotes himself, deponent will at once proceed to a statement as to them and the facts surrounding them.

Deponent being at his agency at Elko, was compelled to leave the matter of the purchase and receipt of beef and other supplies to his clerk (McKiernan) and his farmer (Dearing). At the time he had confidence in these men and felt justified in relying upon the reports made by them. During the whole summer it was necessary to procure from time to time beef for distribution among the Indians, and deponent authorized his clerk and farmer to make these purchases and report accurately from time to time the extent of the same, the names of the parties from whom the purchases were made, and the weight of the beef received. Deponent was well acquainted with a man named Daniel Murphy, who was a member of the firm of Murphy, Burns & Co., and who was the owner of a herd of 30,000 or 40,000 cattle, which were running on lands beyond the reservation. In the fall of 1880 deponent had made an arrangement with Murphy by which he, deponent, should have the privilege of taking such cattle from this herd as he might from time to time require, and after ascertaining the net weight of the beef, pay Murphy for the same. This arrangement did not impose the obligation upon deponent to take the Murphy cattle, but merely gave him that privilege. Deponent informed both McKiernan and Dearing of the arrangement which he had made with Murphy, and directed them to take cattle from the Murphy herd whenever necessary and keep careful accounts of the weight, &c., so that there might be no mistake. If cattle other than these were purchased, the parties were directed to furnish the names of the owners of the same. In the summer of 1881 McKiernan reported to deponent that he and Dearing had purchased a certain number of cattle from Max Schoen, and he (McKiernan) then and there produced a receipt purporting to be signed by Max Schoen for \$346.69. He also produced at the same time a certificate from Dearing to the effect that the cattle had been received from Schoen and giving the weight of the same. When McKiernan produced these papers he also presented to deponent, filled up in due form, the voucher for his signature. Deponent then asked McKiernan why he had not taken the cattle from the Murphy herd, and he (McKiernan) replied in substance that Schoen had a lot of cattle there that he was anxious to sell, and that as they could get them for the same price as the Murphy cattle, they had concluded to purchase.

But a very short time before this deponent had seen Murphy, and the latter had requested him not to take any more cattle from his herd than were absolutely necessary, because he wanted soon to "make a drove of 3,000 fat cattle." Hence it was that when McKiernan informed deponent that he and Dearing had purchased the cattle from Schoen, deponent expressed himself as well pleased, and told McKiernan that Murphy did not wish any more of the cattle taken from his herd than were absolutely necessary. Deponent believing that the transaction with Schoen was a fair and honest one, forwarded the receipt and voucher to the Department at Washington.

Some time after this McKiernan presented to deponent another receipt purporting to have been signed by Max Schoen for \$1,000. McKiernan then represented that he and Dearing had purchased additional cattle to that amount from Schoen, and then and there produced the certificate of Dearing that the cattle had been so purchased and giving the net weight thereof. Accompanying this receipt was a voucher properly filled in for the signature of deponent, and deponent, believing the transaction to be a fair and honest one, signed the voucher and transmitted it and the receipt to the Department at Wash-

ington. When deponent discovered some time afterwards that the receipts were forgeries and that the whole transaction was a fraud he caused the arrest of McKiernan, and two of the charges for which McKiernan is now held for trial are the forgeries of these receipts. Deponent is further satisfied that this fraudulent transaction was the result of a conspiracy between McKiernan, Dearing, and Schoen, because he, deponent, subsequent to the dates of his receiving the forged receipts, settled with Schoen for the cattle, the latter claiming that everything was as represented by his co-conspirators McKiernan and Dearing. After deponent discovered the fraud he went to Schoen and charged him with having robbed him, and Schoen at once promised to repay the money to deponent. Subsequent investigation by deponent disclosed the fact that the cattle alleged to have been purchased from Schoen were in fact taken from the Murphy herd.

Upon ascertaining this fact deponent at once went to Murphy and paid him in cash \$1,507, of which \$1,346.69 was in payment for these cattle and the balance to pay up another debt in full. Deponent took from Murphy his receipt, which he now has. The fact is the Government has lost nothing by this transaction. The beef was received by the Government and the weights seem to be correct. The fraud consisted in the claim that Schoen had furnished the cattle, whereas, in fact, they were furnished by Murphy. By this transaction deponent has personally lost \$1,346.69, having twice paid that amount.

Deponent says that he was compelled to borrow the money wherewith to pay Murphy.

There are a number of other matters mentioned incidentally by Special Agent Smith in connection with "charge 10;" but inasmuch as Smith expressly declares that he leaves the matter "open for further investigation and further report," and marks the charge "left open for further investigation," deponent will reserve any further answers by way of defense upon this point until all facts shall have been ascertained and reported upon.

Charge 11 (made by McKiernan). "Since last October there never have been to exceed five hundred Indians on the reservation, and most of the time less than one-half, though the manufactured ration-issue calls for twelve hundred and odd."

Answer. Deponent is unable to give the exact number of Indians at present upon the reservation, but he does know that when he was there in December last there were between four and five hundred. As has been before stated, very many of the Indians seek the mountain mining towns, preferring to remain there, and, except when there is a distribution of annuities, but a part of the tribe can be found upon the reservation. Even Dearing in his evidence before Smith admits that in November last there were "800, may be 1,000, Indians there." Deponent denies that there ever was "a manufactured ration-issue" as spoken of by McKiernan, unless he (McKiernan) may have manufactured one, of which deponent has no knowledge. Deponent avers that all statements and representations as to number of Indians, &c., made by him heretofore to the Government were made in good faith, and deponent believes them to have been substantially correct. As all statements in connection with charge 11 are made by McKiernan and Dearing, and as these men are shown by accompanying affidavits, herewith, to be wholly unworthy of belief, deponent is satisfied their statements will be wholly disregarded by every one but Special Agent Smith.

Charge 12 (made by McKiernan). "At the distribution of annuity goods last November (1880) Mr. How left just as it was commencing, and did not visit the agency again until the latter part of May, 1881."

Answer. It is true that deponent did leave the reservation before the completion of the distribution of annuity goods in November, 1880. It was very necessary that deponent should be at his office in Elko, as the Central Pacific Railroad would deliver no goods except to deponent in person, and as all correspondence with deponent officially was addressed to him at Elko upon the occasion referred to in the charge. The weather was very threatening, snow had already commenced to fall, and deponent greatly feared that if he delayed he would be unable for perhaps a long time to return to his office at Elko. Having given orders to his farmer, Dearing, to change the manner of distributing the goods, only giving a part at the time, and reserving the balance for distribution as the necessities of the Indians might from time to time require, deponent did not feel that his further presence there was at all imperative. It was fortunate that deponent did leave when he did, for, as it turned out, the weather immediately following would have forbidden the journey. As it was deponent had much difficulty in reaching Elko. It is not true that deponent absented himself from the reservation until the following May. He, deponent, returned to the agency in December.

Charge 13 (made by McKiernan). "All money appropriated for buildings at the agency was used up last fall, and the buildings are not yet completed."

Answer. Deponent says that all money appropriated by the Government for buildings at the reservation was expended on them. It became necessary last winter for deponent

to build a mill, and this was not included in the estimate of the buildings to be constructed. The expense incident to the construction of the mill made deponent scarce of money for the other buildings, and he, deponent, was at times much embarrassed in consequence. Deponent notified the Government about the mill, and was promised an appropriation of \$500 more. This lack of funds explains a fact which appears incomprehensible to Agent Smith, namely: Why all wages to the workmen were not promptly paid, and why deponent was required to become personally responsible to the men for their labor, a thing which he did not hesitate to do when he believed he was thus subserving the interests of the Government.

Deponent will here notice the statement made by some of the witnesses and mentioned in the report about him, deponent, having sold an Indian wagon. The facts of the case are simply these: A man named Franz had been working on the buildings as a stonemason. The winter had come on and work had been suspended. One day a difficulty occurred between Franz and Dearing, the farmer. Dearing attacked Franz, and after abusing him went into the house for a gun to kill him, and was with difficulty restrained from carrying his threats into execution. The next day further threats were made by both parties, and deponent, fearing bloodshed, prevailed upon Franz to leave the reservation. Having a wife and children he (Franz) could not leave without a wagon and horses, so deponent bought two horses for him and sold him the light Indian wagon, as also a harness belonging to deponent. The wagon was sold for \$60, and immediately thereafter deponent supplied its place by a heavier wagon belonging to him worth as much or more than the other. This heavy wagon is still in use on the reservation. Franz left the reservation with his family on the day he got the wagon. He was paid in full.

Here ends the list of charges made against deponent by the man McKeirnan in his letter; but there is another matter about which a great deal of testimony has been taken, and the consideration of which takes up many pages of the report of Special Agent Smith. The matter referred to is what is known as the "High" cattle contract. The facts of the case are few and simple, and there can be no justification for the time Smith wasted on a matter, which he could have easily understood had he been willing to hear deponent's statement. The facts are these:

In December, 1879, deponent received notice from the Government of a contract made with J. M. High for the delivery by him (High) at the Western Shoshone Reservation of two hundred head of cattle. These cattle were to be delivered at \$20 per head, on or before June 15, A. D. 1880. Subsequently this time was extended until June 30, 1880.

Before the expiration of the time mentioned in the contract Mr. High visited deponent at Elko and informed him that he (High) had cattle on the way to fill the contract, but feared that they might not reach the reservation in time. Being very anxious to live up to his contract High deposited with deponent about \$2,000 cash, and subsequently an agent of Mr. High's deposited about \$1,700 more. The understanding was that if any of the cattle on the way arrived in time he (How) was to receive them and pay for them for High. If a sufficient number to make up the two hundred did not arrive, then deponent was to purchase enough to make up the full two hundred; and if none arrived deponent was to purchase in the neighborhood the whole two hundred at the best price he could, and pay for them out of the High money.

Deponent fearing that the cattle expected by High might not arrive, at once instituted inquiries as to where other cattle in the neighborhood might be purchased, should such purchase become necessary. Deponent also had inquiries made by his farmer, Dearing, to the same end. And McTucker, High's agent, also made similar inquiries. Negotiations were had in the premises with Levi Harris, E. Ham, and others, and Harris had actually agreed to furnish the number of cattle required, and the question of price only was in dispute, when deponent was informed that a part of the cattle expected by High had arrived at the reservation. Upon learning this fact deponent at once went to the reservation, and found that 100 head of cattle had arrived at Blue Creek, Idaho, the same being at the northeast end of the reservation. These cattle deponent received. McTucker (High's agent) had previously seen the owner having the cattle in charge, and had paid him on account about \$100; deponent upon receiving the cattle paid the owner the balance of the purchase-money out of the fund deposited with him by High, the amount so paid being \$1,700.

Deponent immediately upon his return to the Government buildings notified his agent, Dearing, that he had received the 100 cattle and paid for them, and instructed Dearing to go out and brand the cattle, which he subsequently did, or reported to deponent he had done. Deponent here distinctly charges Dearing with having deliberately sworn to what was false before Agent Smith. He knew that the 100 cattle had been received, and his denial of such knowledge is utterly false, and he knows it to be false.

After the receipt of the one hundred cattle before referred to, and no other cattle arriving, Dearing and Levi Gheen, at the request of deponent, bought one hundred more

cattle from E. Ham, this being the number required to complete the contract. Deponent paid to said Ham out of the High fund \$1,700; that is, he paid \$1,700 to Dearing & Gheen to be by them paid to Ham for such cattle.

The one hundred head of cattle first delivered are now running upon or near the reservation, and deponent has no doubt he will be able to find such cattle in the spring.

Deponent solemnly avers that the above are the true facts in this matter. Deponent did not make a dollar out of the transaction for himself. He purchased the two hundred cattle for High to oblige him and to enable him to comply with his contract. The Government received the whole two hundred cattle, and the certificate of that fact forwarded by this deponent to the Department states the truth, and nothing but the truth. In this connection it is very important to observe that the man Dearing certifies to the Government on the official voucher forwarded to the Department, upon which payment was made to the contractor, that the two hundred cattle were received. Special reference is here made to this certificate now on file in the Department. Out of this transaction there grew a feeling of enmity on the part of Levi Harris to deponent. Harris, not having secured the privilege of selling his two hundred cattle at a high price, showed the utmost malignity towards deponent, and this feeling was by no means softened by the fact that deponent was compelled to order Harris's nephew off the reservation for stirring up dissension among the Indians. It is not now the purpose, however, of deponent to notice the assaults made upon him by Harris in his testimony. At the proper time these will be noticed and answered. In the statement hereinbefore made deponent has in a general way called attention to the forged vouchers and the facts connected with them. He will now specifically notice these forged papers and those alleged to be forged in their order.

Fraudulent papers No. 1, Max Schoen, \$1,000.—This matter has been fully explained in deponent's answer to charge 10. The quantity of beef was actually furnished to the Government, not by Schoen but by Murphy, and deponent has paid the latter in full.

Fraudulent weigher's return 6 accompanies No. 1.—This is not a fraudulent but a genuine paper. Signed by Dearing. The denial of Dearing of the genuineness of the paper is false.

Fraudulent paper No. 2, Max Schoen & Co., \$346.69.—Same answer as above to paper No. 1.

Fraudulent paper No. 3, H. D. Miller, \$385.47.—This has been fully explained in answer to charge 1. The seed grain and potatoes were received by the Government but were not furnished by Miller and Catahuc. They were furnished by other parties whose name deponent has given in the answer referred to. Deponent has paid these parties the full \$1,000 which he was authorized to expend.

Fraudulent paper No. 4, (Robert Tucker, genuine signature) \$792.41.—This has been fully explained by deponent in answer to charge 4. Tucker agreed with deponent to haul Government goods and supplies at certain fixed prices. When the freights for such transportation aggregated \$900, the wagon and team were to become the property of the Government. The \$792.41 was paid in good faith, in pursuance of the specified arrangements, and when the small balance remaining is paid the property will belong to the Government.

Fraudulent paper No. 5, Chas. Miller, \$112.00.—If the testimony of Miller is to be believed, this paper is a forgery. The receipt of Miller was furnished to deponent as genuine, and he, deponent, believing it to be genuine, certified it to the Government.

Fraudulent papers No. 7, Peter Catahuc, \$614.53.—Same answer as above to paper No. 3.

An examination of the record conclusively shows that the Government has lost nothing by reason of these forgeries, unless it be the \$112 in the case of Charles Miller. Deponent did not know that there was any claim that the Miller receipt was a forgery until he arrived in Washington a few days ago. Hence he has had no opportunity of referring to his agency books and papers in order to satisfy his mind in relation thereto. If it shall turn out that there has been any loss to the Government in the matter deponent will promptly make it good. In all other cases the supplies claimed were furnished and deponent has fully paid for them.

Deponent will not now attempt to go over in detail the many little matters appearing in the evidence, or call attention specifically to the many unfair and unjustifiable inferences and innuendoes contained in the report of Special Agent Smith; but deponent does most emphatically and solemnly declare that while he may have done some things which were irregular and a technical violation of the prescribed rules of the Department, he, deponent, never did an official act but that he believed the same at the time to be for the best interests of the Government. Deponent most solemnly avers that at no time during his official life has he accepted or received any bribe or reward for any official act; that he has acted at all times in perfect good faith to the Government, and with its best interest only at heart. Deponent is now seventy years of age, and he refers the Department to the estimate in which he is held by those who know him, as appears by

the affidavits and certificates hereto attached; he also refers to the long list of affidavits hereto attached showing the infamous character of his traducers.

Deponent says that great injury will be done to him, and, as he believes, to the Government, unless he, deponent, be permitted to return to his agency and settle up his accounts. This he believes in view of all the facts he has a right to demand. Deponent does not ask or seek to be permanently retained at the agency, nor has he such a desire.

His term will expire in July, 1882, and by that time he will have been able to collect together all of the cattle and other property belonging to the Government and turn the same over to his successor.

Deponent therefore prays that the order issued by the Department suspending him be rescinded and that he be permitted to return to his agency. Being innocent of any intentional wrong towards the Government, he prays that the machinations of the forgers and thieves pursuing him and the bitterness and unfairness of Agent Smith may not be permitted to result in his being dismissed with a cloud upon his reputation.

JOHN HOW.

DISTRICT OF COLUMBIA,

County of Washington, ss:

Before me, the undersigned, a notary public in and for said District and county, personally came John How, who having been duly sworn according to law doth depose and say that the facts set forth in the foregoing statement and defense are true to the best of his knowledge and belief.

JOHN HOW.

Sworn and subscribed this 19th day of January, A. D., 1882.

[SEAL.]

N. CALLAN,
Notary Public.

STATE OF CALIFORNIA,

City and County of San Francisco, ss:

JOHN HOW being duly sworn, deposes and says:

I was Indian agent for the Western Shoshone tribe from July, 1878, to July, 1882.

Voucher 1, first quarter 1880, receipt roll ----- \$1,400

It is here reported that John Dearing's name is forged. It will be well for the examiner to read some of the deposition in regard to this man's character. When he applied to me to be appointed as farmer it was under the name of John Dearing, and he was nominated by that name to the Commissioner of Indian Affairs about November, 1879, and I did not know till a year had passed that he ever bore any other name, when I was informed, as the depositions show, that he was known and did business under the name and style of John T. Del Dearing, and from letters and orders that I have received from him he was not uniform in writing his name, sometimes writing Deering and others Dearing, but never as John T. Del Dearing.

For some reason he was very anxious the Government should not owe him anything. He would sign the pay-roll when presented to him, which was made out at Elko and taken by me to the reservation, when he, in most instances, would hand me the check, and requested me to keep the money, giving his reason that he had no immediate use for it and no place to keep it safely. This was indeed true, as we slept in wagons and tents, there being no buildings at that time furnished (and for a long time after) at the reservation. From time to time he would send orders on me for money, which I paid, and from the purport of the orders he seemed to be buying horses and cattle and paying some debts. He was a very good farmer and I found no fault with him, except his drinking propensities, which twice I had to suspend him for, and restored him on the promise of amendment. At the time Inspector Smith visited the reservation I had informed him he would be dismissed on the 1st of January, he having been intoxicated for over a week previous to my arrival at the reservation, which was about November 1. He did not take the dismissal very kindly, and denied the statement that he had been drinking to excess, and refused the trial I offered him after showing him a list of witnesses. When Inspector Smith arrived at the reservation I was there and introduced him to Dearing as the farmer. About 10 o'clock at night of Smith's arrival he (Dearing) came to me and said he had had an interview with the inspector, and he had told him that charges had been made against him in Washington for drunkenness; but as the two witnesses named to him were absent he would dismiss the charges made against him (Dearing) if he would stand in with him and help him against the agent; and he had made up his mind to do so, as I had treated him badly, as he called it (referring to dismissal). He further told me that I would be suspended and he would be restored as farmer, all of which was done. I was suspended and he was retained as farmer until the appointment of Agent Mayhugh. In the mean time he became the chief witness against me, and among the many charges that I had never paid him.

When I visited the reservation on my return from Washington in 1882 I had an interview with Dearing, and told him I should have him indicted for these slanders; not only in regard to forgeries he had charged me with on the pay-roll, but other slanders.

After remaining some days at the reservation I left for Elko (via Tuscarora), leaving Inspector Smith there, who told me he would not leave the reservation for a month; I also left Dearing there, and I was very much surprised on arriving at Tuscarora to find that Dearing, traveling all night, had reached there before me, whereupon I was immediately arrested on the charge that I had forged his name to the pay-roll. Inspector Smith also arrived, to my surprise, next morning very early, leaving the reservation, he told me, the night before at midnight. I was anxious to meet the charge, and applied daily for a trial, but Dearing put it off from day to day by swearing that he was waiting for more evidence. But on the sixth day, when I would have to be released or go to trial, it came off. The first witness examined was Inspector Smith, who produced the pay-roll, which I am now answering.

First quarter, 1880.—Smith said he did not think that Dearing had signed it, in comparing it with his handwriting, but declined to say he thought I had signed it.

Dearing, being next witness, testified it was not his writing, and he thought I had written his name on the pay-roll, but gave no reason for it; he also stated that I had all his money in my possession, and I had only paid him some two or three hundred dollars out of the amount he had earned.

Gheen, the next witness, swore that he did not think Dearing had signed the pay-roll, and he did not believe that I had, as he was familiar with my writing.

The pay-roll was exhibited to a few persons who were experts by Dearing's lawyers, but on their saying they were familiar with my writing and did not believe that I had signed it, they were not examined.

I had no witnesses, but made Dearing my witness on cross-examination, and in which he was forced (much against his will) to acknowledge my paying him the several amounts of which I now give a list:

September 20, 1880—In cash and check	\$60
September 23, 1880—Harris's board bill	120
October 10, 1880—Sherman's order	125
September 1, 1881—Cash and check	80
September 1, 1881—Order on Rosenstock	50
September 10, 1881—Bartlett & Ostreicher	25
September 10, 1881—Order McShoen & Bacon	207
September 10, 1881—Order for Munter	40
September 10, 1881—Order per Brown	45
September 10, 1881—Order, Ely George	450
September 10, 1881—Order, Sherman	32
September 10, 1881—Bartlett & Ostreicher	25
September 10, 1881—Dr. Meiggs	75

1,334

And also a garnishee served on me from the court at Elko, Nevada, for \$1,000.

These payments above he acknowledged with great reluctance, as I have before said, but it was forced from him by the magistrate, who told him he could be compelled to answer. But for about \$120, paid in cash, he did deny having received, although I do affirm I did pay him.

The garnishee would have been of no avail if it had remained in the Government's hands, but his having receipted for it and deposited with me made it liable.

The whole amount due Dearing for services was \$1,650, of which I had paid him \$1,408, leaving a balance of \$240 to be paid on the garnishee. The trial was witnessed by a large proportion of the citizens of Tuscarora, who evinced their approval when the magistrate acquitted me by loud congratulations, and none were more profuse in their demonstrations than was Inspector Smith, who came forward, offered his hand with hearty congratulations, and said "he would immediately telegraph Department the result." It is to be hoped he did do so.

I have thought it best to give you this statement in full, and shall try and send depositions confirming it. In regard to the pay-roll in question, it is correct and paid, as I aver in the voucher.

I received no power of attorney from McCullough to his son; but I paid the amount to him on an order received through a letter to his wife. McCullough had left for Utah, and did not return for over a year. The family needed the money for their support; consequently I paid it, and to the son in his wife's presence.

The objection to J. H. Suggett as authority to administer oath: I will send the cer-

tificate of the county clerk of Elko, Nev., showing that he had the power, although I have furnished this certificate twice before.

In connection with J. H. Suggett, I find this remark made in the papers I have before me: "That on July 30, 1880, a copy of disagreements was forwarded to Agent How, but no answers were ever received at the Department." But I will state and affirm that on the receipt of the disagreements at my office at the agency at Elko that I, assisted by my clerk, Jackson, took them up in rotation, and were fully occupied in giving answers and making the depositions to support our statements. In this matter considerable expense was incurred, having to obtain at a distance from the office affirmations made before magistrates, and in this connection comes in the bill of J. H. Suggett, which was objected to as being too high in comparison with other bills made by him; and I will further state that on completion of these answers they were mailed in three separate packages and directed to the Commissioner of Indian Affairs, under cover of Government envelopes. I have requested my attorneys at Washington to inquire of Department if these documents cannot be found. I refer to it now to show that I have always been anxious to satisfy the Department.

Voucher 2. Pay-roll, Indian police..... \$468 00

The affidavit is defective in some respects, and objected to on account of witnesses attesting to the payment, but not their signature by mark. It was understood by me that it was one act paying them their money. They signed their mark, and the witnesses testified they received their payment. I know they were paid, and in the long interim which has since expired no one of my police or employés has ever said he was not paid, as far as I know, except Dearing, whom I think you will be fully satisfied was paid, from statements and depositions made.

Voucher 3. Irregular employés (Collier)..... \$130 00

Collier took King's place with the ox teams and was engaged in freighting, also in breaking ground, and hauling on the reservation. His appointment was approved of by the Commissioner, and I paid him his wages in good faith, they having been remitted to me by Department for that purpose. I had no interest in this whatever, directly or indirectly.

Voucher 4. John How, reimbursement for rodaro expenses..... \$153 00

The expenses were incurred in endeavoring to recover certain cattle which I was told by Levi Gheen (late farmer in charge), as well as by George Washington and other leading Indians, had been purchased by Government some years previous for the benefit of the Shoshones and were turned out in Ruby Valley for grazing. I sent George Washington, with three or four Indians, to attend the rodaro in that and adjacent valleys, and as it was necessary in these rough gatherings to have white men to assist and direct them and to have extra horses which were required, I engaged George Tucker, of Elko, who sent his brother Robert and a man named Brown to manage the matter, as well as the extra horses to be used by the men and Indians. They were gone some ten days and returned with a large number of cattle, which were driven to Dutch Valley Reservation. As my contract was with George Tucker, I, of course, made the settlement with him, and I would respectfully refer you to my correspondence with Department about that date giving a full explanation and the necessity of my action. I had no interest, directly or indirectly, in the transaction.

Voucher 5. Levi Harris, bill of beef..... \$497 20

This voucher is correct, and although the weight runs over the amount authorized a few pounds, I think it will not be rejected on that account. The weight was given me by the farmer in the presence of Harris, and they agreed as to the weight. This transaction is impressed on my mind from the letter to which I refer, that is, my letter to Harris written him on his refusing to let the beef go for 4½ cents per pound. Beef was very scarce and we had great difficulty in obtaining it.

This letter is a genuine one. I saw it in Washington in February, 1882, at the Indian Office, and it was marked over with red lines for the purpose of attracting attention.

If Levi Harris had wished to do me justice he would have also shown a letter he received by next day's mail, in which I withdrew the suggestion as to weight, and it could further been stated that in this purchase the weight was not increased, but paid for at its actual weight. Harris was very fond of telling this to his neighbors, and stated that Inspector Smith, when he got this letter from him (Harris), "said he had got all he wanted against John How" and did not care to hear any further explanations. Harris had been inimical to me, and may be so still, but he professes to dislike the present agent (Mayhugh) and the Department with more bitterness than he does me. It has been suggested to me that I could obtain a deposition from him if I wished, but I think it would have so little weight that I shall not ask it; and I here aver this bill was bought

and paid for as the voucher indicates, and I had no interest, direct or indirect, or in any other transaction referred to in this quarter.

Voucher 6. James Davis.----- \$150 00

It is stated this was allowed in 1880, and a bill for \$73.50 for rent and fuel were also allowed at that time, but were again charged to the agent on account, as he states, "of corruption, fraud, and forgeries connected with the agency." As these bills were all made in good faith and bought of as good men as there are in Nevada, and bought for the Indians under authority of Department, I shall again ask that these accounts be allowed me. It appears to me if I (the agent) am corrupt and the employes are forgers and perjurers, and also the persons from whom we were purchasing were not any better, evidence that I may give in relation as to the differences in accounts will be of little or no avail. But I shall go through with them and give, as I have done, to each and all objections made, a correct answer; and I shall also endeavor to prove the character and standing of these gentlemen, as well as my own, and try to gain a more favorable opinion in the Controller's office than now exists; also to further comments made in that office "that the papers made in my office were irregular and not in form." I am now convinced they were both irregular and out of form as regards dates, &c.; I have never been a book-keeper, though doing a business averaging over a million yearly.

I have been president of a bank and of insurance companies, &c., but depended on employing the best men obtainable to act as book-keepers in my own service and paid liberal salaries for such services—from two to three thousand dollars a year. In the Indian service the salary of clerk was limited to \$900 per year, and I procured the very best I could for that amount. But let it not be understood that I wish to put the slightest censure upon my clerk (Mr. Jackson) for my ignorance in this complicated system of book-keeping. I know he was an honest man, and his numerous friends will indorse his character. I aver that in this, and all vouchers included in this quarter, I had no interest, directly or indirectly, and all was done for the benefit of the Indian service.

JOHN HOW.

Subscribed and sworn to before me this 28th day of February, 1884.

[SEAL]

J. F. KINGWELL,
Notary Public.

STATE OF CALIFORNIA,

City and county of San Francisco, ss:

JOHN HOW, being duly sworn, deposes and says:

In regard to transportation by Indian Buck, \$339.50; also Buck, transportation; George Washington, transportation:

These vouchers are pronounced forgeries on the representation of Inspector Smith, who says that both these Indians deny the receipt of any money from me, or signing any receipts for freighting or the sale of any wheat or grain.

Their statement is true, in part, and if I could have been allowed to have been present at their examination it could have been fully explained, and I feel sure, to the satisfaction of the Department. Except for a small quantity of grain and police duties, I paid these Indians but little actual money; yet they accepted the vouchers and received in provisions the full value for which the vouchers called for.

I will now explain. I was anxious to have the Indians do all they could for their own support, as well as to find means to supply them with food from the months of May to December of each year.

In a council called by them on the reservation, in the spring of 1879, they complained that they were required to work in putting in their crops on the reservation, and not being well fed were weak and hungry, and their supplies forwarded by Department were nearly exhausted. I made them the proposition, which after two days' consideration they accepted. I told them if they would take their own ponies and wagons and transport their own freight I would pay them for their services the same as I paid the white man, and with what they earned in that way I would purchase their supplies for them to fill up the interim I spoke of—from May to December.

I made an estimate of the amount and showed it to them. They then proposed to me that I should pay them the money instead of goods, and let them divide it amongst them. This I refused to do, and showed them the folly of it, as the amount to each one would be so small it would do them but little good; and, as I said before, they accepted the proposition and appointed Buck, George Washington, and Captain Charley to represent them. After this they did a large proportion of the transportation, but as that could not be done until the fall, it became necessary to supply their present wants, and I had to purchase the goods with my own money and credit, which I did of Messrs. Dodge & Co., of San Francisco, and flour of John Ainley and others, of Elko, Nevada.

I wrote to the Department of this arrangement, and also made in my report for that quarter and asked the Department to pay the freight of the groceries bought in San Francisco to Elko, which they declined to do, saying they had no funds for that purpose, and for this freight, and the money advanced by me for supplies, was repaid me out of the transportation funds remitted by Department.

These Indians, Buck, George Washington, and Charley, called on me and told me that Inspector Smith told them I had kept their money. But when I recalled the transaction to them, they recollected it and went away very satisfied. In this connection I would state that I paid, as by agreement, to the driver of each team the sum of \$10 for every trip they made. This proceeding may be called irregular, but I thought then, and still think, that it was a judicious one, as it kept the Indians satisfied and contented at their work to have enough to eat, and in my opinion, the Government gained rather than lost anything by the proceeding.

When Inspector Smith spoke to me about this matter I showed him the bills of Messrs. Dodge, Ainley, and others, and explained the transaction to him as I have done now. He pronounced it as irregular, but said he would report to the Department with my explanation.

In regard to Levi A. Gheen's signature being a forgery; It is certainly a genuine one and signed by his own hand. He was the interpreter and had full knowledge of the agreement, and I believe if his evidence would be of any value (which I think it is not) I could yet procure it, and in this matter, as in other transactions, I had no interest, directly or indirectly, and never worked harder for the good and interest of any people than I did for these Indians.

JOHN HOW.

Subscribed and sworn to before me this 3d day of March, 1884.

[SEAL.]

J. F. KINGWELL,
Notary Public.

STATE OF NEVADA.

Town and County of Elko, ss:

JOHN HOW, being duly sworn, deposes and says:

I was United States Indian agent for the Western Shoshone tribe from July, 1878, to July, 1881.

In regard to freight that was carried by the Indians from Elko to the reservation and the payments for which were receipted for by Indian Buck, also for my own purchase from them of hay and grain, for which I have forwarded receipts to Department of George Washington and Captain Charley's, amounting in the aggregate to \$19.83, I wish to add to the answer I sent from San Francisco in relation to it, in which I claim that I purchased the supplies and other articles for their use in accordance with the agreement made with them in council, and which agreement I fulfilled with entire satisfaction to them all until Inspector Smith thought he saw fraud in the matter, as the Indians told him they did not receive the money for freighting.

Smith demanded an explanation of me in regard to it. I told him my object in purchasing the goods and showed him the bills, also my correspondence with Commissioner Price, when he expressed himself as perfectly satisfied.

These bills of goods I now propose to forward to Department for their consideration, and in this connection I wish also to refer to Pah Ute Bill's deposition (who was the interpreter) to the agreement made when the council was held; all these bills I have paid, with the exception of the last one of W. W. Dodge & Co., amounting to \$941.51. In my recent visit to the reservation, May 27, 1884, I had a conversation with Captain Charley and other Indians there in regard to this matter, and read to them the interpreter's deposition. They all remembered and admitted the agreement made in the council, but said "Inspector Smith and John Dearing told them I ought to have paid them the money."

I told them they could not have both supplies and money, which they understood and assented to.

I also visited with Pah Ute Bill, interpreter, many of the Indians who participated in this council; I could find but few on the reservation who were there at that time, more than half having removed to Tuscorora, 60 miles from Duck Valley; others I found at Carlin and Elko, and got their signatures to the paper I send with this.

I think it best to send you the entire bill of W. W. Dodge & Co. from March 23, 1880, to March 25, 1881, as on its margin I have marked what was purchased for the Indians under their agreement, and which amounts in the aggregate to \$1,346.83, and which I have paid in full.

The items in the various bills were bought for Levi Harris, the white employé, and myself. I wish especially to call your attention to this, as I have been charged by In-

spector Smith with appropriating the provisions belonging to the Indians to feed my employes and which I pronounce false in every sense of the word. In examining my accounts in connection with this matter, I find I purchased 200 sacks, of 50 pounds each, of flour of F. J. Keisel & Co., in Ogden, Utah, amounting to \$300; also paid in cash \$450, which included the pay of the drivers of the teams and money expended for calico, &c., which leaves the Indians in my debt, and I suppose now they always will be.

In my letters and reports during 1879-'80 and '81, I refer constantly to this arrangement made with the Indians, and I know of no act in my whole administration wherein I so greatly congratulated myself as having done a beneficial thing to the Indians and to all concerned. The entire proceeding may be considered irregular by the Department, and if it is called an irregularity it is one you were fully informed of at the time. The bill now due Messrs. Dodge & Co. was bought in April, 1881, with the expectation of paying it in the same manner.

I had paid the previous bills, not so much, by the pay of transportation, but for their labor in making the improvements on the reservation, but the Indian employes were not paid at the time of my suspension, as I should have had means to settle their bills. These goods were certainly used in support of the Indians on the reservation, and I think should be paid by Department, though I am informed by Messrs. Dodge & Co. that the honorable Commissioner says I must pay it, as it was ordered without authority. I conclude with the hope that this statement will prove satisfactory as I have spared no labor to make it so.

JOHN HOW.

Subscribed and sworn to before me this 4th day of June, A. D. 1884.

O. E. GREEN,
Justice of the Peace in and for Elko Township, Elko County, Nevada.

STATE OF CALIFORNIA,
City and county of San Francisco, ss:

JOHN HOW being duly sworn, deposes and says:

I was Indian agent for the Western Shoshone tribe from July, 1878, to July, 1882.

Voucher 3. John How, reimbursement of	\$2,300 52
Item. James Clark, for feeding Indians	14 50

This bill was incurred under same circumstances as Bartlett's bill, February 2, 1879, a council having been held. These councils were frequent the first two years, and I thought it good policy to encourage them in it. I paid this bill in good faith.

There was no time to ask authority from Department.

Item. Levi A. Gheen, traveling expenses	\$13 00
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I have stated in previous depositions the situation of Indians as I found them on my arrival at Elko, scattered through the five counties of Nevada. Gheen or myself had to make these trips to look after the Indians, if in any trouble with the white man or among themselves. On Gheen's return I always examined his expense book as to correctness, and made the voucher as presented to you. There was no time to ask Department for authority to make these trips, and it was done as I believed it my duty to do as agent.

Item. V. C. Bartlett, feeding Indians	\$8 50
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The reasons given in support of Clark's is referred to, and I can give no other, but repeat that it was done for the well-being of the Indian service.

Item. Joseph Simpson, drayage	\$3 50
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I can only give answer to this as I have to others of like nature. It was necessary to transport the goods from the railroad depot to the warehouse, which was a room in my office building, the distance being a half a mile. The goods were not paid for by weight, but by the load. They were all Indian goods. I had no other.

Item. L. E. Morgan, blacksmith bill	\$120 19
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There was no iron received from Government until the fall of 1879, and therefore was none at the reservation. The work consequently had to be done in Elko.

The Indians as freighters were careless, and broke their wagons in returning from the reservation. In their heedlessness they would leave the regular road and come down the mountain, being, they said, a shorter way. I have no doubt it was so, but was attended with more risk.

Voucher 3. Item. T. A. Jones & Co., log-chains	\$25 00
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These chains were bought at the time the Indians were transferred to the reservation. They were second-hand chains, and bought by the lot, and reported by Gheen, who

bought them on an emergency, as being very cheap. They were used in the ox-train, and were an actual necessity. This purchase was made August 25, 1879. As for the date of receipt being changed by Clerk Jackson, I have no personal knowledge, but I know the bill was paid and for the Indian service.

Item. Buck, transportation \$200 00

In regard to Buck's transportation I have made a full answer in previous papers, and have explained that he received no money except the \$10 per load, which sum was paid to the driver of the team; and the money so earned by freighting was expended, as per agreement with the Indians he was chosen to represent, in the purchase of food and supplies—such as they required. I have not the voucher before me. If Buck is allowed but \$10, and Field \$40, then there is evidently a mistake; but I believe it will be found in the quantity of lumber hauled, and not in the amount per feet. I am inclined to this opinion from the knowledge of the wagons the Indians used, as they were too light and not suited to carry lumber. It was our custom to give them from three to five hundred feet—enough to cover the wagon-bed—and put the merchandise on top of that. I think it will be found that Buck transported in his wagons only about 2,000 feet in all—I mean including the whole amount of all his loads. It is also intimated that the signature of this receipt of Gheen's was forged by the agency clerk, Jackson; and from whence this charge against Jackson comes I do not know; and you will not be surprised in reading the depositions of his high character that he will endeavor to find out.

Item. George Field, transportation \$760 00

This was done at as low price as could be procured in the open market; and I accepted the offer of Field as being the lowest made. It is not denied that the lumber was received at the reservation; but it is denied that Field had the means of transporting any goods; and, therefore, depositions will be forwarded you proving that he had the means, and was engaged in freighting. It is also denied that Gheen signed the receipts for delivery. I have no doubt he did sign them; and in confirmation of this the buildings put up at the reservation will show it was received. I aver the transportation was done by Field and I paid him for it, as vouchers and receipts will show.

Item. Buck, transportation \$339 50

I can but reiterate the statement made in previous items of Buck's transportation: They are the same I would make in this, and I shall make the certificate required. In these items I had no interest, directly or indirectly. I purchased at the lowest rates the open market afforded, and transportation was as low as could be procured. All was done in good faith and for the Indian service.

JOHN HOW.

Subscribed and sworn to before me this 3d day of March, 1884.

[SEAL.]

J. F. KINGWELL,

Notary Public.

STATE OF CALIFORNIA,

City and county of San Francisco, ss:

JOHN HOW, being duly sworn, deposes and says:

I was Indian agent of the Western Shoshone tribe from July, 1878, to July, 1882.

Fourth quarter, 1879:

John How, reimbursement sundry persons \$1, 349 12

Item. Isaac Yates, beef-cattle \$576 22

I have not seen Yates's statement, but I will give my statement under my obligation as agent: I purchased the cattle originally for working purposes, as I had bought those of McDermott, and of which I have given you a statement regarding his voucher; but, as in his case, I was disappointed in the number allowed me. Cattle were very scarce after a hard winter, and I was anxious (it seems too anxious) to obtain the number I had asked for. When authority to purchase was refused I had the oxen on my hands, and I had to care for them and feed them till I was authorized to buy beef. I had them then estimated by Gheen, and his certificate was issued and the cattle were killed for the benefit, and given to, the Indians.

Gheen certainly signed the certificate of weight, and did most of the trading with Yates, as I had little knowledge of cattle, and he, as farmer, was expected to know. Mr. Jackson had nothing to do in the matter whatever, and the statement of his signing for Gheen is absurd. It may not be amiss to state here that it was a boasting of Gheen's that he could imitate any man's writing, and I believe he could. He might imitate Jackson's writing, but not Jackson his.

Item. John Howe's traveling expenses \$29 50

I can only reply to this—as I have to similar ones—that the trip was a necessary one and required for the Indian service.

Item. I. Simpson, wood \$45 00

This was bought for office use, and was essentially necessary, in that cold country—and was bought as low as possibly could be procured.

Item. I. Simpson, drayage \$4 75

This drayage was also done from the railroad depot to the warehouse, which was in the office building, half a mile distant. Drayage was done by load, not by weight; and was done as cheaply as possible.

Item. T. H. Smith, lumber and windows \$72 00

This expense was considered also authorized, in the erection of buildings on the reservation by the Commissioner of Indian Affairs by remitting and appropriating money for that purpose; and were bought at the lowest possible rates, after informing myself from correspondence with dealers in Truckee and other lumber-producing places.

Item. Greenbaum & Co., nails \$10 00

This also was considered authorized, in the building at the reservation; but we should not have bought them of him in Cornucopia except on an emergency; the workmen reported being without nails, and I sent an Indian messenger there to procure them.

Item. L. J. Hogle, merchandise \$26 75

Item. William Harris, lime 51 00

Item. Ainley, stove and pipe 48 10

These bills were bought for the Indian service. The lime was used in the erection of buildings on the reservation. They were paid for by me, as the voucher indicates. They were bought at the lowest market rates obtainable.

Item. I. Henderson's bill for rent of office; and the rate was \$15 per month, and was as low as I could procure accommodations; the building was used for both office and warehouse, and was situated about half-mile from Central Railroad depot.

Item. Buck's transportation \$77 00

In regard to these transportations by Buck, I have nothing further to offer. I think I have shown fully, stating and explaining the transactions with him.

Item. George Washington, transportation \$231 00

In regard to these transportations by Buck I have nothing further to offer. I think I have shown fully, stating and explaining the transactions with him.

Item. George Washington, transportation \$231 00

In what I have said previously of Buck's transportation will apply here; the transportation was done by the Indians, of whom he was the representative. The goods were purchased and divided amongst them, as I have before stated. "It is also stated in regard to Buck that the signature to bill lading appears to be forged," also "the signature of Gheen's to George Washington is evidently forged." I believe, on the contrary, they are both genuine.

It is admitted, however, that the transportation was done by these parties.

Item. Pah Ute Bill, for boarding Indian employés \$132 00

In explanation of this matter, and which can be supported by the evidence of the Indians themselves, whom I could have summoned at the time if I had been informed by Inspector Smith of the charge, I could have shown then, as I state the fact now, that Pah Ute Bill was and did act as the representative of the squaws, or wives, of Captain Charley, George Washington, and his own.

They collected their wood and cooked the supplies, and I made arrangement with the squaws for their services at \$15 per month. The necessity for this will be seen when I state that the Indians were scattered over an area of 6 miles, and I was obliged to feed them to keep them together to do their work. I tried to utilize their labor for some days without having their food cooked for them. [It will be understood that it was their own rations that was being cooked.] And some days I would have fifty, other days none at all; so I was forced to adopt this plan. This proceeding may be pronounced irregular; but I think it was a wise measure, and I considered that authority was given me by the Commissioner, who authorized me to erect the buildings.

This sum of \$132 was paid to the squaws at my office in Elko, and directly to them in the presence of their husbands, they coming to Elko from the reservation a distance 110 miles for the purpose of receiving and spending it.

The items of this voucher which I have answered I state that I had no interest, directly or indirectly.

JOHN HOW.

Subscribed and sworn to before me this 27th day of February, 1884.

[SEAL.]

J. F. KINGWELL,
Notary Public.

STATE OF CALIFORNIA,

City and county of San Francisco, ss:

PAH UTE BILL, being duly sworn, deposes and says:

I belong to the Indian tribe of Pah Utes, whose agency is situated in Pyramid Lake, Nevada. I was appointed and confirmed as interpreter (as I was informed by Agent How, of the Western Shoshone Indians) in 1879. I continued in that employment about two years. I was absent from time to time by permission of the agent; at one time over a month, but by arrangement my place was supplied sometimes by Levi Cheen and Battle Mountain Sam and Austin Jack, who, in my absence, did the services required of me, and whom the agent paid, with my consent, the amount earned. I know they were so paid, and signed at his request the paper which his clerk (Jackson) presented to me. My brother and my family lived at the Pah Ute Agency, Pyramid Lake, and I liked to go there sometimes, but at last the agent told me I must give up my place or stay all the time at the agency. I then resigned, and Battle Mountain Sam and Austin Jack were appointed in my place. I also state that being an interpreter I had to be present at all the distribution of goods, and I know the distribution was very satisfactory to all the Indians. I know also that the distribution of supplies and annuity goods were not confined to the reservation alone, but were distributed to all the Shoshones scattered through Nevada. I will name some living at a distance: Timmock, with a large family, living at Clover Valley; Chief Totie, with over 800 Indians, living at Austin and Belmont. I have seen both of these chiefs with their bands receiving goods at Elko, from the agent, beside other Indians from Eureka, Battle Mountain, and other places.

I also knew Captain Sam, Ute chief, who lives at the reservation, and I have heard him confess his satisfaction with the distribution, as well as all the other Indians. I was interpreter at the council when the agent made arrangement with them for hauling the freight and Buck was appointed chief wagon-master, and I know the money earned by them was to purchase goods. Agent How tells me that Inspector Smith reported at Washington that I did not receive my pay and was not at the reservation at the time the receipts were signed. If Inspector Smith said this, he was wrong, for I was there and did get my pay; and as regards the women doing the cooking at the reservation for the Indian laborers, I know all about it and will name some, although I cannot remember all of them, who eat there: Fat Sam, Ruly Valley Bill, Capt. Charley Witcha, John Chinaman, and some others; but they changed in coming, some one day, others the next. The amount of money paid to the squaws was \$132, and they went to Elko for the purpose of getting it. I know also about the cooking done for the Indians working on the buildings at the reservation, my wife, Charley's, and George Washington's wives doing the cooking, and I was present and receipted for the moneys, as their representative, which Agent How paid to the women for this work. It was paid by him at his office in Elko, Nev. I had no interest in the matter I have stated but to tell the truth and to do Agent How justice, who during my knowledge of him was a good and faithful agent.

his
PI UTE + BILL, Interpreter.
mark.

Witness to signature of Pi Ute Bill, by his mark:

J. F. KINGWELL.

Witnesses to signature:

E. C. MCALESTER.

J. D. COUSINS.

Subscribed and sworn to before me, this 18th day March, 1884.

J. F. KINGWELL,
Notary Public.

STATE OF CALIFORNIA,

City and County of San Francisco, ss:

JOHN HOW, being duly sworn, deposes and says:

I was Indian agent for the Western Shoshone tribe from July, 1878, to July, 1882.

Third quarter, 1879:

Voucher 3. Reimbursements made to sundry persons of ----- \$800 00

It is stated that Inspector McNeill alleges "that no such transportations were made by any person, and [Special Agent Smith] accompanying evidence that George Field had never, at any time, in Agent How's administration, had the means to furnish transportation, and that he was only a hanger-on at the agency." This objection to Field will, I think, be wholly overcome by depositions showing that he had the means, and did do the transportation as he was paid for, and, from letters that I have lately received from

him, he will require these gentlemen to account to him for the charges they have brought against him. As these machines spoken of are at the reservation, some one must have transported them there; and why should the inspector report that Mr. Field had no hand in the shipment? The price charged in the bill of lading of \$1.50 is evidently an error, and should have been \$1.75, which was the usual and lowest freight rates that could be obtained at that time.

Item. Joseph Simpson, for drayage \$16 20

As I have before stated, this drayage was done from the railroad depot to the warehouse, and was paid for by the load, as usual. The load was by bulk and not by weight. The distance traveled was about three-quarters of a mile. The goods were the Indian's, and the transportation to the warehouse was necessary, as the depot agent refused to let any goods remain there over twenty-four hours.

Item. Van Driellen, per Brown, agent, receipt to R. McCulloch for \$1.75; also to Agent How for \$100.

These amounts were for packages of hardware forwarded to Cornucopia, where they were met by the Indians, and taken to the reservation. They were articles wanted for immediate use, and both sums were paid by me as agent.

Item of expenses. George Lucas \$9 and \$5.25.

This money was expended by Dr. George Lucas on the trip he made to the reservation, at my request, to see Indians that were seriously sick. He was the regularly appointed physician at the agency, but on account of the small salary allowed him he refused to live at the reservation, and only on special occasions made visits, when the expenses of his trip were paid. This was well known to the Department, and both Dr. Lucas and Dr. Huntington (who was his successor) accepted the position with this understanding. I paid both these sums, although it appears I neglected to take the receipt from Dr. Lucas for the \$9.

Item. I. H. Butler, wagon repairs, \$8.50, paid by me, through Levi Gheen, for Indian service.

Item. The receipt of Buck, \$241.23, he signed by mark and witnessed by Wm. A. Jackson. I have before referred to these receipts of Buck's, and I would only have to repeat the explanation. As to the character of Mr. Jackson, whom Inspector Smith says has forged many signatures, his good character will be shown by depositions which will prove him to be a man of honor and of undoubted integrity, and will compare favorably with Inspector Smith or any other man.

In regard to the vouchers contained in this quarter and their various items, they were paid in good faith and for the Indian service, and I had no interest direct or indirect.

Voucher 4. John How, traveling expenses \$50 29

Voucher 5. John How, reimbursement 587 50

JOHN HOW.

Subscribed and sworn to before me this 3d day of March, 1884.

J. F. KINGWELL,
Notary Public.

STATE OF CALIFORNIA,
City and county of San Francisco, ss:

JOHN HOW, being duly sworn, deposes and says:

I was Indian agent for the Western Shoshone tribe from July, 1878, to July, 1882.

First quarter, 1879:

Voucher 3. Sundry persons \$402 88

Item. V. C. Bartlett, receipt of February 2 60 00

There was no authority for this expenditure, but there seemed to be an actual necessity. I had been instructed by the Department to induce the Indians to remove to the reservation, they being, as I have before stated, scattered over five counties of the State.

They assembled themselves in council at Elko, the separate camps sending one or more delegates. It was necessary to keep them in good humor, of course. I had to feed them, as they came without provisions, and this expenditure was made and the Bartlett bill incurred in feeding this council, two of the chiefs who had signed the treaty being present and used their influence to induce the Indians to go to the reservation. The price paid to feed them was very low, and as cheap as possibly could be afforded in Elko.

I paid him in good faith, and it had good results, and I advised the Department (who were very anxious that the Indians should go to the reservation at that time) of

this expenditure, as well as all my actions in this matter, and I ask that this account be allowed me.

Item. L. Wines, freight. \$103 83

The transportation of freight by L. Wines, although the bill of lading and voucher may not have been made out in the form required, still it was shipped in good faith and the goods were received in Tuscarora and Cornucopia. A letter from Levi Gheen, which Wines brought to me when he presented his bill, and I paid him the amount, \$103.83, for transportation of goods in the Indian service. To corroborate this statement I inclose the deposition of Wines, which I trust will be satisfactory. This transportation was as low as possible to be procured, particularly so in the winter season.

Item. John McDermott, seed potatoes. \$64 90

These potatoes were purchased in Elko, having been raised in Ruby Valley, and forwarded to reservation by the first wagons sent up. They were bought in the open market and at the lowest rates possible, and the certificate, not furnished in the first voucher, is now annexed.

Voucher 4. John McDermott, 5 yoke oxen \$500 00

They were bought on authority of Commissioner of Indian Affairs, and were purchased for work-oxen and were used in transporting the Indians from Carlin to reservation, and were driven by John King, in company with other oxen which were owned and paid for by me individually. I will explain the transaction: I had asked of Department to allow me to buy more cattle—to be used first in transporting the Indians, and afterward to be used in breaking up the ground on the reservation.

But when authority was received, it was only to buy 5 yoke. I confidently relied on Department allowing me to buy all I had asked for, as they were needful to do the work. I had previously contracted to buy 8 yoke of McDermott alone, but on receipt of authority I had to take 3 yoke on my own account, and which I afterward sold to George Field.

The oxen taken for Government use were the best of the lot and were taken at the average price, which was at as low rates as could be obtained in the open market. I used great effort to procure these cattle, not only in Elko, but in neighboring counties.

This voucher is correct and bought as stated at lowest possible rates; and I had no interest in it whatever, directly or indirectly.

STATE OF CALIFORNIA,
City and county of San Francisco, ss:

JOHN HOW, being duly sworn, deposes and says:

I was Indian agent for the Western Shoshone tribe from July, 1878, to July, 1882.

Voucher 5. Sundry persons \$67 00

The examiner's remarks about this voucher that it "seemed to be of a trivial nature," and it is true in fact that one person represented the three bills. Joseph Simpson was the owner of the warehouse, seller of the wood, and did the draying. The whole matter of drayage and storage was rather of lump business. The constant changing of the amount in storage made an average necessary. By the end of the quarter there were no goods on storage.

The drayage, \$9, was settled for at usual rates, 50 cents per load, and the distance was $\frac{3}{4}$ mile from the depot to warehouse. The $3\frac{1}{2}$ cords of wood was bought in lot, for \$30. The warehouse was a necessity for the storage of Indian goods, as the railroad company would not allow the goods to remain over a day in their warehouse. The expenditure of this voucher was in the Indian service, and necessary for the preservation of the goods.

I had no interest, directly or indirectly, in it.

JOHN HOW.

Subscribed and sworn to before me this 27th day of February, 1884.

[SEAL.]

J. F. KINGWELL,
Notary Public.

STATE OF CALIFORNIA,
City and county of San Francisco, ss:

JOHN HOW, being duly sworn, deposes and says:

I was Indian agent for the Western Shoshone tribe from July, 1878, to July, 1882.

Voucher 6. Sundry persons.

Whatever irregularity there may be about this voucher the sum herein stated, \$53.50, was paid to Gheen, and though for expenses incurred in transporting the Indians to the reservation, to purchase food, and small repairs of wagon, and other expenses that I could not provide against, it was impossible in many places to obtain receipts, in a

country almost a wilderness. In the towns and mining settlements they could be procured.

Believing then, as I do now, these expenses were incurred in good faith and actual necessity, I ask that they be allowed me. In this I had no interest, directly or indirectly.

Item. Voucher 7.....: \$15 00

This voucher was made at Carlin, and was incurred by myself and interpreter Gheen while attending the Indians' departure to the reservation, and was certainly incurred in the Indian service.

I had no interest, directly or indirectly, in any of these items or vouchers referred to in this quarter, but acted in good faith for the Indian service.

JOHN HOW.

Subscribed and sworn to before me this 28th day of February, 1884.

[SEAL.]

J. F. KINGWELL,
Notary Public.

Item. McDonald, blacksmith..... \$129 15

This item was for repairing wagons belonging to the Indians, and was necessary to be done before they could leave Carlin. It was reported at the time to the Department as being essentially necessary. Even if we had had a resident blacksmith at the agency, which at that time we had not, it was needful to have this work done before they could leave for the reservation. The voucher forwarded may have been informal, but when issued it was given in good faith, and the work was done at lowest market rates. The certificate, as required, is now added.

Item. George Lucas, rent..... \$45 00

This money was paid for rent of office at \$15 per month, which was authorized by Department, and the price paid was the lowest rent for a place at all suitable that could be obtained. A separate voucher might have been given, as suggested by the examiner, but at that time we were not educated up to the requirements of the Department.

I had no interest whatever in regard to the items contained in this voucher, or it as a whole, either directly or indirectly.

JOHN HOW.

Subscribed and sworn to before me this 27th day of February, 1884.

[SEAL.]

J. F. KINGWELL,
Notary Public.

These depositions, some of them, were taken separately, as will be seen; but thinking best to put the quarterly report together, I have done so.

STATE OF CALIFORNIA,

City and county of San Francisco, ss:

JOHN HOW, being duly sworn, deposes and says:

I was Indian agent for the Western Shoshone tribe from July, 1878, to July, 1882.

Second quarter, 1879:

Voucher 1. Disbursement to sundry persons..... \$1,048 98

Item. T. A. Jones & Co..... 67 42

The whole amount of good included in this voucher at the time of the removal of Indians from the Carlin farmers to the reservation, and the exigency was immediate, as I understood it. Government was anxious to have the Indians removed, and had instructed me to that effect, as parties and citizens of Carlin and Battle Mountain were remonstrating against their removal, and in order to quiet them for the trip, and to supply the Indians coming to Carlin from different points en route to the reservation, I had to purchase the goods for which this voucher calls for.

This item, T. A. Jones & Co., was purchased at Carlin under this emergency, and the goods were as low as could possibly be purchased at that place. The whip bought of Hogle was bought and paid for by Gheen for Indian use, and the amount refunded by me. The purchase from Hogle of merchandise, of peas, &c., was made under the same emergency when passing through Tuscarora and Cornucopia.

Item. John King, services as teamster..... \$72 00

I will state that the oxen I had bought by the direction of the Government, as well as those I had bought and paid for under a mistake, were used to help transport the Indians referred to, and the Indian whom I had employed to drive the oxen from Elko to Car-

lin, and who intended to make the trip to the reservation, proved unable to manage the team, there being fifteen (15) yoke. I therefore, under this emergency, had to employ a regular teamster. There was no opportunity to get authority from the Government; therefore I employed John King and paid him the amount I am charged of, \$72. He was employed after the arrival of goods in breaking up the ground on the reservation of 30 acres and teaching the Indians how to manage their oxen.

Item. L. A. Gheen, reimbursement..... \$17 00

This payment was made to him in good faith, and I did not know that I needed his receipt. The expenditure was explained to me satisfactorily at the time, and I believed then, as now, to have been a necessary one. I paid the amount, \$17, as I have stated and for Indian service.

Item. John Spencer, transportation..... \$103 75

The reason given in the case of L. Wines applies to this. The goods I knew were delivered, and were paid for, as the voucher calls for. I shall forward his deposition as I have done Mr. Wines's.

Item. E. Bruner, transportation..... \$12 19

Bruner is not living; consequently I cannot get his deposition. I can only state that the shipment was made, as the voucher calls for, and the payment made to him in good faith for services which I knew he had performed.

Item. James Robinson (or Robertson), transportation..... \$43 12

This item was made as was Wines's, and the amount was paid him in good faith. I know he performed the services and delivered the goods. I shall endeavor to get his deposition; but at present I do not know his residence, and shall support this by outside evidence of his freighting and delivering the goods.

Item. G. W. Mardis, provisions made for transportation of wounded Indian.. \$5 00

This Indian was sent from the neighborhood of the reservation by Farmer McCullough. Mardis demanded \$20, but I paid him but the \$5, which I thought was little enough, for the transportation to Elko. He was taken there to be attended to by Dr. Lucas, who was the physician for the reservation.

Item. E. Ham, purchase of seed grain..... \$577 00

This was an open-market purchase, by the authority of the Commissioner, in the spring of 1879. I was not then aware there was a limit to open-market purchase of \$500, and therefore disobeyed it. The purchase was made at Silver Creek and freighted by the Indians to the reservation, and mostly on the backs of their ponies, the snow being drifted in the roads, making them impassable, and it had to be taken over the mountains.

Item. M. Cohen \$21 75

H. Chase..... 21 25

Russell & Bradley, for beef..... 13 00

These goods were bought on an exigency, and sent out in our light wagon to supply the Indians on the road to the reservation. The prices paid for flour was as low as could be bought. It was very scarce, there being none at the mill or wholesale dealer's. We had to buy at the retail stores. Russell & Bradley's beef was as low as could be procured in Elko, in small quantities. In these transactions I used my best efforts, in the various items in this voucher, whatever informality may appear; and I see there are irregularities. Yet I cannot but assert that everything was done in good faith and for the benefit of the Indian service. And I assert that I had no interest, directly or indirectly, in the matter.

Voucher 2. John How, reimbursements of payments to sundry persons. --- \$159 52

J. B. Ringold & Co..... 33 00

This bill was incurred in the Indian service by keeping two horses belonging to the reservation at Cornucopia, where Gheen and myself made our headquarters, and from which place we diverged in different directions in looking up the Indians and finding many at various points in Nevada and Idaho. This bill was a needful expense and was as low as could be procured. At Elko we had our own stables, and the horses were cared for by Gheen and myself. At Cornucopia they had to be stabled at the livery.

Item. I. Simpson, purchase of wood and drayage for the quarter \$20 52

This wood was needed and used in the office of the agent. The drayage was paid at the rate of 50 cents per load, and the distance hauled about $\frac{3}{4}$ mile from railroad depot to warehouse, and the rate paid was a fair one. My custom was to settle these bills at the end of the quarter, and then deduct from the usual rate when smaller loads were hauled.

Item. George Field \$10 00

His services in putting together five wagons belonging to Government. These wagons were received in bulk and had to be put together for use. The amount paid Field was much lower than I had paid on previous occasions.

Item. Stanley Rigsby, for wagon repairs \$27 00

These repairs were made on a light wagon belonging to reservation and used for hauling purposes. It was broken coming down from reservation on the trip. I was accompanied by Farmer McCullough. The repairs were an actual necessity.

S. Bruce, wagon repairs \$9 50

This work was done on the same wagon, and the necessity of same as stated above, Rigsby doing the wood-work of the repair and Bruce the blacksmithing. This work was also done at as low rates as could be procured after application having been made to other workmen. Both Bruce and Rigsby were paid by me as agent.

L. A. Gheen's reimbursement traveling expenses \$19 75

This trip was made between Tuscarora and Corlin in a light wagon belonging to Government. He took no receipts. I gave him money to defray expenses and we settled on his return by his memoranda. I was then and am now fully assured of its correctness, and paid the amounts as a necessary expenditure for the Indian service. For my answer, which I made to objections in February, 1880, this was corroborated by Gheen's affidavit, which now I cannot obtain, he having left the country.

I. B. Roseberg, repairs on wagon \$1 00

Willard & Garrett, horseshoeing 8 00

Earl & Co 2 75

All these items were answered when the objections reached me, as I have before stated, in February, 1880, and depositions were taken to all these items which are now brought up after three years' interim; but I shall again try to obtain them, although in many cases I fear it will be impossible after so long a period. The people are pretty well scattered. These persons all hold between Carlin and Tuscarora, and the expenses were incurred in the transportation of Indians, as I have so frequently stated. This account of Earl's was for freight on chains sent from Carlin to Tuscarora to meet the Indians. I was advised by Gheen to do this in order to secure the safety of their load.

Item. W. S. Van Deillen, stage fare \$14 00

This trip was made to meet the Indians at the reservation, where they for the first time went. The trip was an essentially necessary one. I paid the sum to Van Deillen, his nephew, and acting as clerk for him, he signing the receipt. This was for travel between Elko and Tuscarora (and return). From there I took a wagon sent from reservation to convey me there.

Item. L. A. Hogle, bill merchandise \$14 00

This was for provisions used for the Indians en route to reservation, and had to be bought on an emergency for immediate use. In further answer I state that I have answered and had depositions made for answer to the objections forwarded me by Department accompanied by my own deposition and that of my clerk, and I shall accompany this with my clerk's and my own deposition to prove the truthfulness of this statement and to clear myself of contempt. I can but renew the hope the affidavits, explanations, and corrections may yet be found.

I state in regard to all these items enumerated in this quarter, I acted in good faith and purchased in the open market at the lowest possible rates, and procured the work done as cheaply as could be done, and I had no interest, directly or indirectly, with any of the parties named.

JOHN HOW.

Subscribed and sworn to before me this 3d day of March, 1884.

[SEAL.]

J. F. KINGWELL,

Notary Public.

STATE OF CALIFORNIA,

City and County of San Francisco, ss:

JOHN HOW, being duly sworn, deposes and says:

In regard to the High cattle contract in December, 1879, deponent received notice from the Government of a contract made with J. N. High, for the delivery by him (High) at the Western Shoshone Reservation, of 200 head of cattle. These cattle sold were to be delivered at \$20 per head on or before June, 1880. Before the expiration of the time mentioned in the contract, Mr. High visited the deponent at Elko and informed him that he (High) had cattle on the way to fill the contract, but feared they might not reach the reservation in time. Being very anxious to live up to his contract, High deposited with deponent about \$2,000 cash and subsequently an agent of Mr. High deposited about \$1,700 more. The understanding was that if any of the cattle on the way arrived

in time he (How) was to receive and pay for them for High. If a sufficient number to make up this 200 did not arrive, then deponent was to purchase enough to make up the full 200, and if none arrived deponent was to purchase the whole 200 at the best price he could and pay for them out of the High money. Mr. High and his agent (McTucker) made provisional arrangements with Russell & Bradley, Levi Harris, E. Ham, and others, and it was well understood that if it became necessary the cattle would be furnished by the above parties. A few days before the expiration of the time of contract, deponent was informed that part of the cattle purchased by High's agent (McTucker) had arrived at the reservation. On learning this fact deponent at once went to the reservation and found that 100 head of cattle had arrived at Blue Creek, Idaho, the same being at the northeast end of the reservation. These cattle deponent received. McTucker (High's agent) had previously paid the owner of these cattle \$100 on account of the purchase-money, and deponent paid the balance, being about \$1,700. Deponent immediately upon his return to the Government building on the reservation notified Farmer Dearing of the arrival of the 100 cattle, and instructed Dearing to go out and brand the cattle, which he subsequently did and reported to deponent that he had done.

After the receipt of the 100 cattle before referred to, deponent directed Levi Green and Farmer Dearing to purchase 100 additional cattle, and on Levi Harris refusing to sell at the prices he had agreed with McTucker, they—Dearing and Green—purchased of E. Ham 100 cattle from Silver Creek, completing High's contract. These cattle were also branded by Dearing immediately, and I paid to E. Ham the purchase-money, \$1,500, from the funds deposited with me by High. In this connection it will be recollected that Dearing (farmer) and A. V. Brookie (blacksmith) certified to the Government on the official voucher forwarded to the Department, upon which payment was made to the contractor, that the 200 cattle were received.

In January, 1882, Brookie being dead, Dearing goes back on the certificate referred to and says it is a forgery, and that only 100 cattle were received, and they were purchased of E. Ham. In this position and to sustain my own deposition, in which I affirm the receipt of the 200 cattle, I shall offer, first, the deposition of Messrs. High & McTucker, and also the evidence of the high character of A. V. Brookie, and also of my own standing as a citizen and a man of honor, and also show the character of Dearing by the depositions. I turned the cattle over to the Indian vaqueros, who acted under the farmer's direction. I may state in this connection that the vaqueros were discharged by Inspector Smith in January, 1882, and when I visited the reservation (by direction of the Government) in May of '82, there was no one looking after Indian cattle, although there should have been over 325, including the 200 purchased of High.

The deponent solemnly avers that these are the true facts in the matter; and deponent did not directly or indirectly make a dollar out of the transaction.

JOHN HOW.

Subscribed and sworn to before me this 2d day of February, 1884.

[SEAL.]

J. F. KINGWELL,
Notary Public.

We, the Indians of the Western Shoshone tribe, living on the reservation at Duck Valley in Nevada and Idaho, state that in a council held in 1879 at that place, that John How, the agent, made an agreement with us to do the transportation of goods from Elko and other places to the reservation, and he would pay us the same wages as he paid the white men for doing the same work. We were to use our own ponies and wagons for that purpose; and that after paying the driver of each wagon at the rate of \$10 per load, the money so earned was to be spent for supplies, &c.; and, in accordance with this agreement, he received every spring and summer sufficient provisions to feed us till the fall supplies came. If we had not got our provisions in this way we would not have been able to do the work on our farms, because the provisions sent in the fall by the Government were all used up during the long winter. We had blankets and clothing left, but no provisions. Agent How told us that Inspector Smith said in Washington that we said we did not get any pay; we told the Inspector that we did not get money pay, but we never told him we did not get goods and provisions. The agent told us they were bought with the money he had earned in doing transportation and the grain and hay we had sold to him; and we believe he told us what was true. Buck was to attend to the teams, and Captain Charley and George Washington to sell the grain, &c.

Signed with cross mark by:

Pah Ute Bill, interpreter; Capt. Jim, Battle Mt. Bill, Watich, Mike, Capt. Bob, Bad Axe, Siwatch, Vaguero Jim, Battle Mt. Jack, Chim Man, Ruby Valley Bill, Fat Sam, Austin George, Dark Man, Austin Jack, Carlin Dick, California John, Panguish, Chaubit (Rosebud), Good Eyes, Burnt Back, White Sage, Sage Chicken, Kiota, Good Hopper, Noe Bis, Snail, Big Belle, Poor Walker, Glove Maker, Greasie, Taby (sun), White Spot, Good Blanket, Cricket Eater, Bear, Left Handed, Pine Nuteater, Got a Beard, Big Fooled Man, Painted Face, Frog, Root Digger, Tom Johnson, Little Girl, Grass Seed.

STATE OF NEVADA,

County of Elko, ss :

On this 4th day of June, A. D., personally appeared before me, Piute Bill, an Indian, who is personally known to me, and he declares that in his capacity as Indian interpreter he explained the contents of the foregoing paper to the Indians whose names are hereunto affixed by mark.

O. E. GREEN,

Justice of the Peace in and for Elko Township, Elko County, Nevada.

STATE OF CALIFORNIA,

City and county of San Francisco, ss :

HEZ. L. HOSMER, being duly sworn, deposes and says.

I am over the age of twenty-one years; am assistant storekeeper in the United States custom-house and a resident of the city and county of San Francisco, State of California. I was well and intimately acquainted with Maj. A. V. Brookie, now deceased, in his lifetime. I knew his general reputation for truth, honesty, and integrity in this community, where he resided for a number of years, and until a very short period prior to his death. I knew him for fifteen years, or thereabouts, and I knew his reputation from what I have heard others say and from my personal relations with him. His reputation for truth, honesty, and integrity was very good—entirely above reproach. I do not believe he would do a dishonest act. I fully believe that if he attached his signature to a paper as a witness to a transaction that said transaction occurred as witnessed by him. I have been informed and believe that said Brookie died upon the United States reservation for the Shoshone Indians, in the Territory of Idaho, on or about the — day of April, 1881.

HEZ. L. HOSMER.

Subscribed and sworn to before me this 24th day of January, A. D. 1884.

[SEAL.]

J. F. KINGWELL,

Notary Public, San Francisco, Cal.

STATE OF CALIFORNIA,

City and county of San Francisco, ss :

J. A. HOSMER, being duly sworn, deposes and says:

I am over the age of twenty-one years; by occupation an attorney at law, and a resident of the city and county of San Francisco, State of California. I was well and intimately acquainted with Maj. A. V. Brookie, now deceased, in his lifetime. I knew his general reputation for truth, honesty, and integrity in this community, where he resided for a number of years, and until a very short period prior to his death. I knew him for fifteen years, or thereabouts, and I knew his reputation from what I have heard others say and from my personal relations with him. His reputation for truth, honesty, and integrity was very good—entirely above reproach. I do not believe he would do a dishonest act. I fully believe that if he attached his signature to a paper as a witness to a transaction, that said transaction occurred as witnessed by him. I have been informed and believe that said Brookie died upon the United States reservation for the Shoshone Indians, in the Territory of Idaho, on or about the — day of April, 1881.

J. A. HOSMER.

Subscribed and sworn to before me on this 24th day of January, A. D. 1884.

[SEAL.]

J. F. KINGWELL,

Notary Public, San Francisco, Cal.

STATE OF CALIFORNIA,

City and county of San Francisco, ss :

R. J. TURNBULL, being duly sworn, deposes and says:

I am a dealer in seeds, trees, bulbs, &c., and a resident of the city and county of San Francisco, State of California. I was well and intimately acquainted with Maj. A. V. Brookie, now deceased, in his lifetime. I knew his general reputation for truth, honesty, and integrity in this community, where he resided for a number of years and until a very short period prior to his death. I knew him for ten years, or thereabouts, and I knew his reputation from what I have heard others say and from my personal relations with him. His reputation for truth, honesty, and integrity was very good—entirely above reproach. I do not believe he would do a dishonest act. I fully believe that if he attached his signature to a paper as a witness to a transaction, that said transaction

occurred as witnessed by him. I have been informed and believe that said Brookie died upon the United States reservation for the Shoshone Indians, in the Territory of Idaho, on or about the — day of April, 1881.

R. J. TURNBULL.

Subscribed and sworn to before me this 24th day of January, A. D. 1884.

[SEAL.]

J. F. KINGWELL,
Notary Public, San Francisco, Cal.

STATE OF CALIFORNIA,

City and county of San Francisco, ss :

JAMES A. JOHNSON, being duly sworn, deposes and says:

I am the editor of the Alta California, and a resident of the city and county of San Francisco, State of California. I was well and intimately acquainted with Major A. V. Brookie, now deceased, in his lifetime; I knew his general reputation for truth, honesty, and integrity in this community, where he resided for a number of years, and until a very short period prior to his death. I knew him for thirty years, or thereabouts, and I knew his reputation from what I have heard others say and from my personal relation with him. His reputation for truth, honesty, and integrity was very good, entirely above reproach. I do not believe he would do a dishonest act. I fully believe that if he attached his signature to a paper as a witness to a transaction, that said transaction occurred as witnessed by him. I have been informed and believe that said Brookie died upon the United States reservation for the Shoshone Indians in the Territory of Idaho, on or about the 2d day of April, 1881.

JAMES A. JOHNSON.

Subscribed and sworn to before me this 23d day of January, A. D. 1884.

[SEAL.]

J. F. KINGWELL,
Notary Public, San Francisco, Cal.

STATE OF NEVADA,

Town and county of Elko, ss :

N. V. PADDOCK, being duly sworn, deposes and says:

I have been book-keeper and confidential clerk for John Ainley, merchant of Elko, Nev., for six years, and as such was authorized to sign his name and give receipts. I know John How, late United States Indian agent for the Western Shoshone tribe, and in keeping the books for Mr. Ainley I was well aware of the state of accounts existing between them. On my attention being called to the receipt given to the agent in the third quarter, 1880, for voucher 2, amounting to \$144.67, and also to the receipt of the threshing-machine, \$427, as shown in the supplement of third quarter, 1880, and also to receipt signed to the bill 14th January, 1882, and I pronounced the signatures to be genuine; the first two being signed by me, under the authority I have stated above, and the last by Mr. Ainley himself. Agent How had no interest, directly or indirectly, in the above bills or accounts, and the goods were shipped to the reservation for Indian use.

N. V. PADDOCK.

Subscribed and sworn to before me this 2d day of June, A. D. 1884.

[SEAL.]

M. A. MILLER,
Notary Public.

STATE OF CALIFORNIA,

City and county of San Francisco, ss :

JOHN HOW, being duly sworn, deposes and says:

I was Indian agent for the Western Shoshone tribe from July, 1878, to July, 1882.

Supplement, fourth quarter, 1880.

1. J. C. Coats, barley \$300 00

This bill of barley was bought by Levi Harris, as agent for his step-son, J. C. Coats, who had raised it on Harris's ranch at the reservation, and had hauled and stored it at Mountain City; I had it brought back to reservation by Indian ponies (the roads being impassable for other travel), and it was used as seed on the reservation; it was brought over under charge of George Washington, and I paid Coats for it, in the presence of John Dearing, Levi Gheen, and Levi Harris, in my office at the reservation. I suppose the depositions of these men (even if I could procure them) would have little or no weight with the examiner, if it was in my favor, although it seems to have had weight with him when they gave their evidence against me. I shall try and support it, however, by

the Indians who did the transportation. I will state, in conclusion, that this bill was purchased in open market, and at as low rates as possible, and I had no interest, directly or indirectly.

2. Receipt-roll irregular employes----- \$399 00

I state this was paid, as the voucher indicates, to the Indians. And the witnesses were present as is stated on the pay-roll, and who witnessed the payment. In confirmation of my oath that I did so pay I shall try and procure the Indians' evidence. I affirm that I paid this in the Indian service, with the funds remitted to me for that purpose, and I had no interest, directly or indirectly.

3. Towle Brothers, lumber, &c.----- \$300 98

This bill was bought in open market, after correspondence in Elko, Tucker, and Dutch Flat inviting competition. This lumber was forwarded to reservation, in erecting the buildings and improvements thereon. In this and other items that I am answering in the fourth quarter, I will state I had no interest, directly or indirectly, whatever.

JOHN HOW.

Subscribed and sworn to before me this 27th day of February, 1884.

[SEAL.]

J. F. KINGWELL,
Notary Public.

STATE OF NEVADA,

Town and county of Elko, ss:

JAMES DAVIS, being duly sworn, deposes and says:

I know John How, United States Indian agent of the Western Shoshone tribe. At his request, in the fall of 1880, I took the responsibility to build for him a "bolter" to be used in the mill at the Duck Valley reservation. There was no one in Elko who understood the manner of building one. I therefore drew the plans and instructed Messrs. Brown and Gooding (who are carpenters) how to make it. I procured from California the articles needed which could not be got in Elko—that is, belts, bolting-cloth—at a cost of \$99.75. Brown and Gooding were engaged for twenty days, at the rate of \$5 per day, amounting to \$100. The blacksmithing, which was also made in Elko, was done by Bruce, at a cost of \$11. Other incidental expenses, I understood, which included the carpenters' going to reservation to put it up, brought the entire cost to \$325. I had no interest in this and made no charge for superintending the matter.

The voucher was made out in my name, at the request of the agent, and the several parties engaged in it were also paid. If Inspector Smith understood and reported anything different from this statement he has greatly misrepresented the whole thing, as this statement I have now given is a correct account of the whole matter.

JAMES DAVIS.

Subscribed and sworn to before me this 12th day of May, 1884.

[SEAL.]

M. H. MILLER,
Notary Public.

STATE OF NEVADA,

County of Elko, ss:

ELI GEORGE, being duly sworn, deposes and says:

That he has resided in Elko County, Nevada, for the past fifteen years, and that he is well acquainted with John How, late Indian agent of Western Shoshone Agency; also, that he is well acquainted with Thomas Street, an engineer; that he knew of the purchase of an engine from said Street by said Agent How; that said purchase was made on or about the fall of 1880; that he cannot state the exact amount which was paid for the engine, but that he does know that the trade was satisfactory to both parties, and that Street was paid in full. Said Street had but one arm, but this affiant never heard that his writing was different on that account.

E. GEORGE.

Subscribed and sworn to before me this 21st day of May, 1884.

[SEAL.]

CHARLES E. ABBOT,
Notary Public.

STATE OF CALIFORNIA,

City and county of San Francisco, ss:

JOHN HOW, being duly sworn, deposes and says:

In the purchase of grain and potatoes in the spring of 1881, authorized by the Department, I have before given a full explanation, and filed with the Department in January, 1882, and, as in the forged beef vouchers, I stated that as soon as I was informed of the

forgeries, in regard to the certificate as given to Miller and Catacho, which was after the discharge of McKiernan as clerk, and on his arrival at Ogden, Utah, when he wrote me that unless I remitted to him a sum of money he would inform the Department that certain accounts were forgeries. I had discovered, however, about this time that the persons who had furnished the seed had not been paid, and although I had not then heard from the United States Treasurer that the two checks payable to the order of Miller and Catacho had not been presented or paid, yet, knowing I must make that amount good, I paid to those who really furnished the seed, for instance, to E. Ham \$321, to I. Parris \$300, to A. Stoff \$291.94, and to P. Catacho \$175, whose receipts I forwarded to Department through Alex. Cochran, esq. As to insinuations or averments made that I had any knowledge of these forgeries, I pronounce it wholly false; and although the Government loses nothing, I lose the amount paid of over \$1,000, as I was authorized to spend but \$1,000.

I respectfully refer in this connection to the answer filed January 19, 1882.

JOHN HOW.

Subscribed and sworn to before me this 2d day of February, 1884.

[SEAL.]

J. F. KINGWELL,
Notary Public.

STATE OF NEVADA,
County of Elko, ss:

Mrs. W. S. VAN DRIETEN, being first duly sworn, deposes and says:

From some time in June, 1880, until some time in the spring of 1881 I rented a house in the town and county of Elko, State of Nevada, owned by me, to John How, United States Indian agent. Mr. How rented the house and used it as an office in performing his duties as such agent. He paid the rent regularly, and I gave him receipts for the same. He was prompt and satisfactory in paying his rent and using the house, and I was sorry to lose him as a tenant.

In explanation of the receipts to which my attention has been called, I will say that I received the rent moneys personally, but, being an elderly woman, my daughter, and sometimes my son, at my request, signed the receipts in my stead. I am, and was then, the owner of the house referred to. I rented it to Mr. How as an office. He used it as such. He paid the rent as Indian agent, and I guaranteed the receipts given to Mr. How as agent for the Government. Mr. How had in no way the slightest interest in the building save as tenant as aforesaid.

Mrs. W. S. VAN DRIETEN.

Subscribed and sworn to before me this 13th day of May, 1884.

O. E. GREEN,
Justice of the Peace.

STATE OF KENTUCKY,
County of Franklin:

GEORGE FIELD, being duly sworn, deposes and says:

I have been engaged for the last ten years in the lumbering, mining, and freighting business. During that time I resided at Elko and Tuscorora, Nev. I was owner of teams and wagons, and contracted with John How, United States Indian agent, to transport lumber and other freight from Elko to the Western Shoshone Agency, for which I gave bills lading and delivered the lumber and goods, and received payment for the same from the agent. I visited in his company the reservation at two different times, and was present at the delivery of the supply and annuity goods and signed as witness, at request of the agent, for said delivery. There was a large number of Indians present, from 1,500 to 2,000, I should estimate. I believe about one-third of this number was from the surrounding countries and did not live on the reservation. The Indians seemed contented and grateful at the distribution, it being the first, I believe, that had been made at the reservation. While a resident of Elko, at different times I aided Agent How in the purchase of cattle and horses, considering myself an expert in the business. I remember in that connection the purchase of cattle from McDermott and Yates, and horses Sherman and Tucker, and especially recollect purchase of Government team from the Tucker Brothers and the condition of payment. In making this statement I am relying wholly on my memory, as I have no papers here with me. I understand that it has been stated to the Government inspector that I was only a hanger-on about the agency and performed no service that required pay, which statement I pronounce entirely

untrue; and I further state that Agent How had no interest in my contracts, nor did he derive any pecuniary benefit from the same.

GEO. FIELD.

STATE OF KENTUCKY,
County of Franklin, ss:

I, James C. Crockett, clerk of the county court for the county and State aforesaid, do certify that George Field, who is personally known to me, subscribed the foregoing affidavit in my presence, and was duly sworn by me that the statements contained therein are true.

Witness my hand and the seal of the court this 4th day April, 1884.

[SEAL.]

JAMES G. CROCKETT, C. F. C. Co.
By S. N. HODGES, D. C.

STATE OF NEVADA,
County of Elko, ss:

On this 20th day of May, 1884, personally appeared before me Charles E. Abbot, a notary public in and for the said Elko County, Culver and Eli George, of said county of Elko, known to me to be the same persons whose names are subscribed to the foregoing instrument as witnesses, who, being by me each duly sworn, deposes and says that he resides in Tuscarora, Elko County, State of Nevada; that he was present and saw Bob Vaquero and Little Jem (Indians), of said county of Elko, personally known to him to be the same persons described in and who executed the said instrument, sign, seal, and deliver the same, and that the said Bob Vaquero and Little Jem each severally acknowledged in the presence of said affiant that they executed the same freely and voluntarily, and for the uses and purposes therein mentioned, and that they, the said affiants, thereupon subscribed their names as witnesses thereto.

In witness whereof I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.

[SEAL.]

CHARLES E. ABBOT,
Notary Public.

STATE OF NEVADA,
Town and County of Elko, ss:

We are Indians of the Western Shoshone tribe; we know John How, our late agent; we had charge of the cattle belonging to the tribe, and were known as vaqueros; we received payment for our services as such; we were employed for over two years by Agent How, but were discharged by Inspector Smith in January, 1882. While we were employed as vaqueros by the agent we went one day with Levi Gheen (interpreter) and John Dearing (farmer) and branded with the Indians' brand one hundred cattle near E. Ham's ranch. Two days after this we went with Dearing (farmer) and branded another hundred cattle near Blue Creek, in Idaho, on the reservation. Two strangers were with these cattle, and they said they were from Idaho. As far as we now can remember it was in the summer of 1880. These are all the cattle that we have ever branded, except the calves born of our cows on the reservation. The cattle were all left on the reservation with our old herds, and we looked after them until we were discharged.

BOB VAQUERO (his + mark). [SEAL.]
LITTLE JEM (his + mark). [SEAL.]

Witness: FRANK CULVER.
E. GEORGE.

STATE OF NEVADA,
County of Elko:

MAX SCHOEN, being duly sworn, deposes and says that he is a resident of Mountain City, Elko County, Nevada, and keeps at said place accommodations for travelers.

I know John How, ex-Indian agent of the Shoshone Indian Agency. He often stopped at my place when on a visit to the reservation. He always had a driver with him and kept his horses in my stable. He always settled his bills before his departure, for which payment he requested a receipt either from myself or clerk, and obtained the same.

MAX SCHOEN.

Subscribed and sworn to before me this 13th day of June, 1884.

O. E. GREEN,
J. P. of Elko Township, Elko County, Nevada.

STATE OF CALIFORNIA,
City and county of San Francisco, ss:

JOHN HOW, being duly sworn, deposes and says:

I was Indian agent for the Western Shoshone tribe from July, 1878, to July, 1882. I state that in April, 1880, there was received at my office in Elko, Nev., a "statement

of differences" arising in the settlement of my accounts from September 10, 1878, to March 31, 1880, and that immediately on its receipt I and my clerk, Jackson, set to work to furnish the evidence required; and after over two months' work, in which I took several trips through the country to obtain the evidences, and which I inclosed to the office of Indian Affairs, the corrections and depositions required. There was a large bulk inclosed in Government envelopes, and which I supposed had been received in due course of mail and had proved satisfactory. And I was not apprised otherwise until I received, in December, 1883, the papers, which I am now answering, which contain the same differences that I had answered in 1880, and it is stated in them that no answers had been received, although the bills of the magistrate who took the depositions had been received.

In justice to myself and my clerk, Jackson, I make the above averment.

JOHN HOW.

Subscribed and sworn to before me this 3d day of March, 1884.

[SEAL.]

J. F. KINGWELL,
Notary Public.

STATE OF CALIFORNIA,

City and county of San Francisco, ss:

JOHN HOW, being duly sworn, deposes and says:

JAMES CUTCHER (vaquero).

The voucher sent in in his name and received by me through McKiernan and Dearing he pronounced a forgery, and I was fully convinced it was so when I met Cutcher at Storff's ranch, Inspector Smith being present at the interview.

He (Cutcher) stated that he had not received but \$50 of the money, and that he got from McKiernan. I then paid the balance due him of \$100, and that in the presence of Inspector Smith. At that time I wished to take from him another receipt; but Smith said he would report the matter, and the receipt given before would be considered genuine.

Seeking to get Cutcher's deposition in support of this statement, I am informed that he died six weeks since in Tuscorora, and I do the next best thing I can, I inclose Antoine Storff's deposition.

I had no interest, directly or indirectly, whatever in this matter.

JOHN HOW.

Subscribed and sworn before me this 3d day of March, 1884.

[SEAL.]

J. F. KINGWELL,
Notary Public.

We, the undersigned citizens of the town of Elko, Nev., having heard that reports have been made in Washington to the Indian Department derogatory to the reputation of our townsmen, the Tucker Brothers, we desire to state that we have known these men for many years, and they have lived among us, and we consider it to be our duty, as well as pleasure, to testify to their good character and reputation for honesty and integrity, as well as good business ability.

And as we may not be known to any of the Departments we take pleasure in referring you to the Senators and Congressmen of our State, who have some knowledge of us:

J. Henderson, banker; O. W. Hull, postmaster; J. W. Dorsey, United States Commission; James Clark, hotel-keeper; Geo. Russell, stock dealer; Henderson Green, capitalist; James Brain, merchant; F. F. Muller, druggist; C. C. Warner, commission merchant; S. M. Henley, county recorder.

I hereby certify that the above-named citizens are worthy of belief in every particular.

[SEAL.]

O. E. GREEN,
Deputy Clerk Fourth Judicial District.

STATE OF NEVADA,

County of Elko, ss:

I, W. W. Rogers, county clerk of the said county of Elko, State of Nevada, hereby certify that O. E. Green, before whom the annexed instrument showing the standing and character of W. A. Jackson was made and executed, and who has thereunto subscribed his name, was at the time of so doing a justice of the peace in and for the said Elko County, duly commissioned and sworn, and that his signature thereto is genuine. I

further certify that the said affidavit is made and executed in accordance with the laws of the State of Nevada.

In witness whereof I have hereunto signed my name and affixed the seal of the district court of the said Elko County this 9th day of May, A. D. 1884.

[SEAL.]

W. W. ROGERS,
County Clerk.

JOHN HOW, being duly sworn, says:

I am now a resident of San Francisco, Cal. I have been agent for the Western Shoshone tribe of Indians, living in the State of Nevada. The bill of L. J. Hogle for beef for fourth quarter was purchased for the Indians at Cornucopia, on my first visit to the reservation, at the time of locating the Indians on it, for the winter, and it was bought indeed on an emergency. They were suffering for food and clothing. The annuity and supply goods had not arrived, and the council that met me at Cornucopia complained of their losses the year before by the Bannock war. I felt it my duty to act and make this purchase as I did, and the beef was distributed to the Indians. I purchased it in good faith and at as low price as could be obtained and I had no direct or indirect interest in the purchase.

JOHN HOW.

Subscribed and sworn to before me this 7th day of January, 1884.

[SEAL.]

J. F. KINGWELL,
Notary Public.

SHERIFF'S OFFICE,
Elko, Elko County, Nevada, December 27, 1881.

I hereby certify and return that I received the within writ of execution on the 20th day of December, 1881; that I at once proceeded to and did make due and diligent search for property, real and personal, belonging to said defendant named in said writ; that after due and diligent search and inquiry I have been able to find no property, real or personal, save as hereinafter set forth, belonging to said defendant, and therefore, with said exception, I return *nulla bona*.

That on the 21st day of December, 1881, I served said writ of execution by delivering to and leaving with John How, United States Indian agent, a true copy thereof, together with a notice in writing that all money, goods, credits, effects, debts due or owing, or any other personal property in the possession or under the control of said John How belonging or coming to the said defendant were attached by virtue of this writ, and not to pay over or transfer the same to any one but myself. Whereupon said John How made the statement hereto annexed marked Exhibit A.

That on the 26th day of December, 1881, I delivered to and left with Arden R. Smith a true copy of the within writ, together with a notice in writing that all money, goods, credits, effects, debts due or owing, or any other personal property in the possession or under the control of said Arden R. Smith belonging or coming to the said defendant were attached by virtue of the within writ, and not to pay over or transfer the same to any one but myself. Whereupon the said Arden R. Smith made answer "that he had no answer to make." Wherefore I certify and return that I did on the 21st day of December, 1881, duly attach all moneys, goods, credits, effects, debts due or owing, and all personal property belonging or coming to the within-named defendant, John T. Del Dearing, in the possession or under the control of John How on said 21st day of December, 1881. And on the 26th day of December, 1881, I duly attached all moneys, goods, credits, effects, debts due or owing, and all other personal property belonging or coming to said defendant in the possession or under the control of Arden R. Smith on said 26th day of December, 1881.

J. B. FITCH,
Sheriff.

Date of this 29th day of December, 1881.

In the district court of the seventh judicial district of the State of Nevada in and for the county of Elko.

The State of Nevada to th sheriff of the county of Elko, greeting:

Whereas on the 4th day of September, A. D. 1878, B. Reinhart and J. P. Edoff, plaintiffs, recovered a judgment in the said district court of the seventh judicial district of the State of Nevada, in and for the county of Elko, against John T. Del Dearing for the sum of \$528.89 damages, with interest on \$435.89 thereof, at the rate of 10 per cent. per annum from September 4, 1878, till paid, together with \$168.78 costs and disbursements at the date of said judgment, and accruing costs amounting to the sum of \$1.75, as appears to us of record;

And whereas the judgment roll in the action in which said judgment was entered is filed in the clerk's office of said court, in the county of Elko, and the said judgment was docketed in said clerk's office in the said Elko County on the day and year first above written, and the sum of \$528.89 with interest on \$435.89 thereof at the rate of 10 per cent. per annum from the 4th day of September, 1878, is now (at the date of this writ) actually due on said judgment:

Now you, the said sheriff, are hereby required to make the said sums due on the said judgment for damages, with interest as aforesaid and costs and accruing costs, to satisfy the said judgment out of the personal property of said debtor, John T. Del Dearing, or, if sufficient personal property of said debtor cannot be found, then out of the real property in your county belonging to John T. Del Dearing on the day whereon said judgment was docketed in the aforesaid Elko County or at any time thereafter; and make return of this writ within sixty days after your receipt hereof, with what you have done indorsed hereon.

Witness, Hon. R. R. Biglow, judge of the seventh judicial district of the State of Nevada, at the court-house in the county of Elko, this 21st day of December, A. D. 1881.

Attest my hand and the seal of the said court the day and year last above written.

[SEAL.]

A. G. DAWLEY, *Clerk.*

By J. B. GALLAGHER, *Deputy Clerk.*

STATE OF NEVADA,

County of Elko, ss:

I, W. W. Rogers, county clerk in and for Elko County and *ex officio* clerk of the district court of the fourth judicial district, do hereby certify that the annexed execution (return on same) and annexed Exhibit A is a true and correct copy of the original now on file in my office.

Witness my hand and the seal of said district court this 9th day of May, 1884.

[SEAL.]

W. W. ROGERS, *Clerk.*

—[Office of W. W. Rogers, county clerk, Elko County, Nevada.]

ELKO, NEV., *July 19, 1884.*

I, W. W. Rogers, county clerk and clerk of the fourth judicial district court, State of Nevada, in and for Elko County, do hereby certify that J. H. Suggett was duly elected justice of the peace for Elko Township, Elko County, Nevada, on November 2, 1880; that he was duly commissioned and sworn; that he entered upon the duties of said office January 1, 1881, and served as said justice of the peace during his term ending January 1, 1883. I would also certify that his character as a man and an officer was and is unimpeachable.

Witness my hand and the seal of said court this 19th day of July, 1884.

[SEAL.]

W. W. ROGERS,
County Clerk.

JOHN HOW, being duly sworn, says:

I am now a resident of San Francisco, Cal.; that I have been agent for the Western Shoshone tribe of Indians, living in the State of Nevada. [States in regard to exceptions taken for his traveling expenses from Butte City, Mont., to the agency at Elko.] I was not aware that receipts were required; I had just been appointed and did not even know that my expenses of traveling would be allowed by the Government. I was directed to stop at Ogden, Utah, for my commission and instructions; I was detained there three days before I received them. I paid my fare and expenses in cash, and knew nothing of the proviso in regard to subsidy roads, and did not for some months afterward when I was informed. I wrote to Ogden to the superintendent, asking to have the fare of \$20 refunded me, which was refused. I included in my estimate for that quarter to the Department my journeys' expenses, stating if it was correct I would ask it to be allowed, which was done, and I repaid myself the money advanced. I actually paid that amount, and directly or indirectly I received no further benefit.

JOHN HOW.

Subscribed and sworn to before me this 7th day of January, A. D. 1884.

[SEAL.]

J. R. KINGWELL,
Notary Public.

JOHN HOW, being first duly sworn, says:

I am now a resident of San Francisco, Cal.; that I have been agent for the Western Shoshone tribe of Indians, living in the State of Nevada. When I took charge of the agency September 20, 1878, the office of the agency was situated at Elko, Nev. Whereas, as before advised by the Department, I found Levi A. Gheen in charge, holding the position

as farmer, having been appointed, some years previous, direct from Department. In reporting to Commissioner Hoyt I recommended his retention as farmer, and that he be also required to act as interpreter, and that his services as such were necessary, and in my estimate for funds for the quarter I asked that his salary be included, which was done, and on its receipt was paid to him, as his signature to the pay-roll shows. And I also testify that I have not directly or indirectly had any interest in the salary paid to Gheen nor have I at any time received or claimed from any employé any part of their compensation for services.

JOHN HOW.

Subscribed and sworn to before me this 7th day of January, A. D. 1884.

[SEAL.]

J. F. KINGWELL,
Notary Public.

JOHN HOW, being duly sworn, says:

I am now a resident of San Francisco, Cal. That I have been agent for the Western Shoshone tribe of Indians, living in the State of Nevada. That objection has been made to the reimbursement voucher of \$25 for a horse, paid to a white man. In my report of January 2, 1879, to the Department the circumstances and necessity of this expenditure was fully explained, and the amount was allowed in my estimate. I considered that the emergency required it.

I will briefly explain the circumstances: An Indian came to Cornucopia with a horse, which was taken and claimed by a white man. The white man's son took the horse and rode him to an Indian camp in the neighborhood and exhibited him in a spirit of bravado which enraged them, and they took the horse from the boy, who returned and reported it to his father and the citizens as being an outrage on him. The citizens assembled in a town meeting and armed themselves for the purpose of taking satisfaction—or the horse. At this time Levi A. Gheen, farmer, and Indian Chief Sam appeared on the scene, went to the camp and took away the horse and were followed by about sixty armed Indians, who claimed they had been robbed of the horse they had had in their possession for five years. The citizens appointed a committee to hear evidence and decide, but they could not decide, and recommended the payment of \$25 to the white man, and return the horse to the Indian. I was informed by telegram of the fact and ordered the money to be paid. I considered the emergency a great one, as both parties were armed. I felt justified in paying it. No receipt was taken by Gheen for the \$25. The white man refused to give one, as he was dissatisfied with the sum paid him.

Directly or indirectly I had no pecuniary interest in the matter.

JOHN HOW.

Subscribed and sworn to before me, this 7th day of January, A. D. 1884.

[SEAL.]

J. F. KINGWELL,
Notary Public.

A.

DEPARTMENT OF THE INTERIOR, OFFICE OF INDIAN AFFAIRS,
Washington, August 12, 1884.

SIR: Herewith are respectfully referred to you various affidavits and accompanying papers in explanation of the accounts of John How, as United States Indian agent at Western Shoshone Agency, Nevada.

On examination of these papers in this office, they are found to be merely statements intended to explain and sustain the accounts and accompanying papers already transmitted to you and cannot be considered as new evidence, and in many instances no duplicates were furnished by the agent for file in this office for reference, or to lay before the Department in the event that any of his expenditures, which were suspended for want of authority, might, in the light of statements now made, be considered proper and allowable.

In view of these facts and of the peculiar nature of the cause for most of the suspensions against Agent How, I deem further action by this office unnecessary, and therefore transmit the papers herewith with recommendation that they be considered in case suit is brought on Agent How's bond.

Respectfully,

E. S. STEVENS,
Acting Commissioner.

HON. SECOND AUDITOR UNITED STATES TREASURY.

BRUNEAU VALLEY, OWYHEE COUNTY, IDAHO, *April 27, 1884.*

SIR: In relation to the barley that you bought of me, the only account that I had of it was a sheaf (of the weight) which was furnished me by my brother, who, with John Déering, weighed the same. I have not preserved any account of the matter, as when I received my pay I had no further interest.

If a justice of the peace will do for to make oath, I can send you a statement of what I know at any time; if I have to go before a notary I cannot tell when it will be.

JOHN C. COATS.

JOHN HOW.

JOHN HOW, being duly sworn, says:

I am now a resident of San Francisco, Cal.; I have been agent for the Western Shoshone tribe of Indians, living in the State of Nevada. In regard to the reimbursement of the \$90 objected to, I will state by giving an account of the transaction: The Indians of Carlin and Ruby Valley had raised a quantity of wheat in the fall of 1878. They wished to have it ground into flour at J. Davis's mill, in Elko. I made the arrangement with him to have it ground and I would become responsible for the payment. I asked the Department if they would assume the payment of the \$90, and they declined to do so, but suggested the purchase of enough flour from them to cover the payment, which course was adopted. I paid J. Davis's bill, and took 3,000 pounds of flour and forwarded Davis's receipt for the same. The form of the voucher seems to have been incorrect, but the transaction was made in good faith and for the benefit of the Indians. It will be seen that I paid the Indians no money directly. In this matter, also, I had no pecuniary interest, directly or indirectly.

JOHN HOW.

Subscribed and sworn to before me, this 7th day of January, A. D. 1884.

[SEAL.]

J. F. KINGWELL,

Notary Public.

JOHN HOW, being duly sworn, says:

I am now a resident of San Francisco, Cal.; that I have been agent for the Western Shoshone tribe of Indians, living in the State of Nevada. In regard to the appointment of William Goodyear as clerk, exceptions were taken. He was employed by me without authority from the Department, although I had asked that he might be. The services of a clerk were necessary to settle up Farmer Gheen's accounts more particularly. It was not essential for me at that time, as I had little to do, it being my first month at the agency. I referred the matter at the time to Colonel Watkins, who was inspector, and who was visiting the agency, and I had his approval, all of which I wrote the Department under date of October 23, 1878, and again on December 9, 1878, explaining his appointment and the necessity of it, and asking if it be allowed, they could include it in my estimate of that quarter, and it was allowed and the salary paid Goodyear; and I had no interest directly or indirectly, nor did I receive any of his compensation.

JOHN HOW.

Subscribed and sworn to before me, this 7th day of January, A. D. 1884.

[SEAL.]

J. F. KINGWELL,

Notary Public.

JOHN HOW, being duly sworn, says:

I am now a resident of San Francisco, Cal. I have been agent for the Western Shoshone tribe of Indians, living in the State of Nevada.

Disbursement of \$83.50.

This voucher was issued for traveling expenses for the first journey I made after taking the agency in charge. On this journey I traveled over 300 miles, by team. The necessity for it seemed imperative. I was sent there as agent for the Western Shoshone Indians of Nevada. In Elko I found about twenty Indians, and I was told by the farmer in charge (L. A. Gheen) of their different localities, and visited them for the purpose of inducing them to remove to the reservation. I traveled as cheaply as possible, accompanied by Gheen as interpreter. I also visited the grounds that had been selected for the reservation and found there only three blind and sick Indians.

I found at Silver City, Cornucopia, Tuscorara, and other points a large number of Indians and held a council with them, as my letter to the Department under date of Octo-

ber 21, 1878, will show. I asked for the amount of my estimate for the quarter, which was allowed me. I had no interest whatever, directly or indirectly.

JOHN HOW.

Subscribed and sworn to before me, this 7th day of January, A. D. 1884.

[SEAL.]

J. F. KINGWELL,
Notary Public.

STATE OF CALIFORNIA,

City and county of San Francisco, ss:

JOHN HOW, being duly sworn, deposes and says:

I was Indian agent for the Western Shoshone tribe from July, 1878, to July, 1882.

Fourth quarter. Abstract B, 1878:

Voucher 1. L. A. Hogle, beef \$330 00

I now support this voucher with the affidavits required. The beef was bought for the Indians east of the reservation. A necessity did exist for this purchase, and it was all the provisions that could reach them during that fall and winter. I was advised to do this by Farmer Gheen, who had experience with them a number of years. Snow had commenced falling and things at the Indian camp looked deplorable. I bought at the lowest possible rates.

Vouchers 2, 3, and 4:

These articles were bought of the several parties named, *i. e.*, I. L. Hogle, W. M. Dodge & Co., and John Ainley. They were bought at lowest market rates that could be procured and in open market, either in San Francisco or Elko, and under authority of the honorable Indian Commissioner, as per date. I had no interest whatever, directly or indirectly, in these vouchers.

Voucher 5. Disbursements to sundry persons \$352 75

Whatever irregularities there was in making up these vouchers that we objected to, I state they were bought in and on an emergency in traveling through the different counties of Elko and the bordering districts of Idaho looking up the Indians. This was my first trip. I was accompanied by Levi Gheen, the interpreter. I found the Indians in almost destitute condition and importunate for relief. I bought at the nearest available place the articles named in the voucher, and I think at a fair market rate. The prices of articles varied of course in different locations, but the cost in the end was not more than if purchased in Elko at lowest rates and freighted to where it was distributed to the Indians. I had no interest, direct or indirect.

Voucher 6. John How, reimbursement \$90 00

This is fully explained in my answer sent on separately, and one of the first remitted; and also my letters to Department asking the privilege of paying Davis for the grinding of wheat. If needed Davis's deposition will be added to this. In these vouchers and items of abstract B I state the goods were bought in open market at as low rates as could be procured, and I had no interest whatever, directly or indirectly.

JOHN HOW.

Subscribed and sworn to before me, this 3d day of March, 1884.

[SEAL.]

J. F. KINGWELL,
Notary Public.

JOHN HOW, being first duly sworn, says:

I am now a resident of San Francisco, Cal.; that I have been agent for the Western Shoshone tribe of Indians, living in the State of Nevada; that on the 11th of November, 1878, I forwarded to the Department at Washington, D. C., having been specially instructed to do so by Commissioner Hoyt, the names of the Indian policemen, and received an approval of the same; and their salary was included in the remittance of that quarter, and the sums due them for services was paid them, for which they receipted on the pay-roll; and I was not interested directly or indirectly, nor did I receive any of their pay.

The payments of the police were made at one time, and they signed in the presence of witnesses, whose names were annexed. I can only account, at this late date, for the error shown in witnessing in the omission to carry down the mark thus (""), to show that the same witnesses were present, and saw them all paid, for such was the fact. It was the first payment they had ever received from the Government, and they were very much elated over it.

JOHN HOW.

Subscribed and sworn to before me, this 7th day of January, A. D. 1884.

[SEAL.]

J. F. KINGWELL,
Notary Public.

STATE OF CALIFORNIA,

City and county of San Francisco, ss:

JOHN HOW, being duly sworn, deposes and says:

That he was agent for the Western Shoshone agency from July, 1878, to July, 1882.

In regard to the charge that the voucher forwarded to Department for the purchase of beef, amounting to the sum of \$1,346.69, were forgeries, and consequently that amount stood charged to his account:

I filed an answer on the 19th of January, 1882, with the Department, in which I admitted that the accounts were forged, but stated the averment that I had forged or was connected with the forgeries in any way was totally false.

I also stated that finding they were forgeries I had paid the amount, \$1,346.69, to Murphy & Co., and that the weight of cattle given by Dearing and attached to the false vouchers were genuine, and the real weight of the cattle, as furnished by Messrs. Murphy & Co., whom I paid at the banking-house of John Henderson, in the presence of John Ainley, both residents of Elko, Nev.

I further state that Daniel Murphy, the principal of Murphy & Co., informed Inspector Smith of this payment or settlement, and he (Smith) promised to inform the Department thereof.

I remitted the voucher to Department through Alex. Cochran, esq., showing that the payment of \$1,507, that including a small bill due from Government to Murphy & Co.

I ask therefore that instead of being charged with the amount of the forgeries that I be credited with the amount paid to Murphy & Co. As it is, I have paid the \$1,346.69 twice, first on the false voucher; second, to Murphy & Co., and I am refused also the credit by the Department.

JOHN HOW.

Subscribed and sworn to before me this 2d day of February, 1884.

[SEAL.]

J. F. KINGWELL,
Notary Public.

STATE OF NEVADA,

County of Elko, ss:

ELI GEORGE, being by me duly sworn, deposes and says that he resides in the town of Tuscarora, Elko County, State of Nevada, at which place he keeps a lodging-house and saloon; that he recognizes the receipt given by him to John How, Indian agent, in the summer of A. D. 1881, which he calls the second quarter, as genuine, at which time he paid me \$3 for entertainment; that he keeps no register, but says that the said John How has paid him over the sum of \$43 from A. D. 1878 to A. D. 1882 for entertainment while traveling to and from the Duck Valley Indian Reservation.

ELI GEORGE.

Subscribed and sworn to before me this 31st day of May, A. D. 1884.

[SEAL.]

CHARLES E. ABBOT,
Notary Public.

SAN FRANCISCO, June 16, 1884.

This is to certify that while Mr. John How was acting as agent of the Western Shoshone Indian agency, he made to Mr. Dan Murphy and myself (we being partners in the cattle business) three payments for beef forwarded by us to the Indians; one payment of \$1,000 to Dan Murphy, one payment of \$653.31 to myself, and one payment of \$1,507, which, to the best of my recollection, was made to Dan Murphy.

H. L. BYRNE.

Subscribed and sworn to before me this 16th day of June, A. D. 1884.

[SEAL.]

J. F. KINGWELL,
Notary Public.

STATE OF NEVADA,

Town and County of Elko, ss:

JOHN HOW, being duly sworn, deposes and says:

I was United States Indian agent of the Western Shoshone tribe from July, 1878, to July, 1881.

In reference to the act of John Coombs for labor on buildings at the reservation, I aver that I paid this bill, on the returns made by Farmer Dearing, giving the number of days he had worked. I examined the books kept at the reservation and found that the book account agreed with the account furnished by Dearing.

It is charged by the examiner that I had included in this final account of Coombs the labor done by him in the third quarter, 1880. On my recent visit to the reservation, May 27, 1884, for the purpose of obtaining the labor book and copy of Dearing's voucher, I failed to find the book, or any papers pertaining to this work. Agent Mayhugh said "he had not seen any, and they could not be there." We, however, made

a search for them, but to no effect. If the papers were taken to Washington, I hope they will be forwarded to me, or handed to my attorneys in Washington for examination; and if I have included the work done in the third quarter, 1880, in the voucher of 1882, then it can be corrected.

As to the "charge of counterfeiting the name of John Coombs," I can only say it is a gross falsity. I have industriously sought for John Coombs to get his confirmation of this receipt, but I have failed to find him. I have written to Idaho, Montana, and elsewhere, and I shall continue to seek for his whereabouts.

The account of E. Ham against Coombs should not be allowed by Government, but he should be directed to collect it from me. He has left the State, or I should have called upon him for a settlement; I have written to him many times, but he ignores my letters, if he ever received them. In regard to John Hoover's labor, paid in advance \$284; a voucher had not been issued for this account, but work had been done by him amounting to about \$600. I state this from my recollection, as I have said, as I could not find the labor book. It was fully understood that Inspector Smith should issue the voucher, and he agreed to do so, but he promised to do many things which he failed to perform. Hoover went with me to Smith, and then gave me an order on him for the \$284, and which he was to deduct when Government remitted the money. I left the order with Willson, who was acting clerk for Smith, and who was to receive the money and forward to me when paid. I was told by Willson that Smith, in one of his fits of passion, tore up the order, and swore he would collect no debts of John How's. This is a true statement of facts, and if Government has not paid Hoover, then my demand should be good.

JOHN HOW.

Subscribed and sworn to before me this 6th day of June, 1884.

O. E. GREEN,
Justice of the Peace.

The United States to J. H. Weiland, Dr.

To hay and feed furnished J. W. Buckland, driving Government team:

1881.		
Oct.	5. Hay for six horses and one meal	\$1 00
	19. Hay for six horses over night	3 00
	25. Hay for six horses over night	3 00
	26. Detained by sickness	3 00
	27. Detained by sickness	3 00
Nov.	7. Hay for six horses	3 00
	11. Hay for six horses	3 00
	23. Hay for six horses	3 00
Dec.	2. Hay for six horses	3 00
	12. Hay for six horses	3 00
	19. Hay for six horses	3 00

This is to certify that I was driving the Government team at the time the above bill was contracted, and I believe it to be correct.

J. W. BUCKLAND.

STATE OF NEVADA

Town and County of Elko, ss :

JOHN HOW, being duly sworn, deposes and says:

I was United States Indian agent for the Western Shoshone tribe from July, 1878, to July, 1882. In regard to H. L. Byrne's bill for beef in second quarter, 1881, for \$653.31, I state it is correct in every respect. It was paid in cash; no note was given him, but Byrne gave to Max Schoen an order on me for the amount, and sending his voucher receipted, and I paid to Max Schoen the cash, as I have before stated; on the retained voucher in Agent Mayhugh's possession, it is marked in red ink O K, and signed, "A. R. Smith, special agent." This beef was used in the Indian service, and the weight sent to the Department at that time. I think this bill of beef will be found credited in the property returns, as received from Murphy & Co. We did not know until this settlement belonged to Byrne individually. I will send from San Francisco next week an affidavit from Mr. Byrne, and also his statement of the whole agreement of beef from Murphy & Co.

In regard to cartridges used first quarter, 1881, the 600 cartridges referred to were used by the Indians in killing cattle, and double this quantity were used, that I bought at various times, and with their own money. I did not think it necessary to enter these items on the list of property returns, as they were kept in the office, and used as occasion required, by the farmer, the employes, and the Indians, as I have stated.

POLICE CLOTHING.

I do not know what evidence is referred to by the examiner, but I equipped thirty policemen, who were appointed and approved of by the Commissioner, and I informed him that I had stationed about a third of them at different points at Elko, Austin, Tuscarora, for the purpose of suppressing the selling of whisky to the Indians; that I felt this to be a necessity as well as the best means of stopping the sale, and it proved so, and gave great satisfaction to the citizens.

I had twenty-seven in the service when Inspector Smith arrived. When he saw them in Elko he acted on his own view of the matter and took their badges away, telling them they were no longer policemen. So in his idea of distributions, that no Indian was entitled who did not live at the reservation. I considered the uniform "as dropped" when issued to the police; they certainly would not be returned.

In the above proceedings I acted as I thought for the best in the Indian service and had no pecuniary interest in it whatever.

JOHN HOW.

Subscribed and sworn to before me this 6th day of June, 1884.

O. E. GREEN,
Justice of the Peace.

To whom it may concern:

I, Anton Storff, am a resident of White Rock, Elko County, Nevada; am a rancher and also entertain travelers. I know John How, ex-Indian agent, also Arden Smith, and know James Crutcher, who is lately deceased. In April or May, 1882, all the named parties met at my house and I was present when Agent How paid Crutcher a balance due him on a voucher for his service as vaquero. It seemed that only part of the \$150 due Crutcher had been paid, though Agent How had a receipt for the whole amount. Crutcher claimed it was a forgery and Agent How, on seeing Crutcher's signature, agreed it must be so. Crutcher stated that when he got part of his pay at Mountain City he gave no receipt. Agent How said he was satisfied it was a forgery, and paid Crutcher in full. I knew he was paid, and that Inspector Smith was present, as he said that it was no use to give another receipt, as he would explain it to the Department.

I am asked by Agent How to state whether he did not pay me \$7 in the second quarter of 1881, for entertaining him both going and returning to the reservation, a voucher for which payment he says the Department doubts being genuine. I wish to aver that the signature is genuine, and that I received the \$7.

In witness whereof I hereby place my hand and seal this 26th day of May, A. D. 1884.

ANTON STORFF. [SEAL.]

Subscribed and sworn to before me this 26th day of May, A. D. 1884.

[SEAL.]

W. W. ROGERS, *Clerk,*
By O. E. GREEN,
*Deputy Clerk of the Fourth Judicial District Court
of the County of Elko, State of Nevada.*

WESTERN SHOSHONE AGENCY,
Elko, Nevada, December 24, 1881.

John How, with Indian Department, transportation account.

April 15, 1881, purchased of George Tucker and brother:

Six horses at \$100 each.....	\$600 00
Six sets harness (the lot).....	100 00
One wagon	100 00
Ainley's bill for grain, as per voucher 2.....	310 18
John W. Buckland (teamster) as per pay-roll, from May to September, inclusive, at \$65 per month	325 00
From September 30 to December 31, \$50 per month	150 00
Hay, as per voucher 3.....	75 00
	1,660 18

CONTRA CR.

Freight carried by teamster to reservation in second quarter, 1881.....	\$250 00
In third quarter.....	792 41
	1,042 41

In this account should be added the freight for fourth quarter, which I had no opportunity of settling, as I was suspended in December, 1881, but which I had estimated to be as large an amount as the third quarter; if so, then the team was entirely cleared from debt. I hope the honorable Commissioner, with the proof now given, will pass this account to my credit. As it now stands I am charged with the freight and the Government holds the team.

STATE OF NEVADA,
County of Elko, ss:

G. W. Phillips, by me duly sworn, deposes and says, that he was one of the firm of Hubbs & Phillips, and resides in the town of Tuscarora, Elko County, State of Nevada. That during the year 1881 he was engaged in the transporting business. That on or about the month of September, A. D. 1881, he was engaged by Indian Agent How to transport from Elko to reservation lumber for the use of the department; that he performed said contract and delivered the lumber at Duck Valley Reservation. That shortly afterwards he received his pay from the agent, Mr. Howe, for said transportation, amounting to the sum of \$154.50, and receipted for same. That the receipt was signed by me as a member of the said firm, the agent saying that he had received a receipt from farmer Deering of amount of lumber. Affiant further says that the lumber was carried at lowest market rates and that Agent How had no interest in the freight so carried and paid.

G. W. PHILLIPS.

Subscribed and sworn to before me this 22d day of May, A. D. 1884.

[SEAL.]

CHARLES E. ABBOT,
Notary Public.

STATE OF NEVADA,
Town and County of Elko, ss:

JAMES DAVIS, being duly sworn, deposes and says:

I know John How, United States Indian agent of the Western Shoshone tribe. The flour purchased from me, for which voucher 8 for \$80, was bought, and the receipt was no doubt signed by my wife, as she had full authority to sign, and I hereby affirm the signature to be genuine and correct, as much so as if signed by myself. Voucher ferred to third quarter 1881.

JAMES DAVIS.

Subscribed and sworn to before me this 12th day May, 1884.

[SEAL.]

W. N. MILLER,
Notary Public.

STATE OF NEVADA,
County of Elko, ss:

LEVI WINES, being duly sworn, says:

I am a resident of Ruby Valley; that in the year 1879 I was the owner of teams and was engaged in the transportation business from Elko, Nev., to other points in the State.

That in February of that year I transported from Elko to Tuscarora and Cornucopia, in the State of Nevada, supplies belonging to the Indian Department, and delivered the same to Levi Gheen at the points named above. On my return to Elko I delivered the receipts for the goods to John Howe, Indian agent, who had shipped said supplies, and he paid me, the freight for the same being \$103.83. Mr. Howe had no interest in this matter and paid me the full amount of the freight bill.

LEVI WINES.

Subscribed and sworn to this 11th day of February, A. D. 1884, before me.

JOHN ROBBINS,
Justice of the Peace, Ruby Valley Township, Elko County, Nevada.

STATE OF NEVADA,
County of Elko, ss:

I, W. W. Rogers, county clerk of the said county of Elko, State of Nevada, hereby certify that John Robbins, before whom the annexed instrument was made and executed, and who has thereunto subscribed his name, was at the time of so doing a justice of the peace in and for the said Elko County, duly commissioned and sworn, and that his signature thereto is genuine. I further certify that the said affidavit is made and executed in accordance with the laws of the State of Nevada.

In witness whereof I have hereunto signed my name and affixed the signature of the district court of the said Elko County, this 9th day of May, A. D. 1884.

[SEAL.]

W. W. ROGERS,
County Clerk.

STATE OF NEVADA,

County of Elko, ss :

I, W. W. Rogers, county clerk of the said county of Elko, State of Nevada, hereby certify that John A. Palmer, before whom the annexed instrument was made and executed, and who has thereunto subscribed his name, was at the time of so doing a justice of the peace in and for the said Elko County, duly commissioned and sworn, and that his signature thereto is genuine. I further certify that the said affidavit is made and executed in accordance with the laws of the State of Nevada.

In witness thereof I have hereunto signed my name and affixed the seal of the district court of the said Elko County, this 9th day of May, A. D. 1884.

W. W. ROGERS,
County Clerk.

STATE OF NEVADA,

County of Elko, ss :

James Robinson, being duly sworn, states that I am a resident of this county, and that on the second quarter of 1879 I lived in the town of Elko, and was the owner of teams and engaged in transportation business; and during that quarter I contracted with John How, Indian agent, to take for the Indian Department a lot of goods and merchandise to Tuscarora, 50 miles distance, and Cornucopia, 75 miles distance; that I took the goods, delivered the same to Levi Gheen, who was known as the "farmer," brought back his receipt to the agent, and received my pay, which was \$43.12. Mr. How had no interest in my teams nor in my business.

JAMES PERTSON.

Sworn and subscribed to before me on this 27th day of March, 1884.

JOHN A. PARMEE,
Justice of the Peace, Carlin Township, Elko County, Nevada.

STATE OF IOWA,

County of Elko, ss :

V. C. Bartlett, being duly sworn, deposes and says: I am and for fifteen years last past have been a resident of the town and county of Elko, State of Nevada, and during the time hereinafter referred to was the owner and proprietor of the Gem restaurant, personally engaged in superintending the business relating thereto. That on or about the 2d day of February, 1879, I entered into an agreement with John How, the Indian agent in charge of the Western Shoshone Indian agency or reservation, to furnish meals to a large number of Indians at the rate of 25 cents per meal. In accordance with the terms of said agreement I did about said date furnish one hundred and ninety-two meals to Indians, and I received therefor the sum of \$48. About March 15, 1879, I furnished, under a similar agreement with said John How, forty-eight meals to Indians, and received therefor the sum of \$12; that upon said occasion John How was Indian agent, as aforesaid, and had no interest whatever in the furnishing of said meals other than as Indian agent, and received no pecuniary benefit therefrom or, personally, any benefit or advantage whatever.

V. C. BARTLETT.

Subscribed and sworn to before me this 13th day of May, 1884.

O. E. GREEN,
Justice of the Peace.

JOHN HOW, being duly sworn, says:

I am now a resident of San Francisco, Cal. I have been agent for the Western Shoshone tribe of Indians, living in the State of Nevada.

ABSTRACT A.

In explanation I would state that the stationery bought of T. N. Stone, and 84 cords of wood of J. Simpson, were purchased in good faith, and used for office purposes. There was no stationery on hand for immediate use, and wood was required for the approaching winter. I state that the stationery and wood were used in the office entirely.

The bill of beef bought of L. J. Hogle was purchased for the use of the Indians west of Cornucopia. I met the Indians in council for the first time. They were sullen and complaining. The annuity and supply goods had not arrived, and I felt it my duty to act as I did, and the purchase from Hogle was made under these circumstances. The beef was immediately distributed among them, and left them more quiet and better feeling with the promise that the goods would be distributed as soon as they arrived.

I reported this to the Department and no objections were made, and in this as before I had no interest, directly or indirectly.

JOHN HOW.
Subscribed and sworn to before me this 7th day of January, A. D. 1884.

L. F. KINGNEELL,
Notary Public.

[I. Henderson, M. P. Freeman & Co., Bankers.]

ELKO, NEV., May 15, 1884.

DEAR SIR: At your request I will state that I have been in the cattle business in this county and State for several years, and that the custom of cattlemen is to turn out their cattle on the range without herders. And every spring and fall the custom is for the cattlemen to ride over the range, and bunch or round up the cattle, and hold them together until the owners can ride through and part out their calves, and mark and brand, and also part out their beef cattle for market if they wish to. Cattle mix and range over a large scope of country, but at the general spring and fall round-ups all owners have a chance to get their cattle, and put them on their proper range. This is the general custom of both small, medium, and large cattle owners throughout this State. Also in the same way horses run at large on the range and horse men have their times for horse orders or round-ups in the same way.

I am, yours, very respectfully,

I. HENDERSON.

Hon. JOHN HOW,
Elko, Nev.STATE OF CALIFORNIA,
City and county of San Francisco, ss:

JOHN HOW, being duly sworn, deposes and says:

I was Indian agent for the Western Shoshone tribe from July, 1878, to July, 1882.

W. W. Dodge & Co. Voucher 8 \$257 42

These goods were bought of Messrs. Dodge & Co., under authority of Department. That the exigency required an open market purchase; that the prices were reasonable, and the lowest obtainable, and were paid for by me, as agent, as the vouchers show. In this matter I had no direct or indirect interest.

JOHN HOW.

Subscribed and sworn to before me this 3d day of March, 1884.

J. F. KINGWEELL,
Notary Public.STATE OF NEVADA,
County of Elko, ss:

JOSEPH MCCLERY, being by me duly sworn, deposes and says, that he resides in Columbia, in Elko County, State of Nevada, at which place he has resided for the last six years continuously. That he is well acquainted with John How, formerly the Indian agent for the Western Shoshone Indian Agency. That late in the year A. D. 1879, about the month of October or November, while engaged in hauling freight from Mountain City, in said county of Elko, had the misfortune to break one of the wheels of his wagon at a place about 3 miles from said Indian Reservation at Duck Valley, in said Elko County, and in company with his teamster, P. McHalton, went to said Duck Valley for the purpose of trying to borrow a wheel to get his load and wagon to some place where he could have his wagon repaired, and while making inquiries to that effect he was accosted by an Indian commonly known by the name of Carlin Dick, who proposed to sell a wagon to him, claiming it to be his individual property, and that he had brought said wagon from the Carlin Indian farm, in said county of Elko, near the town of Carlin, in which statement he was corroborated by at least one dozen Indians, who gathered around. Fearing there might be some mistake I took the Indian who had proposed to sell me the wagon and an Indian interpreter, named Piute Bill, before Mr. John How, the said Indian agent, who was then distributing goods to a large number of Indians, and who questioned the Indians in regard to said wagon, and then stated that from all he could learn the Indian had acquired the wagon by his own labor, and under those circumstances had the legal right to dispose of it if he desired so to do. I therefore closed the trade with him in the presence of said John How and P. McHalton, the teamster, and paid him through said How, he, Mr. How, having no interest whatever in the trade. And further deponent saith not.

JOSEPH MCCLERY.

Subscribed and sworn to before me this 20th day of May, A. D. 1884.

CHARLES E. ABBOT,
Notary Public.

MODESTO, STANISLAUS COUNTY, CALIFORNIA, February 25, 1884.

This is to certify that affidavits and explanations and corrections, concerning the "statement of differences," arising in settlement of the accounts of John How, Indian agent, Western Shoshone Agency, Nevada, from September 10, 1878, to March 31,

1880, were furnished the office of Indian Affairs (in duplicate), on receipt of the "list of exceptions" to the said accounts issued from that office. That the affidavits, explanations, and corrections covered the omissions cited in the "list of exceptions," as fully as could be given, considering the time that had elapsed after the various transactions had occurred. The correction, &c., made comprised nearly the entire business of the several quarters, from September 10, 1878, to March 31, 1880, making a large amount of clerical work that would require months to refurnish at this late date, and which I believe would have largely reduced the amounts in suspense, if the explanations, &c., had been given the Second Auditor at the proper time.

W. A. JACKSON,
Ex-Clerk.

Subscribed and sworn to before me this 27th day of February, A. D. 1884.

[SEAL.]

C. E. MCCARTHY,
County Clerk, Stanislaus County, California.

TERRITORY OF IDAHO,
County of Owyhee, ss :

LEVI HARRIS, being duly sworn, deposes and says:

I lived in the Duck Valley Reservation from the year 1877 to 1882. I knew John How, the agent for the Western Shoshone Indians, and sold to him from March 22, 1879, to June 29, 1880, beef amounting in the aggregate to about 40,000 pounds for the supply of the Indians on the said reservation, for which I received my pay in full, allowing him no commission on the same, and I had no interest in the transaction other than, above mentioned.

LEVI HARRIS.

Subscribed and sworn to before me this 12th day of May, 1884.

[SEAL.]

SOL. HASBROUCK,
Notary Public.

STATE OF NEVADA,
Town and county of Elko, ss :

ROBERT TUCKER, being duly sworn, deposes and says:

I know John How, United States Indian agent of the Western Shoshone tribe. I am a brother of George Tucker, and have been engaged with him in the stabling business for many years; and the contract made by him with Agent How was for our mutual benefit, and my receipt to the voucher is genuine and was made on my brother's account as well as my own. The signature of John Dearing to bill lading was returned to us by the teamster (Buckland), and I have no doubt of its being genuine. I know the goods were shipped on the team, purchased from us for the Government, and which the Government now holds. As we understand, this matter has been reported at Washington by the special Government inspectors as a fraudulent transaction between ourselves and the agent. We challenge and desire a thorough investigation.

I also state that Agent How had no interest, directly or indirectly, in this transaction.

ROBERT TUCKER.

Subscribed and sworn to before me this 13th day of May, 1884.

O. E. GREEN,
Justice of the Peace.

STATE OF NEVADA,
Town and county of Elko, ss :

GEORGE TUCKER, being duly sworn, deposes and says:

I know John How, United States Indian agent of the Western Shoshone tribe. I made a contract with him in the spring of 1880, which is well known to the Government, wherein I was to furnish him with wagon and horses, and received my pay for the same, from the earnings of the freighting that was transported to the reservation at the rates we had agreed upon. The wagon was called the "Government wagon" and was driven by the Government teamster (Buckland).

In compliance with this agreement I received at different times the sum amounting to \$1,241.71 in the aggregate. That is, first quarter 1880, \$199.30; in the second quarter 1880, \$250. Both of these sums I receipted for. Also included in the above is \$702.41, which was paid to my brother, Robert Tucker, in the third quarter 1881, and which was receipted for by him. In regard to the receipts given by John Dearing for the goods we have no doubt of their being genuine, as they were returned at each trip made and handed over to Agent How. As to the statements which we are informed have been reported of us in Washington by Special Agents Smith and McNeil, "that no money was paid us for this freighting," it is like many other false statements they have made in regard to us. If either of these men were near I would

seek a recompense for this abuse. In the mean time I will sustain my character for truth and veracity as a business man. I am well known to Congressmen and Senators of this State, who will, I think, testify favorably in my behalf as to my character for honest dealings. I will further add that two other horses were added to the team, at a cost of \$200, all of which are now or were in possession of the Government.

GEORGE TUCKER.

Subscribed and sworn to before me this 13th day of May, 1884.

O. E. GREEN,
Justice of the Peace.

STATE OF NEVADA,

Town and county of Elko, ss :

GEORGE TUCKER, being duly sworn, deposes and says :

I have been a resident of this town for the last ten years. I was engaged in the stabling and freighting business. I know John How, late United States Indian agent for the Western Shoshones, and I have transacted a good deal of business with him; that in May, 1879, I contracted with him to furnish two white men and ten horses, who with five Indian vaqueros from the reservation who were to attend to the various rodoros, held in Elko County, the object of which was to recover the cattle that belonged to the Western Shoshone Indians. To carry out this engagement with the agent, I employed my brother, Robert Tucker, and Luther Brown, who on their return brought in seventy head of cattle, the Indians then taking charge of them to Duck Valley Reservation. Agent How paid me, as per contract, for the use of ten horses and services of two men at the rate of \$10 per day for seven days, making \$70, and for expenses of five Indians and eight of their own horses, which included barley and provisions, \$83; total being \$153. I employed the white men and paid them, the agent settling with me as per contract for all expenses incurred.

GEORGE TUCKER.

Subscribed and sworn to before me this 13th day of May, 1884.

O. E. GREEN, *J. P.*

STATE OF NEVADA,

Town and county of Elko, ss :

JOHN W. BUCKLAND, being duly sworn, deposes and says :

I know John How, United States Indian agent for the Western Shoshone tribe. I was employed by him as teamster, and drove the Government wagon or rather two wagons, one in the rear of the other, with six horses; I have never heard any other name for the team but the "Government wagon and horses," which were bought, I am told, from the Tucker Brothers. I was constantly employed in taking goods from Elko up to the reservation for the Indians. I took all goods sent out by the Government, as well as other goods bought in different places for their use. I receipted in full at every quarter's settlement and the receipts he has returned are genuine.

J. W. BUCKLAND.

Subscribed and sworn to before me this 17th day of May, 1884.

O. E. GREEN, *J. P.*

STATE OF NEVADA,

Town and County of Elko :

W. T. HITT, being duly sworn, deposes and says :

I know John How, United States Indian agent of the Western Shoshone tribe. In July, 1880, I made a contract with him to furnish goods, as advertised by him in the daily papers of Elko. I took the contract for the whole amount of goods, at prices as per agreement. A number of articles that I had not in my store I purchased of John Ainley. The goods were delivered to Agent How, who said he was well satisfied with the purchase. He issued me the certified voucher for the same, and which, in due time, was paid. On the receipt of the voucher I paid over to Mr. Ainley the amount he had furnished, which was \$161.80. I did not pay the money to Agent How, but to Mr. Ainley himself. I had no reason to suppose that Mr. How had any interest, directly or indirectly, in the transaction. Mr. Ainley was my surety in the contract.

I now understand that a different impression has been given in Washington, represented by the Government inspectors, and I deem it best to make this correct statement in the matter, and I will state that I am at a loss to understand the motive of those who have so maligned a man who has won so enviable a reputation, both in his management of the Indians and in his character as a citizen. In regard to goods bought in the second quarter 1880, amounting to \$414.60, a part of these goods were ordered at the request of Agent How, from Ogden, and part were furnished from my

own store in Elko. The bill was made out in my name, and the goods shipped from my store to the reservation; and I here aver that both bill and receipt are genuine, and made in good faith, notwithstanding Inspector Smith has reported them fraudulent.

W. T. HITT.

Subscribed and sworn to before me this 12th day of May, A. D. 1884.

[SEAL.]

M. H. MILLER,
Notary Public.

Hon. H. PRICE.

Commissioner of Indian Affairs, Washington, D. C.:

I would respectfully ask your consideration to the statements I am now making. Ever since I took charge of the Western Shoshone Agency of Nevada, in July, 1878, I have been the object of opposition, intrigue, and calumny, in almost every form, and which at last culminated in my suspension in December, 1881. I am well aware this statement will be of little avail if names and circumstances are not stated. So I shall proceed to give them.

On my first trip through Nevada to hunt up the Indians of the tribe that I was directed to care for and induce to remove to the reservation, which at that time had no Indians on it except three old and blind ones, who were incapable of moving from there—in making this trip I was accompanied by Levi Gheen, who formally had charge of the tribe, previous to my appointment, and who spoke the Shoshone language fluently, and which made my intercourse with the Indians quite easy on that account. I found them very poor and without supplies, and very despondent and bitter in their complaints against the Government. When I arrived at the reservation I found Levi Harris to be its only occupant; he, with his family, were comfortably located there. He had purchased, some years previous, the claims of a squatter, and had improved it to a considerable extent. He was greatly annoyed that the reservation was established there. The country around this locality was the grazing ground for thousands of cattle belonging to various dealers, within an area of 30 miles, the chief among them being L. E. Hogle, E. Ham, and Levi Harris. They seemed at once to look upon me as their enemy, and were loud and threatening in their language, and declaring that Levi Gheen had a prior right and should have been appointed agent, and that I was an intruder, carpet-bagger, &c. I endeavored, in my dealings with them, to conciliate this feeling, but without avail; they continued throughout to be most bitter enemies.

On leaving the reservation, I stopped the first night at Silver Creek, 23 miles distant, at the house of E. Ham, which was a public stopping place, and was received by him with rather cold courtesy; during our ride next morning our conversation was on the locality of the reservation, when Gheen remarked to me "he thought he had made a mistake in recommending this Duck Valley to Department as a suitable location for the reservation, but as you have not committed yourself with Department in its favor, and if in your report you will say you doubt the feasibility of making it a success, and recommend a change of locality to a point where frosts and winter would not be so severe, you and I can make \$5,000 by the operation." He would give me no names, but I well understood that Hogle, Ham, and Harris would see it paid. But I had not gone there to enter into any such bargain or conspiracy to sell myself; I have used my best exertions to make the reservation a success, and I claim it was, in every respect, with its farms, its mills, and especially its school, and withal a satisfied people; all of which can easily be proved by the whites living in that county. I was constantly being informed of the talk and movements of these men named, and my informers were J. H. Bacon, of Mountain City, Antoni Stoeff, and O. Parris, of Silver Creek, McClay, of Columbia, and many others.

A move was made early in 1879, the object being for my removal, and to carry out this project they employed one John Dow, an attorney at Tuscarora, to visit the various towns in the county of Elko (Cornucopia, Columbia, Mountain City, Silver Creek, and Bruno, in Idaho). Dow would have what he called "a meeting with chairman and secretary appointed," but could not get any prominent man to act as such for they would decline. They would pass resolutions to this effect: "That the Indians on the reservation were insolent and insubordinate, that their farms were of little account, and when their present supplies (which were limited) were exhausted they intended to revolt, and attack the neighboring settlements," and further saying "there were from two to three thousand Indians there, and the agent could not control them, and they in consequence asked for protection." These proceedings were not published in any newspaper, but were represented as printed and having been published, and were forwarded to Secretary of War and General McDowell; and in consequence of this a company of cavalry, under command of Captain Carr, from Fort Halleck, came to the reservation, and remained there a month. I need not speak of the true situation of the Indians at this time, as Captain Carr's report to General McDowell will show how false these reports were. When I was informed

by Captain Carr the real object of his visit, we made inquiries as to who was the originator of these meetings and the object of them. I was afterwards informed by Dow "that he was employed by Hogle professionally; and collection had been taken among the merchants of the different towns to pay his expenses, and that he had expended a large proportion for liquor to satisfy the 'crowd' as he ironically called it at these meetings." He also informed me, "that Levi Gheen accompanied him on most of these trips and introduced him at the reservation." In consequence of this knowledge I took advantage of a drunken spree of Gheen's and discharged him from further employment.

During all this time efforts were being made to have me removed, and Levi Gheen appointed in my place; but failing in that, L. E. Hogle was put forward and petitioned for, and recommended through Senator Jones, of Nevada, as a suitable agent to fill my place. I may with propriety refer here to another rumor, which I have reason to believe was fabricated by the same parties, and which deceived the governor of Idaho and Secretary War, and in consequence sent another military escort to the reservation in the summer of 1881, and which was false, and had no more foundation than the first report. The efforts to supplant me must have been known to the Department at that time, and although much annoyed by these constant attempts to malign me, and have me removed, still I had hoped to have the agency at the expiration of my term with the confidence of the Government; but in this I was doomed to disappointment. The resignation of my clerk (Jackson) on account of ill health rendered the appointing of another needful, and the one who supplied his place (E. G. McKeemoe), and who was for two months employed as clerk, I found to be a willing coadjutor of the men I have named. He, aided by Dearing (farmer), and whom I had twice suspended for drunkenness and whose resignation for the 1st of January I had in my pocket at the time Inspector Smith arrived and suspended me, proved too much for me, and though one is in the penitentiary and the other fled the country, still the evidence of these men is taken against me as well as against Jackson (clerk), Drs. Huntington and Meigs, Maj. Brookie Tucker, and others, who are said to be "wholly unworthy of belief" and who are charged with perjury and forgery in all their doings.

Finding myself in this situation, I shall not suffer myself for an instant to be paralyzed, but shall proceed to show by evidence undoubted my own character for seventy years, as well as the men whom I have employed. I have often been placed in a position as candidate for office, and which it is unfortunately the case to attack the character of a man, yet I have escaped unscathed, and to this reputation I must ask your consideration. I shall also sustain the character of the employes as far as possible, as well as those with whom I have had dealings that have been questionable, and further I will state that where there has been a known forgery committed, i. e., in beef, wheat, seed, &c., I have promptly paid the amount with aid of friends and let the loss fall on myself instead of the Government. I have denied emphatically, in answering the charges of the examiner in the Second Comptroller's Office, any personal knowledge of these forgeries. I shall also show that in answer to the charges made that I did not pay George Washington Buck and Captain Charley, who were the representative Indians, for the transportation of wheat, hay, and barley, by producing bills of merchandise and supplies covering the amounts they had earned and sold, purchased, as I have stated, in accordance with agreement made in full council and which supplied them with food in the interim, i. e., when none was received from Government from spring to fall. I shall not "deny irregularities in the manner of conducting the business of the agency" as prescribed "in instruction to agents," and if this is counted against me I shall not be able to defend myself, but I shall ask for a liberal construction, and that my only object was for the benefit and well being of the Indians, and that I be credited with the amounts now suspended. I shall endeavor to sustain answers with depositions.

I think I ought not to close this without stating that in the grand jury that indicted McKiernon, and one of those whom I have charged with conspiring against me, L. E. Hogle was the only one who voted against the indictment, and this in the face of the confession of McKiernon that he pleaded guilty. I have claimed in my answer, made in Washington, that I had been condemned in a manner unheard of. That Inspector Smith would not allow me to be present to hear or examine any witness. If I brought a witness before him whose evidence was in my favor he would refuse to examine him, stating "that it was his business to support the charges, and witnesses in my favor I must take for myself." These facts I stated to you personally, and you answered in reply "that it was very wrong; that you did not run an inquisition," &c. I was unfortunate in the inspectors sent here by the Department, both of whom were unfriendly to me, McNeil—whom I felt it my duty to denounce for his action in the Palmyso slaughter, and whom I had opposed for office in Saint Louis, where we both had lived for many years.

The first day of Inspector Smith's arrival at Elko he informed me of his interview with McKiernon, at Ogden, and we in company went to the office of the United States marshal, and he there presented the forged paper to him, and earnestly advised me to

have "McKiernon brought back for trial." He left the forged voucher in the hands of the United States marshal as evidence. A few days after this he demanded of me my personal property, horses and buck-board, to be turned over to him, as Government property, and when I refused to do this he became very angry, and tried to frighten me. He went also to my wife, and advised "my leaving immediately for Canada; that I could take a freight train at Elko and go down and then get on the regular train." When she assured him that he would not run away. I have been advised by my attorney to say nothing against the inspector, and I have said as little as possible in consideration of the circumstances. But there will a time come, I feel sure, when, if I am not permitted to attend to his case, there will be those belonging to me who will do it for me. It will be remembered that when I did leave Elko it was to go to Washington and not to Canada.

I would further ask the honorable Commissioner that, in considering my case, he would read over my correspondence during my administration, and when, from time to time, I reported my actions in regard to matters that are now objected to; for instance, the transportation; that was done under the superintendence of Buck; also the purchasing of machinery, the grinding of wheat at Davis Mill, the purchase of a bolter, the appointment of a police and the different points of the county at which there were stationed. I think without a review of that correspondence you could hardly do me justice; especially will this be necessary in regard to the transportation done by the Indians and the purchase of the grain and hay from them. In this correspondence you will find agreement made with them, and the purchases made with the money they had earned. I wish particularly to refer you to my letters written May 10, June 21 and 27, July 8, 1880; also to two in March, 1881. I shall also send to my attorney at Washington, with the papers I am forwarding him, the bills of merchandise bought from W. W. Dodge & Co., and Davis, of Elko, and Keisel, of Ogden, and others spoken of in this correspondence, and which was paid for from the the Indians' earnings.

The citizens of Nevada, outside of the few named, will give me every testimony that I require in regard to honesty and management; and the Indians will also testify in my favor, and the reservation itself will show the difference from the time I left it up to the present time. Not that I would in any manner reflect on the present agent or his management, for he took possession after Special Agent Smith had controlled it for six months, and whose management was such, that the Indians were embittered against him, and who drove him away from the agency, and when at that time a large number left and have never returned. I will conclude by again asking your consideration of this matter personally,

And remain very truly yours,

JOHN HOW.

STATE OF CALIFORNIA,

City and County of San Francisco, ss:

JOHN HOW, being duly sworn, deposes and says:

I was Indian agent for the Western Shoshone tribe from July, 1878, to July, 1882.

Second quarter 1880:

1. Receipt roll	\$1, 595
Item. W. A. Jackson, clerk	225

"This account is objected to because it is stated that evidence or rumor had said that Jackson and How were hand in hand in various frauds connected with the Department." Mr. Jackson was paid, as the roll states, as the authorized clerk of the agency. These intimations of fraud and perjury that have been made throughout these papers are wholly undeserved and utterly false. The depositions in regard to Jackson's character will be filed, and he is disposed to seek the author for this and other libels. I claim that his salary was paid and hope to see it allowed me.

Item. T. W. Huntington, physician	\$200
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This is not allowed, because it is said "he had done no service." The depositions in his case will also show his character and standing and the services he did render as physician, aided by Dr. Meiggs, who was his partner in both places, Elko and Tuscarora, as well as the reservation, where at one time he vaccinated over four hundred Indians. His offices at Tuscarora and Elko were never without Indians, as well as the adjoining county and towns, to whom his services were given. I think also you will allow this payment made to him.

Item. A. V. Brookie, blacksmith	\$225
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I have given a full answer to this charge in my defense, in a deposition made to Inspector Smith, and also the statement I made in Washington in February, 1882, which should be on file at Department, and to which I would most respectfully refer

you. I also send depositions, made by men of the highest character, of the reputation of this man, and if needful can send many more. No man whom I have ever known in my long life stood fairer than Maj. A. V. Brookie. He carried with him to his grave the esteem of all who had ever known him. But his evidence is in the way of those who are conspiring against me, for he signed the receipt of High's cattle with Dearing, and now Dearing declares that his (Dearing's) name is forged, but I have no doubt whatever of its genuineness. In regard to paying Major Brookie (which is denied by the examiner), I state that I did pay him, as well as those who did his work in his absence, as I have explained in the statement before referred to. Major Brookie was an old and honored friend of mine, and when he became sick I felt it to be my duty to take care of him and assist him, and although in his feeble condition he staid about the store in Mountain City and aided as clerk and otherwise as best he could, he boarded with the proprietor, but never claimed or received any pay for what he did. I paid all his expenses of sickness, as well as funeral expenses, at a cost of over \$5.0, and I can only report that while he was sick his work was done by others, who received the pay, though Brookie receipted for it, hoping, as he did, to restoration to health to keep the position.

Item. J. W. Buckland, teamster..... \$195

This also is objected to because there is said to be evidence that he has not been paid the amount charged. I know not what evidence there is to that effect, but whatever there is it is surely false, for I paid Buckland myself and nearly always in advance. In settling with him in June, 1883, I showed him the various items of his account, and there was a balance of \$20 due him, which I then paid, and I have never heard of his claiming that I owe him anything, and I don't believe he ever will, and I shall certainly expect to have his receipt admitted.

Item. John Dearing, farmer..... \$225

I am not disposed to repeat the evidence in regard to Dearing's payment or receipts, for in this he says he signed the receipt but did not receive any money. I have no further evidence than his receipt that he did receive the money and his own evidence given before the magistrate in Tuscarora, which I have before related.

Item. Pah Ute Bill, interpreter..... \$75

His testimony that he left the reservation is correct, but he held his position by agreement with me, and those who acted for him in his absence received his pay. He frequently returned to the reservation for a week, and sometimes a month, and at the end of the quarter I would prorate his salary among those who did the work, and he (Bill) would receipt for it. I kept him for some time in this way, as much to please Captain Sam, who was the Indian chief at the reservation, and who was a great friend of Pah Ute Bill's. The tribe was never without an interpreter. If the inspector had stated this fact in connection, I would not have complained, for there may be much irregularity in so doing, but as he knew that Austin Jack and Battle Mountain Bill received their pay, and that Pah Ute Bill receipted for the same, I think he should have so stated and explained.

2. Pay-roll, Indian police..... \$468

This bill is objected to for the reason it states that the "roll falsifies the number of police." In answer to this, I state that all the police named were actually employed, and I so stated this to Inspector Smith, but he denied they were employed on the reservation or at Elko, and outside of these places he said I had no right to employ. But we differed in this, as we did in the distribution of goods, which he said ought not to be given to any but those living on the reservation, but as I had been instructed that all the Shoshones were treaty Indians and had their rights under that treaty, I was in the habit of distributing to all. I had in my correspondence with Department informed them of stationing different members of the police at Tuscarora, Austin, Battle Mountain, and Pioche, saying that their services were more needed at those points than on the reservation, as they aided me in suppressing the sale of liquor to the Indians and keeping them in order. This will be understood when I state there were 400 Indians in and near Austin alone, who were working in the mines and farms, and I here affirm they were all paid as the voucher shows.

If in paying the police in anticipation is the reason I should be deprived of remuneration for that course of proceeding, it must be so, for, from the time I was appointed till I left the agency, I was in the advance, and some of them are in my debt now. That I gave orders on stores to most of these Indians is also true. They were all very poor and needed their payments. In giving these orders I would write that they were members of police and would be paid when their remittance was received. These orders were mostly on stores in Elko (being the cheapest market), some in Tuscarora, and a few in Mountain City. The prices were high there and the Indians preferred going 100 miles farther to Elko. There were also some orders on Levi Harris,

at his request, and I gave him a list of names who were on the police. I may say in this connection that I bought some goods for him in San Francisco, for which he paid me, and I never received from him or any one else any financial benefit or interest.

As with the Indians so with the white employés, most of them received their pay in advance. I mean by advance that, before the time of remittance by Department, I gave them the benefit of my credit and money, both with the banks and the merchants, and more especially so in Levi Gheen's case (who is now inimical to me). I never had the pleasure of owing him one cent on the part of the Government; he was always in the advance, and to-day owes me over \$300, which I gave to aid him and his family in their distress. Some of the employés at the reservation, both white and Indians, are still in my debt, and I tried to get the inspector, when he paid them off, to aid me in collecting them, as I had the consent of Commissioner Price, but he would not do it.

Boyle, who had written the Department that I still owed him, but when, on my return to the reservation, I showed, him in the presence of Mr. Willson's clerk and also Inspector Smith, that he owed me (instead of my owing him) \$80. And so it was in Miller's case; money was due him for work not authorized and which I never received a remittance for, and when I settled with him and Inspector Smith, showing him that I had never received this money, he acknowledged he owed me some \$83. I refer only to this act at this time to show that I made no money out of my employés; on the contrary, lost much. In regard to favoring any particular store, and especially the one of Mountain City, the fact was the contrary, as the prices there were much higher, and Bacon did not keep his promise made me to act under sutler's rules. I wrote to Department (there being no sutler at the reservation) that I had made provisional arrangements with Bacon to do so.

3. John How, reimbursement.....	\$450
Item. George Tucker, transportation	250

I have again to repeat what I have said before in regard to transportation of George Tucker. I can give no other or further explanation in the matter. His contracts show and fully explain it. That he was paid for the transportation in the purchase of the team. The amount credited at the time was what this voucher called for; and I am glad to see that I am not charged with signing John Dearing's name on this bill of lading. As I have before said, this contract was made for Government benefit, and I think it is proven that it has been so. The transportation was done for the Government, and the team paid for.

Item. George Washington, transportation.....	\$50
Item. Charley, transportation	150

The informality in regard to date I cannot explain, but the payment was made to both these Indians under arrangements that I have before stated—not in money, but in goods bought for the Indians whom they represented; and I shall endeavor to show the quantity bought with this transportation money. I see it is not denied that the transportation was done, but it is denied that I paid for it; and, as I have said before, I made this arrangement in good faith, for the best interests of the Indian as well as Department, and I feel free to say that if I had not done so the reservation would have been deserted.

4. I. H. Bacon, purchase; flour \$70; bacon \$15.84	\$85 84
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This bill is demurred to, on account of price. The flour, I acknowledge, was very high, and I had to buy it on a pressing need. There was no way of getting it elsewhere. There was no flour nearer than Elko, and very little there. John Bacon said it cost him \$6.75, and he bought from a team from Boise City, Idaho. Bacon at a cost of 18 cents was not high. If the examiner will look at the geography of the country, and for three or four months in the year quite inaccessible for freight wagons. I have a letter now before me from Agent Mayhugh, who is at the reservation, which says the roads are impassable, and will be for some time to come, and that I could not get there much before the middle of April. I. H. Bacon's bill was made out and paid at my office in Elko. The invoice was made out by Jackson (clerk), at Bacon's request.

5. Hitt's bill.

I do not understand denial. Will attend to it on arrival at Elko. Will ask suspension until then.

6. Levi Harris, beef,.....	\$357 50
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This bill is stated by the examiner to be fraudulent, but Harris denies ever having said so, but does say he did not receive the voucher, but acknowledges the receipt of payment. I think (as Inspector Smith stated to me) "he didn't think he knew what a voucher was," although he ought to have known, as he has received a number, as the files of the Department will show. He received several from Gheen; also from me. I do not expect to get his deposition, but shall try to. He is very inimical to me, but

not more so than he is to Smith and the present agent (Mayhugh). I know the money was paid him, and by me into his own hands. He was a hard man to deal with, and I told him I should henceforth procure beef from some other source in consequence. He became very violent, and treated the Indians so badly that his life was in danger. His stepson, John Coats, I had previously ordered from the reservation, for his bad treatment of the Indians. I shall claim credit for this bill, and that his signature is genuine. The bill was bought for Indian service, and I here aver that he did sign the voucher, and he will never appear in a court of justice and deny it, neither will he claim it of Department.

7. John How, reimbursement..... \$142 50

In all the above vouchers and items that I have answered I aver that I have no interest, directly or indirectly. They were purchased in open market, at honest rates possible for the Indian service. This voucher 7 will be answered from Elko, as I have not the papers here.

JOHN HOW.

Subscribed and sworn to before me this 3d day of March, 1884.

[SEAL.]

J. F. KINGWELL,

Notary Public.

STATE OF CALIFORNIA,

City and County of San Francisco, ss :

JOHN HOW, being duly sworn, deposes and says:

I was Indian agent for the Western Shoshone tribe from July, 1878, to July, 1882.

Supplemental; third quarter, 1880 :

1. Pay-roll, irregular employes \$917

It is alleged that Franz, an employé, did not arrive at the reservation till July 12, 1880. This is true; he did not. He could not have arrived before that date, because he was employed at Elko in making molds for adobes and other appliances to be used in the erection of buildings on the reservation; and, by agreement, I was to pay him from the 4th of July, and include the time of his traveling (three days) from Elko to reservation. In further answer to this charge, I beg leave to quote from the answer made in Washington, on the same charge, January 19, 1882, wherein I stated, "That a man named Franz had been working on the buildings at the reservation as a stone mason. The winter coming on, the work had to be suspended. One day a difficulty occurred between Franz and Dearing. Dearing (farmer) attacked Franz, and, after much abuse, went into the house for a shot-gun to kill him, and it was with difficulty he was restrained from executing his threat. The next day further threats were made by both parties, and deponent, fearing bloodshed, prevailed upon Franz to leave the reservation at once, he having a wife and children. He (Franz) could not leave without wagon and horses. Deponent bought two horses for him and sold him a light wagon, as also a harness belonging to deponent. The wagon was sold to him for \$60, and immediately thereafter deponent supplied its place with a heavier wagon belonging to himself, which was really worth more than the other. This heavy wagon is still in use on the reservation. Franz left the reservation as soon as he got the wagon, and he was paid in full." In addition to this, I might add that Franz sold his stove to Captain George, and other property to other Indians, for which I paid him \$75, and for which I had to advance to these Indians, to be paid in their future services. This may have been irregular, but I have no regret in doing what I thought, and still think, was the best thing to have done under the existing circumstances. The horses were bought of the Indians, to whom I paid the money at once (\$75).

In regard to John Combs, of whom this voucher treats, as soon as I can get to the reservation and have access to the books I can make a detailed answer.

2. John Ainley, merchandise \$144 67

He was paid this bill in full, and receipted the voucher. That I owe Mr. Ainley on my own account is true. I have paid him in part and hope to pay all soon, but I don't know as the Government has anything to do with this. I have paid him for all I bought for Government account. That I kept an open account, as it seemed to be necessary, as I had to buy articles as they were needed in putting up the buildings, and as used on the reservation for agricultural and other purposes. I was in the habit of settling when I received money, and have the voucher made for what I had bought on Government account in the interim. I bought largely of Mr. Ainley for the Indians, outside of Government orders, and settled with him when transportation, grain, and other bills of Indians, i. e., Captain Charley, George Washington, and Buck, were allowed.

3. Max Shoen & Co \$38 35

This bill is correct, and signature to receipt genuine, and I shall procure his deposition. Although with me it will have but little weight, I can only repeat that Jack-

son never made a receipt for him. In these transactions I had no interest whatever, directly or indirectly.

JOHN HOW.

Subscribed and sworn to before me this 27th day of February, 1884.

[SEAL.]

J. F. KINGWELL,
Notary Public.

STATE OF CALIFORNIA,
City and County of San Francisco, ss:

JOHN HOW, being duly sworn, deposes and says:

I was Indian agent for the Western Shoshone tribe from July, 1878, to July, 1882.

Third quarter, 1880:

1. Receipt roll	\$1,595
Item. Pah Ute Bill, interpreter	75
Item. J. W. Buckland, teamster	

W. A. Jackson, clerk, is here again, charged with having forged the names of Pah Ute Bill and Buckland to this pay-roll. It is hardly worth while to repeat what I have before stated in regard to similar payments, and similar charges in former quarters. Suffice it to say that I believe them to be genuine, and I believe neither party (Pah Ute Bill and Buckland) will deny it, and shall leave the examiner or the Department to judge when they have the deposition in regard to the character of this man before them, and whether or not they will think him capable of committing the acts with which he is charged. One thing is certain, that in Nevada, where all the parties are known, will credence be given to this charge against Jackson? I can only state that these amounts were paid, and to the parties named in the voucher. In regard to Pah Ute Bill, I have explained how his payment was made, and sometimes to substitutes.

2. Pay-roll, Indian police	\$468
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I can only aver that Dearing and Gheen did sign the voucher, and I shall endeavor to enforce this by the depositions of Indian police, as far as I can now find them. In the mean time the fact of this payment must rest on my affirmation, and not one of the Indian police claims that he was not paid; but if there had been one of the inspectors who was very industrious he would certainly have ferreted it out.

3. John How, reimbursement	\$111
Item. S. W. Riggs, two cords of wood	21

This is objected to on account of exorbitant price paid for the wood, i. e. \$10.50 per cord. This was not an unusual price to pay in Elko, though I had generally bought it for \$9 to \$10 per cord. At the time of this purchase wood was very scarce, and I needed it for immediate use. The wood is brought from a long distance, and not plenty at any time in Nevada. On the road I traveled from Elko to the reservation, of a 110 miles, scarcely a tree is to be seen the whole distance. This wood was purchased in the open market, and as low as could be bought.

4. G. E. McKiernon, one stallion and three work oxen	\$330
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This account is denied, and it is stated the account is fraudulent, and that McKiernon never had the stock to sell. This I think is a summary way of disposing of a bill. At that time McKiernon was employed by Major Powell as census taker. He sold and delivered me the stock, but he represented himself as the owner. My own opinion was, and is, that Dearing owned the stock, and that McKiernon was put forward as the ostensible owner, as I refused to buy of employés, and my reason for believing that Dearing owned them was that I knew that from orders he had given on me he was buying stock from persons traveling through the reservation, for I had paid an order to Sherman for thirty-two cattle, sold him at one time. He also owned two horses that he had bought of travelers. I bought these animals in good faith, and paid for them. The stallion, I know, was on the reservation in April, 1882. The oxen I bought for work oxen, to replace the three that had died, and they were not weighed. I am not surprised that this is all denied by Dearing, as I expect nothing favorable in regard to myself from him.

5. John How, reimbursements for alleged disbursements to Buck and George Washington, for transportation	\$400
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I shall only state in regard to this transportation of both parties and the way in which it was paid. It will be understood in the explanation given to these items in the previous quarters, which I have answered, and which apply to these. It is now charged that George Field as witness (and who is now styled as a worthless one) was forged by Jackson (clerk).

It will, I think, be considered strange (to put it in a mild way) if these men (Jackson and Field) should volunteer forgeries in which there was no way for them to have the slightest interest. Believing, as I do, that these signatures are genuine, I shall ask for a reconsideration, and that the account be allowed me.

6. John How, reimbursement for traveling expenses \$75

These trips were essentially required to be made in the agency business. My office was in Elko, as before stated, until the spring of 1881, when it was removed to the reservation. The employé who traveled with me was an Indian, George Washington, on the trip now referred to. In regard to stage agent, I can say that during my administration they were charged a number of times. I shall send a certificate of the present agent in regard to it. "The authority" for making the trip I did not think was required. I was there to attend to the interests of the Indians, and in my judgment the journey was a necessary one. If I had applied to Washington for permission, and waited their answer, it would have taken several weeks, at least. In regard to Antoine Storff, he writes but very few of what appear to be his signatures. He has a nephew living with him, named Von Whisker, and also a boarder, named Johnson, who do most of his writing for him.

I shall get a deposition from him (Storff), Wieland, also, as to the correctness of their account. J. H. Bacon has left the country, or I would get one from him. I aver these bills were paid as charged.

7. John How, reimbursement, alleged payment to J. H. Suggett for eighty-eight affidavits..... \$44

I shall offer to meet this objection with the deposition of Mr. Suggett. I will also state that this bill was incurred and paid to meet objections made by the examiner in 1880, which answer, I hope will be found in the records of Department. In regard to charges, the laws of Nevada allow them \$1 for each affidavit, but by agreement I made with him these were taken half price. The magistrate had a good deal of trouble in visiting different places to take the depositions. I had no interest, directly or indirectly, in these transactions.

JOHN HOW.

Subscribed and sworn to before me, this 27th day of February, 1884.

[SEAL.]

J. F. KINGWELL,
Notary Public.

STATE OF CALIFORNIA,
City and County of San Francisco, ss :

JOHN HOW, being duly sworn, deposes and says:

I was Indian agent for the Western Shoshone tribe from July, 1878 to July, 1882.

Fourth quarter, 1880:

1. John How, reimbursement..... \$200

George Tucker sold to me the stallion mentioned, and I paid to him the amount of the voucher, and his signature is stated by the examiner to be genuine; but his having signed as witness in other cases is given as a reason for saying this transaction was fraudulent.

This transaction is well remembered by me, and I think deposition will show there was nothing fraudulent about it. In this case, as in all others, the inspector's manner of examining witnesses was most singular. I was not allowed to be present, neither was I informed that any evidence was taken that affected me, after that of Franz's case; up to that time I had been permitted to copy each witness' statement.

My attorney, J. W. Dorsey, in my absence in Washington (where I had gone to defend myself), applied to both McNeil and Smith for copies of any witness' evidence, and I, on my return, made the same application to Inspector Smith; McNeil denied to Dorsey, and Inspector Smith did to me, that they had taken any evidence, although I knew from those who had been examined that he had. If I had been permitted to be present when this examination was going on, I could have reminded Tucker of circumstances, and of whom he procured the stallion which he sold to me. (He was bought of a ranchman named Crane, who lived in the valley.) Mr Tucker will sustain his character by depositions of those who have known him for years. I aver there was no fraud in this transaction, and I ask that this bill be allowed me. I well remember, on the arrival of the stallion at the reservation, the Indians commenced castrating their own horses, as my letters to Department of that date will show.

2. Thomas Street, engine..... \$700

This engine was bought by me from Street, who had purchased and fitted it up for the purpose of selling it to me, I having been authorized by the Department to buy one, the cost being limited to \$700, and which I had informed them I thought I could pro-

cure for that sum. In regard to the "writing on the paper being in different hands," I do not know. Street had lost an arm, and his writing may have been different at times for aught I know. The transaction was an open one, and well known to the public in Tuscarora. The engine was transported by Miller to the reservation, accompanied by Street, to put it up, and as I have before stated, was bought in open market, and at lowest rates.

3. John Ainley, thrashing machine \$427

This voucher is certainly genuine, and paid for, as the voucher indicates. It was bought at the lowest market rate, after inquiries being made at Salt Lake City and in San Francisco.

I have explained in regard to the open account kept with Ainley before, and why this should be a source of objection I cannot understand. It is still on the reservation (where it has done good work), as the property returns will show.

4. John How, reimbursement for amount paid to sundry persons for transportation :

Item. E. P. Banning, three bills.....	\$420 32
Item. John Detro, two bills	345 85
Item. H. D. Miller, post payment	33 83

Again it is remarked that the receipts of Dearing appear to be false. I can only repeat I believe them to be genuine, and the prices paid to be the lowest in the market. When I came to settle with Banning he was loud in his complaints at the cheapness of rates of transportation, though he made it under contract before witnesses, of which John Ainley was one.

In regard to any of these goods being sold at Mountain City, it is utterly false. I have as yet seen no evidence that any one has ever stated they were sold there. I think at least half of Banning's and Detro's goods transported by them were stored in the warehouse at Mountain City, for reasons which I have before given—the badness of the roads. On the arrival of the goods Dearing would go over to receive them, and put them in the warehouse which was contiguous to the store of Bacon & Max Shoens, but the building was not owned by them; I wish here to state that this store, so often referred to, was more of a tavern and a grog-shop than anything else. The little town is very small, the debris of a mining camp, and not more than half dozen inhabited houses there, and it is said (so I am informed) that the sales per annum are not more than \$7,000, and the largest part of this was for liquor; three or four loads of goods a year would keep the store well supplied. The Indian goods, as is well known, are peculiar to themselves, the blankets marked with the stamp of Department, and the clothing differing much from the whites.

But, be that as it may, no witness that I have ever heard of has stated that the Indian goods had ever been sold there. In regard to E. P. Banning, I don't think he ever went but once himself with the team that took the goods to the reservation, his teams generally making the trips. In Elko, where he lives, his evidence would not be taken in any case without confirmatory proof.

D. H. Miller, whose freight is objected to on account of being too high, was engaged in Tuscarora to take the engine over. He was employed at as low rates as could be obtained. There was no competition there.

The engine and machinery were very bulky, which required a lengthening of his wagon in order to carry it. At Silver Creek he had to unload a part and make two trips from there to the reservation. I think the price paid was as low as could be procured.

The signature to Detro's bill I believe is recognized by the examiner to be genuine.

5. Levi Harris, beef bill..... \$1,000

I can only state that is not fraudulent, and to the best of my remembrance it was accompanied by the weight of cattle. I should have known enough, I think, if I had wished to make up a fraudulent account, not to have kept back the weigher's certificate. During the term he was delivering the beef, I purchased of John Ainley (at his request) a large bill of fence wire, and also procured from San Francisco a large bill of groceries; and on settlement, at the date of this voucher, I paid him \$362, which was the total amount due him, and which was the balance required to make up the \$1,000. As I have before said, Harris had become inimical to me, caused by matters relative to the ownership of the reservation, which is known to the Department, he claimed a large portion of. I don't know that his feelings are much changed, for he seems now to dislike the present agent, Mayhugh, and Inspector Smith more strongly than he ever did me, and as he (Harris) has stated to a friend of mine "that he would be willing to take back some of the hard statements he had made against

me." But of what avail would it be. Government would hardly take his statement, and I myself would give it very little credence. In early times I used to think him an honest man and sympathize with him to some extent in his troubles on the reservation, while I knew he was very ignorant and very bitter. I shall try and procure another copy of the weight of beef, but how, at this writing, I cannot say.

6. John How, reimbursement for traveling expenses and forty-three affidavits. \$106

These affidavits were procured throughout the country in answer to objections made to the account of the agent in July 30, 1881, which answers, I infer, have not yet been found, though you will allow me again to express the hope that they may be. The traveling expenses referred to in this connection were made for the purpose of obtaining the depositions referred to. Again reference is made and objected to, as it is said to be written by Jackson (clerk), while I again deny that it was made by him, and I will procure Max Shoen's deposition to that effect.

George Tucker's signature is said to be genuine, yet it is pronounced worthless. Tucker will support his character by depositions, when I hope a more favorable opinion of him will prevail. In regard to signatures, I found considerable difficulty in obtaining them on the route. The country was sparsely settled, and in many instances the proprietors were not at home. It was my custom to leave the bills, and when signed forwarded me by mail.

Eli George's bill, as well as How's, were made within the same twenty-four hours, they living only 20 miles apart. At the time I was obtaining these depositions, I was looking after and purchasing the engine. If these accounts had been considered in connection with my correspondence with Department, I think it would have been better understood.

7. John How, reimbursement.....	\$72
Item. Mrs. Van Driellen, rent	45
Item. E. Burner, 3 cords wood	27

"The comments made in the Indian Office" as to why Dr. Henderson did not receipt this bill, will be explained when I state that Dr. Henderson did not own the office. I had removed from his building as he wished to occupy the office himself.

The receipt of Mrs. Van Driellen, for whose office I then occupied, and, also, that of E. Burner who sold the wood, are genuine.

Mrs. Van Driellen's can be affirmed by her deposition. Mr. Burner is dead, and I have no way of proving that, but aver that the wood was bought in open market at lowest rates procurable; and the office was as cheap rent as I could get.

8. Receipt-roll \$15 30

"These signatures seem to be genuine" it is said, with exception of Pah-Ute Bill; and I can only answer as in former quarter settlements referred to; and shall hope to show by the Indians who acted as substitutes for him that they received their pay and which Pah-Ute Bill receipted for. The examiner seems to be convinced (for which I am very glad) that Dearing did sign, although he swears he did not. I think this man's character will be well understood before they get through.

9. Pay-roll, Indian police..... \$468

I will ask that remarks to second quarter, 1880, will be applied and considered in answer to this, and I will state that I shall try to get the Indians' evidence that they were paid.

In these transactions I had not the least interest, directly or indirectly.

JOHN HOW.

Subscribed and sworn to before me this 27th day of February, 1884.

[SEAL.]

J. F. KINGWELL,
Notary Public.

PEAKO MILL, FRANKLIN COUNTY, KENTUCKY, January 1884.

To all whom it may concern:

We, the undersigned, citizens and businessmen of Peako Mill and vicinity, in Franklin County, Kentucky, cheerfully and voluntarily bear testimony to the fact that we have known George Field, of Green Bay, Wis., for the past two years, and we indorse his reputation for morality and veracity, and perseverance in business as being

above reproach. Any statement that he may make we would indorse and accept as true, without question or doubt.

Witness our hands, &c.

John Smith, Lawrence Hannor, Thomas McCaw, M. R. Pierce, W. D. Poindexter, T. C. Carr, C. S. Hampton, J. W. Dailey, C. B. Haydon, D. F. Stafford, Arch Triplett, Quince Sheets, I. C. Baker, J. H. Robarts, J. M. Parker, G. W. Parker, Alex. Jackson, S. N. Hodges, attorney at law, &c., Levi Church, L. D. Poindexter, M. L. Moore, Jas. Fisher, G. W. Suter, E. S. Scott, W. M. Haydon, James F. Haydon, P. B. Bates, F. B. West, John S. Prince, Patrick Henry Konley, James R. Buffin, S. O. Wigginton, Milton Wigginton, R. L. Mitchell, Chas. Jackson, Timoleon Scott, W. C. Scott, L. C. Green, T. A. Green, R. T. Hall, B. H. Graham, George Hannon, Wm. Jewett, C. M. Hall, W. E. Coleman, Magor Updike, E. F. Bacon, Ben. F. Graham, William D. Green, Osker Night, Willis Alexander, I. W. Hall, Chesly Buffin, J. W. Bridges, Jas. W. Lockett, C. C. Gregory, S. N. Forsey, M. D., M. L. Moore, sr., S. A. Green, William Scott, P. W. Conlan, H. I. Morris, I. S. Morris, Anderson Catshaw, A. M. Foine, P. M., Lee G. Perus, J. M. Hockensmith, W. Bolden, Dudley Baker, I. C. Jackson, J. T. Gill, Thomas Hockensmith, C. G. Hockensmith.

I, James Carr, a justice of the peace for Franklin County and State of Kentucky, do certify that I am acquainted with the persons whose signatures appear to the foregoing statement in reference to George Field, now residing in this county, and that they are gentlemen, residents of this county, and entitled to full faith and credit. Witness my hand as justice of the peace in and for the county of Franklin and State of Kentucky this 5th day of March, 1884.

JAMES CARR,
Justice of the Peace.

I, James G. Crockett, clerk of the county court in and for the county of Franklin, and State of Kentucky, do certify that the above is the true and genuine signature of James Carr, who is a justice of the peace for the county of Franklin, and State of Kentucky, and that all his official acts are entitled to full faith, virtue, and effect as such.

JAMES G. CROCKETT,
Clerk of the Franklin County Court, State of Kentucky.
By S. N. HODGES,
Deputy Clerk.

STATE OF NEVADA,
County of Elko, ss :

On this 23d day of May, 1884, personally appeared before me, Charles E. Abbot, a notary public in and for the said Elko County, Geo. W. Lecompton and E. George, of said county of Elko, known to me to be the same persons whose names are subscribed to the foregoing instrument, as a witness thereto, who, being by me duly sworn, each deposed and said that he resides in Tuscarora, Elko County, Nevada; that he was present and saw Bob Vaquero (an Indian), personally known to him to be the same person described in and who executed the said instrument, sign, seal, and deliver the same, and that the said Bob Vaquero acknowledged, in the presence of said affiant, that he executed the same freely and voluntarily and for the uses and purposes therein mentioned, and that he, the said affiant, thereupon subscribed his name as a witness thereto.

In witness whereof I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.

[SEAL.]

CHARLES E. ABBOT,
Notary Public.

I belong to the Western Shoshone tribe and know John How, our late agent, well. I was appointed by him to act as a vaquero to look after the cattle belonging to the tribe. At first there was only the work cattle brought by the Indians from the Carlin farms; when we came from there to Duck Valley in the spring of 1878, I think there were about 70 head in all. In the summer of 1880 I went with John Dearing, farmer, and Levi Ghen to E. Ham's ranch, and we branded one hundred cattle. Two days after first branding I went with John Dearing, farmer, to Blue Creek, and there we branded one hundred more cattle. Two men, strangers, were with these cattle, and I heard them say they were from Idaho. We branded them with the Indian brand. Blue Creek is on the reservation about 5 miles from Government houses. I served as vaquero until Inspector Smith discharged me in January, 1882. Agent How paid me

in full up to October 1, 1881. I, with Little George, Captain Charley's brother, took charge of these with those we had before; these cattle, with the exception of calves born on the reservation, were the only ones branded while I was vaquero.

BOB (his x mark) VAQUERO. {SEAL.]

Witness to signature:

GEO. W. LECOMPTON.

E. GEORGE.

STATE OF NEVADA,

County of Elko, ss:

On this 23d day of May, 1884, personally appeared before me, Charles E. Abbot, a notary public in and for said county of Elko, Bob Vaquero (an Indian), who, being by me duly sworn, deposes and says that he is the identical person who signed the foregoing statement, and that before putting his signature thereto it was read over to him, and that he solemnly swears that all of the statements therein set forth are true of his own knowledge, and that he well knows the nature of an oath. In witness whereof I have herewith set my hand and affixed my official seal the day and year in this certificate first above written.

[SEAL.]

CHARLES E. ABBOT,
Notary Public.

EXHIBIT No. 25.—*Explanations, John S. Mayhugh, Indian agent.*

[Extract from answer of Mayhugh.]

First quarter, 1884.

Voucher 10, W. W. Rogers, affidavit to receipt-rolls, third quarter, 1883, and irregular receipt-roll, third quarter, 1883, amount \$4. I did not know but what it was necessary to have those rolls sworn to until I was notified by Acting Commissioner of Indian Affairs, E. L. Stevens, under date of June 13, 1884, marked A,* a copy of which is herewith annexed and made part of the answer to this item, and I did not receive the above letter until June 22, 1884; since that I have not sworn to any receipt-rolls.

A.

DEPARTMENT OF THE INTERIOR, OFFICE OF INDIAN AFFAIRS,
Washington, D. C., June 13, 1884.

J. S. MAYHUGH,

United States Indian Agent, Western Shoshone Agency, Nevada:

SIR: In the examination of your accounts it is observed that you are in the habit of swearing to your receipt-rolls. This is unnecessary and the expense of taking these oaths is not a proper charge against the Government, and will hereafter be disallowed in the settlement of your accounts. Ordinarily the only papers to be supported by your affidavit are account current, report of employes, and abstract E.

Respectfully,

E. L. STEVENS,
Acting Commissioner.

* Under date August 22, 1883, the following message was sent to Agent Mayhugh, from Indian Office: "The agent is instructed that swearing to his receipt-rolls is not necessary."—AUDITOR.

No. 4.—List of claims, accounts, and vouchers against the Government, paid by paymasters of the Army, which have been disallowed by the Second Auditor since January 1, 1885.

By whom paid.	Date.	To whom paid.	Rank and service.	On what account.	Amount.	Reason for disallowance, and remarks.
Maj. J. R. Roche	Sept., 1882	Alexander, A. J.	Lieut. Col. 2d Cav ..	Pay of Army..	\$5 56	Absent one day in excess of time allowed by law. Reported to Comptroller.
Maj. W. M. Maynadier	Apr., 1883	Atwood, E. B.	Capt. and A. Q. M.	do	7 20	Overpayment in commutation of quarters before reaching station. Reported to Comptroller.
Maj. A. E. Bates	Jan., 1883	Rogers, J. J.	Major 1st Art.	do	10 68	Not entitled to mounted pay prior to joining battery. Reported to Comptroller.
Maj. C. W. Wingard	June to Dec., 1880.	Heiner, R. G.	Capt. 1st Inf.	do	61 07	Overpayment in commutation of quarters while with troops in field. Settlement held for explanation.
Maj. J. B. M. Potter and W. E. Creary.	Sept. and Oct., 1882.	Carr, E. A.	Col. 6th Cav.	do	168 78	Overpayment half pay while on delay, and mileage returning from leave. Reported to Comptroller.
Maj. F. M. Coxe	Feb., 1883	Eagan, C. W.	Capt. Subs. Dept.	do	14 44	Absent four days in excess of time allowed by law. Reported to Comptroller.
Sundry additional paymasters	1861 to 1865, inclusive.	Weidle, J. H.	Priv. 13th and 190th Pa. Vols.	Pay of vols ...	357 47	Pay and bounty overdrawn. Reported to Comptroller.
Majs. W. H. Eckels and J. W. Wham.	Oct., 1883	Ingalls, C. H.	Capt. and A. Q. M.	Pay of Army..	51 07	Overpayment in commutation of quarters, and half pay while on leave. Reported to Comptroller.
Maj. J. W. Wham	Sept. to Dec., 1883.	Armstrong, R. G.	Capt. 1st Inf.	do	121 80	Promoted captain September 20, 1883. Promotion recalled. (See G. O., No. 43, A. G. O., May 7, 1884.) Not having been confirmed as captain, no pay as such allowed. Reported to Comptroller.
Maj. W. F. Tucker	Nov., 1882	Pollock, O. W.	Capt. 23d Inf.	do	8 00	Error in calculation of longevity pay. Reported to Comptroller.
Sundry paymasters	Mar., 1883, to Apr., 1885.	Janon, P. de	Col., Prof. at Mil. Academy, U. S. A.	do	7,312 50	Out of service September 16, 1863, to March 4, 1865. (See Army Register, 1885.) No legal status in the Army, appointment not having been confirmed. Reported to Comptroller.
Maj. A. S. Towar	Dec., 1882	Powell, W. H.	Capt. 4th Inf.	do	1 68	Erroneous muster of private soldier. Reported to Comptroller.
Majs. D. R. Larned and F. S. Dodge.	Sept., 1882	Squires, H. G.	Lieut. 7th Cav.	do	6 38	Not entitled to mounted pay prior to joining troops. Reported to Comptroller.
Majs. W. Arthur and A. E. Bates.	Jan., 1883	Humphreys, H. H.	Capt. 15th Inf.	do	16 00	Overpaid commutation of quarters. Reported to Comptroller.
Majs. William Smith and C. J. Spragne.	Aug. and Sept., 1880.	Zalinski, E. L.	Lieut. 5th Art.	do	48 00	Do.
Maj. T. C. H. Smith	May, 1881	Chance, J. C.	Capt. 13th Inf.	do	4 29	Erroneous muster of private soldier. Reported to Comptroller.
Maj. W. R. Gibson	May, 1883	Stillé, L. R.	Capt. 23d Inf.	do	22 50	Error in calculation of longevity pay. Reported to Comptroller.
Do	Oct. and Nov., 1883.	Johnson, C. P.	Lieut. 10th Cav.	do	11 45	Paid in excess of legal allowance. Reported to Comptroller.
Maj. T. C. H. Smith	Jan., 1881	Maney, J. A.	Lieut. 15th Inf.	do	44 71	Overpaid in "mounted pay" while detailed as acting signal officer. Reported to Comptroller.

Maj. C. C. Sniffen	July, 1883	Forbush, William C.	Capt. 5th Cav.	do	2 52	Erroneous muster of private soldier. Reported to Comptroller.
Maj. W. M. Maynadier	Oct., 1883	Johnson, L.	Capt. 24th Inf.	do	8 40	Overpayment in commutation of quarters. Reported to Comptroller.
Sundry additional paymasters	1861 to 1865....	Mann, J. F.	Private A, 6th Ill. Cav.	Pay of vols	90 32	Overpaid for use and risk of horse, &c. Sec. 3482, R. S. Reported to Comptroller.
Do	do	England, Henry	Private L, 7th Mo. Cav.	do	6 41	Do.
Do	do	Elton, E. B.	Private 3d Mo. S. M. Cav.	do	70 32	Do.
Majs. F. M. Cox and C. H. Whipple.	Sept. Nov. 1882 to 1884	Sanger, Joseph P	Capt. 1st Art.	Pay of Army	22 14	Erroneous muster of private soldiers. Nov. 10, 1885. Requested to refund.
Maj. J. W. Wham	Sept., 1884.	Kinzie, D. H.	Capt. 5th Art.	do	2 15	Erroneous muster of private soldier. Nov. 17, 1885. Requested to refund.
Maj. C. J. Sprague	June, 1883.	Harris, M.	Capt. 1st Cav.	do	1 00	Erroneous muster of private soldier. Nov. 28, 1885. Requested to refund.
Maj. F. G. Robinson	Sept., 1881.	Bradley, C. O.	Capt. 20th Inf.	do	1 67	Erroneous muster of private soldier. Dec. 7, 1885. Requested to refund.
Maj. J. S. Witcher	Dec., 1884.	Blake, C. M.	Chap. U. S. A., ret'd.	do	9 00	Error in calculation of longevity pay. Nov. 7, 1885. Requested to refund.
Maj. C. H. Whipple	Mar., 1883.	Rice, E.	Lieut. 5th Inf.	do	13 50	Error in calculation of longevity pay. Nov. 10, 1885. Requested to refund.
Maj. W. F. Tucker	do	Pratt, H. C.	Capt. 13th Inf.	do	1 50	Error in calculation of longevity pay. Nov. 28, 1885. Requested to refund.
Maj. R. Smith	Nov., 1882.	Parnell, William R.	Capt. 1st Cav.	do	26 11	Error in calculation of longevity pay. Nov. 25, 1885. Requested to refund.
Maj. J. C. Muhlenberg	July, 1882.	Vance, Richard	Capt. 19th Inf.	do	10 35	Error in calculation of longevity pay. Nov. 4, 1885. Requested to refund.
Maj. J. B. Keefer	July, 1883.	Gray, W. W.	Asst. surg., U. S. A.	do	15 53	Error in calculation of longevity pay. Nov. 17, 1885. Requested to refund.
Maj. D. C. Poole	Nov., 1883.	Miles, Nelson A.	Brig. Gen., U. S. A.	do	45 83	Failure to deduct pay for absence without leave. Oct. 5, 1885. Requested to refund.
Maj. J. R. Roche	Oct., 1884.	Billings, J. S.	Surg., U. S. A.	do	845 68	No authority in law for the travel charged for on trip to Europe. Dec. 14, 1885. Requested to refund.
Major Willard	Aug., 1881.	Ord, J. C.	Lieut. 25th Inf.	do	125 20	Overpayment in mileage. Paymaster notified.
Do	May, 1882.	Sherboro, T.	Private 7th Cav.	do	60	Overpayment in pay. Paymaster notified.
Do	July, 1882.	Young, N.	do	do	86	Do.
Do	Feb., 1883.	Kauffman, C. B.	Private 12th Inf.	do	7 93	Overpayment in travel pay. Paymaster notified.
Do	Apr., 1883.	Seyburn, S. Y.	Lieut. 10th Inf.	do	1 68	Overpayment in mileage. Paymaster notified.
Major Poole, P. M.	Aug., 1882.	Ingersoll, W. H.	Private 15th Inf.	do	17 17	Overpayment in pay. Paymaster notified.
Do	Nov. 1882 to Apr. 1883.	Poole, D. C.	Major and P. M.	do	15 93	Overpayment of pay, commutation of quarters and telegrams. Paymaster notified.
Do	Nov., 1882.	Willard, G. M.	Clerk Pay Dept.	do	44 50	Overpayment in travel allowances. Paymaster notified.
Do	Apr., 1883.	Crane, W. W.	A. A. surgeon	do	113 33	Paid without proper certificate. Paymaster notified.
Do	July, 1883.	Dugal, J.	Private 1st Cav.	do	60	Error in deduction of stoppages. Paymaster notified.
Do	Nov., 1883.	Miller, W. H.	Lieut. and A. Q. M.	do	62	Error in calculation of telegram. Paymaster notified.
Major Roche, P. M.	Mar., 1882.	Lightfoot, John.	Sergeant 8th Inf.	do	6 20	Overpayment in travel pay. Paymaster notified.
Do	Apr., 1882.	Wagner, H.	Captain 1st Cav.	do	24	Overpayment in mileage. Paymaster notified.
Do	July, 1882.	Roche, J. E.	Major and P. M.	do	50	Overpayment in calculation of telegram. Paymaster notified.

By whom paid.	Date.	To whom paid.	Rank and service.	On what account.	Amount.	* Reason for disallowance, and remarks.
Major Roche, P. M.	Sept., 1882	Sattes, P. R. R. M.	Sergeant-major.	Pay of Army.	\$0 90	Overpayment in pay. Paymaster notified.
Do.	do	Court, E. E.	Private U. S. A.	do	1 00	Do.
Do.	Apr., 1883.	Robinson, J. J.	A. A. surgeon.	do	40	Overpayment in mileage. Paymaster notified.
Major Larned, P. M.	Mar., 1882.	Joss, J. S.	Private 21st Inf.	do	1 16	Error in deduction of stoppages. Paymaster notified.
Do.	July, 1882.	Mueller, W. E.	Sergeant 2d Inf.	do	1 27	Overpayment in travel pay. Paymaster notified.
Do.	do	Treadwell, John	Clerk Pay Dept.	do	11 00	Overpayment in travel allowances. Paymaster notified.
Do.	Nov., 1882	Rowell, E. W.	Lient. 2d Inf.	do	2 16	Overpayment in calculation of telegrams. Paymaster notified.
Do.	Dec., 1882	Vanlieu, T. T.	do	do	3 52	Overpayment in mileage. Paymaster notified.
Do.	Mar., 1883.	Hayes, S. H.	Citizen, witness	do	3 00	Overpayment in travel allowances. Paymaster notified.
Do.	June, 1883	Kiel, Fred	Private 2d Inf.	do	40	Overpayment of interest on deposits. Paymaster notified.
Major Sniffen, P. M.	July, 1882.	Sparks, W. R.	Private 9th Inf.	do	2 17	Overpayment of travel pay. Paymaster notified.
Do.	do	Sniffen, C. K.	Clerk Pay Dept.	do	11 00	Do.
Do.	Aug., 1882	Lord, J. H.	Capt. and A. Q. M.	do	25	Overpayment in calculation of telegram. Paymaster notified.
Do.	Nov., 1883.	Heath, F.	Capt. of Ord.	do	1 00	Do.
Do.	July, 1883.	Tucker, Charles H.	Private 9th Inf.	do	12 50	Overpayment in travel pay. Paymaster notified.
Major Maynadier, P. M.	Jan. to July, 1882.	Cimeron, F. A.	Clerk Pay Dept.	do	51 30	Do.
Do.	Mar., 1882.	Williams, R. A.	Lient. 8th Cav.	do	86	Overpayment in calculation of telegram. Paymaster notified.
Do.	do	Cooke, W. H., and T. H. Gray.	Privates 20th Inf.	do	86	Overpayment in pay. Paymaster notified.
Do.	do	Gilmore, J. C.	Capt. 24th Inf.	do	30	Overpayment in calculation of telegram. Paymaster notified.
Do.	Apr., 1882.	Neil, T. H.	Col. 8th Cav.	do	81	Do.
Do.	June, 1882	Beckwith, A.	Lient. Col Sub. Dept.	do	98	Do.
Do.	July, 1882	Jones, Seth	Private 9th Cav.	do	60	Overpayment in pay. Paymaster notified.
Do.	Oct., 1882	Bonus, P. S.	Lient. 1st Cav.	do	3 20	Overpayment in mileage. Paymaster notified.
Do.	Jan., 1883	Turner, Henry	Private 9th Cav.	do	2 33	Error in deduction of stoppages. Paymaster notified.
Do.	do	Olmsted, J. A.	Lient. 9th Cav.	do	52	Error in calculation of telegram. Paymaster notified.
Do.	Feb., 1883	Kain, Thomas	Sergeant 19th Inf.	do	1 00	Overpayment of interest on deposits. Paymaster notified.
Do.	Mar., 1883	Hardie, F. H.	Lient. 3d Cav.	do	4 91	Overpayment in calculation of telegram. Paymaster notified.
Do.	do	Johan, C. T.	Private recruit.	do	2 11	Error in deduction of stoppage. Paymaster notified.
Do.	do	Berry, E.	Sergeant 24th Inf.	do	30	Overpayment in pay. Paymaster notified.
Do.	May, 1883.	Kingsley, B. F.	A. A. surgeon.	do	21 76	Overpayment in mileage. Paymaster notified.
Major Sharp, P. M.	Jan., 1882.	Morgan, D.	Scout	do	40	Overpayment in pay. Paymaster notified.
Do.	Apr., 1882	Dumphy, E.	Private 11th Inf.	do	43	Do.
Do.	May, 1882	Indian Scouts.	United States Army.	do	86	Do.

Do.	July, 1882	Young, J. H. C.	Clerk Pay Dept.	do	15 00	Overpayment in travel allowances. Paymaster notified.
Do.	Sept., 1882	Crawford, E. W.	Citizen, witness	do	4 00	Do.
Do.	Sept. to Dec., 1882	Sharp, Alex.	Major and P. M.	do	8 00	Overpayment in mileage. Paymaster notified.
Do.	Jan., 1883	Coneloy, E., and others	Privates 7th Cav.	do	1 79	Overpayment in pay. Paymaster notified.
Do.	May, 1883	Haines, L.	Sergeant 15th Inf.	do	27	Do.
Do.	do	Craig, R.	Private 25th Inf.	do	32	Do.
Do.	June, 1883	Maier, M.	Private 11th Inf.	do	1 00	Do.
Do.	do	Coal, A. H.	Private 15th Inf.	do	4 33	Do.
Do.	July, 1883	Abrams, W. F.	do	do	74	Overpayment in interest on deposit. Paymaster notified.
Do.	do	Gray, C. N.	Capt. 25th Inf.	do	1 25	Overpayment in calculation of telegrams. Paymaster notified.
Do.	Aug., 1883	Lees, J. C. M.	Sergeant 15th Inf.	do	1 44	Overpayment in travel pay. Paymaster notified.
Do.	Sept., 1883	Ves, Charles	Indian scout	do	13 00	Overpayment in pay. Paymaster notified.
Major Muhlenberg, P. M.	July, 1882	Noble, H. L.	Clerk Pay Dept.	do	6 12	Overpayment in per diem. Paymaster notified.
Do.	July, 1883	Hill, Albert	Private 10th Cav.	do	3 67	Overpayment in travel pay. Paymaster notified.
Major Whipple, P. M.	Jan., 1888	Roe, C. F.	Lieut. 2d Cav.	do	1 37	Overpayment in calculation of telegrams. Paymaster notified.
Do.	Sept. to Dec. 1883	Wilkins, J. D.	Col. 5th Inf.	do	3 78	Do.
Do.	Nov., 1883	Tilford, J. G.	Lieut. Col. 7th Cav.	do	1 73	Do.
Do.	Jan., 1885	Bailey, H. K.	Lieut. 5th Inf.	do	1 05	Do.
Major Clayton, P. M.	Feb., 1883	Mockabee, John	Private 6th Cav.	do	3 45	Overpayment in interest on deposits. Paymaster notified.
Do.	do	Novak, J.	Private 1st Inf.	do	35	Do.
Do.	do	Siferman, M.	Private 6th Cav.	do	44	Overpayment in pay. Paymaster notified.
Do.	do	Koch, M.	Private 3d Cav.	do	2 00	Do.
Do.	do	Clayton, Henry	Major and P. M.	do	1 60	Overpayment of commutation of quarters. Paymaster notified.
Do.	May, 1883	Batten, E. H.	Private 6th Cav.	do	6 14	Overpayment in pay. Paymaster notified.
Do.	Aug., 1883	Roll of Indian scouts	United States Army.	do	8 04	Overpayment in clothing allowance. Paymaster notified.
Do.	do	Henderson, W. C.	A. A. surgeon	do	201 04	Overpayment in travel pay. Paymaster notified.
Do.	do	Sanders, J.	Private 1st Inf.	do	53	Do.
Do.	Sept., 1883	Greaney, John	Private 6th Cav.	do	1 67	Do.
Do.	do	Finch, Charles	Sergeant 3d Cav.	do	2 90	Do.
Do.	do	Harrington, C.	Private 1st Inf.	do	1 67	Do.
Do.	do	Allen, C. E.	do	do	1 17	Do.
Do.	do	Ferguson, James	Private 6th Cav.	do	1 50	Overpayment in pay. Paymaster notified.
Do.	Nov., 1882	Martin, Thomas	Sgt. of instruction	do	8 54	Error in calculation of stoppages. Paymaster notified.
Do.	Nov., 1882	Murphy, F. E.	Private 4th Art.	do	48	Do.
Do.	Dec., 1882	McGonnigle, A. J.	Major and Q. M.	do	36	Overpayment in calculation of telegrams. Paymaster notified.
Do.	Dec., 1882	Martin, J. P.	Major and A. G.	do	91	Do.
Major Robinson, P. M.	Feb., 1882	Garrett, H. H.	Clerk Pay Dept.	do	3 33	Overpayment in pay. Paymaster notified.
Do.	Feb., 1882	Shoemaker, F. L.	Capt. 4th Cav.	do	99	Overpayment in calculation of telegrams. Paymaster notified.
Do.	Aug., 1882	Leeffe, J. L.	Lieut. 19th Inf.	do	4 40	Overpayment in mileage. Paymaster notified.
Do.	Sept., 1882	Cecil, G. R.	Lieut. 13th Inf.	do	1 44	Do.
Do.	July, 1883	Robinson, G. F.	Major and P. M.	do	80	Do.

By whom paid.	Date.	To whom paid.	Rank and service.	On what account.	Amount	Reason for disallowance, and remarks.
Major Robinson, P. M	Jan., 1882.....	Favinger, S.	Private 4th Cav. ...	Pay of Army..	\$5 00	Error in deduction of stoppages. Paymaster notified.
Major Tucker, P. M	Sept., 1882, to Nov., 1882.	Tucker, W. F.	Major d P. M.	do	1 20	Overpayment in mileage. Paymaster notified.
Do.....	Jan., 1883.....	Tucker, Byron.....	Corp. 4th Cav	do	2 00	Overpayment in pay. Paymaster notified.
Do.....	Jan., 1883.....	Brink, J. J.	Sergeant 15th Inf	do	96	Overpayment in travel pay. Paymaster notified.
Do.....	Mar., 1883.....	Archibald, A.	Private 23d Inf.	do	4 41	Do.
Lieut. Col. R. Smith, P. M.	Apr., 1881.....	Kelton, J. C.	Col., A. A. G.	do	25	Overpayment in calculation of telegrams, Paymaster notified.
Do.....	June, 1881.....	Kautz, A. V.	Col. 8th Inf	do	91	Do.
Do.....	Aug., 1881.....	Saxton, R.	Col. and Q. M.	do	75	Do.
Do.....	Aug., 1882.....	Taylor, Frank E.	Capt. 1st Art.	do	1 76	Overpayment in mileage. Paymaster notified.
Do.....	Oct., 1882.....	Greene, O. D.	Major, A. A. G.	do	46 60	Do.
Do.....	Oct., 1882.....	Adams, F. J., and Eg- bert, A. R.	Lieuts., U. S. A.	do	1 28	Do.
Do.....	Nov., 1881.....	Carson, J. K.	Capt. Med. Dept.	do	39 04	Do.
Do.....	June, 1883.....	Landis, J. F. R.	Lieut. 1st Cav.	do	7 04	Do.
Do.....	Feb., 1884.....	Smith, R.	Lieut. Col. and P. M.	do	3 07	Error in longevity pay. Paymaster notified.
Do.....	Jan., 1884, to June, 1884.	Cornman, D.	Lieut. 21st Inf	do	3 21	Overpayment in calculation of telegrams. Paymaster notified.
Do.....	Nov., 1882.....	Kimball, A. S.	Capt. and A. Q. M.	do	65	Do.
Do.....	Mar., 1884.....	Baldwin, F. D.	Capt. 5th Inf.	do	34	Do.
Do.....	Sept., 1881, to July, 1884.	Sundry enlisted men ..	United States Army	do	28 82	Overpayment in pay. Paymaster notified.
Do.....	Jan., 1883.....	Baker, E. D.	Major and Q. M.	do	243 06	Overpayment in pay. Died January 25, 1883.

No. 5.—List of claims, accounts, and vouchers against the Government, paid by Indian agents and other disbursing officers of the Indian service, which have been disallowed by the Second Auditor since January 1, 1885.

[With Exhibits Nos. 1 to 13.]

TREASURY DEPARTMENT, SECOND AUDITOR'S OFFICE, January 4, 1886.

S. Ex. 78—13

Voucher.			Amount.	By whom paid.	Date of payment.	To whom paid.	On what account.	Reason for disallowance and remarks.
No.	Qr.	Yr.						
1	2	1884	\$0 27	John W. Scott, Indian agent.	June 30, 1884	Johnson, lieutenant of police.	Salary, April 1 to May 7	Overpayment.
1	3	1884	51	do	Sept. 30, 1884	Indian freighters	Hauling supplies to Pawnee Agency.	Error in addition of weights of articles hauled.
3	3	1884	10	do	Sept. 30, 1884	do	Hauling supplies to Oakland	Do.
1	4	1884	35	do	Dec. 31, 1884	Fannie Wright	Salary as laundress.	Overpayment.
3	4	1884	1 13	do	Dec. 31, 1884	Big George	Salary as captain police....	Do.
3	1	1885	37	do	Mar. 6, 1885	Indian freighters	Hauling goods to agency ...	Overpayment for 107 pounds in excess of weight of goods as shown by invoices.
3	4	1884	32	W. M. Ridpath, Indian agent.	Sept. 30, 1884	{A. E. Hampton (16 cts.) } {Thomas Captain (16 cts.) }	Salary as policemen.....	Overpayment; refunded by agent.
3	1	1885	2 18	do	Jan. 13, 1885	{Henry Allen.....} {James Summerville.....}	Salary as farmer..... } Salary as herder..... }	Overpayment.
11	1	1885	34	do	Mar. 31, 1885	{Robert Dougherty.....} {Frank Dougherty.....}	Salary as policemen.....	Do.
3	1	1883	25	H. J. Minthorn, superintendent Indian school, Forest Grove, Oreg.	Mar. 22, 1883	H. M. Taylor	Board and lodging of Indian children.	Overcharge.
12	1	1883	1 54	do	Mar. 31, 1883	J. A. Strowbridge	Supplies	Charges in excess of contract prices.
12	2	1883	70	do	May 22, 1883	Western Union Telegraph Company.	Telegrams	Amount charged in excess of Government rates.
28	2	1883	15	do	June 30, 1883	do	do	Do.
37	2	1883	50	do	June 30, 1883	C. G. Hickok	Hardware	Overcharge through erroneous calculation.
41	2	1883	14	do	June 30, 1883	W. D. Hoxtee	Lumber	Do.
4	4	1883	50	do	Oct. 9, 1883	H. J. Minthorn	Board bill	Subvoucher is for 50 cents less than amount charged by superintendent.
13	4	1883	20	do	Nov. 12, 1883	Western Union Telegraph Company.	Telegrams	Amount charged in excess of Government rates.
14	4	1883	20	do	Nov. 11, 1883	do	do	Do.
8	1	1883	50	W. M. Ridpath, Indian agent.	Jan. 20, 1883	Henry Picott	Hauling water.....	Paid for one day in excess of time employed.
4	4	1883	106 20	do	Dec. 1, 1883	W. M. Ridpath	Traveling expenses.....	On leave of absence; refunded by agent.
4	2	1884	4 20	do	Feb. 25, 1884	Union Pacific R. R. Co....	Fare, Columbus to Council Bluffs.	Payment to subsidized railroad; refunded by agent.
12	4	1884	17 91	Sidney D. Waters, Indian agent.	Sept. 27, 1884	{Joseph Semo	Expenses trip North, Special Agent Dickson.	Agent cannot pay expenses of special agent from agency.
						{M. Openheimer & Co.... }		

DISALLOWED ACCOUNTS.

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No. 5.—List of claims, accounts, and vouchers against the Government paid by Indian agents, &c.—Continued.

Voucher.			Amount.	By whom paid.	Date of payment.	To whom paid.	On what account.	Reason for disallowance and remarks.
No.	Qr.	Yr.						
46	2	1885	\$0 98	H. J. Minthorn, superintendent Chilocco school.	June 30, 1885	Garry Jackson	Wages, May 21 to June 5, 1885.	Overpayment.
15	1	1885	1 80	C. P. Luse, Indian agent.	Feb. 28, 1885	Indian freighters	Hauling supplies to agency.	Overpayment by error in weights, as shown by invoices.
28	1	1885	2 50	do	Mar. 31, 1885	John Beaulieu	Salary as special interpreter.	Overpayment.
30	1	1885	35	do	Mar. 31, 1885	A. R. Jourdan	Hauling supplies to agency.	Overpayment by error in weights, as shown by invoices.
4	4	1884	64 00	Elisha W. Davis, Indian agent.	Nov. 8, 1884	Elisha W. Davis	Traveling expenses	Expenses incurred while absent from the agency without leave.
11	4	1883	101 90	do	Dec. 31, 1883	do	Salary, fourth quarter, 1883.	Absent from the agency without leave, October 2 to 27, inclusive.
3	1	1884	210 17	do	Mar. 31, 1884	do	Salary, first quarter, 1884...	Absent from the agency without leave, February 4 to March 31, inclusive.
17	2	1884	234 89	do	June 30, 1884	do	Salary, second quarter, 1884.	Absent from the agency without leave, April 1 to May 21, inclusive.
16	4	1884	57 07	do	Dec. 31, 1884	do	Salary, fourth quarter, 1884.	Absent from the agency without leave, November 7 to 20, inclusive.
18	1	1885	294 74	do	Mar. 31, 1885	do	Salary, first quarter, 1885...	Absent from the agency without leave, December 21, 1884, to March 21, 1885, less 20 days.
2	2	1884	83	James Marvin, Indian agent.	June 30, 1884	Owen Hononcheko	Laborer, May 14 to 31, 1884...	Overpayment; see Exhibit No. 1.
2	2	1884	83	do	June 30, 1884	Coln. Horn	do	Do.
2	2	1884	83	do	June 30, 1884	Frank Carter	do	Do.
2	2	1884	83	do	June 30, 1884	Rush Roberts	do	Do.
2	2	1884	83	do	June 30, 1884	Coenut	do	Do.
2	2	1884	83	do	June 30, 1884	Pearly Whitmore	do	Do.
2	2	1884	1 10	do	June 30, 1884	Frank Carter	Farmer, 22 days, June, 1884.	Overpayment; error in calculation.
2	2	1884	83	do	June 30, 1884	Col. Horn	Laborer	Overpaid one day.
2	2	1884	83	do	June 30, 1884	Owen Hononchiko	do	Paid for June 31, 1884. (See Exhibit No. 1.)
2	2	1884	83	do	June 30, 1884	Rush Roberts	do	Do.
2	2	1884	83	do	June 30, 1884	Coenut	do	Do.
2	2	1884	83	do	June 30, 1884	Charles Davis	do	Do.
4	2	1884	5 25	do	May 23, 1884	John S. Pratt	Farmer	Error in calculation. (See Exhibit No. 1.)
4	2	1884	4 00	do	May 23, 1884	Charles Davis	do	Do.
5	2	1884	27 17	do	Apr. 8, 1884	James Marvin	Superintendent	Agent claims pay from December 15, when he did not take the oath until December 17, 1884, section 1756 Rev. Stats. (See Exhibit No. 1.)
1	3	1884	83	do	Sept. 30, 1884	Frank Carter	Farming, &c	Overpayment. (See Exhibit No. 1.)
1	3	1884	42	do	Sept. 30, 1884	Coenut	do	Do.
1	3	1884	83	do	Sept. 30, 1884	Alexander Peters	do	Do.

1	3	1884	83	do	Sept. 30, 1884	Harley Whitmore	do	Do.
2	2	1884	1 50	W. H. Robb, Indian agent.	June 30, 1884	Nebraska Dispatch	Advertising	Not authorized.
3	3	1884	12 00	do	Sept. 30, 1884	W. H. Robb	Per diem allowance	Agent charges for 4 days' per diem while on leave.
1	4	1884	10 30	do	Dec. 31, 1884	W. H. Robb	Traveling expenses	Error in addition.
17	3	1882	2 37	James G. Wright, Indian agent.	Aug. 5, 1882	John Berry	do	Over bond-subsidized railroad, act March 3, 1875. (See Exhibit No. 2.)
25	3	1883	75	do	Sept. 25, 1883	Wooden Necklacs	Transportation	Overcharged for 150 pounds, at 50 cents per 100 overweight. (See Exhibit No. 2.)
25	3	1883	50	do	Sept. 25, 1883	Bear Stands and Looks Back.	do	Overcharged for 100 pounds, at 50 cents per 100 overweight. (See Exhibit No. 2.)
13	4	1884	60	do	Dec. 31, 1884	Richard B. Howell	Wagonmaker	Error in computing his salary.
13	4	1884	50	do	Dec. 31, 1884	James A. Corbit	Miller	Do.
27	4	1879	21 30	E. A. Swan, Indian agent.	May 2, 1879 May 9, 1879 May 10, 1879	E. A. Swan	Traveling expenses	Charges for traveling expenses in May, 1879, while his services did not begin until July 4, 1879. (See explanation, Exhibit No. 3.)
3	4	1880	70	do	Oct. 30, 1880	Henry Clay	Services	Overpayment. Error in computation.
37	2	1881	50	do	June 30, 1880	Jaakey	do	Do.
9	4	1882	30	do	Dec. 31, 1882	Louisa Woodman	Assistant teacher	Overpayment.
22	4	1882	34 25	do	do	Sundry persons	do	Double charge.
7	4	1883	6 76	V. T. McGillicuddy, Indian agent.	Dec. 31, 1883	F. E. McGillicuddy	Superintendent schools	Overpayment. (Admitted by agent.)
1	3	1880	7 50	R. S. Gardner, inspector.	June 23, 1880	F. M. Barnes	Board while traveling	Over seven days. (See Comptroller's Digest, Vol. 2, section 617.) (See explanations, Exhibit No. 4.)
2	3	1880	5 40	do	July 23, 1880	F. A. White, 65c.; John Lowengard, \$4.75.	Traveling expenses	Paid to Union Pacific Railroad; bond subsidized. (See explanations, Exhibit No. 4.)
1	1	1881	12 30	do	Jan. 28, 1881	Dorsey Bros., \$8.30; R. S. Gardner, \$2; A. J. Outten, \$2.	Railroad fare, &c.	Not on public business. (See explanations, Exhibit No. 4.)
4	1	1881	6 00	do	Jan. 29, 1881	F. M. Terry & Co	Traveling expenses	No authority to remain so long in Washington, D. C. (See explanations, Exhibit No. 4.)
2	3	1880	59 30	do	Aug. 23, 1880	R. S. Gardner	do	Personal expenses of the agent. (See explanations, Exhibit No. 4.)
1	2	1881	2 25	do	Aug. 28, 1880	H. B. Sheldon	do	Over seven days. (See Comptroller's Digest, Vol. 2, section 617.) (See explanations, Exhibit No. 4.)
1	2	1881	22 19	do	Apr. 11, 1881	A. Starke	do	Do.
1	3	1881	4 28	do	June 30, 1881	R. S. Gardner	do	Do.
1	3	1881	17 25	do	July 29, 1881	J. C. Tiffany	do	Do.
1	3	1881	11 80	do	Sept. 2, 1881	R. S. Gardner, \$1.50; E. R. Jones, \$10.30.	Railroad fare	Personal expenses. (See explanations, Exhibit No. 4.)
1	4	1881	3 50	do	Sept. 10, 1881	Mrs. J. M. Kages	Traveling expenses	Over seven days. (See Comptroller's Digest, Vol. 2, section 617.) (See explanations, Exhibit No. 4.)
1	1	1882	2 50	do	Dec. 20, 1881	W. H. Dales	do	Do.
1	2	1882	2 00	do	Mar. 31, 1882	Leonard Lore	do	Do.
1	2	1882	7 19	do	June 11, 1882	George W. Spencer	do	Do.
1	4	1882	11 50	do	June 26, 1882	J. H. Fairchild	do	Do.
3	1	1883	9 40	do	Oct. 30, 1882	R. S. Gardner	Expressage	Expressage on box of personal clothing. (See exhibit No. 4.)
1	2	1883	6 00	do	Mar. 31, 1883	M. Wescott	Traveling expenses	Over seven days. (See Second Comptroller's Digest Vol. 2, sec. 617.) (See Exhibit No. 4.)
1	2	1883	6 00	do	June 4, 1883			

No. 5.—List of claims, accounts, and vouchers against the Government, paid by Indian agents, &c.—Continued.

Voucher.			Amount.	By whom paid.	Date of payment.	To whom paid.	On what account.	Reason for disallowance and remarks.
No.	Qr.	Yr.						
1	2	1883	\$4 00	R. S. Gardner, in- specter.	June 27, 1883	C. P. Luce	Board and lodging	Over seven days. (See Exhibit No. 4.)
1	3	1883	14 00	do	Aug. 8, 1883	Charles Crissey	do	Do.
1	2	1884	3 00	do	May 21, 1884	M. Wescott	Traveling, board, and lodg- ing.	Do.
15	4	1879	1 00	C. D. Warner, Indian agent.	Dec. 31, 1879	John P. Vollmer	Bacon	Overpayment.
15	4	1880	80 00	do	Dec. 31, 1880	Irregular employés	Services	Overpayment. (See explanations, Exhibit No. 5.)
15	4	1880	37	do	Dec. 31, 1880	Elijah Jones	do	Overpayment. Admitted by agent.
7	1	1881	5 00	do	Apr. 6, 1881	Landburgh Bros	Paint and brushes	Do.
10	4	1881	25	do	Apr. 22, 1881	N. B. Holbrook	Horse-feed	Do.
1	4	1882	1 14	J. D. Howe, agent	Dec. 30, 1882	S. D. Howe	Services, April 1 to May 7, 1882.	Overpayment.
6	1	1883	2 74	do	Jan. 20, 1883	J. D. Jones	Services May 28 to June 30, 1882.	Do.
14	1	1883	2 17	do	Mar. 16, 1883	E. J. Dyer	Services, August 12 to Sep- tember 30, 1882.	Do.
15	4	1883	50	do	Dec. 31, 1883	Barrington & Phillips	Groceries	Do.
6	1	1884	2 18	do	Mar. 20, 1884	E. J. Dyer	Physician, November 1 to 30, 1883.	Do.
15	3	1884	1 84	do	Sept. 1, 1884	N. J. Kellogg	Sawyer, February 1 to March 3, 1884.	Do.
16	3	1884	1 10	do	Sept. 1, 1884	do	Sawyer, April 1 to May 6, 1884.	Do.
1	3	1884	46 60	do	Sept. 1, 1884	George Saunders	Carpenter, July 20 to March 31, 1884.	Overpayment. (See Exhibit No. 6.)
2	3	1884	90 86	do	Sept. 1, 1884	do	Carpenter, April 1 to June 30, 1884.	Do.
2	1	1885	276 50	do	Mar. 20, 1885	do	Carpenter, July 1 to Sep- tember 30, 1884.	Do.
3	1	1885	276 50	do	Mar. 20, 1885	do	Carpenter, October 1 to De- cember 31, 1884.	Do.
7	1	1885	1 80	do	Mar. 20, 1885	R. C. Fay	Farmer, September 1 to 30, 1884.	Do.
3	2	1885	131 35	do	June 20, 1885	George Saunders	Carpenter, January 1 to March 24, 1885.	Do.
10	2	1885	1 45	do	Mar. 20, 1885	C. Grandideen	Assistant teacher, Septem- ber 1 to 30, 1884.	Overpayment.
140	2	1875	10 00	Lewis Stowe, agent	June 29, 1875	John O. French	Beef	Overcharge; error in calculation.
123	4	1875	93	do	Nov. 6, 1875	Lewis Stowe	Telegram	Overcharge.

46	1	1882	5 56	C. P. Luse, agent.....	Jan. 27, 1882	F. Price.....	Transportation.....	Overcarried to abstract (See explanation, Exhibit No. 7.)
7	211	1882	50	A. L. Cook, agent.....	Mar. 31, 1882	John Boise.....	Labor.....	Overpaid; admitted by agent.
8	211	1882	49 00	do.....	Dec. 29, 1881	A. L. Cook.....	Reimbursement.....	Fare Omaha to Ogden over bond-subsidized road. (See Sec. 5260 R. S.)
43	1	1881	1 00	J. C. Tiffany, agent....	Mar. 31, 1881	Poy-a-dundihay.....	Services, laborer.....	Overpayment.
19	2	1881	1 16	do.....	June 30, 1881	John Kelley.....	Services, May 5, June 25, 1881.	Do.
16	3	1881	50	do.....	Sept. 30, 1881	Mickey True.....	Services.....	Do.
12	4	1881	17 20	do.....	Dec. 10, 1881	J. C. Tiffany.....	Reimbursement.....	Expenses over bond-subsidized road.
13	2	1884	17 25	S. E. Snider, Indian agent.	Apr. 30, 1884	Crow Skin.....	Transportation.....	Paid on voucher 33, for this entire quarter, for services rendered as captain of Indian police. He cannot be allowed compensation for other service during that time. (See Sec. 1765, Rev. Stats., Sec. 5, act May 11, 1880. See explanations, Exhibit No. 8.)
15	2	1884	65	do.....	June 7, 1884	G. H. Fairchild & Co.....	Wood.....	Error in computation. (See explanation, Exhibit No. 8.)
32	2	1884	5 20	do.....	June 30, 1884	Crow Skin.....	Transportation.....	Paid on voucher 35, for the entire quarter, for services as Indian police.
32	2	1884	10 00	do.....	June 30, 1884	Swings his Thigh.....	do.....	
37	2	1884	3 00	do.....	June 7, 1884	Lone Dog.....	Services as laborer June 2 to 7.	
37	2	1884	1 00	do.....	June 7, 1884	Big Belly.....	do.....	
37	2	1884	1 00	do.....	June 7, 1884	Half Red.....	do.....	
38	2	1884	1 00	do.....	June 14, 1884	Gray Bear.....	Services as laborer June 9 to 14.	
38	2	1884	1 00	do.....	June 14, 1884	Long Tree.....	do.....	
39	2	1884	3 00	do.....	June 21, 1884	Lone Dog.....	Services as laborer June 16 to 21.	
39	2	1884	1 00	do.....	June 21, 1884	Big Belly.....	do.....	
39	2	1884	1 00	do.....	June 21, 1884	Half Red.....	do.....	
40	2	1884	1 00	do.....	June 28, 1884	Gray Bear.....	Services as laborer June 23 to 28.	Paid on voucher 2, for entire quarter, for services as Indian police.
40	2	1884	1 00	do.....	June 28, 1884	Long Tree.....	do.....	
18	3	1884	3 00	do.....	July 5, 1884	Red Dog.....	Services as laborer July 1 to 5.	
18	3	1884	1 00	do.....	July 5, 1884	Cut Hair.....	do.....	
18	3	1884	1 00	do.....	July 5, 1884	Black Fox.....	do.....	
18	3	1884	1 00	do.....	July 5, 1884	Big Belly.....	do.....	
19	3	1884	1 00	do.....	July 12, 1884	Gray Bear.....	Services as laborer July 7 to 12.	
19	3	1884	1 00	do.....	July 12, 1884	Long Tree.....	do.....	
20	3	1884	3 00	do.....	July 19, 1884	Red Dog.....	Services as laborer July 14 to 19.	
20	3	1884	1 00	do.....	July 19, 1884	Cut Hair.....	do.....	
20	3	1884	1 00	do.....	July 19, 1884	Black Fox.....	do.....	
20	3	1884	1 00	do.....	July 19, 1884	Big Belly.....	do.....	
21	3	1884	1 00	do.....	July 26, 1884	Gray Bear.....	Services as laborer July 21 to 26.	
21	3	1884	1 00	do.....	July 26, 1884	Long Tree.....	do.....	
22	3	1884	3 00	do.....	Sept. 13, 1884	Red Dog.....	Services as laborer September 8 to 13.	

Voucher.			Amount.	By whom paid.	Date of payment.	To whom paid.	On what account.	Reasons for disallowance and remarks.
No.	Qr.	Yr.						
22	3	1884	\$1 00	S. E. Snider, Indian agent.	Sept. 13, 1884	Cut Hair	Services as laborer September 8 to 13.	Paid on voucher 2, for entire quarter, for services as Indian police.
22	3	1884	1 00	do	Sept. 13, 1884	Black Fox	do	
22	3	1884	1 00	do	Sept. 13, 1884	Big Belly	do	
23	3	1884	50	do	Sept. 20, 1884	Gray Bear	Services as laborer September 15 to 20.	
23	3	1884	50	do	Sept. 20, 1884	Long Tree	do	Paid on voucher 2, for the entire quarter, for services as Indian police.
24	3	1884	4 95	do	Sept. 30, 1884	Big Belly	Transportation	
24	3	1884	17 00	do	Sept. 30, 1884	Red Dog	do	
24	3	1884	12 00	do	Sept. 30, 1884	Iron Shield	do	
24	3	1884	8 00	do	Sept. 30, 1884	Swings Thigh	do	Paid on voucher 6, first quarter, 1885, for the entire fourth quarter, for services as Indian police.
24	3	1884	3 00	do	Sept. 30, 1884	Growing Thunder	do	
24	3	1884	25 92	do	Sept. 30, 1884	Crow Skin	do	
25	3	1884	45 00	do	Sept. 30, 1884	John Long Dog	do	
18	4	1884	17 25	do	Dec. 31, 1884	Red Dog	do	Paid on voucher 6, first quarter, 1885, for the entire fourth quarter, for services as Indian police.
18	4	1884	9 00	do	Dec. 31, 1884	Iron Shield	do	
18	4	1884	27 75	do	Dec. 31, 1884	Crow Skin	do	
19	4	1884	17 00	do	Dec. 31, 1884	The Egg	do	
19	4	1884	15 00	do	Dec. 31, 1884	John Long Dog	do	Telegram concerning personal baggage.
19	4	1884	9 00	do	Dec. 31, 1884	Long Tree	do	
19	4	1884	12 00	do	Dec. 31, 1884	Iron Leggings	do	
8	1	1885	60	C. H. Dickson, special agent.	Jan. 30, 1885	Western Union Telegraph Company.	Telegrams	
1	4	1883	64	R. H. Milroy, Indian agent.	Oct. 21, 1883	Catherine (Indian)	Laundress	Error in calculation. (Admitted by agent.)
12	1	1884	30	do	Mar. 31, 1884	L. F. Moody	Transportation	Not approved by Commissioner Indian Affairs. (See Exhibit No. 9.)
2	4	1884	1 40	do	Oct. 30, 1884	Indian freighters	do	Overweight of goods charged for. (Admitted by the agent.)
4	4	1884	2 71	do	Nov. 15, 1884	Charles Banuty	do	Double payment on package No. 5796. (Exhibit No. 9.)
4	4	1884	1 92	do	Nov. 15, 1884	Joseph Riddle	do	Double payment on package No. 3866. (Exhibit No. 9.)
4	4	1884	5 32	do	Nov. 15, 1884	William Caldwell	do	Double payment on package No. 3865. (Exhibit No. 9.)
4	4	1884	10 90	C. D. Ford, Indian agent.	Nov. 12, 1884	Conductor Central Pacific Railroad.	Traveling expenses	This travel was over road leased by bond-subsidized railroad. (Admitted by agent.)
6	4	1884	10 90	do	Feb. 5, 1885	J. B. Patterson	do	Do.
2	3	1883	75	N. S. Porter, Indian agent.	July 13, 1883	N. Alreres	Herder	Error in calculation.
3	3	1883	75	do	July 13, 1883	Bad Iron	do	Do.

4	3	1883	75	do	July 13, 1883	The Calf	do	Do.
10	2	1884	43	B. R. Martin, Indian agent.	June 16, 1884	Tallow	Transportation	Double payment on package. (Admitted by agent.)
1	3	1884	2 02	do	Sept. 30, 1884	M. W. Dillon	do	Overweight on package charged for. (Admitted by agent.)
7	4	1884	1 66	do	Oct. 28, 1884	N. W. Wells	do	Do.
17	4	1884	2 44	J. F. Kinney, Indian agent.	Dec. 31, 1884	T. C. Brown	Farmer	Error in calculation.
18	4	1884	33	do	Dec. 31, 1884	Joseph Estes	Teacher	Do.
18	4	1884	33	do	Dec. 31, 1884	William Bean	Shoemaker	Do.
2	2	1883	1 07	H. C. Linn, Indian agent.	May 8, 1883	Sallie E. B. Pyle	Matron	Do.
3	2	1883	1 97	do	May 9, 1883	James Moore	Carpenter	Error in calculation. (Admitted by agent.)
15	4	1883	70	do	Dec. 19, 1883	Grubb & Robinson	Hayrake material	Do.
18	4	1883	50	do	Dec. 27, 1883	Clara Funk	Teacher	Error in calculation.
18	4	1883	60	do	Dec. 27, 1883	Henry Stalker	Blacksmith	Error in calculation. (Admitted by agent.)
3	4	1883	20	do	Oct. 27, 1883	Harriet Facie	Cook	Do.
3	4	1883	20	do	Oct. 27, 1883	Annie Linn	Matron	Do.
3	4	1883	48	do	Oct. 27, 1883	A. Bourden	do	Do.
2	4	1883	60	do	Oct. 28, 1883	Clara Funk	Laundress	Do.
1	1	1884	40	do	Mar. 29, 1884	Kate Cannon	Cook	Do.
1	1	1884	80	do	Jan. 29, 1884	Mable White	Clerk	Do.
8	2	1884	80	do	Jan. 30, 1884	do	do	Do.
11	2	1884	20	do	June 30, 1884	Hattie Facie	Laundress	Do.
12	2	1884	60	do	June 30, 1884	Mary Leclair	Seamstress	Do.
6	2	1883	36	P. P. Wilcox, Indian agent.	June 30, 1883	Jim	Teamster	Do.
6	2	1883	80	P. P. Wilcox, Indian agent.	June 30, 1884	C. R. Ayers	Butcher	Error in calculation.
8	8	1884	83	do	June 30, 1884	Thomas King	do	Do.
13	8	1884	25	do	June 30, 1884	S. B. Beaumont	Board	Do.
13	8	1884	25	do	June 30, 1884	do	do	Do.
21	4	1884	50	C. E. Monteith, Indian agent.	Nov. 28, 1884	Jal. Brouche	Transportation	Error in footing bill of lading. Admitted by agent.
10	1	1880	50	J. S. Shorb, Indian agent.	Dec. 31, 1879	L. C. Waterman	Blacksmith	Overpayment.
1	1	1880	2 25	W. E. Dougherty, Indian agent.	Mar. 31, 1880	Geo. Bishop	Services	Do.
14	2	1880	43	do	June 30, 1880	P. Bonnot	Laborer	Do.
5	2	1879	17 00	W. L. Lincoln, Indian agent.	Jan. 20, 1879	W. L. Lincoln	Travel expenses	Agent charges these items on November 13.
				do	Jan. 25, 1879	do	do	do
1	3	1879	46	do	Sept. 30, 1879	Charley Sampson	Laborer	Overpayment, error in calculation.
1	3	1879	46	do	Sept. 30, 1879	Archey McCowan	Teamster	Do.
1	3	1879	1 12	do	Sept. 30, 1879	Frank Saulberny	Laborer	Do.
1	3	1879	1 12	do	Sept. 30, 1879	Thomas Lannon	Teamster	Do.
1	3	1884	2 26	Earl D. Thomas, lieutenant Fifth Cavalry, superintendent construction of bridges, Santee Sioux, and Tonca Reservations.	Sept. 3, 1884	Sioux City & Pacific R. R.	Transportation	No payments allowed over bond subsidized railroads.
1	3	1884	25	do	Sept. 3, 1884	do	Fare over bridge	Do.

Voucher.			Amount.	By whom paid.	Date of payment.	To whom paid.	On what account.	Reason for disallowance and remarks.
No.	Qr.	Yr.						
13	4	1884	\$3 90	V. T. McGillicuddy, Indian agent.	Dec. 31, 1884	Little Bull.....	Transportation	Error in footing B. L.
11	1	1885	2 50	do	Mar. 19, 1885	G. A. Coltan	Services as farmer	Error in computation.
14	1	1885	5 00	do	Mar. 31, 1885	H. A. Dawson and S. S. Connell.	Services January 1885.....	Do.
13	1	1885	1 67	do	Mar. 31, 1885	William Vlandry.....	Services January and Feb- ruary, 1885.	Do.
6	4	1884	27 00	H. Lueders, Indian agent.	Dec. 1, 1884	Otto Peterson, driver....	Board October 8 to Decem- ber 4, 1884.	Driver not entitled to subsistence except while traveling on duty. (See explanation, Exhibit No. 10.)
7	4	1884	1 86	J. A. Taylor, Indian agent.	Nov. 17, 1884	George Woodley.....	Building material.....	Error in calculation.
7	2	1885	25	E. P. Alley, Indian agent.	.....	E. P. Allen	Railroad fare, Detroit to Marquette.	Error in subvoucher shows \$13.50, charge \$13.75. Explanation November 13, 1885: Subvoucher 49 was inadvertently drawn for \$13.50 instead of \$13.75. Latter is correct.
14	2	1884	400 00	J. F. Gardner, Indian agent.	June 30, 1884	Wilson E. Davis.....	10,000 feet lumber	Made at Uintah Mills from logs cut on reservation. (See explanations, Exhibit No. 11.)
3	4	1884	23 40	do	Oct. 30, 1884	S. W. Eccles	Railroad fare, &c	Trip not authorized. (See explanations, Exhibit No 11.)
3	4	1884	5 00	do	Oct. 31, 1884	S. B. Clark	Sleeper	Do.
3	4	1874	75	do	Oct. 31, 1884	D. E. Smith	Dinner	Do.
3	4	1884	75	do	Oct. 31, 1884	Perley & Kelley	Supper	Do.
3	4	1884	1 00	do	Nov. 1, 1884	E. L. Niner	Breakfast and dinner.....	Do.
3	4	1884	10 00	do	Nov. 14, 1884	N. C. Nomile.....	Six days' board	Do.
3	4	1884	75	do	Nov. 15, 1884	J. T. Brown	Dinner	Do.
3	4	1884	2 50	do	Nov. 15, 1884	M. Fink	Sleeper	Do.
3	4	1884	75	do	Nov. 15, 1884	Perley & Kelley	Supper	Do.
3	4	1884	13 50	do	Nov. 15, 1884	S. W. Eccles	Railroad fare	Do.
3	4	1884	1 00	do	Nov. 15, 1884	Grunwahl	Hack	Do.
4	4	1884	1 18	do	Dec. 31, 1884	Henry A. Woolley.....	Sundries	Overpayment. (See explanations, Exhibit No. 11.)
5	4	1884	65 22	do	Dec. 31, 1884	J. F. Gardner	Services October 31, Novem- ber 15.	Absent from agency without leave. (See explana- tions, Exhibit No. 11.)
9	4	1884	800 00	do	Dec. 31, 1884	W. E. Davis	Constructing school build- ing.	Building not constructed in proper manner. Ma- terial taken from reservation and manufactured at agency mill. (See explanations, Exhibit No. 11.)
10	4	1884	878 00	do	Dec. 31, 1884	do	Building material	Do.
3	1	1885	96 85	do	Feb. 28, 1885	Joseph Luxen	7 448 pounds oats at $3\frac{1}{4}$	See Exhibit No. 11.
6	1	1885	72 79	do	Mar. 31, 1885	J. W. Hugas	7,279 pounds oats at $3\frac{1}{4}$	Do.

5	1	1885	337 47	do	Mar. 31, 1885	J. F. Gardner	Salary	Absent from agency without leave. (See Exhibit No. 11.)
3	2	1885	180 60	do	May 6, 1885	do	Traveling expenses	No authority for trip.
5	2	1885	47 21	do	May 30, 1885	R. C. Moulton	4,721 pounds oats	See Exhibit No. 11.
8	2	1885	147 50	do	June 30, 1885	do	Oats, &c.	Do.
11	2	1885	86 54	do	June 30, 1885	J. F. Gardner	Salary	Absent without leave. (See Exhibit-No. 11.)
2	1	1885	2 50	do	Mar. 31, 1885	Wm. Wetsel	Farmer	Error in calculation.
26	2	1884	1 28	do	June 30, 1884	Rhoda Gesner	Assistant teacher	Overpayment.
				do	June 30, 1884	Sarah Ann Gesner	Matron	Do.
26	2	1884	1 06	do	June 30, 1884	Railroad from Providence	Freight for extra baggage ..	Not entitled to credit for payment for extra personal baggage. (See explanations, Exhibit No. 12.)
1	3	1883	1 88	do	Sept. 12, 1883	to New York.	Shoeing horses	Authority to pay board of horses does not cover expense of shoeing. (See explanations, Exhibit No. 12.)
7	4	1883	16 57	do	Oct. 26 to Dec. 31, 1883.	Charles Brown	Extra baggage	Not entitled to credit for payment for extra personal baggage. (See explanations, Exhibit No. 12.)
10	4	1883	17 13	do	Oct. 3, 1883	Railroad New York to Miles City, Mont.	Board and lodging	Not entitled to board except while traveling.
10	4	1883	234 00	do	Oct. 1 to Dec. 31, 1883.	Inter-Ocean Hotel, Miles City, Mont.	Building warehouse	\$600 paid for this warehouse, which is reported by Inspectors Barr and Ewers to be not properly built and worth only half of this amount.
5	1	1884	300 00	do	Mar. 31, 1884	A. W. Lindley	Board of horses	Pay for seven weeks' board instead of six weeks'.
14	1	1884	12 00	do	Mar. 31, 1884	Charles Brown	do	Pay for eight weeks' board instead of seven weeks'.
15	1	1884	12 00	do	Feb. 19, 1884	William Rowland	Board and lodging	Not entitled to board except while traveling. The agent gave his note for this board bill and failed to pay the same when due, and sought to obtain credit for said payment by misrepresentation.
16	1	1884	77 50	do	Jan. 31, 1884	Inter-Ocean Hotel, Miles City, Mont.	do	Not entitled to subsistence except while traveling.
16	1	1884	150 00	do	Feb. and Mar., 1884.	do	Salary	Overpayment.
18	1	1884	1 34	do	Feb. 13, 1884	James Rowland	Board and lodging	Not entitled to board except while traveling. The agent gave his note and failed to pay the same when due, and sought credit by misrepresentation.
5	2	1884	37 50	do	Apr. 15, 1884	Inter-Ocean Hotel, Miles City, Mont.	Notary and clerks' fees on property statements accompanying official bond of disbursing agent.	Not a proper charge against the United States.
9	1	1883	2 00	Ragsdale, George H., disbursing agent.	Feb. 28, 1882	do	Board and lodging	Not entitled to subsistence when delayed over seven days. (See explanations, Exhibit No. 13.)
				Benedict, Samuel S., inspector and disbursing agent:			do	Do.
1	1	1883	12 00	Bond of July 29, 1882..	Mar. 31, 1883	C. R. Corey	Traveling expenses, railroad fare, board, &c.	The inspector was on leave of absence and not traveling on business for the Department. (See explanations, Exhibit No. 13.)
1	2	1883	4 50	do	June 30, 1883	do	Board and lodging	Board over seven days at Crow Agency. (See explanations, Exhibit No. 13.)
1	2	1883	4 25	do	Apr. 21, 1883	J. C. McKibben		
1	2	1883	17 50	do	Apr. 23 to May 10, 1883.	do		
1	2	1883	4 25	do	June 25, 1883	J. M. Kagy		

Voucher.			Amount.	By whom paid.	Date of payment.	To whom paid.	On what account.	Reason for disallowance and remarks.
No.	Qr.	Yr.						
				Benedict, Samuel S., inspector and dis- bursing agent—con- tinued.				
1	3	1883	\$1 00	Bond of July, 29, 1882.	Sept. 2, 1883	Jacob Kaufmann	Board and lodging.....	Board over seven days at Fort Berthold Agency. (See explanations, Exhibit No. 13.)
1	3	1883	14 00	do	Aug. 30 to Sept. 1, 1883.	.....	Traveling expenses from Council Bluffs to Guilford, Kans.	These expenses were not incurred under orders or for the benefit of the service. (See explanations, Exhibit No. 13.)
1	4	1883	9 90	do	Oct. 1 to Dec. 30, 1883.	.....	Traveling expenses from Guilford, Kans., to To- peka, Kans.	Do.
1	4	1883	7 00	do	Oct. 21, 1883	James Irwin.....	Board and lodging.....	Excess of board over seven days. (See explana- tions, Exhibit No. 13.)
1	4	1883	62	do	Nov. 15, 1883	A. L. Cook.....	do	Do.
1	4	1883	1 00	do	Nov. 16, 1883	do	do	Do.
1	4	1883	50	do	Nov. 20, 1883	Walker House, Salt Lake City.	do	Overpayment; mistake in calculation. (See expla- nations, Exhibit No. 13.)
1	1	1884	5 50	do	Jan. 9, 1884	Hotel, Winnebago, Ind. T.	do	Excess of board over seven days. (See explana- tions, Exhibit No. 13.)
1	1	1884	27 75	do	Feb. 5, 1884	Hotel, Washington, D. C.	do	Do.
1	2	1884	4 50	do	May 14, 1884	J. B. Hamilton	do	Do.
1	2	1884	6 00	do	June 28, 1884	Thomas Lemons, H. Kubn	do	Not entitled to subsistence when delayed over seven days. (See explanations, Exhibit No. 13.)
2	3	1884	25	do	July 5, 1884	D. B. Dyer.....	do	Overpayment; error in calculation. (See explana- tions, Exhibit No. 13.)
2	4	1884	50	do	Oct. 27, 1884	Porter's Hotel, Tucson, Ariz.	do	Do.
2	4	1884	8 75	do	Oct. 27, 1884	do	do	Excess of board over seven days. (See explana- tions, Exhibit No. 13.)
2	1	1885	14 25	do	Feb. 26, 1885	National Hotel, Washing- ton, D. C.	do	Do.
2	2	1885	5 50	do	May 22, 1885	Sac and Fox Agency.....	do	Do

No. 5.—*List of claims, accounts, and vouchers paid by Indian agents and other disbursing officers of the Indian service which have been disallowed by the Second Auditor of the Treasury since January 1, 1885.*

EXHIBIT No. 1.

Second quarter, 1884.

Voucher 2. Receipt roll irregular employes for May and June...	\$862 84	
Owen Hanancheke, Colonel Horn, Frank Carter, Rush Roberts, Calvert and Pearly Whitmore, employed at a uniform rate of \$25 per month, are each paid for services rendered on the 31st day of the month. By reference to section 242 of Regulations, 1884, the superintendent will notice that monthly salaries are computed on a basis of 30 days only to the month, the 31st day not entering into the calculation; so that services from the 14th to the 31st of the month would be considered as a half month and 2 days only—17 instead of 18 days. In the instances noted above, the daily rate is 83½ cents; the amount overpaid, 83½ by 6, is disallowed.....		5 00
Frank Carter paid for 22 days' services rendered during month of June, at \$25 per month.....	19 43	
Correct computation, 22 days at 83½ cents	18 33	
		1 10
Also, the following-named persons are paid for services commencing June 2, and ending June 31, at a uniform rate of \$25 per month: Frank Carter, Colonel Horn, Owen Hanancheke, Rush Roberts, and Calvert. Credit is withheld for payment on 31st, as June has only 30 days, 83½ cents by 5.....		4 17
Voucher 4. Receipt roll irregular employes, March	75 50	
John S. Pratt and Charles Davis, employed at a uniform rate of \$40 per month, and each payment for services rendered on the —. The daily rate, \$1.33½. James Pratt, March 10 to 31, inclusive,		
19 days, at \$1.33½	\$29 25	
Should be, 18 days, at \$1.33½	24 00	
		5 25
Charles Davis, 13 days, March 17 to 31, inclusive,		
At \$1.53½	20 00	
Should be 12 days, at \$1.33½	16 00	
		4 00
		9 25
Voucher 5. Receipt roll, regular employes.....	701 66	
The superintendent claims salary from and including December 15, while his oath on bond is dated December 20. From December 15, 1882, to March 31, 1884,		
At \$2,000 per annum.....	\$592 39	
Should be, from December 20, 1883, to March 31, 1884, inclusive.....	565 22	
		27 17

(See section 1756. Revised Statutes.)

Third quarter, 1884.

Voucher 1. Receipt roll irregular employes for July.....	355 90	
Frank Carter is paid full month's salary for July, while it is shown on the roll that he lost 2 half days, equal to one-thirtieth of \$25, an overpayment of 83½		83
Calvert loses 2 half days, excluding July 31, on which he works only a half day, and is paid for 29½ days, instead of 29 days, 1½ days in excess, 42 cents overpaid.....		42
Alex. Peters is paid for services of 18 days, including the 31st day of July, at \$25 per month, 1 day in excess, an overpayment of 83½ cents.....		83
Pearly Whitmore loses 3 days and is paid for 28 days' services, an excess of 1 day, overpayment of.....		83

Answers and explanations to remarks made in the office of Indian Affairs on the cash accounts of James Marvin, superintendent Haskell Institute, Lawrence, Kans., for second quarter, 1884.

Abstract disbursements, voucher 2, irregular receipt roll:

Remark.—Owen Howenchico, Colonel Horn, Frank Carter, Rush Roberts, Coenut and Pearly Whitmore, employed at a uniform rate of \$25 per month, are each paid for service rendered on the 31st day of the month. By reference to section 242 of Regulations, 1884, the superintendent will notice that monthly salaries are computed on a basis of 30 days to the month, the 31st day not entering into the calculation, so that service from the 14th to the 31st of the month would be considered as a half month and 2 days only—17 days instead of 18 days.

In the instances noted above, the daily rate is $83\frac{1}{3}$ cents; the amount overpaid, $83\frac{1}{3}$ by 6, is disallowed, \$5.

Reply.—The calculations and payments made to the employes named on voucher 2 were based on 30 days per month, and it is claimed and asserted that no overpayment was made.

The employes in question began service on the 14th day of May, and as every month of 30 days necessarily includes Sundays, they were paid for Sundays.

Owen Howenchico, service 14th to 31st, both included, 18 days, or $\frac{3}{4}$ of \$25.	\$15 00
Colonel Horn, service 14th to 31st, both included, 18 days, or $\frac{3}{4}$ of \$25.	15 00
Frank Carter, service 14th to 31st, both included, less 26th, when he did not work, 17 days, or $\frac{3}{4}$ of \$25.	14 16
Coenut, service 14th to 31st, both included, less 19th, when he did not work, 17 days, or $\frac{3}{4}$ of \$25.	14 16
Rush Roberts, service 14th to 31st, both included, less 19th, when he did not work, 17 days, or $\frac{3}{4}$ of \$25.	14 16
Pearly Whitmore, service 14th to 31st, both included, less 19th and 26th, when he did not work, 16 days, or $\frac{3}{4}$ of \$25.	13 33

Had these employes begun service on the 1st day of May, and served the full month, then they would have been paid \$25 each, or for 30 days; but they began at an intermediate day of the month, and actually performed service on the 31st of May, and I paid them for the fractional part of the month in proportion to the number of days' service performed. And they were paid on the 30 days per month basis, as is clearly shown by the calculations in each case. It is, therefore, in all due respect claimed that the disallowance of \$5 on account of said payments is unjust and unwarranted by the facts.

Abstract disbursements, voucher 5, receipt roll:

Remark.—The superintendent claims salary from and including December 15, while his oath on bond is dated December 20. Unless he can furnish evidence that he qualified by taking the prescribed official oath on or before December 15, the proportion of salary for 5 days, $\frac{1}{4}$ of \$500, will be disallowed, \$27.17.

Reply.—J. M. Haworth, superintendent of schools, had the supervision of construction of buildings for this school up to the 15th of December, 1883. I had devoted the greater part of two months prior to that date to his assistance. On the 15th day of December, 1883, Superintendent Haworth turned the supervision of the buildings over to my charge. My commission was dated December 15, 1883, and immediately upon its receipt I completed my bond, which was dated December 20. I claimed pay as superintendent on and from the date of my commission, and on and from the date that I took charge of the buildings and grounds as superintendent, in which action section 179, Instructions October 1, 1880, sustains me.

STATE OF KANSAS,
County of Douglas, ss:

Personally appeared the undersigned, Jas. Marvin, superintendent Haskell Institute, who, being duly sworn according to law, deposes and says that the statements made herein in explanation of suspensions and disallowances made by Indian Office on examination of his cash accounts rendered for second quarter 1884 are correct, just, and set forth the facts in each and every case.

JAS. MARVIN,
Superintendent Haskell Institute.

Subscribed and sworn to before me this 5th day of March, 1885.

[SEAL.]

M. SUMMERFIELD,
Clerk District Court, Douglas County, Kansas.

EXHIBIT No. 2.—*Statement of exceptions existing in accounts of James G. Wright, Indian agent, Rosebud Agency, Dakota, from August 11, 1882, to March 31, 1885, inclusive. Bond dated July 17, 1882.*

Settlement 3685. January 24, 1885.

Fractional third quarter, 1882. (From August 11, 1882.)

Voucher 17. James G. Wright, traveling expenses.....	\$56 30	
Item, August 3, 1882. Fare from Sioux City to Thacher Station, \$15. The fare from Sioux City to Missouri Valley Junction, \$2.37, being over a bond-subsidized railroad, this payment is prohibited by act of March 31, 1875, and is disallowed as contrary to law		2 37

Third quarter, 1883.

Voucher 25. Pay-roll Indian freighters, from Valentine, Nebr., to agency.....	144 67	
Item No. 282. Wooden Necklace is paid for 1,469 pounds at 50 cents, \$7.84. Bill of lading shows only 1,319 transported. Excess 150 pounds		75
Item No. 283. Bear-stands-and-looks-back paid for 917 pounds at 50 cents, \$4.58. Bill of lading shows only 817 pounds transported. Excess 100 pounds		50

This excess appears to arise from a charge of 250 pounds in weight of wash-stands transported in excess of that actually delivered. Agent filed, in explanations received August 12, 1884, bills of lading on which he certifies that there were transported wash-stands weighing 550 pounds, but the invoice of J. H. Woodhouse, who furnished the wash-stands, in Sett. 132, September 1, 1883, and the bills of lading of the transportation contractor, K. C. Morehouse, Sett. 597, Nov. 19, 1883, show that the total weight of wash-stands sent to this agency was only 300 pounds. The excess cannot, therefore, be allowed.

While the disallowance of fare from Sioux City to Missouri Valley Junction is correct, according to instructions to Indian agents, October, 1880, I would respectfully submit that these instructions were neither furnished, available, or known to me; consequently I could not be governed by them. My instructions in office letter of July 27, 1882, were to "relieve Mr. John Cook without delay." No instructions were given as to route, nor regulations in regard to travel by Government officers furnished me, and inasmuch as this expense was incurred in following my instructions, and no fault or negligence of my own, I submit that in justice I should not be charged this amount, \$2.37.

UNITED STATES INDIAN SERVICE,
Rosebud Agency, February 27, 1885.

I hereby certify that the weight of 25 wash-stands transported during the third quarter of 1883, from Valentine, Nebr., to Rosebud Agency, Dak., on bill of lading No. 282, Wooden Necklace, and on bill of lading No. 283 Bear-stands-and-looks-back, as weighed by me on scales at Valentine, Nebr., upon loading said articles on the freighter's wagons, was five hundred and fifty (550) pounds, and that the weight as noted on bills of lading as forwarded with accounts of Jas. G. Wright, United States Indian agent for the third quarter of 1883, was a clerical error, which was corrected on certified bills of lading forwarded in answers to exceptions to said accounts taken in the office of the honorable Commissioner of Indian Affairs.

STEPHEN F. ESTES,
United States Receiving Clerk.

EXHIBIT No. 3.

[Extract from explanations of E. A. Swan.]

Voucher 27. Swan's traveling expenses from Washington to Buffalo.....	\$21 30
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The above sum was expended over and above what it would have been in going by the way of Harrisburg, Pa., as designated, to Buffalo. I went by the way of New

York, remaining there several days at the request of Commissioner Hayt, who was then sampling supplies for Government. Attached is the letter from him on that subject, dated October 11, 1883:

NEW YORK, *October 11, 1883.*

DEAR SIR: I remember that after your appointment it was determined that you should stop at New York City, after leaving your home in Buffalo, and before going to the Siletz Agency. I also remember seeing you at the Indian Warehouse, No. 65 Wooster street, in this city, early in May, 1879, while on your way to your agency. I also remember that there was something I wished to see you about, relating to one or two of the agencies on the Pacific coast, but the particulars I cannot recall. I have no doubt that you came by way of this city in obedience to verbal, if not written, authority.

Yours, respectfully,

E. A. HAYT.

E. A. SWAN, Esq.

EXHIBIT No. 4.

CLARKSBURG, W. VA., *June 30, 1885.*

Answers to exceptions or statements of differences arising on settlement of the account of Robert S. Gardner, Indian inspector, from July 2, 1880, to June 30, 1884, under bond of July 10, 1880:

Voucher 1. Traveling expenses	\$11 00
Item, board and lodging at Otoe Agency, from July 1 to 23, 1880, 22 days, at 50 cents	11 00
When delays at hotels are incident to and necessary for the performance of the duties for which the travel is ordered, charges for hotel expenses will be allowed, not extending beyond 7 days, at any one place. (See Second Comptroller's digest, vol. 3, section 617.)	
Fifteen days deducted and credit withheld	7 50
Answer. Prior to July 2, 1880, I was special United States Indian agent, in charge of the Otoe agency, and was necessarily and unavoidably compelled to remain at this agency until I had made up my accounts for both fractions of quarters ending June 30 and July 14, 1880.	
Voucher 2. Traveling expenses	135 20
Item. Railroad fare July 23, 1880, from Otoe Agency to Saint Joseph, Mo., paid to the Union Pacific Railroad Company. This being a bond subsidized road, payment is prohibited by law	5 40
Answer. I had no knowledge or means of knowing that the Saint Joseph and Western Railroad was owned or leased by the Union Pacific Railroad, and paid this sum, \$5.40, with the understanding that this Saint Joseph and Western was not a subsidized road, over which no fare could be paid.	
Voucher. 2. Items. The entire account from August 23 to 28 is suspended for the reason that Mr. Gardner was en route to Washington, D. C. (per telegraphic order), for the purpose of settling his accounts as special Indian agent. The personal expenses of agents while in settlement of their accounts are of a private character, and should be borne from their private funds. (Private)	59 30
Answer. I did not visit Washington, D. C., to settle my accounts as special United States Indian agent. I did make the visit partially to correct them in regard to the manner in which they had been signed. I had signed them for the fraction of third quarter, 1880, as special United States Indian agent in charge; whereas, in fact, I was Indian inspector in charge, and I made the correction in Washington, in the office of the Indian Bureau, and I also desired a personal interview on official business with the honorable Secretary of the Interior.	

First quarter, 1881.

Voucher 1. Traveling expenses	106 65
Item, railroad fare, &c., from Washington, D. C., to Clarksburg, W. Va., January 28, 1881. The expenses of this trip are not allowed for the reason that it was not made on public business	12 30
Answer. Technically, I was not in Clarksburg on public business, but whilst there completed certain reports, and forwarded them by mail to the Department, which if I had remained in Washington and prepared my hotel bill would have been greater than the railroad fare charged.	
Voucher 4. Traveling expenses	161 34
Item, board and lodging at Washington, D. C., from March 3 to 12, 1881, 10 days, at \$3, \$30. The inspector states in his explanations that he left Washington the day he received his instructions; the records of this office shows that his instructions were dated March 10; he did not leave until the night of March 12; credit is withheld for 2 days	6 00
Answer. I was ordered to return to Washington for further instructions, on account of change in the administration. I was necessarily compelled to remain in Washington, and upon receipt of my instructions I left same day for Round Valley Agency, California.	

Second quarter, 1881.

Voucher 1. Traveling expenses	309 72
Item, board at Round Valley Agency from April 1 to 11, 10 days, at 75 cents, \$7.50; 3 days deducted. (Remarks to voucher 1, third quarter, 1883, apply)	2 25
Answer. The character of the service required and the extent of the reservation visited required this delay here.	
Item, board and lodging at San Bernardino, Cal., from June 6 to 30, 1881, 24½ days, at \$1.25, \$30.90; 17½ days deducted. (Same remarks apply)	22 19
Answer. I was necessarily detained at this the Mission Agency, and did not complete my duties, but went away with the agent, agency physician, and interpreter to remote parts of the various Indian reservations within the agency, and returned to San Bernardino, the headquarters of the agency, when I prepared and transmitted voluminous reports regarding these Indians and their lands; I was also further detained on account of not having sufficient funds to proceed further, and, besides, the steamer for Colorado River Agency would not leave Yuma for that point until only July 5, 1881, and it was cheaper to remain in San Bernardino at \$1.30 per day than at Yuma at \$3 per day.	

Third quarter, 1881.

Voucher 1. Traveling expenses	177 72
Item, board and lodging at San Carlos Agency from July 16, to 29, 1881, 14 weeks at \$5, \$9.28; 6 days deducted and credits withheld. (Remarks to voucher 1, third quarter, 1880, apply)	4 28
Item, board and lodging from August 2 to September 1, 1881 (San Carlos Agency), 30 days, at 75 cents, \$22.50; 23 days deducted and credit withheld. (Remarks to voucher 1, third quarter, 1880, apply)	17 25
Answer. The nature and character of the inspection and investigations made at this agency rendered it absolutely necessary and imperative that I should remain at this agency for the time charged; besides, an outbreak of Indians occurred, which made it impracticable and dangerous to leave the agency sooner.	
Item, railroad fare &c., from Washington, D. C., to Clarksburg, W. Va., September 10, 1881. The expenses of this trip were not incurred on public business, and credit is withheld	11 80
Answer. On my arrival at Washington I was directed to proceed to my home and await further orders, which I did technically, I may not have been on public business.	

Fourth quarter, 1881.

Voucher 1. Traveling expenses 203 60
 Item, board and lodging at Crow Agency from December 8 to 20, 1881, 11½ days, at 75 cents, \$8.75; 4½ days deducted and credit withheld. (Remarks to voucher 1, third quarter, 1880, apply) 3 50
 Answer. I could not possibly get through the inspection and investigation at this agency sooner, and was necessarily detained the number of days charged for.

First quarter, 1882.

Voucher 1. Traveling expenses 287 64
 Item, board and lodging at Yankton, Dak., from March 21 to 31, 1882, 9½ days at \$1 day, \$9.50; 2½ days deducted and credit withheld. (Remarks to voucher 1, third quarter, 1880, apply) 2 50
 Answer. The general mismanagement of affairs at this agency required my remaining here for the time charged, except the three last days, that I was waiting for steamboat to take me up the river to Rosebud Landing, en route for the Rosebud Agency, the interest of the service required this delay here.

Second quarter, 1882.

Voucher 1. Traveling expenses \$187 09
 Item.—Board and lodging at Cheyenne River Agency from June 2 to 11, 1882, 9 days at \$1, and laundering \$1, \$10; 2 days deducted and credit withheld. (Remarks to voucher 1, third quarter, 1880, apply) \$2 00
 Answer. I was necessarily detained at this agency in the proper discharge of my duties, and could not complete my duties in less time than the number of days charged for.
 Item.—Board and lodging at Crow Creek Agency from June 13 to 26, 1882, 12½ days at \$1.25, and laundering \$1, \$16.94; 5½ days deducted and credit withheld. (Remarks to voucher 1, third quarter, 1880, apply). \$7 19
 Answer. I was necessarily detained at this agency in the proper discharge of my duties, and could not complete my duties in less time than the number of days charged for.

Fourth quarter, 1882.

Voucher 1. Traveling expenses \$256 47
 Item.—Board and lodging at Yakama Agency from October 11 to 30, 1882, 18½ days at \$1; laundering, 75 cents, \$19.25; 11½ days deducted and credit withheld. (Remarks to voucher 1, third quarter, 1880, apply) \$11 50
 Answer. I was necessarily detained at this agency in the proper discharge of my duties, and could not possibly complete my duties in less time than the number of days charged for.

First quarter, 1883.

Voucher 3. Item.—Wells, Fargo & Co. for transportation of box containing the inspector's clothing from Portland, Oreg., to his home at Clarksburg, W. Va \$9 40
 This is not a proper charge against the Government and credit is withheld by the Commissioner \$9 40
 Answer. This box contained my fur coat, fur leggins, and fur cap, and 2 suits of heavy woolen underwear, and also my retained papers, retain letter-book, and 1 copy of the revised treaties. Part of these articles was public property, but it, with the other articles, were not further needed at this present time, and besides it was impracticable and almost impossible for me to take them with me on the journey I was about to make and rendering it necessary that I should ship them to my home.

Second quarter, 1883.

Voucher 1. Traveling expenses \$269 90
 Item.—Board and lodging at Heshena, Wis., from May 22 to June 4, 1883, 13 days at \$1, \$13; 6 days deducted and credit withheld. (Remarks to voucher 1, third quarter, 1880, apply)..... \$6 00

Answer. I was necessarily detained at this agency in the proper discharge of my duties, and could not complete my duties in time than the number of days charged for.

Item.—Board and lodging at White Earth Agency from June 16 to 27, 1883, 11 days at \$1, \$11; 4 days deducted and credit withheld. (Remarks to voucher 1, third quarter, 1880, apply)..... \$4 00

Answer. I was necessarily detained at this agency in the proper discharge of my official duties, and could not complete these duties in less time than the number of days charged for.

Third quarter, 1883.

Voucher 1. Traveling expenses \$315 55
 Items.—Subvouchers 7 and 8, board and lodging at Sisseton Agency, from July 17 to August 8, 1883, 21 days at \$1, \$21; 14 days deducted and credit withheld. (Remarks to voucher 1, third quarter, 1880, apply)..... \$14 00

Answer. From the mismanagement of affairs at this agency, I was absolutely required, and necessarily detained at this agency in the proper discharge of my official duties, and could not complete these duties in less time than the number of days charged for.

Second quarter, 1884.

Voucher 1. Traveling expenses \$360 00
 Item.—Subvoucher 19, board and lodging at Green Bay Agency from May 11 to 21, 1884, 10 days at \$1, \$10; 3 days deducted and credit withheld. (Remarks to voucher 1, third quarter, 1880, apply)..... \$3 00

Answer. I was necessarily detained at this agency in the proper discharge of my official duties, and could not complete these duties in less time than the number of days charged for.

I solemnly swear that the following answers to the remarks upon my accounts, as Indian inspector from July 2, 1880, to June 30, 1884, are true, to the best of my knowledge and belief.

ROBERT S. GARDNER,
United States Indian Inspector.

Sworn to and subscribed before me this 1st day of July, 1885.

[SEAL.]

JAMES W. MONROE,
Clerk of Harrison County Court.

EXHIBIT No. 5.

Third quarter, 1880.

Voucher 15. Pay-roll Indian police and irregular employes, C. D. Wagner.. \$1,163 25
 The captain, sergeant, and privates, are paid \$10 each in excess of amount allowed by law and authority by administrative office, as shown by copy of Commissioner's letter appended to voucher. In answer to administrative office items, the agent claims that such extra compensation was in the nature of commutation of subsistence, which he was authorized by regulations to issue to policemen and their families. No regulation or order for such commutation seems to have been issued. Objections of administrative office is continued and sustained..... 80 00

EXPLANATION.

The excess of \$80 claimed to have been paid was made in good faith with them. This force was organized under strong opposition from the Indians, who were reluctant to undertake the task, and at a time when needed, on account of the lawless

ness emanating from the returned hostiles from Joseph's band, who nominally located in the Kootenai country, but who raided on the reservation; also by drunkenness among them, caused by the intercourse with dissolute whites about Lewiston. They were liable to be called upon at any time, and were often absent some two or three days at a time in search of offenders from the agency, and from the refugees from other tribes whose apprehension was desired by the agents where they belonged, and at the rate of \$5 per month it was impossible to induce them to start the organization; that they were not furnished with clothes, arms, or subsistence authorized by instructions, at the amount of \$15 per month, was estimated for in the application for funds and was allowed, and a statement of facts presented to the Commissioner of Indian Affairs, and his authority for its expenditure asked; that such funds were sent and no notice of its disallowance sent until months afterwards, while the amount of funds being estimated for being sent was understood by me to be acceptable to the Department, and that authority would accompany it; that the entire time of my administration the Government furnished either arms, uniforms, or subsistence, and the savings in that alone to which they were justly entitled would far more than cover this exception in amount.

C. D. WARNER.

SEPTEMBER 16, 1885.

EXHIBIT No. 6.

Third quarter, 1864, S. D. Howe's account.

Voucher 1. George Saunders, carpenter, from February 20 to March 31, 1864, at \$4.66 per day, 35 days	\$163 10
It appears from Agent Howe's letter of March 20, 1865, that he was to pay this man \$3.50 per day in coin, and gave him currency at a depreciation.	
As all money drawn from the Treasury is to be considered equivalent to specie, there being no law by which notice can be taken of depreciated currency, and as a disbursing officer is not authorized in any case to issue Treasury notes at less than their face value, nor to exchange them at a discount for any other funds, credit is withheld for the difference between \$3.50 and \$4.66, 35 days, at \$1.16 per day	40 60
(See act August 6, 1846, Stat. 5, p. 64, sec. 3651, Revised Statutes.)	
Voucher 2. George Saunders, services as carpenter from April 1 to June 30, 1864, 78 days, at \$4.66 per day	\$363 84
Remarks to voucher 1 apply; credit allowed at \$3.50 per day ..	273 00
	90 84

First quarter, 1865.

Voucher 2. George Saunders, services as carpenter from July 1 to September 30, 1864, 79 days, at \$7 per day	553 00
Remarks to voucher 1, third quarter, 1864, apply; credit allowed at \$3.50 per day	276 50
	276 50
Voucher 3. George Saunders, services as carpenter from October 1 to December 31, 1864, 79 days, at \$7 per day	553 00
Remarks to voucher 1, third quarter, 1864, apply; credit allowed at \$3.50 per day	276 50
	276 50

Second quarter, 1865.

Voucher 3. George Saunders, services as carpenter from January 1 to March 24, 1865, 71 days, at \$5.35 per day	379 85
Remarks to voucher 1, third quarter, 1864, apply; credit allowed at \$3.50 per pay	248 50
	131 85

EXHIBIT No. 7.

C. P. Luse, first quarter, 1882.

Voucher 46. F. Price, transportation 2,182 pounds, at \$1.50	\$32 73
Carried to abstract by agent.....	38 29

The interpreter's certificate furnished by agent, with his explanations, shows that only \$32.73 was paid, which was the sum due as shown by his original voucher, and receipted for; overcarried to abstract 5 56

EXPLANATION.

I, F. Price, do hereby acknowledge to have received from C. P. Luse, late farmers in charge, on the 27th day of January, 1882, payment in full for transportation of 2,227 pounds Indian supplies, at 25 cents per 100 pounds, hauled January 10, 1882; also 2,182 pounds, at \$1.25 per 100 pounds, hauled December 19, 1881, the total amount aggregating the sum of \$38.29, as shown to me on voucher No. 46, first quarter, 1882, cash account C. P. Luse, farmer in charge.

F. PRICE.

Witness:

GEO. F. DIX.

I, P. H. Beaulieu, interpreter, do hereby certify that I explained the nature and character of the above acknowledgment to F. Price, and know he fully understood the same.

P. H. BEAULIEU,
Interpreter.

WHITE EARTH AGENCY, July 25, 1884.

EXHIBIT No. 8.—*Explanations submitted by S. E. Snider, Indian agent, to disallowances made in his accounts by Second Auditor since January 1, 1885.*

Voucher 13, second quarter, 1884. "Receipt roll of Indian freighters for transportation sundry supplies from agency to Wolf Point, January 14 to March 19, 1884." Crow-skin paid \$17.25, bill of lading 5, 9, 20, on this voucher. Crowskin furnished wagon, team, and driver. The voucher and bill of lading was made out in his name, and signed by Crowskin.

I don't think the law—section 1765; section 5, act of May 11, 1880; sections 20, 22, and 221, instructions to Indian agents, 1880—was ever intended to cover such cases. Five dollars is only a nominal sum. It is not presumed that the police are expected to freight for the nominal sum of \$5 per month, and, as there was money appropriated to pay for transportation of sundry supplies, why not give those who desire to become civilized an opportunity to do civilized work? The Government was not defrauded by policemen freighting, as they had no regular hours of duty, but held themselves in readiness in case of emergency.

The police have earned a great deal more than they are allowed by law as compensation for their services; therefore the policeman ought to have the same privilege as to freighting as any other Indian. If he is denied this privilege he would prefer to be a common Indian, as he could make as much in one or two days' freighting as a policeman gets for an entire month's salary.

The custom has been to allow all Indians that desired to work to do so. My predecessor, as well as my successor, allowed policemen to freight and paid them the same for it as other Indians.

If this is a technicality, of which there are doubts about it, I would respectfully ask for the personal examination of this question by the *new Comptroller*.

I am willing to be charged with $\frac{1}{10}$ of \$5 per month when a policeman has freighted, and allow the time he was freighting deducted, and charged to me at the above rate. From agency to Wolf Point, 25 miles, the trip is made both ways in two days; from Frenchman's Point to agency, trip made in *one* day.

Voucher 15, G. H. Fairchild & Co., 142.86 cords wood, at \$3.50 per cord, January 17, 1884.

The correct amount was 142.86 cords, and not, as stated in the statement of differences, 142.88.

If the voucher stated 142.88, it was a clerical error, as I measured the wood myself

EXHIBIT No. 9.—*Extract from General Milroy's explanations.*

No. 2. "Explanation, 30 cents, June 12, '85."

Let it be charged to me; but, really, it seems that when the Department employs business men to transact its business, it should use business methods.

No. 4. "Explanation, \$2.71, June 12, '85."

I think this is an error in one of the packages. These teams reached the agency, just at night Saturday, as it commenced raining. The men were anxious to get home, and it was too dark to see clearly, so the loads were not compared with the shipping receipts as closely as was proper.

Nos. 5 and 6. "\$1.92, \$5.32, June 12, '85."

Same as No. 4.

EXHIBIT No. 10.—*Extract from Agent Tueder's explanation.*

No. 65. "Explanation, June 15, 1885."

Disbursement Voucher 6. Traveling and incidental expenses suspended..... \$27

During my absence on leave, through October up to November 11, the driver was on active duty, working with team in cutting and hauling hay and firewood for winter's use, and for which nothing was expended during November, December, January, and February, which was therefore really a benefit and saving to the service.

EXHIBIT No. 11.—*J. F. Gardner, Ouray Agency.*

Second quarter, 1884.

Voucher 14. Wilson E. Davis, lumber..... \$400

A recent inspection of the agency has led to the following developments:

The lumber was made at the Uintah mills, out of logs cut at the Uintah Reservation, as set forth in report of Inspector Bannister, of September 11, 1885; hence the amount of this voucher is disallowed.

Answer of statement of differences of accounts of J. F. Gardner, United States Indian agent at Ouray Agency, for the first quarter, 1885.

Voucher 3. Joseph Luxen..... \$271.18

This voucher shows the purchase of 7,748 pounds of oats at three and one-half cent per pound, amounting to \$271.18. The purchase appears to have been made by the clerk (Burchfield) during the absence of the agent, who clearly defrauded the Government out of \$96.85, inasmuch as he paid three and one-half cents per pound for said oats, while he was offered oats delivered at the agency for two and one-fourth cents per pound, as fully set forth by report of Inspector Gardner, dated June 6, 1885. The agent will stand charged with the difference, \$96.85. I am satisfied my former clerk, Thomas J. Burchfield, committed no fraud in the purchase of these oats, accepted no bribe, and was conscientious in the matter. I have taken the trouble to investigate the purchase, with the following result: After Mr. Burchfield had engaged the oats of Luxen, a farmer named Ashton, hearing of the purchase, offered to let Burchfield have oats at two and one-fourth cents per pound delivered at the agency. Mr. Burchfield, making an examination of these oats, found them to be of inferior quality and poorly cleaned, and therefore refused to buy. I also call your attention to the fact that three and one-half cents per pound was the contract price paid for oats at Uintah Agency at the same time my oats were purchased, and that the freight rate for oats is at all times one-fourth of a cent less at the Uintah Agency than here.

Voucher 6. John W. Hugus..... \$236.56

Purchase of 7,279 pounds of oats at three and one-fourth cents. The remarks to voucher 3 apply. The agent will stand charged with the difference of one cent per pound, \$72.79.

The oats purchased of John W. Hugus was an honest transaction. Witness affidavit of Mr. Hugus attached :

"Agent Gardner appears to have been absent from his agency without leave from January 10, 1885, until April 21, 1885. He will therefore stand charged as follows :

22 days in January	\$91. 67
28 days in February	116. 60
31 days in March	129. 20
Total	337. 47

"In noting these charges the attention of the agent is invited to office letter to him dated June 22, 1885."

I left the agency for Denver, Colo., on January 16, and on arriving there met the Hon. Secretary of the Interior, who offered to grant me a leave of absence. I was taken with a dangerous illness, during which the honorable Secretary returned to Washington, and from there wrote me a personal letter directing me not to return to my duties until my health was fully recovered; and as soon as I was able to make the journey, I returned to the agency, April 21, and have remained there continuously since.

Respectfully submitted.

J. F. GARDNER,
United States Indian Agent.

I solemnly swear that I sold to J. F. Gardner, U. S. Indian agent, 7,279 pounds of feed oats, and delivered the same at Ouray Agency, Utah, on the 14th and 20th days of March, 1885, for which I actually received $3\frac{1}{2}$ cents per pound, and could not sell the same quality of oats at the time for less than $3\frac{1}{2}$ cents per pound. And that the transaction was performed without any pecuniary benefit to said J. F. Gardner or any other person or persons, to my knowledge. That I delivered 7,279 pounds of oats to J. F. Gardner, at Ouray Agency, and received in payment therefor a check numbered 140 on the Colorado National Bank of Denver, Colo., for the sum of \$236.56, and that J. F. Gardner nor any other person or persons received any part of the sum of \$236.56 as a bribe or otherwise.

JOHN W. HUGUS.

Subscribed and sworn to before me this 27th day of July, 1885, at 10 o'clock a. m.

A. S. JOHNSON,
Justice of Peace, Uintah County, Utah Territory.

OMAHA, NEBR., June 6, 1885.

SIR: * * * In the matter of the purchase of oats for the use of this agency during the absence of Agent Gardner, Mr. F. J. Burchfield made the purchase. Whilst in Ashley in conversation with Mr. William Ashton, a prominent and leading Mormon of the Valley, he informed me that he had sold grain to the Uintah Agency at 2 cents a pound for oats delivered at the agency, and that he offered to Burchfield (verbally) to deliver oats at the agency at $2\frac{1}{2}$ cents per pound, they to be good, merchantable oats; that Burchfield left him and purchased the oats from Brunn and Luxen and others, paying $3\frac{1}{4}$ or $3\frac{1}{2}$ cents for the same oats he offered to deliver at $2\frac{1}{2}$ cents. I inclose herewith statement No. 5 of Agent Elisha W. Davis, of the Uintah Agency, showing that he purchased oats in Ashley, delivered at the agency, at prices ranging from 2 to $2\frac{1}{2}$ cents per pound, and I see no reason why the agent for the Ouray Agency could not have made the purchase of oats as cheap and at the same price as Uintah agency. But, as before stated, the agent was absent, and Clerk F. J. Burchfield made the purchases. It was also said to me by several of the Ashley people and others that Clerk F. Burchfield was seen frequently in Ashley and other places under the influence of liquor, and during the months of March, April, and May, 1885, he made four separate purchases from Hugus (the trader), Clerk Arthur C. Moulton, aggregating 17,000 pounds of oats, at $3\frac{1}{2}$ cents per pound. He should have bought these oats delivered at the agency for $2\frac{1}{2}$ cents per pound. Had he have done so there would have been a saving of \$170 in this transaction, and I so informed Burchfield and also Agent Gardner. Burchfield therefore tendered his resignation as clerk, to take effect June 10, 1885, and he should receive no pay from that date.

The moral character of Agent J. F. Gardner is good. He has some business capacity and executive ability, and would have made a good agent if he had taken the interest in his agency that he should have done; but he was absent, both with and without leave, too much of the time to make a success of his agency. He left agency on January 10, 1885, and did not return until April 21, 1885. During this time he was taken sick, and lay at the point of death for some time. So soon as he recovered he returned to agency (April 21, 1885); but whilst he was in Denver Mr. Burchfield, who resides in Denver, came and met Agent Gardner there. He left the agency April 5, 1885,

and commenced charging the Government the expense of his trip from the morning of the 6th of April. Item \$20, stage fare to Green River, &c. I am clearly of the opinion that the voucher should not be allowed for the expenses of Mr. Burchfield from the Ouray Agency to Denver, Colo., for the reason that Agent Gardner was already in Denver, and could not incur any expense in traveling from the agency in April, whereas in fact he had left the agency on January 10, 1885, on private business. Besides, when they left Denver on 17th of April, 1885, Agent Gardner had with him Stanley Stokes, teacher, and F. J. Burchfield, jr., "miller," and they were sufficient guard for amount of annuity funds he had with him. Besides, a police force met him at a railway station and guarded him across country to agency. Agent Gardner appears anxious and desirous of leaving the service. He seems to be dissatisfied, and informed me he had or would tender his resignation soon. Mr. Gardner is an honest and good man, and his reputation is good, but he has made a poor agent, and I cannot do otherwise than recommend the acceptance of his resignation were it tendered.

Very respectfully,

ROBT. S. GARDNER,
United States Indian Inspector.

"Fourth quarter, 1884.

"Dis. 3. J. F. Gardner, traveling expense	\$138 90
"Item, sub-voucher 10, board.	10 00
"Paragraph 7, section 42, instructions of 1880 says dates must be given. There is an interval of 14 days between subvoucher 9 and 10. Six days of this time the agent spent in Denver, as per voucher 10. Where was he the other 8 days? Explanation required."	
Paid Lindel Hotel, Denver, for my board and lodging from breakfast on morning of November 9 to breakfast on morning of November 14, 6 days, at \$1.50 per day	
	\$9 00
Hack-fare to depot	1 00
	10 00

The other 8 days I spent in Denver at no expense to the service, waiting to get prices on material for agent's residence from Salt Lake in order to decide where I could purchase the cheapest.

"Item, subvoucher 16, 7 days' board at Salt Lake. The necessity for stopping over 7 days at Salt Lake on the return trip must be made apparent to this office; otherwise this item will be disallowed."

I was detained the 7 days at Salt Lake purchasing material for agent's residence. The items required on the construction of the building took all the time stated. I made the trip under authority from the Hon. Commissioner of Indian Affairs, dated October 13, 1881, granting authority to purchase material for agent's dwelling, presuming it carried with it authority to incur the necessary expense of making the purchases. When I left the agency it was with the purpose of making the purchases of material at Denver. I however stopped over one day at Salt Lake to attend to signing bills of lading for some annuity goods left over from 1883, and arrange to have them forwarded to agency, and then proceeded to Denver spent 24 days there in getting prices on material and rates of freight on same to Salt Lake; found I could purchase the material cheaper in Denver, but the freight would make it cost more than purchasing at Salt Lake. So returned to Salt Lake and made the purchases, and am satisfied I saved more in purchasing in person than the entire expense of the trip amounted to in quality and price; and that the entire trip was for the best interest of the same and upon official business; that the time consumed was absolutely necessary for the purpose, and that the business could not as well have been transacted by writing.

"Dis. 5. Regular employes. Item, J. F. Gardner, salary fourth quarter	375 00
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"The law provides that an agent shall not receive his salary while absent from his agency without leave. Hence the amount due Agent Gardner on salary from October 26 to November 24, that being the time which from voucher 3 it appears he was absent from his agency until he furnishes proper authority for his absence."

The only authority I have to offer is the letter referred to from the Hon. Commissioner of Indian Affairs, dated October 13, 1884, in the foregoing paragraph.

Second quarter, 1885.

Voucher 3. J. F. Gardner, traveling expenses, from April 6 to 21, 1885.....	\$180 65
It appears from Inspector Gardner's report of June 6, 1885, that Agent Gardner left Ouray Agency January 10, and did not return to his agency until April 21, 1885. This statement also coincides with that made by the agent in reply to exceptions taken to his accounts for the first quarter, 1885. In view of these facts, this voucher, in accordance with the act of Congress approved July 4, 1884, (see section 276, Regulations of the Indian Department, 1884) is disallowed.	
Voucher 5. Arthur C. Moulton, 4,721 pounds oats, at 3½ cents....	\$153 43
This purchase was made by the clerk in the absence of the agent, and the price is believed to be excessive, he having been offered the same quality of oats 2½ cents. 4,721 pounds oats, at 2½ cents.....	
	106 22
Disallowed	47 21
Voucher 8. Arthur C. Moulton, April 18, 1885, to 3,000 pounds seed wheat, at 3½ cents per pound.....	97 50
April 18, 1885, to 4,000 pounds seed potatoes, at 3 cents per pound	120 00
May 16, 1885, to 5,000 pounds seed oats, at 3½ cents per pound.	162 50
	380 00

These supplies were purchased from the trader's clerk at an advance upon the price which was charged at Ashley at that time, including cost of transportation. The following are prices which should not have been exceeded (see Report of Inspector Bannister of September 11, 1885): Oats, 2½ cents; wheat, 2 cents; potatoes, 1½ cents.

At these prices he would have paid—

5,000 pounds oats, 2½ cents.....	\$112 50
3,000 pounds wheat, 2 cents.....	60 00
4,000 pounds potatoes, 1½ cents.....	60 00
	232 50
	147 50

Voucher 11. Receipt roll, regular employés.....	1,757 24
As Agent Gardner was absent from his agency without leave, as admitted by his own statement and sustained by the report of Inspector Gardner, from April 1 to 21, 1885, his salary for that time, 21 days, at \$1,500 per annum, is disallowed	
	86 54

Fourth quarter, 1884.

Voucher 9. Wilson E. Davis, school-house.....	800 00
The following exceptions are founded upon a recent investigation of the conduct of affairs at Ouray Agency: This office is in possession of evidence (see Inspector Bannister's report of September 11, 1885) that the lumber, shingles, and laths used in the construction of this building were made from logs cut on the Uinta Reservation, and made at the Uintah mill; that the building was not finished, being uninhabitable in cold weather, a miserable job, and could not have cost over \$400. The whole amount of the voucher is, therefore, disallowed.	
Voucher 10. Wilson E. Davis, building materials.....	875 00
The lumber, shingles, and laths were made at Uintah mill from logs cut on the Uintah Reservation; the bricks were taken, part from Uintah and part from old Fort Thornburg. The whole transaction appears to be fraudulent, and is therefore suspended.	

EXHIBIT No. 12.

POST-OFFICE BOX 464,
Providence, R. I., 1885.

HON. SECOND COMPTROLLER OF THE TREASURY,
Washington, D. C. :

SIR: I have the honor to forward answers to the exceptions taken to my cash accounts while I had charge of the Northern Cheyenne Indians in Montana.

Voucher 1, subvoucher 10. Traveling expenses. Fractional third quarter, 1883.

I arrived in Saint Paul on Saturday night after the general offices was closed of Northern Pacific Railroad, and they were not opened on Sunday. My baggage had not arrived and I was obliged to see Mr. Hanaford in relation to have it forwarded from Saint Paul to Miles City. I left the first train on Monday, there being but one train per day as far as Miles City. I could not forward or check my baggage further than Miles City from Providence, R. I., my starting point.

In my opinion this was a necessary detention in traveling, and no delay of my causing.

Voucher 7. Charles Brown, boarding and shoeing 2 horses from October 28 to December 31, 1883, inclusive.

These horses were purchased by authority of Indian Office and placed in Charles Brown's stables for keeping October 28, 1883.

(Purchase verified by S. H. Harden's bill, voucher 1.)

The regular price for stabling and feeding horses in Miles City is \$1 per day per horse.

I having no other way to shelter and subsist these horses, I was forced to send these animals to a stable. I at the same time wrote for authority for the expenditure of \$2 per day for stabling the horses.

I received authority on or about 22d or 23d of December, at Miles City, by letter of authority dated Washington, December 15, 1883. I also wrote for authority to have said horses shod, which authority I never received. I informed Mr. Brown to that effect, and that I only had authority for \$12 per week. He, under the circumstances, threw in the bill of shoeing with the keeping of the horses, he making out his bill for board and shoeing horses. As I sent the horses at \$1 per day to the stable (the regular price) I could not help paying Mr. Brown the regular price, he only willing to throw in the shoeing. The amount of shoeing bill I do not know, as Mr. Brown had the horses shod and never presented the bill to me. I have asked the Indian Department for the excess expenditure over the authority.

"Voucher 3, first quarter, 1884."

This is simply a clerical error in date of receipt, not noticed either by Mr. Carpenter or myself.

I made out the receipt in the country where the beef was delivered, as Mr. Carpenter was bound for Oregon before I should arrive in Miles City. I gave him the receipt, I not having check-book with me to pay him. He forwarded the receipt to Steadmond & Munde, his bankers, with orders for me to pay the check to their order, they delivering the receipt to me at the same time.

The beef was delivered January 5 and the receipt given to Mr. Carpenter the same day, as I could not get his signature excepting as above stated.

"Voucher 5. Construction of warehouse."

I made a contract with Mr. Camp for the construction of the warehouse and afterwards, on November 17 or 18 (as the dispatch has no date), I received a telegram from the Department, "Take no action in regard to warehouse mentioned in your letter of the 12th inst." I immediately presented the telegram to Mr. Camp, who informed me that he had purchased the lumber and hired the help for the construction. I wrote to the Indian Department a statement of the facts. I afterwards received a telegram dated December 1, "You may carry out contract for building warehouse. Cost must not exceed \$600 authorized."

Mr. Camp absconded with another man's wife, owing all he could in Miles City. Mr. A. W. Lindley was to get out the timber and hew it for the building, and moved his family over on the Muddy Creek to do the work.

I made a verbal contract in presence of witness to build the building, not thinking that a special written contract necessary to build a plain hewn log building 20 by 60 feet, one and one-half stories high required, and no facilities either 85 miles in the country for making out such contracts. Mr. Lindley was the only one that would take the contract at the price named. I had several different parties figure on it; neither would Mr. Lindley have done it had he not been placed in the circumstances he was. I send certificate from the party that witnessed the contract, and went with me when I received and paid for the building. I find nothing in the instructions to Indian agents that requires the contract to be written, nor can I find anything that requires an affidavit from the laborers that worked on the building.

It must be taken into consideration that where this work was performed was in a wild country, there being no such person as a public notary or justice of peace nearer than Miles City, and at the time this work was done nearly impossible to perform the journey, owing to deep snow and extremely cold weather.

As to the laborers, I neither know their names or address. Under the circumstances, I have the honor to request that I may be released from the above suspension. Attached please find certificate.

"Voucher 1. Item, extra freight on personal baggage, \$1.88, September 12."

My personal baggage weighed more than the allowance allowed by the railroad, I having in addition to my ordinary clothes heavy furs, consisting of fur coat, leggings, and robes; also a rifle and ammunition. Such articles are simply a necessity in the country where I was, owing to the extreme cold weather. I have traveled there when the thermometer was —20 degrees, and slept out without any shelter, excepting my furs and blankets. No person is safe to travel without being armed, as he is liable to be stopped at any time and told to "hold up hands," and his horse and everything valuable taken away from him. With the exception of weapons and ammunition, I had nothing but personal clothing. It kept me warm in a cold country. I went to Dakota in the fall of 1880 with Major Parkhurst, agent for Lower Brule Agency, and he was allowed the extra expenditure on personal baggage, and the amount of nearly \$30. I took this as a precedent.

Voucher 10. Same remarks answer as to the above.

"Voucher 1. Item, board and lodging, September 12" \$234 00

I respectfully call your attention to the following facts in regard to this item, and all the following items in regard to the same charges:

In March, 1884, I wrote the Indian Department that they had not filled the amount of my incidental expenses required in my estimate; among other items required, board at the Inter-Ocean Hotel, stating that there was no place to live, and that there was two hotels there, and that the regular terms was \$3 per day, and that I had made arrangements with one to give me board, lodging, and fire at \$2.50 per day, and they would see at once I could not and should not be obliged to pay that amount. They answered that I was not entitled to expenses.

I again wrote them that there was no agency at that place, nor agency buildings of any kind there; that I could not make any arrangements to hire a house or furnish one, as at the time I was ordered away in February that I had been recognized as in the field, as per tabular statements; that I had drawn the amounts, and that they had been sent to me, as per tabulated statement for the first quarter, 1884 (which I inclose, and request that the same be returned), and that my letter of instructions allowed it (I quote from letter dated Washington, August 9, 1883): "In addition to the salary above named, you will be allowed actual traveling and incidental expenses incurred in the discharge of official duty."

Respectfully,

H. PRICE,
Commissioner.

In reply, I received the following letter, dated August 1, 1884:

"In considerations set forth in your letter of May 24 last, and from the fact that the letter of August 9, 1883, advising you of your appointment, distinctly stated that you were allowed traveling and incidental expenses incurred in discharge of official duty, you are hereby advised that this office revises its action of March 24.

"Respectfully,

"H. PRICE,
"Commissioner."

I respectfully state that the Indian Department take no exceptions to the items of hotel expenses.

You will see that I could not afford to act in the position as special agent under the circumstances, at the salary furnished me, \$100 per month.

In regard to the matter of note to Mr. W. B. Andrews, I drew on private funds of mine due me to the amount of \$255, and the bank cashed them for me. The matter was protested, and I was obliged to take up the same again. This matter was well known to Mr. Andrews, and I gave him the note for the amount of board, he giving me the receipt for board, so that I could send in my completed accounts, as I was told if I did not before the end of the year that the amount could not be settled. I fully expected that I could make arrangements so that I could pay Andrews. I found out that I could not, and wrote Andrews that as soon as I could get my private affairs settled I would pay him. He not being satisfied with this, presented the claim in Washington.

The above is a true statement in regard to the note question.

Mr. Andrews has used his influence against me; among other things, has influenced

people that I had written to in regard to certificates to settle my accounts, they stating that when I settle with Andrews that they will send the necessary certificates.

Most respectfully,

WM. S. DYER,
Late Special Indian Agent.

OCTOBER 30, 1885.

STATE OF RHODE ISLAND,
County of Providence, Town of Johnston :

Personally appeared before me William S. Dyer, late special United States Indian agent, who on oath deposes that the within statement in regard to the exceptions taken to the accounts while special Indian agent in charge of the Cheyenne Indians in Montana Territory, to be true to the best of his knowledge and belief.

[SEAL.]

WM. F. KING,
Clerk of the Probate Court of the town of Johnston, and Notary Public.

EXHIBIT No. 13.—*Explanations of suspensions and disallowances in settlement of the accounts of Samuel S. Benedict, United States Indian inspector, from July 20, 1882, to December 31, 1884, as shown by statement of differences furnished by Treasury Department, November 12, 1885.*

First quarter, 1883.

Voucher 1. Samuel S. Benedict's traveling expenses, January 2 to March 31, 1883.....	\$124 30
Subvoucher 57. C. R. Corey, March 31, 1883, fifteen days' board, from supper 16th to supper on 31st March, \$1.50 per day....	\$22 50
Allowed seven days, at \$1.50.....	10 50
Disallowed eight days, at \$1.50.....	12 00

Reason given for disallowance by Comptroller is that under a ruling of the Second Comptroller, when delays are incident to, and necessary for, the performance of the duties for which the travel is ordered, charges for traveling expenses will be allowed not extending beyond seven days at any one place.

EXPLANATION.

As nearly all the disallowances in statement of differences are based on this ruling of the Comptroller, I will try and be as explicit as possible. When I entered the Indian service I was furnished by the honorable Secretary of the Interior with an official pamphlet containing sections 2043, 2044, and 2045 of the Revised Statutes of the United States, prescribing the powers and duties of inspectors of the Indian service, and also general instructions for their guidance and government. I was also furnished by the honorable Secretary of the Interior a copy of the Regulations of the Indian Service, issued by the Interior Department in 1880, and purporting to contain all the information necessary for an employé to understand his duties thoroughly, and further states that when these regulations are followed their accounts should be absolute and perfectly correct, require no suspensions and disallowances, and be capable of rapid settlement in the Indian Office and at the Treasury. (See sections 155 and 156, in 1880.) If I have not complied with the rules and regulations furnished me, either through ignorance or neglect, I should be held accountable for such neglect or ignorance. I am well aware that ignorance of the law is no excuse for its violation, but ignorance of the rulings of the Comptroller, that are not furnished employés in the Indian service, that are not based on law, but are frequently entirely arbitrary, is an entirely different thing.

Section 2044 of the Revised Statutes United States states that Indian inspectors shall receive an annual salary of \$3,000 per year and their necessary traveling expenses. Section 133, Regulations of the Indian Service, defines what constitutes traveling expenses. The seventh subdivision of said section 133 states that traveling expenses embrace hotel expenses, not exceeding \$4 per day, when the detention is incident to or necessary for the performance of the duties for which the travel is ordered. Hotel bills must show the number of days charged for, the rate per day, with dates. This is the official information inspectors receive when they are ordered for duty. Orders usually read like this:

"Investigate certain agencies, and while due diligence is required it is not expected that such haste will be made by you as to interfere with a thorough investigation of

all the matters on each reservation." There is nothing said about remaining seven days at Government expense, and if you remain any longer you will have to foot your own bill. Such an order would, in many instances, render an investigation of no value. No inspector would remain a day longer than he was allowed expenses, even though he was in the middle of an important investigation, and the inspection service would be a mere farce. I have never been so fascinated with the associations of an Indian camp or a reservation as to seek it as a pleasure resort, or ever had a desire to remain thereon a day longer than was absolutely necessary to make a full investigation of the condition of an agency or to complete any special investigation that I was ordered to make. I always regarded that an inspector's report would only be valuable for the Department to act upon so far as it was complete and accurate in every particular. I always remained at an agency until I was thoroughly satisfied in my own mind I knew all about it and could make an intelligent and accurate report—no longer. I was informed by official regulations that my expenses would be paid as long as I was detained in the performance of the duties assigned me. I have done so in every case. I have accounted to the Department for these expenditures, as I was required to do, and when I refund any portion of my traveling expenses necessary for the performance of the duties assigned me by the honorable Secretary of the Interior it will be when twelve disinterested citizens of Kansas say I ought to do so.

Second quarter, 1883.

Voucher 1. Samuel S. Benedict's traveling expenses, April 4 to June 30, 1883.....	\$247 82	
Subvoucher 58. C. R. Corey, 3 days' board, from supper March 31 to breakfast Wednesday, April 4, at \$1.50 per day.....		4 50

EXPLANATION.

This was a continuation of stay at Rosebud Agency; same explanation as made to voucher 1, first quarter, 1883.

Subvoucher 66. J. C. McKibbin, board of Inspector Benedict from supper April 9 to and including breakfast on 21st at Yankton Agency, 12½ days, at \$5.25 per week.....	9 50	
Allowed for 7 days.....	4 25	
Errors disallowed.....		4 25

EXPLANATION.

(See explanation to voucher 1, first quarter, 1883.)		
Item. April 23, supper at Council Bluffs.....	50	
April 24, breakfast at Kansas City.....	75	
April 24, dinner at Ottawa.....	50	
April 24, supper at Chanute.....	50	
May 3, dinner at Ottawa.....	50	
May 3, supper at Lawrence.....	50	
Subvoucher 70. 3 days' board, hotel, Topeka, Kansas, from after supper on 3d to after supper on 6th May, at \$2.....	6 00	
Subvoucher 71. 3 days' board at Lawrence, Kansas, after supper on 6th to after supper on 9th May, at \$2.....	6 00	
Item. May 9, sleeping-car berth, Kansas City to Council Bluffs.....	1 50	
May 10, breakfast at Council Bluffs.....	75	
All disallowed as personal expense.....		*17 50

EXPLANATION.

I was taken sick at Yankton Agency, and for three days was treated by the agency physician, Dr. Smith. He advised me to either go to Sioux City and rest a few days under medical treatment, or go home and remain until I improved sufficient for duty. I telegraphed the honorable Secretary of the Interior my physical condition, and received this reply: "You may remain until you recover." I went to Sioux City, which would have been on my way to next agency required to visit, and feeling no better, I concluded to go home. I paid my transportation expenses home, and charged the Government my living expenses on trip, including 6 days at Topeka and Law-

* Admitted.

rence under medical treatment. I knew my expenses would be lighter by going home than to remain at Sioux City; but if I would not have been allowed living expenses at Sioux City until physically able for duty, I should now refund these items, as they were disallowed by Indian Office as personal expense. I have nothing further to offer.

Item. May 19, telegram for mail at Yankton Agency..... *75 75

EXPLANATION.

This telegram was sent from a telegraph station on the east bank of the Missouri, opposite Fort Hall, Dak. I wanted my mail, which had been ordered sent to Yankton Agency, forwarded to me at Cheyenne River Agency. I sent the telegram to the operator's tent by a boy, and took no copy. I received nothing but official mail in answer to telegram. It was a proper charge, but the rules regarding taking copy were not observed. I would not make oath at this late date that I could furnish an exact copy of said telegram.

Subvoucher 12. J. M. Cagey, board of Inspector Benedict at Crow Agency from supper, June 13, to and including dinner on 25th, at \$6 per week.....	10 25
Seven days' board allowed.....	6 00
Excess over 7 days disallowed.....	4 25

(See explanation to voucher 1, first quarter, 1883.)

Third quarter, 1883.

Voucher 1. Samuel S. Benedict's traveling expenses, July 1 to September 2, 1883.....	268 00
Subvoucher 39. Jacob Kaufman, 8 days' board for Jasper Benedict, from before dinner, August 13, to after breakfast on 21st August, at \$1.50 per day.....	8 00
Seven days allowed.....	7 00
Excess over 7 days disallowed.....	1 00

(See explanation to voucher 1, first quarter, 1883.)

Subvoucher 36. Joseph Fouche, August 12, 1883; dinner for inspector; dinner and feed of team; signed by mark; not witnessed.....	1 50
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(No evidence of the payment of this amount.)

EXPLANATION.

You have all the evidence of the payment of this item you will have. If I had torn up the subvoucher after I found out there was no one present who could sign his name, you would have had all the evidence you require of its payment, same as scores of items allowed where it is not practicable to take subvouchers, but I did not do it. This subvoucher was obtained at a ranch near the upper bend of the Missouri River, between Fort Buford and Fort Berthold. The trip was made with a span of Indian ponies with a Chippewa Indian for driver and guide. There was at that time only three ranches between the two military forts, Mathews, Grennole's, and La Fouche, a half-breed Frenchman. They were a trifle over thirty miles apart. I took dinner with Mathews, staid over night with Grennole, and eat what was called a dinner at La Fouche. Both Mathews and Grennole could write, and after preparing a subvoucher for La Fouche I found out he could not sign his name, neither could my guide, so I signed it myself, and he made his mark—Indian style. I did not deem it feasible to drive back to Grennole's, thirty miles, to get a witness, and so let it go. I suppose I should have destroyed it. That would have saved all trouble with suspensions and explanations—a good illustration of the impracticability of excessive red tape.

Subvoucher 52. Railroad fare, August 30, 1883, from Saint Paul to Kansas City.....	16 35
Fare from Saint Paul to Council Bluff allowed.....	
Fare from Council Bluffs to Kansas City.....	6 00
Subvoucher 58. Railroad fare from Kansas City to Chanute....	3 75
Subvoucher 56. Livery team from Chanute to Guilford.....	3 00
Porter, 25 cents; dinner, 50 cents; supper, 50 cents.....	1 25
Not allowed; no order covering trip.....	*14 00

*Admitted

EXPLANATION.

On the 18th of February, 1883, I received orders to inspect all the agencies in Nebraska, Dakota, and Montana, excepting Pine Ridge, Dakota. My work under this order closed August 28, 1883, at Devil's Lake Agency. I had been in the field six months under this order, and not having received further orders, which I had expected at Devil's Lake Agency, I repaired to my home, to await further instructions. Order, dated Washington, August 22, came to hand at Devil's Lake Agency two days after I had left, which was forwarded to me at Guilford, Kans. I was laboring under the belief that when my orders were executed, and having received no further instructions, it was my privilege to return home, and notify Department. I was waiting their pleasure. It seems that I was mistaken; that I should have remained at Devil's Lake until further orders came to hand, even though I had been necessitated to have remained seven times seven days. This information cost me this disallowance.

Fourth quarter, 1883.

Voucher 1. S. S. Benedict's traveling expenses from October to December 30, 1883	\$314 55	
Subvoucher 58. Hire of team from Guilford to Chanute	2 50	
Subvoucher 57. Railroad fare Chanute to Lawrence, October 1, 1883	2 85	
Dinner at Ottawa, 50 cents; omnibus at Lawrence, 50 cents	1 00	
Railroad fare, Lawrence to Topeka	80	
Supper at Lawrence, 50 cents; omnibus to Topeka, 50 cents	1 00	
59. Hotel at Topeka, one-half day, from lodging on 1st October to breakfast on 2d, \$2.50 per day	1 25	
Dinner at Topeka	50	
Above items disallowed as not a proper charge against Government		*9 90

EXPLANATION.

Same explanation as to items in subvouchers 52, 55, and 56, third quarter, 1883.		
Subvoucher 65. James Irwin, two weeks' board for inspector from Saturday October 6, to Sunday, October 21 at \$7 per week	14 00	
Seven days' board allowed	7 00	
Excess of seven days disallowed		7 00
(See explanations to voucher 1, first quarter, 1883).		
Subvoucher 1. A. L. Cook, board of inspector at Ross Fork, Idaho, eight days, from breakfast 7th of November, to breakfast 15th November	5 00	
Seven days' board allowed	4 38	
Excess of 7 days disallowed		62
Subvoucher 2. A. S. Cook, board of inspector, 1 day, from breakfast on 15th to breakfast on 16th November		1 00

EXPLANATION.

I was detained one day after I had settled my bill on account of snow blockade on Utah and Northern Railroad. (For further explanations regarding excess of 7 days, see explanation to voucher 1, first quarter, 1883.)

Subvoucher 5. Walker House, Salt Lake City, November 20, 1883, $3\frac{1}{2}$ days' board, at \$3 per day	\$10 25	
Correct charge	9 75	
Overpayment disallowed		\$0 50

* Admitted.

EXPLANATION.

I was at the Walker House $3\frac{1}{2}$ days taking evidence and writing report. The bill was \$10.25—\$9.25 for board and 50 cents extra for fire furnished in room. If I am not mistaken the original subvoucher shows it. My retained copy does. There was no overpayment on my part.

First quarter, 1884.

Voucher 1. Samuel S. Benedict's traveling expenses, January 9 to February 13, 1884.....	\$201 02	
Jan. 9, 1884. $9\frac{1}{2}$ days' board, at Muskogee, Ind. T., at \$2 per day.....	19 50	
Seven days' board allowed.....	14 00	
Excess of 7 days suspended.....		\$5 50
(See explanations of voucher 1, first quarter, 1883.)		
Feb. 5, 1884. $16\frac{1}{2}$ days' board at National Hotel, Washington, D. C., at \$3.....	48 75	
Seven days' board allowed.....	21 00	
Excess over 7 days suspended.....		27 75
(See explanation of voucher 1, first quarter, 1883.)		
Fare from Washington, D. C., to New York.....	8 85	
Fare from New York to Albany.....	2 90	
Fare from Albany to Chicago.....	27 00	
Making.....	38 75	
He is allowed regular fare.....	22 50	
Difference suspended.....		16 25

EXPLANATION.

On February 4, 1884, I received instructions from the honorable Secretary of the Interior to return to my home, and there await further instructions. At my request he gave me permission to return home via New York, not to transact any public business, but merely to shake hands with kindred. Even a man in the Indian service is entitled to some consideration when he has an opportunity to get inside the limits of civilization, and I believe the honorable Secretary granted me this small favor purely on humanitarian grounds. What an outrage on the Treasury to permit an American citizen who had been enjoying the countless luxuries attending months and months stay among the noble red men of the border to be permitted to stop over two days, at his own expense, to visit scenes of childhood associations. I was acting under orders to return home via New York, and I done so. I paid my own expenses covering time of the delay, and account was approved by the Indian Office. I have no information in my possession that \$22.50 was the regular fare from Washington to Chicago.

Second quarter, 1884.

Voucher 1. Samuel S. Benedict's traveling expenses, April 29 to June 28, 1884.....	\$142 87	
Subvoucher 106. J. B. Hamilton, board of inspector, ten days, from May 3 to after breakfast on May 14, 1884, at \$1.50.....	15 00	
Seven days' board allowed.....	10 50	
Excess of 7 days disallowed.....		4 50
(See explanations to voucher 1, first quarter, 1883.)		
Subvouchers 135 and 136. Board of inspectors, from lodging on 14th June to after breakfast on June 28, 1884, 13 days, at \$1 per day.....	13 00	
Seven days allowed.....	7 00	
Excess of 7 days suspended.....		6 00
(See explanation of voucher 1, first quarter, 1883.)		

Third quarter, 1884.

Voucher 2. Samuel S. Benedict's traveling expenses, July 5 to September 29, 1884.....	\$364 28	
Subvoucher 137. D. B. Dyer, board of inspector, 6½ days, at Darlington, at \$1.50 per day	10 00	
Correct charge is	9 75	
Overpayment disallowed.....		*\$0 25

Fourth quarter, 1884.

Voucher 2. Samuel S. Benedict's, traveling expenses, October 2 to December 24, 1884.....	399 70	
Subvoucher 175. Porter's hotel, Tucson, Ariz., board of inspector, 10½ days, from breakfast on 17th to after dinner 27th October, at \$2.50 per diem.....	26 75	
Correct charge is	26 25	
Only 7 days allowed	17 50	
Disallowed		9 25

EXPLANATION.

In this case it would seem from the reading of the subvoucher that there was an overpayment; but there was not. I distinctly remember calling the attention of the clerk to the apparent discrepancy. He said it was their custom to count portions of days at regular meal prices; that the ten days would be \$25, and that breakfast and dinner, which consolidated the so-called one-half day, would be 75 cents and \$1, respectively, which made the bill \$26.75. (For further explanations see voucher 1, first quarter, 1883.)

December 7 and 8, 1883. Claim of Western Union Telegraph Company, on account of telegram between Inspector Benedict and honorable Secretary of the Interior, dated 7th and 8th December..... \$4 95

EXPLANATION.

I was in Ogden, Utah; had exhausted my requisition for fourth quarter, 1883, and could go no further until funds were placed at my disposal. Under such circumstances I requested permission to go to Kansas, which was granted. The best interest warranted the telegram, or funds would have been placed at my disposal, and I would have remained in the West, as I went on duty in Indian Territory almost immediately on my arrival in Kansas.

*Admitted.

DISALLOWANCES MADE IN SETTLEMENT OF QUARTERMASTER, ENGINEER, SUBSISTENCE, AND SIGNAL ACCOUNTS.

List of disallowances made between January 1, 1885, and December 16, 1885, on settlement of quartermaster, engineer, subsistence, and signal accounts.

Voucher and abstract.	Period.	Nature of objection.	Amount.	Nature of answer.	Decision.
<i>Accounts of Edwin B. Atwood, capt., A. Q. M.</i>					
46 B	May, '83	Imperfect receipt under sec. 3477, R. S	\$150 99	Perfected voucher furnished	Satisfactory.
25 B	June, '83	do	139 81	do	Do.
37 B	do	do	142 77	do	Do.
39 B	do	do	268 09	do	Do.
46 B	do	do	464 97	do	Do.
48 B	July, '83	do	938 66	do	Do.
51 B	do	do	915 77	do	Do.
59 B	do	do	396 54	do	Do.
63 B	Sept., '83	do	129 79	do	Do.
10 B	Sept., '84	The schedule of rates should be furnished	12 60	Schedule furnished	Do.
20 B	do	Certificate required to cover amount paid for service on Sundays.	20 30	Certificate furnished	Do.
21 B	do	Same as on 20 B, Sept., 1884	15 25	do	Do.
1 B	Oct., '84	do	136 50	No reply	
3 B	do	The contract under which this expenditure was made should be filed in Second Comptroller's Office. The authority granted in 1882, to which reference is made on voucher, is not sufficient under existing law.	125 00	do	
28 B	do	Same as on 20 B, Sept., 1884	103 45	do	
55 B	do	do	144 17	do	
24 A	Nov., '84	Original approval of Secretary of War required	77 09	do	
1 B	do	Same as on 20 B, Sept., 1884	97 65	do	
2 B	do	do	111 60	do	
89 B	do	do	94 95	do	
40 B	do	do	94 50	do	
7 A	Dec., '84	Same as on 24 A, Nov., 1884	250 00	do	
12 A	do	do	336 44	do	
13 A	do	do	65 07	do	
16 A	do	do	41 20	do	
17 A	do	do	37 19	do	
13 B	do	Same as on 3 B, Oct., 1884	150 00	do	
31 B	do	Same as on 20 B, Sept., 1884	92 10	do	
32 B	do	do	97 65	do	
37 B	do	Same as on 3 B, Oct., 1884	150 00	do	
<i>Accounts of John V. Furey, capt., A. Q. M.</i>					
5 A	Sept., '83	The name of the payer is omitted in the heading of the voucher.	84 00	Perfected voucher furnished	Satisfactory.

2 B	Sept., '84	On B. of L. No. 3, transportation in excess of allowance is paid to the amount of \$1.41.	1 41	Amount deposited	Do.
Do.	Nov., '84	It appears that Captain Furey paid for the transportation of the private horses of Capt. J. C. Ayers, changing station from Springfield, Mass., to Benicia, Cal., on this voucher, \$75; on voucher 8 B, \$36.65; total to Council Bluffs, \$111.65. Explanation is required as to whether these payments and for the remaining transportation to Benicia, Cal., were made in accordance with par. 1952, A. R., and circular No. 1, A. G. O., Feb. 18, 1884.	75 00	The amount paid by the officer was not in excess of the amount allowed by law (\$200) to Council Bluffs.	Do.
NOTE.—The excess from Council Bluffs to Benicia will be charged to the officers changing station.					
7 B	do	Same as on 2 B, Sept., 1884.	89	No reply	
8 B	do	do	18 62	do	
18 B	Dec., '84	The affidavit of the person transported must be filed in support of this voucher.	14 75	A. R. 1433 prescribes affidavits to be made under certain circumstances. In this case the voucher is certified to, by me, the officer in charge of the employé. See first two lines of par. 1433, A. R. I respectfully respectfully request that the remarks be withdrawn.	Not satisfactory.
Accounts of Millard F. Goodwin, Lieut., 9th Cav.					
2 B	Oct., '81	Service not reported.	51 60	Service report furnished.	Satisfactory.
1 A	Nov., '81	Property not accounted for.	264 83	Accounted for on subsequent return	Do.
Do.	Jan., '82	Authority for the purchase required	104 60	Authority furnished.	Do.
2 A	do	do	13 35	do	Do.
3 A	do	do	7 00	do	Do.
2 B	Feb., '82	Service not reported.	20 00	Service report furnished.	Do.
1 A	Mar., '82	Authority for the purchase required	11 80	Authority furnished.	Do.
2 A	do	do	22 80	do	Do.
1 B	do	Service not reported.	586 70	Service report furnished.	Do.
6 B	do	do	59 50	do	Do.
7 B	do	do	59 95	do	Do.
6 B	Apr., '82	The signature by mark not witnessed	8 00	Corrected voucher furnished.	Do.
11 B	do	The x mark has been omitted in the receipt	9 45	Amount refunded	Do.
1 A	May, '82	Authority for the purchase required	28 70	Authority furnished.	Do.
2 A	do	do	5 40	do	Do.
3 A	do	do	1,781 81	do	Do.
1 B	do	Not entitled to compensation, having rendered less than 10 days' service.	1 20	Amount refunded	Do.
5 B	do	The officer pays R. McSheby, packer, Apr. 13 to May 31, as one month, at \$50 per month, extended, \$80; A. Kountz, Apr. 13 to May 31, one month, at \$50 per month, extended, \$80; G. R. Carrier, Apr. 28 to May 31, one month, at \$50 per month, extended, \$55; and Gus. Schulke, Apr. 28 to May 31, one month, at \$50 per month, extended, \$55. Total amount paid in excess of one month, \$70.	70 00	Perfected voucher furnished.	Do.
6 B	do	The x mark omitted in the receipt.	1 80	Corrected voucher furnished.	Do.

Disallowances made in settlement of quartermaster, engineer, subsistence, and signal accounts—Continued.

Voucher and abstract.	Period.	Nature of objection.	Amount.	Nature of answer.	Decision.
<i>Accounts of Millard F. Goodwin, lieut., 9th Cav.—Cont'd.</i>					
8 B	May, '82	The date of payment not designated	\$46 80	Corrected voucher furnished	Satisfactory.
1 A	June, '82	The authority for the purchase and a statement of the object and necessity for the same must accompany the voucher.	6 83	Explanation and authority for purchase furnished..	Do.
2 A	..do..	Same as on 1 A, June, 1882	41 85	Same as to 1 A, June, 1882	Do.
3 A	..do..	..do..	140 53	..do..	Do.
4 A	..do..	..do..	48 50	..do..	Do.
5 A	..do..	..do..	225 00	..do..	Do.
6 A	..do..	..do..	29 55	..do..	Do.
7 A	..do..	..do..	30 00	..do..	Do.
1 B	..do..	Number, date, and amount of check and name of depositor not stated.	30 00	Completed voucher furnished	Do.
2 B	..do..	Same as on 1 B, June, 1882	2 00	Same as to 1 B, June, 1882	Do.
3 B	..do..	Date of payment omitted and service not reported	59 50	Perfected voucher and service report furnished	Do.
4 B	..do..	..do..	1,633 15	..do..	Do.
5 B	..do..	..do..	296 50	..do..	Do.
6 B	..do..	..do..	63 15	..do..	Do.
.....	..do..	Failure to report railroad service on form 1; paid by E. B. Grimes, major.	964 46	..do..	Do.
<i>Accounts of James C. Ayers, capt., Ord. Dept.</i>					
1 B	Feb., '85	Number of check not stated	45 00	Number of check designated	Satisfactory.
2 B	..do..	..do..	17 27	..do..	Do.
.....	.....	For the cost of transportation of two private horses in excess of fixed allowance under par. 1952, R. S., 1881, and circular No. 1, A. G. O., Feb. 18, 1884.	82 50	No reply	
<i>Accounts of George Andrews, lieut., 25th Inf.</i>					
1 B	Jan., '85	The original approval of Secretary of War is required..	16 50	No reply	
Do	Apr., '85	..do..	12 50	..do..	
3 B	..do..	..do..	15 00	..do..	
1 B	May, '85	..do..	54 00	..do..	
2 A	June, '85	..do..	60 00	..do..	
1 B	..do..	..do..	43 00	..do..	
2 B	..do..	..do..	50 00	..do..	
3 B	..do..	..do..	25 00	..do..	
4 B	..do..	..do..	21 78	..do..	

Accounts of Gregory Barrett, jr., Lieut. 10th Inf.

1 B	Nov., '83	Erroneous payment to Sergeant-Major Christopher O'Brien.
Do	Dec., '83	do
2 B	do	do
1 B	Jan., '84	do
12 B	do	do
2 B	Feb., '84	do
1 B	Apr., '84	do
Do	May, '84	do
10 B	do	do

Accounts of Charles E. Kilbourne, Lieut., 2d Art.

5 A	Apr., '84	The authority for the purchase required
9 B	do	Payment erroneous, less than 10 days' extra-duty service having been rendered.
1 A	May, '84	The quantity and price of each article must be designated.
3 A	do	Same as on 1 A, May, 1884.
4 B	do	The manner in which this service was performed, whether by the day or job, should be stated.
9 B	do	Same as on 4 B, May, 1884.
10 B	do	do
2 B	June, '84	do
3 B	do	do
4 B	do	do
5 B	do	do
6 B	do	do
7 B	do	do
8 B	do	do
10 B	do	do
11 B	do	do
12 B	do	do
2 B	July, '84	do
3 B	do	do
4 B	do	do
2 B	Aug., '84	Overpayment for 27 days' service.
3 B	Sept., '84	Certificate required that these men worked on the Sunday paid for.

Accounts of William R. Abercrombie, Lieut., 2d Inf.

1 A	Nov., '83	A. R. 1490, 1881, should be complied with; also, the authority for this purchase should be furnished.
2 A	do	Same as on 1 A Nov., 1883.

Accounts of Luther S. Ames, Lieut., 2d Inf.

4 A	Dec., '84	Error in calculation
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10 85	The decision of the Secretary of War, dated Sept. 30, 1885, sanctions the detail of sergeant-majors on extra duty up to June 24, 1884.	Satisfactory.
10 50	do	Do.
10 50	do	Do.
10 85	do	Do.
10 85	do	Do.
10 15	do	Do.
10 85	do	Do.
10 50	do	Do.
10 85	do	Do.

98 50	Authority furnished	Satisfactory.
3 70	Amount refunded	Do.*
1 00	Perfected voucher furnished	Do.
11 50	do	Do.
16 50	do	Do.
13 75	do	Do.
6 85	do	Do.
9 00	do	Do.
2 34	do	Do.
134 40	do	Do.
9 00	do	Do.
12 84	do	Do.
1 90	do	Do.
1 85	do	Do.
3 00	do	Do.
12 50	do	Do.
394 60	do	Do.
8 88	do	Do.
46 00	do	Do.
36 00	do	Do.
3 45	The amount overpaid has been collected.	Not yet considered.
1 75	Certificate furnished.	Satisfactory.

200 00	No reply	
372 50	do	
3 00	No reply	

Disallowances made in settlement of quartermaster, engineer, subsistence, and signal accounts—Continued.

Voucher and abstract.	Period.	Nature of objection.	Amount.	Nature of answer.	Decision.
<i>Accounts of William F. Blauvelt, lieut., 15th Inf.</i>					
2 B	Apr., '84	The number and date of check and depository omitted; a corrected voucher required.	\$2 00	Corrected vouchers furnished	Not yet considered.
3 B	do	Original subvouchers required	15 25	Original subvouchers furnished	Do.
11 B	May, '84	do	50 75	do	Do.
9 B	Aug., '84	The number and date of check and depository omitted ..	10 00	Corrected voucher furnished	Do.
4 B	Oct., '84	The original approval of the Secretary of War is required.	10 25	Information is desired as to reason for approval of Secretary of War in this matter, as the vouchers were made upon quoted orders issued by post commander. If the approval of the Secretary of War is necessary by reason of the requirements of the law in relation to competition, I have the honor to state that I obtained information from the chief quartermaster, Department of Dakota (letter with indorsements inclosed), to the effect that meals and stabling should be construed as a service rendered and not as a purchase of supplies. In compliance with instructions, based upon General Orders No. 1, 1885, Headquarters of the Army, competition has been invited for this service and no bids received, the fact being noted on recent vouchers.	Do.
<i>Accounts of Luther S. Ames, lieut., 2d Inf.</i>					
1 B	Aug., '83	Number of check not given	508 00	Number of check stated	Satisfactory.
Do	do	Sergt. James W. Oxley, employed and paid for services as A. Q. M. S., \$6.20. Such payments are contrary to law (see decisions of Secretary of War, Jan. 7, 1880, and Mar. 25, 1882). Also, Corporal Thomas N. Wooley, reported as "overseer," and employed as in charge of quartermaster's storehouse, at 20 cents per day, \$6.20. Non-commissioned officers are eligible for detail as overseers only when the working force is large enough to warrant it, and at the rate of 35 cents per day.	12 40	The services of these men as overseers were necessary for the public service, but the allotment from "Incidental expenses" for the payment of extra-duty men at the post was too small to admit of their being paid more than 20 cents per day.	Not satisfactory.
3 B	Sept., '83	Payments to Sergt. James W. Oxley and Corporal Thomas N. Wooley as on 1 B, Aug., 1883.	12 40	Same as to 1 B, Aug., 1883	Do.
Do	Oct., '83	Same as on 1 B, Aug., 1883	12 00	do	Do.
<i>Accounts of John O. Dent, lieut., 20th Inf.</i>					
1 A	July, '82	Property not accounted for	84	No reply	Reconsidered; satisfactory.

4 A	do	Date and place of payment not given in receipt
2 B	Oct., '82	Certificate not signed
<i>Account of Virgil J. Brumback, Lieut., 2d Inf.</i>		
1 B	Aug., '83	Date of payment not stated
2 B	do	As on 1 B, Aug., 1883
3 B	do	Receipt is dated July 26, 1883, while date of service is stated as Sept. 1, 1883. Explanation required why payment was made previous to rendition of service.
4 B	do	Receipt is dated Aug. 2, 1883, service is stated as Aug. 19, 1883. Explanation required.
5 B	do	Date of payment not stated in receipt, but stated in briefing of voucher to have been made Aug. 15, 1883. The date of service is given as Sept. 1, 1883.
3 B	Sept., '83	You pay for this service, \$555. It is reported on your form 1 at \$550. Explanation required.
<i>Account of Richard T. Earl, Lieut., 2d Inf.</i>		
1 B	Sept., '83	The amount paid to Henry M. Stout is disallowed, he having worked less than 10 days.
3 A	Dec., '83	Receipt not dated
4 B	do	do
4 A	Mar., '84	do
5 A	do	S. O. 160, par. 2, limited the price per horse to \$125, yet for this one \$130 is paid.
7 A	do	As on 5 A, Mar., 1884
2 A	Apr., '84	do
1 A	Aug., '84	G. O. 65, A. G. O., must be complied with
2 A	do	As on 1 A, Aug., 1884
3 A	do	do
1 B	do	\$30 disallowed. Fred. Kuntiger, to whom it was due, signed the receipt-roll as a witness.
2 B	do	Receipt-roll not signed by James Farrell
1 A	do	This expenditure should be approved by the Secretary of War.
2 A	do	As on 1 A, Aug., 1884
3 A	do	do
<i>Account of Charles Bird, capt. and A. Q. M.</i>		
18 B	Sept., '84	As materials were evidently purchased in connection with this service the provisions of G. O. 65, of 1884, relative to purchases should be complied with.

2 10	Date and place of payment stated	Satisfactory.
64 80	Certificate furnished	Do.
16 65	Correct voucher furnished	Satisfactory.
12 60	do	Do.
18 00	The discrepancy is due to clerical error, that his retained voucher is lost and a corrected one cannot be furnished until copy of original is obtained.	Do.
6 00	Same reply as on voucher 3 B, Aug., 1883.	Do.
2 00	Corrected voucher furnished	Do.
5 00	do	Do.
1 60	The amount appropriated to the post was sufficient to pay for only 8 days' work at the price fixed by regulations.	Satisfactory.
4 80	Corrected voucher furnished	Do.
4 00	do	Do.
35 00	do	Do.
130 00	The order directed the purchase of 15 horses, at the average price of \$125 each, and the purchases Dec., 1883, and Apr., 1884, did not exceed the amount appropriated.	Do.
130 00	Reply as to 5 A, Mar., 1884	Do.
265 00	do	Do.
9 10	Corrected voucher furnished	Do.
6 30	do	Do.
15 54	do	Do.
30 00	do	Do.
12 05	do	Do.
9 10	Copy of approval furnished	Not satisfactory.
6 30	do	Do.
15 54	do	Do.
8 00	The material furnished was from stock on hand	Satisfactory.

Disallowances made in settlement of quartermaster, engineer, subsistence, and signal accounts—Continued.

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DISALLOWED ACCOUNTS.

Voucher and abstract.	Period.	Nature of objection.	Amount.	Nature of answer.	Decision.
1 A	Aug., '84	<i>Account of Charles Bird, capt. and A. Q. M.—Continued.</i> Explanation required as to the public exigency which required the immediate delivery of this wood and its purchase in open market without inviting proposals.	\$2,850 00	(Reply to 1 A, Aug., 1884.) Proposals for wood to supply this garrison for fiscal year 1884 had been regularly invited and received in spring of 1883, but no contract made for want of funds, and fuel needed in addition to supply remaining on hand from previous year had to be cut by troops. Under these circumstances no surplus could accumulate to "season" for following winter, and there was danger that great suffering would result, as it is impossible to heat the quarters in this climate properly with green wood alone. Near the close of the fiscal year it was found that some regular supply funds were on hand and available for purchase of fuel, and this led to telegraphic order of June 18, 1884 (copy herewith, marked A). I immediately invited every known dealer in wood near here to submit proposals by 12 m. on 19th for delivery. Bids herewith, marked B, C, D, and E, were handed in in presence of post commander and bidders on 19th, and telegram of same date (copy marked F, herewith) sent to chief Q. M. of department. On June 29 orders were telegraphed to post commander (copy herewith, marked G) to purchase 1,200 cords wood, price not to exceed \$4.75. As there was but one day of fiscal year remaining in which the purchase was ordered made there was no time for advertising. I made it from one of the two lowest bidders of June 18, who has the best wood. J. S. Hartt, the bidder, was then the representative of Caplico & Smith here. From above statement I hope it will be seen that although technically the transaction was an exigency purchase, in reality the spirit of the law, to purchase after duly advertising, was actually and legally observed. Dry fuel is absolutely necessary to insure reasonable comfort for troops here, and it is the duty of the Q. M. Dept. to make timely provisions for it. In pursuance of this policy, a supply of wood larger than needed for actual consumption during a current fiscal year is always provided at frontier posts if funds are available.	

1 A	Sept., '84	As on 1 A, Aug., 1884	850 00	Same reply as 1 A, August, 1884	Not yet considered.
<i>Accounts of Franklin O. Johnson, Lieut., 3d Cav.</i>					
10 B	July, 84	Place, date of payment, and name of disbursing officer omitted.	50 00	Corrected voucher furnished	Satisfactory.
<i>Account of James L. Lusk, Lieut. of Eng.</i>					
1 B	July, '84	Certificate that the men worked on Sundays required	97 10	Certificate furnished	Not yet considered.
Do	Sept., '84	As on 1 B, July, 1884	98 00	do	Do.
2 B	do	do	128 70	do	Do.
1 B	Oct., '84	do	162 20	do	Do.
Do	Nov., '84	do	149 65	do	Do.
<i>Account of Charles A. Booth, Lieut., 7th Inf. (Signal).</i>					
1 A	Sept., '82	All disbursements of the receipts from private dispatches sent over the U. S. military telegraph lines from Bismarck, Dak., to Fort Ellis and connecting lines are in violation of law, and are disallowed. See Gen. Ord. 41, 1878; 34, 1881; 50, 1879; 57, 1880; and 102 of 1882. Also par. 1669, A. R., must be complied with.	1 50	No reply received	
2 A	do	As on 1 A, Sept., 1882	2 10	do	
3 A	do	do	1 50	do	
4 A	do	do	2 50	do	
7 A	do	do	1 80	do	
8 A	do	As on 1 A, Sept., 1882. Also the authority referred to should be furnished.	2 50	do	
9 A	do	Same as on 8 A, Sept., 1882	19 00	No reply	
10 A	do	do	28 80	do	
11 A	do	The authority referred to or a copy certified by a disinterested officer should be furnished.	28 50	do	
3 B	do	As on 1 A, Sept., 1882.	2 00	do	
4 B	do	do	22 00	do	
5 B	do	do	5 00	do	
7 B	do	do	12 50	do	
8 B	do	do	3 00	do	
9 B	do	do	3 00	do	
10 B	do	do	3 00	do	
11 B	do	Authority for the expenditure should be furnished, and par. 1669, A. R., should be complied with.	20 00	do	
12 B	do	Same as 11 B, Sept., 1882	20 00	do	
13 B	do	Authority should be furnished	14 00	do	
14 B	do	Same as on 11 B, Sept., 1882	6 00	do	
15 B	do	Inclusive dates and authority for the expenditure should be given, and par. 1669, A. R., should be complied with.	15 00	do	
16 B	do	Same as on 15 B, Sept., 1882	15 00	do	
17 B	do	do	10 00	do	
18 B	do	do	25 00	do	
19 B	do	do	10 00	do	
20 B	do	do	2 00	do	

Disallowances made in settlement of quartermaster, engineer, subsistence, and signal accounts—Continued.

Voucher and abstract.	Period.	Nature of objection.	Amount.	Nature of answer.	Decision.
<i>Account of Fred. K. Ward, lieut., 1st Cav.</i>					
3 B	Mar., '82	The receipt is not signed	\$12 15	No reply	
<i>Account of Charles A. Booth, lieut. 7th Inf., Signal, 1883—Continued.</i>					
1 A	Oct. '82	Same as 1 A, Sept., 1882	4 15	No replies received	
2 A	do	do	19 00	do	
3 A	do	Same as 8 A, Sept., 1882	54 00	do	
4 A	do	Same as 1 A, Sept., 1882	2 50	do	
5 A	do	do	5 50	do	
6 A	do	do	5 00	do	
7 A	do	do	6 00	do	
8 A	do	do	6 12	do	
9 A	do	do	1 75	do	
10 A	do	do	5 00	do	
12 A	do	Same as 8 A, Sept., 1882	28 50	do	
13 A	do	Same as 1 A, Sept., 1882	2 70	do	
14 A	do	do	6 50	do	
1 B	do	do	2 00	do	
3 B	do	do	14 00	do	
4 B	do	do	30 00	do	
5 B	do	do	6 00	do	
6 B	do	do	6 00	do	
7 B	do	do	6 00	do	
8 B	do	do	6 00	do	
9 B	do	do	10 50	do	
10 B	do	do	5 00	do	
11 B	do	do	10 00	do	
12 B	do	do	2 00	do	
13 B	do	do	2 50	do	
14 B	do	do	3 00	do	
15 B	do	do	3 00	do	
17 to 25 B	do	Same as 11 B, Sept., 1882	160 00	do	
1 A	Nov. '82	Same as 1 A, Sept., 1882	1 10	do	
3 A	do	do	1 70	do	
5-6 A	do	Same as 8 A, Sept., 1882	100 23	do	
7 to 12 A	do	Same as 1 A, Sept., 1882	42 75	do	
2 B	do	Same as 11 B, Sept., 1882	35 00	do	
3 to 6 B	do	Same as 1 A, Sept., 1882	12 00	do	
7 to 16 B	do	Same as 11 B, Sept., 1882	182 67	do	
17 to 21 B	do	Same as 1 A, Sept., 1882	50 50	do	
1 A	Dec. '82	do	4 10	do	

2 A	do	Same as 11 A, Sept., 1882
2 B	do	Same as 13 B, Sept., 1882
3 and 4 B	do	Same as 11 B, Sept., 1882
5 B	do	Same as 13 B, Sept., 1882
7 B	do	Same as 11 B, Sept., 1883
8 to 10 B	do	Same as 13 B, Sept., 1882
11 B	do	Same as 11 B, Sept., 1882
12 and 13 B	do	Same as 13 B, Sept., 1882
1 to 3 A	Jan. '83	Same as 11 A, Sept., 1882
1 B	do	Same as 11 B, Sept., 1882
2 to 13 B	do	Same as on 13 B, Sept., 1882
20 B	do	Same as on 11 B, Sept., 1882
2 B	Feb. '83	Same as on 13 B, Sept., 1882
3 B	do	Same as on 11 B, Sept., 1882
4 to 14 B	do	Same as on 13 B, Sept., 1882
1 to 13 B	Mar. '83	do
1 to 11 B	Apr. '83	do
13 and 14 B	do	do
2 to 19 B	May '83	do
40 B	do	do
1 to 8 B	June, '83	do

Account of William H. Gill, capt. and M. S. K.

2 B	Aug. '84	Sheet No. 2. Mary A. Pedrick on this roll writes her name, but on sheet No. 4, vou. 2 B, Nov., 1884, she signs by mark. Explanation required.
6 B	Sept., '84	Sheet No. 6; same as on 2 B, Aug., 1884, sheet No. 2
6 B	do	Sheet No. 11; same as on 2 B, Aug., 1884, sheet No. 2
15 B	do	Error in calculation
2 B	Oct., '84	Sheet No. 2; same as on 2 B, Aug., 1884.
2 B	do	Sheet No. 20; M. E. Bray signs this roll M. E. Bary, but on sheet No. 25 of this voucher, and on sheets Nos. 2 and 26 of voucher 2 B, Nov., 1884, and sheets 15 and 32 of voucher 4 B, Dec., 1884, M. E. Bray is signed. Explanation required.
2 B	do	Sheet No. 23; same as on 2 B, Aug., 1884.
2 B	do	Sheet No. 25; same as on 2 B, Oct., sheet No. 20

50 00	do
20 00	do
60 00	do
20 00	do
15 00	do
40 00	do
35 00	do
25 00	do
27 00	do
20 00	do
218 00	do
20 00	do
20 00	do
20 00	do
210 00	do
265 00	do
190 00	do
21 00	do
289 00	do
9 33	do
168 16	do

27 00	The circumstance that Mary A. Pedrick receipts "by mark" on two vouchers, while on others she writes her name, is one of the cases of occasional occurrence in which operatives are temporarily unable to use the pen. On inspection days the seamstresses congregate in very large numbers, carrying their work from distant homes, and may have to wait for hours in the jostling crowd, with heavy bundles in their arms, until their turn for inspection comes. Thence they have to go to the issuing room to receive new work, which they carry a considerable distance to the pay office, where they not rarely arrive in such a state of nervous excitement and prostration that they cannot hold their pen. In such case the signature, "by mark," has to be resorted to.
18 00	Same as to 2 B, Aug., 1884, sheet No. 2
9 00	do
1 00	Deposited to credit of United States Treasurer and will be taken up on account for Sept., 1885.
9 00	Same reply as to 2 B, Aug., 1884.
9 00	Corrected roll furnished
7 00	Same as to 2 B, Aug., 1884.
7 00	Corrected roll furnished

Satisfactory.
Satisfactory.
Do.
Not yet considered.
Satisfactory.
Do.
Do.
Do.

Disallowances made in settlement of quartermaster, engineer, subsistence, and signal accounts—Continued.

Voucher and abstract.	Period.	Nature of objection	Amount.	Nature of answer.	Decision.
<i>Account of William H. Gill, capt. and M. S. K.—Continued.</i>					
2 B	Nov., '84	Sheet No. 2; same as on 2 B, Oct., sheet No. 20	\$9 00	Corrected roll furnished	Satisfactory.
2 B	..do	Sheet No. 4; same as on 2 B, Aug., sheet No. 2	9 00	Same as to 2 B, Aug., 1884, sheet No. 2	Do.
2 B	..do	Sheet No. 11; same as on 2 B, Aug., sheet No. 2	7 03	..do	Do.
2 B	..do	Sheet No. 21; same as on 2 B, Aug., sheet No. 2	9 00	..do	Do.
2 B	..do	Sheet No. 25; Catharine Mount is paid for making 10 pairs canvas trousers, at the rate of 35 cents per pair, the sum of \$7, whereas she should have been paid \$3.50.	3 50	Officer replies 10 pairs should read 20 pairs, and asks that this statement be admitted as true.	Not satisfactory.
2 B	..do	Sheet No. 26; Sallie E. Green is paid for making 10 pairs of trousers, at 35 cents per pair, \$7; should have been \$3.50.	3 50	Same as 2 B, Nov., 1884, sheet No. 25	Do.
		Also the amount paid M. E. Bray, as on 2 B, Oct., sheet No. 20.	7 00	Corrected roll furnished	Satisfactory.
4 B	Dec., '84	Sheet No. 1; same as on No. 2 B, Aug., sheet No. 2	7 00	Same as to 2 B, Aug., 1884, sheet No. 2	Do.
4 B	..do	Sheet No. 8; same as on No. 2 B, Aug., sheet No. 2	9 00	..do	Do.
4 B	..do	Sheet No. 15; same as on No. 2 B, Oct., sheet No. 20	7 00	Corrected roll furnished	Do.
4 B	..do	Sheet No. 24; same as on No. 2 B, Aug., sheet No. 2	7 00	Same as on 2 B, August, 1884, sheet No. 2	Do.
4 B	..do	Sheet No. 32; same as on No. 2 B, Oct., sheet No. 20	9 00	Corrected roll furnished	Do.
9 B	Nov., '84	The amount paid John McKee for the work done is \$78.04; he should have been paid \$77.27.	77	Same as on 15 B, Sept., 1884	Not yet considered.
11 B	Feb., '85	Items paid John Powell on line 12 are extended as making \$84.90; computed as set down they amount to \$84.14.	76	The officer replies that the amount has been deposited to credit United States Treasurer.	Do.
<i>Account of Samuel M. Mills, capt. and D. O. S. S. Signal.</i>					
2 A	June, '83	Authority for the purchase should be furnished	40 00	Authority furnished	Satisfactory.
6 A	..do	As on 2 A, June, 1883	43 00	..do	Do.
10 A	..do	..do	50 00	..do	Do.
1 A	Aug., '83	..do	70 50	..do	Do.
16 A	..do	..do	412 50	..do	Do.
37 A	..do	..do	100 00	..do	Do.
105 B	..do	Explanation required why this voucher was made out in name of an agent.	36 25	See certificate filed with voucher 310 B, Dec., 1883 ..	Do.
106 B	..do	As on 105 B, Aug., 1883	29 64	Certificate of trustee of the estate of S. N. Pike, deceased, furnished.	Do.
130 B	..do	..do	29 17	Certificate filed with 13 B, Dec., 1884	Do.
219 B	..do	..do	15 00	Certificate with voucher 98 B, Sept., 1880, of F. T., 1881, amount of Lieutenant Craig's account.	Do.
329 B	..do	These stores should have been shipped on regular bills of lading, and the original with receipt of consignee should be filed with voucher for payment.	2 80	Bill of lading filed	Do.
331 B	..do	As on 105 B, Aug., 1883	10 50	Certificate with voucher 514 B, Dec., 1883	Do.

42 A	Sept., '83	Imperfect receipt under 3477, Revised Statutes; also the authority to purchase should be furnished.	121 00	The purchase was made from the Alaska Commercial Company and payment made to that company. It is not understood why it is suspended under section 3477, Revised Statutes; authority for the president of the company to receipt for the company, and for the purchase furnished.	Do
66 A	do	Authority to purchase should be furnished.	117 96	Authority furnished	Do.
72 A	do	Attention invited to par. 1632, Army Regulations, 1881	2 50	See letter Apr. 7, 1885, in reply to issue Apr. 4, 1885.	Do.
81 A	do	As on 66 A, Sept., 1883	392 25	Authority furnished	Do.
84 A	do	Contract should be filed in Second Comptroller's office	528 13	Contract filed, authority for the purchase, and corrected voucher furnished.	Do.
98 A	do	As on 72 A, Sept., 1883	90	Same as to 72 B, Sept., 1883	Do.
42 B	do	Imperfect receipt under section 3477, Revised Statutes; also approval of the Chief Signal Officer required.	7 27	See letter of Apr. 23, 1884, to Third Auditor, transmitting acknowledgement of treasurer of Western Union Telegraph Company that the money was received by the company.	Do.
72 B	do	As on 105 B, Aug., 1883	36 25	Same as to 105 B, Aug., 1883	Do.
152 B	do	do	29 48	Same as to 106 B, Aug., 1883	Do.
159 B	do	do	15 00	Same as to 219 B, Aug., 1883	Do.
205 B	do	As on 329 B, Aug., 1883	1 23	At the time this shipment was made no bill of lading was taken, and now it is impracticable to obtain one. See copy of letter of the consignors.	Do.
267 B	do	As on 105 B, Aug., 1883	4 65	Letter of J. F. Beil furnished, by which it will be seen that he was sole owner of the ice sold.	Do.
327 B	do	If this service was rendered under contract or leave, it should be noted on voucher and the contract or lease filed with the Second Comptroller.	1,250 00	See your letter of Apr. 11, 1885, in reply to mine of Apr. 10, 1885.	Do.
423 B	do	As on 105 B, Aug., 1883	29 17	Same as on 130 B, Aug., 1883	Do.
425 B	do	do	10 50	Same as on 331 B, Aug., 1883	Do.
466 B	do	Authority for expenditure should be furnished. If the services were rendered under contract, it should be so stated on the voucher and the contract filed with Second Comptroller.	150 00	Service was rendered under contract. True copy of authority furnished.	Do.
15 A	Oct., '83	Authority for the purchase should be furnished	1,200 03	Authority furnished	Do.
52 A	do	As on 15 A, Oct., 1883	442 00	See authority with voucher 81 A, Sept., 1883.	Do.
72 A	do	do	135 00	Authority furnished	Do.
77 A	do	do	133 00	do	Do.
78 A	do	do	35 06	do	Do.
82 A	do	do	167 45	do	Do.
84 A	do	Attention invited to par. 1632, Army Register, 1881	95	Same as to 72 A, Sept., 1883	Do.
85 A	do	As on 84 A, Oct., 1883	1 00	do	Do.
86 A	do	do	1 40	do	Do.
37 B	do	As on 105 B, Aug., 1883	20 00	Sworn certificate of E. K. Tryford, that money paid him has been accounted for to the owners, furnished. This covers all money paid Mr. Tryford.	Do.
137 B	do	do	15 00	Same as to 219 B, Aug., 1883	Do.
178 B	Oct., '84	Authority for expenditure required	137 50	Authority furnished	Do.
236 B	do	As on 329 B, Aug., 1883	1 80	Bill of lading furnished	Do.
251 B	do	As on 105 B, Aug., 1883	29 17	Same as to 130 B, Aug., 1883	Do.
252 B	do	do	36 25	Same as to 105 B, Aug., 1883	Do.
253 B	do	do	30 12	Same as to 106 B, Aug., 1883	Do.

Voucher and abstract.	Period.	Nature of objection.	Amount.	Nature of answer.	Decision.
<i>Accounts of Sam'l M. Mills, capt. and D. O. S. S. Signal—Cont'd.</i>					
474 B	Oct., '84	As on 105 B, Aug., 1883	\$20 00	Same as to 37 B, Aug., 1883	Satisfactory.
494 B	do	do	4 50	Same as to 267 B, Sept., 1883	Do.
68 A	Nov., '84	Authority for the purchase should be furnished	168 00	Authority with 82 A, Oct., 1883	Do.
143 A	do	Attention invited to par. 1632, Army Register, 1881	13 84	Same as to 72 A, Sept., 1883	Do.
145 A	do	As on 143 A, Nov., 1883	3 75	do	Do.
149 A	do	As on 68 A, Nov., 1883	312 50	Authority furnished	Do.
155 A	do	do	1,201 86	Authority with 82 A, Oct., 1883	Do.
156 A	do	do	382 34	do	Do.
165 A	do	do	330 00	Authority furnished	Do.
184 A	do	do	30 00	do	Do.
190 A	do	As on 143 A, Nov., 1883	1 25	Same as to 72 A, Sept., 1883	Do.
192 A	do	do	1 09	do	Do.
193 A	do	do	5 15	do	Do.
194 A	do	do	4 63	do	Do.
197 A	do	As on 68 A, Nov., 1883	386 29	Authority furnished	Do.
204 A	do	As on 143 A, Nov., 1883	2 70	Same as to 72 A, Oct., 1883	Do.
206 A	do	do	2 70	do	Do.
30 B	do	As on 329 B, Aug., 1883	60	At the time this shipment was made no bill of lading was taken; now it is impracticable to obtain one.	Do.
79 B	do	Certificate required that the money was received for the company.	20 91	As on 42 B, Sept., 1883	Do.
80 B	Nov., '83	As on 79 B, Nov., 1883	11 50	As to 42 B, Sept., 1883	Do.
213 B	do	As on 105 B, Aug., 1883	10 50	As to 331 B, Aug., 1883	Do.
221 B	do	do	15 00	As to 219 B, Aug., 1883	Do.
374 B	do	As on 79 B, Nov., 1883	12 14	As to 42 B, Sept., 1883	Do.
395 B	do	The authority for the expenditure required	298 00	Authority with 79 A, Oct., 1883	Do.
413 B	do	As on 105 B, Aug., 1883	36 25	As to 105 B, Aug., 1883	Do.
443 B	do	do	30 28	As to 106 B, Aug., 1883	Do.
483 B	do	do	20 00	As to 37 B, Oct., 1883	Do.
509 B	do	do	29 17	As to 130 B, Aug., 1883	Do.
580 B	do	As on 395 B, Aug., 1883	599 20	Authority with 79 A, Oct., 1883	Do.
739 B	do	As on 79 B, Nov., 1883	11 10	As to 42 B, Sept., 1883	Do.
763 B	do	Voucher should show date of contract and contract should be filed in Second Comptroller's Office.	155 50	Not under contract. Copy of authority furnished	Do.
821 B	do	As on 79 B, Nov., 1883	3 25	Same as to 42 B, Sept., 1883	Do.
880 B	do	do	20 00	Colonel Lewis, who was manager for Western Union Telegraph Company at Webster, Dak., was appointed operator for this service at that place, at a salary of \$20 per month. This payment was made for such personal service and not contracted with the Western Union Telegraph Company.	Do.
42 A	Dec., '83	Authority for the purchase required	27 60	Authority with 46 B, Sept., 1883	Do.

77 A	do	Attention invited to par. 1632, Army Register, 1881	2 67	Same as to 72 A, Sept., 1883	Do.
91 A	do	Same as on 77 A, Dec., 1883	1 80	do	Do.
109 A	do	Same as on 42 A, Dec., 1883	214 85	Authority furnished	Do.
112 A	do	do	469 25	do	Do.
135 A	do	do	28 00	do	Do.
67 B	do	As on 105 B, Aug., 1883	15 00	As to 219 B, Aug., 1883	Do.
96 B	do	If this service was rendered under contract or lease it should be so noted on the voucher, and contract or lease should be filed with the Second Comptroller	1,250 00	As to 327 B, Sept., 1883	Do.
247 B	do	Authority for expenditure required	602 09	Authority with 79 A, Oct., 1883	Do.
308 B	do	As on 105 B, Aug. 1883	29 17	Same as to 130 B, Aug., 1883	Do.
311 B	do	do	30 92	Same as 106 B, Aug., 1883	Do.
385 B	do	do	20 00	Same as 37 B, Oct., 1883	Do.
447 B	do	As on 96 B, Dec., 1883	1,250 00	Same as 327 B, Sept., 1883	Do.
48 A	Jan., '84	As on 77 A, Dec., 1883	2 50	As to 72 A, Sept., 1883	Do.
116 A	do	do	1 80	do	Do.
117 A	do	do	2 70	do	Do.
118 A	do	do	98	do	Do.
119 A	do	do	90	do	Do.
358 B	do	As on 96 B, Dec., 1883	1,250 00	As to 327 B, Sept., 1883	Do.
369 B	do	As on 105 B, Aug., 1883	31 88	As to 106 B, Aug., 1883	Do.
56 A	Mar., '84	There is a marked difference in the signature of L. H. Rogers in this voucher and his usual signature in vouchers preceding this in Captain Mills accounts. Explanation required.	10 00	Acknowledgment of receipt by L. H. Rogers furnished.	Do.
83 A	do	Attention invited to par. 1632 Army Register 1881	1 85	As on 72 A, Sept., 1883	Do.
18 B	do	As on 105 B, Aug 1883	31 72	As on 106 B, Aug., 1883	Do.
97 B	do	As on 358 B, Jan. 1884	1,250 00	As on 327 B, Sept., 1883	Do.
159 B	do	As on 105 B, Aug. 1883	28 36	As to 106 B, Aug., 1883	Do.
307 B	do	The vouchers in which fraudulent claims were paid should be designated.	45 00	The fraudulent claims for which deductions were made on vouchers were paid on vouchers 142 and 143 B, Dec., 1883, and 145, 149, and 179 B, 1884.	Do.
<i>Account of Dillard H. Clark, Lieut., 15th Inf.</i>					
1 B	July, '83	This expenditure having been made in fiscal year 1884, with funds of fiscal year 1883, is disallowed in this settlement (fiscal year 1883) and allowed in fiscal year 1884.	384 00	No reply received	Do.
1 B	Aug, '83	As No. 1 B, July, 1883	243 00	do	
1 A	Sept., '83	do	96 10	do	
1 B	do	do	160 00	do	
1 A	Nov., '83	do	4 28	do	
1 B	do	do	24 00	do	
1 B	Oct., '83	do	53 00	do	
1 A	Oct., '84	The approval of the Secretary of War is required.	71 87	do	
2 A	do	As on 1 A, Oct. 1884	44 00	do	
1 B	do	do	93 25	do	
2 B	do	do	44 25	do	
3 B	do	do	16 50	do	
4 B	do	do	29 50	do	
5 B	do	do	413 75	do	
6 B	do	do	84 50	do	

Disallowances made in settlement of quartermaster, engineer, subsistence, and signal accounts—Continued.

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DISALLOWED ACCOUNTS.

Voucher and abstract.	Period.	Nature of objection.	Amount.	Nature of answer.	Decision.
<i>Account of Dillard H. Clark, Lieut., 15th Inf.—Cont'd.</i>					
7 B	Oct., '84	As on 1 A, Oct., '84	\$15 75	No reply received	
8 B	do	do	20 50	do	
9 B	do	do	30 00	do	
11 B	do	A certificate stating the number of Sundays worked by each man is required.	175 50	do	
12 B	do	As on 1 A, Oct., 1884	262 50	do	
13 B	do	As on 11 B, Oct., 1884	178 00	do	
16 B	do	do	185 50	do	
17 B	do	As on 1 A, Oct., 1884	12 75	do	
18 B	do	do	113 25	do	
19 B	do	do	88 00	do	
1 B	Nov., '84	do	26 50	do	
2 B	do	do	35 00	do	
3 B	do	do	55 75	do	
4 B	do	do	100 25	do	
5 B	do	do	34 00	do	
7 B	do	As on 11 B, Oct., 1884. Also, the mark X of F. J. M. Bastian, artificer, is not witnessed.	182 50	do	
1 A	Dec., '84	As on 1 A, Oct., 1884	30 87	do	
2 A	do	do	42 42	do	
3 A	do	do	17 50	do	
4 A	do	do	9 21	do	
2 B	do	As on 11 B, Oct., 1884	188 35	do	
3 B	do	As on 1 A, Oct., 1884	52 00	do	
4 B	do	do	25 25	do	
<i>Account of George A. Cornish, Lieut., 15th Inf.</i>					
5 B	Aug., '83	Payment to Corporals Robert Roberts and Wm. Thompson for extra-duty service as laborers. Non-commissioned officers are only entitled to pay for extra-duty service as overseers.	10 40	The officer in his reply, dated May 9, 1885, states that he has charged Corporal Thompson, on muster roll of Co. "I," 15th Inf., on Aug., 31, 1884, with \$15, and on Dec., 31, 1884, with \$17.50. As to amount paid Corporal Roberts, he states that in consequence of the death of said Roberts on Feb. 19, 1884, it was impossible for him to correct the amount paid him.	Not satisfactory.
7 B	do	As on voucher 5 B, Aug., 1883	10 80	As above	Do.
11 B	Sept., '83	do	10 00	do	Do.
4 B	Oct., '83	You pay Corporals Roberts and Thompson as laborers, and report the former to be employed as "Act'g Q. M. Serg't," and the latter, as "in charge of corral." The Regulations do not contemplate the payment of extra	10 80	do	Do.

		duty per diem to Q. M. Serg'ts. A non-commissioned officer "in charge of corral" does not come within the meaning of overseers.			
3 B	Nov., '83	As on 4 B, Oct., 1883.	12 00	As above	Not satisfactory.
7 B	Dec., '83	do	12 40	do	Do.
7 B	Jan., '84	Amount paid Corp'l Roberts, as A. Q. M. S., is disallowed. Non-com. officers can only be paid extra per diem as overseers.	6 20	No reply received	
3 B	Feb., '84	Amount paid Corp'l Charles Redpath, "in charge of corral," is disallowed as on 7 B, Jan., 1884.	4 60	do	
3 A	July, '84	The voucher is not certified.	65 65	do	
3 B	do	There should be an acknowledgment from Robert Hamilton, whose proposal was accepted for this work, that the amount paid James A. McDonald was paid at his request, out of the amount of his bid, and "for work which he (Hamilton) had employed McDonald to do."	140 55	do	
1 B	Oct., '84	Exalation as to date of service required. If performed after June 30, 1884, the amount is not chargeable to the appropriation for the fiscal year 1884.	75 03	do	
2 B	4	Nos. 1, 4, 5, 6, and 7. If those parties worked on Sundays, the officers should furnish certificates to that effect.	7 07	do	
1 B	Oct., '8	As on 2 B, Aug., 1884, as to Nos. 1, 4, 5, 6, and 8.	7 35	do	
6 B	do	As on 2 B, Aug., 1884, as to Nos. 1, 5, 6, and 7.	5 60	do	
8 B	do	The proposal of Robt. Hamilton, and the approval of same by competent authority, should accompany voucher.	345 87	do	
2 B	Nov., '84	As on 2 B, Aug., 1884, as to Nos. 1, 3, 4, 5, and 7.	5 75	do	
10 B	do	As on 2 B, Aug., 1884, as to Nos. 1, 3, 5, and 6.	6 25	do	
3 B	Dec., '84	do	5 20	do	
2 B	Jan., '85	As on 2 B, Aug., 1884, as to No. 2.	1 05	do	
4 B	do	As on 2 B, Aug., 1884, as to No. 3.	2 00	do	
6 B	Feb., '85	do	2 00	do	
<i>Accounts of Charles H. Cabaniss, jr., Lieut., 18th Inf.</i>					
7 B	Nov. '83	The original certificate of the officer or person in charge of detachment should be furnished.	64 25	The original certificate furnished	Satisfactory.
18 B	do	As on 7 B, Nov., 1883	3 00	In reply the officer states that this certificate could not be found among his papers, and was of the opinion that it had been left by him at the post when he changed stations; had written for it but no reply had been received.	Not satisfactory.
10 B	Jan., '84	do	94 00	The original certificate furnished	Satisfactory.
12 B	do	do	9 75	do	Do.
15 B	do	do	2 25	do	Do.
20 B	do	do	20 00	do	Do.
12 B	Feb., '84	do	67 50	do	Do.
<i>Accounts of Lowell A. Chamberlain, Lieut., 1st Art'y.</i>					
1 B	July, '83	The date of payment omitted in the receipt.	25 00	Correct voucher furnished.	Satisfactory.
2 B	Nov., '83	Error in calculation.	1 25	The officer in reply, Aug. 12, 1885, says he will take up this amount, with the amount of 4 B, Jan., 1884; also disallowed in his accounts for Aug., 1885.	Accounts current not yet received. (Not satisfactory.)

Disallowances made in settlement of quartermaster, engineer, subsistence, and signal accounts—Continued.

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DISALLOWED ACCOUNTS.

Voucher and abstract.	Period.	Nature of objection.	Amount.	Nature of answer.	Decision.
<i>Accounts of Lowell A. Chamberlain, lieut., 1st Art'y—Cont'd.</i>					
4 B	Jan., '84	Amount paid Jno. S. Somers for extra duty services as asst. g. m. sergt. is disallowed, such duty being purely military, no per diem should be paid.	\$5 60	As in reply to 2 B, Nov., 1883, above	Accounts-current not yet received. (Not satisfactory.) Satisfactory.
2 A	June, '84	The certificate is not signed	23 18	Correct voucher furnished	
1 B	Oct., '84	A certificate stating the number of Sundays each man worked is required.	74 90	No reply received	
2 B	do	As on 1 B, Oct., 1884	71 40	do	
3 B	do	The approval of Secretary of War required	18 00	do	
4 B	do	As on 3 B, Oct., 1884	120 00	do	
5 B	do	Original certificate in support of this voucher is required.	50 00	do	
6 B	do	As on 5 B, Oct., 1884	60 00	do	
7 B	do	As on 3 B, Oct., 1884	18 00	do	
3 B	Dec., '84	As on 1 B, Oct., 1884	92 05	do	
4 B	do	As on 3 B, Oct., 1884	6 50	do	
5 B	do	As on 5 B, Oct., 1884, if by contract; if by verbal agreement, then as on voucher 3 B, Oct., 1884.	40 00	do	
12 B	do	Suspended; fifty cents paid over contract price	50	do	
14 B	do	As on 3 B, Oct., 1884	40 00	do	
<i>Account of Harry G. Ovensaugh, lieut., 13th Inf.</i>					
3 B	Aug., '84	A certificate from the officer to the effect that the extra-duty men worked the full 31 days of the month, as claimed, is required.	130 65*	Certificate furnished as required	Satisfactory.
2 B	Oct., '84	As on 3 B, Aug., 1884	142 95	do	Do.
5 B	do	do	134 95	do	Do.
2 B	Nov., '84	do	140 80	do	Do.
3 B	Dec., '84	do	135 00	do	Do.
10 B	do	do	142 45	do	Do.
<i>Account of Lafayette E. Campbell, capt., A. Q. M.</i>					
20 B	July, '83	Name of disbursing officer not stated in the receipt	456 34	Correct voucher furnished	Satisfactory.
16 B	Aug., '83	The original order and certificate should be furnished	17 40	Original order and certificate furnished	Do.
29 B	Oct., '83	Bills of lading 135, 142, dated Aug. 31 and Sept. 1, 1883. Evidence that the freight was received by consignee required.	8 02	The duplicate bills of lading 135 and 142 with my retained vouchers bear receipt at Uvalde, Tex., Sept. 9, 1883, and signed H. C. Farnsworth, capt. 8th Cav., comdg. Troop H.	Not yet considered.
32 B	do	The original certificate of Asst. Surgeon Tesson should be furnished.	2 50	Original certificate furnished	Do.

10 B	Dec., '83	Evidence that the amount of damages assessed by board of survey against A. T. and S. F. R. R. has been collected from said railroad.	1 00	This amount has been stopped against the A., T. and S. F. R. R. on voucher 3 B, Sept., 1885, and deposited to credit of U. S. Treasurer, and will be accounted for on account-current Sept., 1885, fiscal year 1884-'85.	Do.
55 B	Dec., '83	Transportation Request 40, 547, 45966. Payment is made for transportation of 50 pounds extra baggage each for two officers. Explanation as to weight of baggage carried free by the company (N. M. & A. R. R.).	50	Certificate from G. Kellogg, assistant auditor N. M. and A. R. R. furnished.	Do.
18 B	Jan., '84	The original expense account and letters of instruction should be furnished.	148 56	Original expense account and letter of instructions furnished.	Do.
70 A	Mar., '84	The force pump purchased on the voucher has not been accounted for.	76 00	Pump accounted for on my returns for quartermaster stores for first quarter, 1884.	Do.
26 B	Apr., '84	Bill of Lading No. 67, Oct. 20, 1883. Payment is made for 3,720 pounds of baggage in excess of allowance by Army regulations.	7 81	The officer states that the amount has been taken up on his account-current for Apr., 1885.	Do.
61 B	do	Thomas Murphy signs receipt, while W. D. Culver, to whom the amount is due, signs as witness.	50 00	Murphy erroneously signed receipt when Culver should have signed; his name erased and Culver signed alongside for himself, not as a witness, although written in witness column.	Do.
6 B	July, '84	Double cost of 2 bottles pickles at 47½ cents each. Should be \$1.92 and not 96 cents, as stated. Difference 96 cents disallowed.	96	The amount has been covered in to the credit of subsistence by requisition No. 498 of 1884.	Do.
4 B	Sept., '83	Original authority should be furnished	3,500 00	Copy of original, authenticated by seal of War Department, furnished. Original authority on file at headquarters Department of the Missouri, and cannot be withdrawn.	Do.
4 B	Oct., '84	Bill of Lading No. 327, May 22, 1884, for 52,443 pounds from Denning to White Water. Explanation required why 30,248 pounds corn was not shipped as class B. Car load rate at 10 cents per 100 pounds.	6 05	The officer in reply states that this amount was deducted on voucher 61 B, July, '85, and accounted for on account-current for July, 1885.	Do.
5 B	do	Original authority for expenditure should be furnished	192 13	See paper herewith "A" from Q. M. Dep't of Missouri, from whom this account was received for payment.	Do.
6 B	do	As on 5, B, Oct., 1884	125 00	Attention invited to paper herewith marked "B" in connection with paper marked "A."	Do.
2 B	Aug., '84	Amount of overpayment made to extra-duty men (clerks and messengers) for services from July 1 to 4, inclusive, is \$20.80. Amount refunded per accounts-current Oct. and Nov., 1884, is \$19.40. The difference, \$1.40, to be accounted for. Also, extra duty pay to enlisted men will be allowed for services actually rendered only. If labor was performed on Sunday, a certificate to that effect should be filed with the voucher.	32 40	Attention invited to paper herewith marked "A" from the Ass't Adj. Gen. Dep't of Missouri, dated Oct. 17, 1884, from which it will be seen the \$1.40 suspended on this account was charged on the descriptive list of Private D. D. Riley, to whom overpayment was made. Relative to extra-duty pay to general service clerks and messengers for Sundays on this account, attention is invited to the decision of Secretary of War, published in circular No. 11, A. G. O., Dec. 8, 1885. Copy herewith.	Do.
10 B	do	As on 2, B, Aug., 1884	2 20	Corrected voucher furnished	Do.
85 B	do	Original authority should be furnished	54 00	Original authority furnished, marked "B"	Do.

Disallowances made in settlement of quartermaster, engineer, subsistence, and signal accounts—Continued.

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DISALLOWED ACCOUNTS.

Voucher and abstract.	Period.	Nature of objection.	Amount.	Nature of answer.	Decision.
		<i>Account of Lafayette E. Campbell, capt., A. Q. M.—Cont'd.</i>			
41 B	Aug., '84	As on 35, B, Aug., 1884	\$11 75	The transfer of mules was directed by Adj. Gen. of Army, Aug. 5, 1884, which reached this office Aug. 16, 1884, through regular channels, was returned to Chief Q. M. Dep't Missouri, with report of action taken Aug. 18, 1884. Have written to him for the papers, which will be forwarded for file with accounts. The carriers require in shipping animals that some one be sent in charge.	Not yet considered.
48 B	do	Extra-duty pay to enlisted men will be allowed for services actually rendered only. If labor was performed on Sunday a certificate to that effect should be furnished.	1 75	My retained account, showing service performed on Sundays, herewith.	Do.
2 B	Sept., '84	As on 35 B, Aug., 1884	210 00	Reply as on 35, B, Aug., 1884	Do.
19 B	do	As on 35 B, Aug., 1884. Also, number of check should be stated.	54 00	Reply as on 35, B, Aug., 1884, with slip "D," showing number of check.	Do.
35 B	Sept., '84	As on 48 B, Aug., 1884	38 75	Attention invited to decision of the Secretary of War, published in circular 11, A. G. O., Dec. 8, 1885.	Do.
37 B	do	The number of check should be stated	30 00	Number of check designated	Do.
53 B	do	As on 48 B, Aug., 1884	29 60	Reply as on 35 B, Sept., 1884	Do.
1 B	Oct., '84	As on 35 B, Aug., 1884	216 00	Reply as on 35 B, Aug., 1884	Do.
6 B	do	Proposals should have been invited for the work. If emergency required immediate repairs approval of the Secretary of War should be furnished.	50 25	Retained account, with proposals attached, received for this service transmitted herewith, marked "F." Newsome & Sons are the only experienced boiler makers in this vicinity.	Do.
20 B	do	As on 37 B, Sept., 1884	362 00	Slip "G," showing No. of check furnished	Do.
22 B	do	As on 35 B, Aug., 1884	72 00	As on 35 B, Aug., 1884	Do.
25 B	do	Authority for this expenditure should be furnished	184 92	Authority marked "H" forwarded	Do.
38 B	do	As on 48 B, Aug., 1884	9 00	As on 35 B, Sept., 1884	Do.
57 B	do	do	1 40	Retained account showing services performed Sundays forwarded.	Do.
58 B	do	do	30 95	As on 35 B, Sept., 1884	Do.
12 A	Nov., '84	The approval of the Secretary of War should be furnished.	96 00	Examination of papers attached to voucher will show that Quartermaster General says acting Secretary of War has approved the open market purchase in this account.	Do.
56 A	do	You purchase on this voucher 2 gals. varnish; taken up on Abstract D as 2 valves.	14 00	Error will be corrected in my quarterly returns of quartermaster stores for current quarter.	Do.
71 A	do	Two pair T hinges, at 5 cents per pair, is 10 cents and not 20 cents, as charged.	10	Change voucher to read 4 pair hinges, as that is correct; 2 pair will be taken up on my property returns for current quarter.	Do.
78 A	Dec., '84	Number of check is not stated	234 17	Slip "L," showing No. of check, forwarded	Do.

2 B	do	As on 37 B, Sept., 1884	165 00	Slip "M." showing No. of check, forwarded	Do.
13 B	do	This service should have been performed under contract after due legal notice. Explanation required.	150 00	Retained account, with proposals attached, for this work forwarded and marked "N." No other bidder responded. The price was considered reasonable and awarded under par. 1526, A. R.	Do.
<i>Account of James R. Cranston, lieut. 10th Inf.</i>					
1 A	do	Original approval of Secretary of War is required	314 30	No reply received	
2 A	do	As on 1 A, Dec., 1884	263 32	do	
2 B	do	Certificate showing number of Sundays each man worked is required.	127 00	do	
5 B	do	As on 2 B, Dec., 1884	144 55	do	
1 A	Jan., '85	As on 1 A, Dec., 1884	13 33	do	
2 A	do	do	7 50	do	
4 A	do	do	910 88	do	
5 A	do	do	12 00	do	
2 B	do	As on 2 B, Dec., 1884	152 05	do	
1 A	Feb., '85	As on 1 A, Dec., 1884	47 00	do	
2 A	do	As on 2 B, Dec., 1884	46 00	do	
3 A	do	As on 1 A, Dec., 1884	34 50	No reply received	
1 A	Mar., '85	do	13 00	do	
1 B	do	As on 2 B, Dec., 1884	111 85	do	
4 B	do	As on 1 A, Dec., 1884	24 00	do	
<i>Account of Thaddeus H. Capron, lieut., 9th Inf.</i>					
1 to 6 A	Oct., '83	Explanation required why these purchases were not made under contract as provided by sec. 3709, R. S.; also, the order authorizing the commanding officer of post to cause the expenditure to be increased, must be furnished.	1, 111 40	do	
1 B	do	Inclusive dates of service are not stated in voucher; also, No. 1: If this man was paid extra duty as Q. M. serg't it is disallowed, not being extra duty, but military duty.	43 40	do	
2 B	do	The name is omitted from head of voucher. Perfect voucher required.	83 33	do	
8 B	do	Voucher should have approval of commanding officer of post, and if written contract was entered into one copy should be filed with the Second Comptroller, as required by regulations.	224 63	do	
1 to 13 A	Nov., '83	As on 1 to 6 A, Oct., 1883	3, 681 20	do	
1 B	do	As on 8 B, Oct., 1883	52 37	do	
5 B	do	do	322 42	do	
6 B	do	do	505 74	do	
7 B	do	do	146 40	do	
1 to 5 A	Dec., '83	As on 1 to 6 A, Oct., 1883	935 10	do	
1 B	do	Suspended in part. No. 1 as on 1 B, Oct., 1883	21 35	do	
4 B	do	Jno. H. Raudabough, from Oct. 9 to 31, 1883, 22 days, is not borne on your form 3 for Oct., 1883.	7 70	do	
10 B	do	As on 8 B, Oct., 1883	285 10	do	
11 B	do	do	544 20	do	

Voucher and abstract.	Period.	Nature of objection.	Amount.	Nature of answer.	Decision.
<i>Account of Thaddeus H. Capron, lieut., 9th Inf.—Cont'd.</i>					
12 B	Dec., '83	As on 8 B, Oct., 1883	\$322 10	No reply received	
2 to 5 A	Jan., '84	As on 1 to 6 A, Oct., 1883	418 00	do	
2 B	do	Amounts paid Chris. Dillon and George Kreissing, by decision of Secretary of War. Q. M. Serg'ts cannot be mustered for extra-duty pay.	10 85	do	
1 to 5 A	Feb., '84	As on 1 to 6 A, Oct., 1883	695 76	do	
2 B	do	Amount paid George Kreissing, Q. M. Serg't, as on 2 B, Jan., 1884.	10 85	do	
3 B	do	As on 8 B, Oct., 1883	183 56	do	
7 B	do	As on 2 B, Feb., 1884	9 80	do	
1 to 4 A	Mar., '84	As on 1 to 6 A, Oct., 1883	455 23	do	
4 B	do	As on 2 B, Feb., 1884	10 85	do	
1 to 5 A	Apr., '84	As on vouchers 1 to 6 A, Oct., 1883; also voucher 3, 3,000 pickets billed \$27.50 per M = \$82.50. The voucher gives the price as \$9.16 per M, and extended \$82.50, or \$55 too great.	419 37	do	
4 B	do	As on 2 B, Feb., 1884	10 50	do	
1 and 2 A	May, '84	As on 1 to 6 A, Oct., 1883	232 05	do	
<i>Account of Joseph C. Clifford, capt., Ord. Dept.</i>					
1 B	Aug., '84	Approval of Secretary of War required	31 25	The officer, in his reply to the objections raised to these vouchers, says that on Nov. 14, 1884, he reported to the Secretary of War, for his approval, the said vouchers. Approval was granted by indorsement upon his letter in the following words: "Approved. By order of the Secretary of War. John Tweedale, chief clerk. War Department, Dec. 8, 1884." The original has not been returned to me, and I have only a memorandum copy thereof; otherwise a full copy of the letter and its indorsement would be submitted herewith.	Not yet considered.
4 B	Sept., '84	As on 1 B, Aug., 1884	31 75	Same as above	Do.
1 B	Nov., '84	There is no evidence that for the performance of this service competition was invited. If the expenditure was made under an emergency the approval of the Secretary of War should accompany the voucher.	55 00	do	Do.

Account of George H. Cook, capt. and A. Q. M.

1 B	Oct., '84	Approval of Secretary of War required	10 32	This service was authorized by general authority from Q. M. Gen'l. dated May 20, 1883, and May 20, 1884. The shoeing was done at the lowest market rates and was not supposed to be a "purchase," referred to in the appropriation bill, and the approval of Secretary of War not considered necessary for that reason.	Do.
4 B	do	If these men worked on Sundays the officer should so certify on the voucher.	17 90	The number of days, Sundays included, stated in the voucher cover the period of service performed by these men as shown by the certificate on my Form 3, for Oct., 1884. An additional certificate covering the matter is herewith inclosed.	Do.
2 B	Nov., '84	Same as on 1 B, Oct., 1884.	10 00	Same as on 1 B, Oct., 1884.	Do.
6 B	do	do	25 00	This service was performed under authority from Q. M. Gen'l of Aug. 9, 1884. It was not supposed to be a "purchase" requiring competition, and I believe the work to have been done for less than the market price, as the party was doing other work of a similar kind here and reduced his price to the sum paid for that reason.	Do.
8 B	do	If the men performed labor on Sundays the officer should so certify on the voucher.	20 70	The number of days, Sundays included, stated on the voucher cover the period of service performed by these men as shown by certificate on my Form 3, an additional certificate covering the matter forwarded.	Do.
1 B	Dec., '84	If the labor and material were furnished under proposals and bids, evidence of the fact should accompany the voucher, or else the expenditure should be approved by Secretary of War.	45 08	This service was not supposed to be a "purchase" requiring competition and none was formally invited, though the lowest market rates were secured.	Do.
2 B	do	As on 1 B, Dec., 1884	10 00	As on 1 B, Oct., 1884.	Do.
4 B	do	do	5 50	This amount was approved by the Secretary of War, dated Nov. 19, 1884, as shown by letter of authority filed with voucher.	Do.
9 B	do	If the men worked on Sundays the officer should so certify on the voucher.	16 00	The number of days (Sundays included) stated on voucher cover the period of service of 1 overseer, 1 artificer, and 9 laborers (not 10, as stated by 3d Audit.), as shown by certificate to Form 3, Dec., 1884. An additional certificate forwarded herewith.	Do.
2 B	Jan., '85	As on 1 B, Dec., 1884	8 75	As on 1 B, Oct., 1884.	Do.
3 B	do	do	11 40	Small repairs to harness under general authority from Q. M. Gen'l. dated May 20, 1884. Same explanation as on 1 B, Oct., 1884.	Do.
5 B	do	do	30 40	This amount is for small repairs to spring wagon under general authority from Q. M. Gen'l., dated May 20, 1884, and were not supposed to be purchases and were made before G. O. 1, 1885, A. G. O. was issued.	Do.

Disallowances made in settlement of quartermaster, engineer, subsistence, and signal accounts—Continued.

Voucher and abstract.	Period.	Nature of objection.	Amount.	Nature of answer.	Decision.
		<i>Account of George H. Cook, capt. and A. Q. M.—Continued.</i>			
6 B	Jan., '85	As on 1 B, Dec., 1884	\$40 81	Repairing guard of steam launch under authority from Secretary of War dated Dec. 11, 1884. Formal bids were not invited, but the lowest market rate was secured.	Not yet considered.
8 B	..do	..do	12 19	This amount represents small jobs of plumbing in officer's quarters, not supposed to be "purchases," and were made before G. O. 1, Jan. 2, 1885, was issued.	Do.
11 B	..do	One overseer, 1 artificer, and 10 laborers are paid for Sundays. If they worked on Sundays the officer should so certify.	16 70	Same reply as on 8 B, Nov., 1884	Do.
2 B	Feb., '85	If the soldier worked on Sundays the officer should so certify on the voucher.	16 70	The man was employed on extra duty 12 days, including Sundays, certificate covering the matter forwarded herewith.	Do.
5 B	..do	If the men worked on Sundays the officer should so certify on voucher.	15 65	Same reply as on 8 B, Nov., 1884	Do.
5 B	Mar., '85	Same as on 1 B, Dec., 1884	46 00	As shown by the remarks in red ink on the voucher, the work was ordered before I knew of G. O. 1, A. G. O. of 1885, requiring competition for service.	Do.
8 B	..do	If the men worked on Sundays the officer should so certify in the voucher.	21 20	Same reply as on 8 B, Nov., 1884	Do.
9 B	..do	Evidence should accompany the voucher that the labor and material were procured from the lowest responsible bidder.	150 00	Competition in this case was duly invited and award made to lowest responsible bidder. Abstract of proposals received was forwarded to the Q. M. Gen'l on Mar. 12, 1885.	Do.
		<i>Account of Thomas B. Dugan, lt. 3d Cav.</i>			
5 A	Aug., '84	Voucher in favor of "Bee-dil-eha," Indian squaw, signed his X mark, and not witnessed.	274 97	My retained voucher was destroyed with some official papers, correctness of which I have already been notified. Even if I had a copy of the voucher in your office I doubt my ability to again obtain the signature of the person in question, owing to the difficulty of identifying Indians by their names. The use of "his" instead of "her" is a clerical error. The signature should have been witnessed by A. B. Simons, who witnessed those on other purchase vouchers. If this explanation is not satisfactory send me blank form of voucher in your possession, and I will try to have it properly completed.	Not satisfactory.
1 B	Sept., '84	Number of check is not stated	275 00	Corrected by giving number	Satisfactory.

1 to 44 A, inclusive.	Oct., '84	The purchases being a public exigency, the approval of the Secretary of War is required; also, on voucher 13 the signature appears to be in handwriting of witness; corrected voucher is required; x has been omitted.	810 90	No reply received.	
<i>Account of Walter T. Duggan, lieut. 10th Inf.</i>					
3 B	Dec., '84	A certificate as to whether the men were employed on Sundays during the month is required.	21 00	Certificate furnished	Not yet considered.
7 B	do	As on 3 B, Dec., 1884	17 85	do	Do.
3 B	Jan., '85	do	19 25	do	Do.
1 B	Feb., '85	Contract not on file; it is required	845 00	Contract furnished	Do.
2 B	do	do	1,665 00	do	Do.
3 B	do	do	1,498 00	do	Do.
4 B	do	do	1,021 00	do	Do.
5 B	do	do	4,753 50	do	Do.
3 B	Mar., '85	As on 3 B, Dec., 1884 (as to laborer A. Ower)	9 80	Certificate furnished	Do.
6 B	do	Contract not on file; it is required	2,876 00	Contract furnished	Do.
<i>Account of George B. Dandy, maj. and Q. M.</i>					
7 B	Feb., '83	Mode of payment not stated on back of voucher	66 50	Perfected voucher furnished	Satisfactory.
29 B	do	Receipt imperfect under sec. 3477 of R. S.	173 92	do	Reconsidered; satisfactory.
51 B	do	Error in calculation	173 46	Amount has been taken up on account current, May, 1885.	Satisfactory.
78 B	do	As on 29 B, Feb., 1883	272 95	do	Reconsidered; satisfactory.
77 B	Mar., '83	Date of payment not stated in the receipt	21 00	Perfected voucher furnished	Satisfactory.
84 B	do	As on 29 B, Feb., 1883	361 63	do	Reconsidered; satisfactory.
20 B	May, '83	Signature of Jay Stone appears to be a copy; original voucher required.	43 20	Original voucher furnished	Satisfactory.
4 B	Sept., '84	Voucher should be approved by Secretary of War	28 25	No reply received	
9 B	Oct., '84	Same as on 4 B, Sept., 1884	25 50	do	
26 B	Dec., '84	do	37 85	do	
33 B	do	do	16 50	do	
<i>Account of Lewis D. Greene, lieut. 7th Inf.</i>					
1 A	July, '84	Original approval of Secretary of War required.	188 90	No reply received	
2 A	do	As on 1 A, July, 1884	77 86	do	
3 A	do	do	64 05	do	
4 A	do	do	292 00	do	
4 B	Aug., '84	Original approval of Secretary of War required	20 13	No reply received	
2 B	Oct., '84	A certificate stating number of Sundays each man worked, required.	94 50	do	
4 B	do	As on 4 B, Aug., 1884	30 80	do	
2 B	Nov., '84	As on 2 B, Oct., 1884	116 20	do	
3 B	do	As on 4 B, Aug., 1884	48 92	do	
2 B	Dec., '84	As on 2 B, Oct., 1884	105 00	do	
4 B	do	As on 4 B, Aug., 1884	55 06	do	

Disallowances made in settlement of quartermaster, engineer, subsistence, and signal accounts—Continued.

Voucher and abstract.	Period.	Nature of objection.	Amount.	Nature of answer.	Decision.
<i>Account of Lewis D. Greene, lieut., 7th Inf.—Continued.</i>					
6 B	Dec., '84	As on 2 B, Oct., 1884	\$102 90	No reply received	
7 B	do	As on 4 B, Aug., 1884	68 12	do	
<i>Account of Edwin St. J. Greble, lieut., 2d Art'y.</i>					
1 A	Nov., '84	Original approval of the Secretary of War is required in support of this expenditure.	27 50	No reply received	
2 A	do	As on 1 A, Nov., 1884	10 00	do	
3 A	do	As on 1 A, Nov., 1884	36 00	do	
4 A	do	As on 1 A, Nov., 1884	15 00	do	
5 A	do	As on 1 A, Nov., 1884	6 00	do	
7 B	do	A certificate showing the number of Sundays each man worked is required.	47 80	do	
8 B	do	As on 1 A, Nov., 1884	5 25	do	
6 B	Dec., '84	The authority of George Scott to receipt for funds payable to "Home Water Co." is required for file with voucher.	36 83	do	
8 B	do	As on 7 B, Nov., 1884	42 25	do	
9 B	do	As on 1 A, Nov., 1884	5 25	do	
11 B	do	As on 1 A, Nov., 1884	164 00	do	
<i>Account of James Gilliss, maj. and Q. M.</i>					
8 B	Apr., '84	The date and amount of check and the depository upon which it is drawn are not stated on receipt.	1,151 64	Corrected voucher furnished	Satisfactory.
8 B	June, '84	The depository upon which the check is drawn is not stated on receipt.	1,187 64	do	Do.
<i>Account of Quincy O'M. Gillmore, lieut., 8th Cav.</i>					
1 B	Aug., '84	If these men worked on Sundays, the officer should furnish a certificate to that effect.	5 60	No reply received	
2 B	do	Nos. 1, 2, and 8, as on 1 B, Aug., 1884. No. 8, by decision of Second Comptroller, extra-duty men cannot make or be paid for extra time.	7 00	do	
4 B	do	Original sub-voucher should be furnished	9 75	do	
6 B	Aug., '84	As the building in which these quarters were situated was on a Government reservation rent should not be paid.	24 00	do	
10 B	do	As on 1 B, Aug., 1884; also, extra-duty men cannot make or be paid for extra time.	20 30	do	
11 B	do	As on 1 B, Aug., 1884	7 00	do	
1 B	Sept., '84	No. 1, as on 1 B, Aug., 1884	1 75	do	

3 B	do	As on 6 B, Aug., 1884	24 00	do	
4 B	do	The sub-voucher should be furnished.	1 00	do	
1 B	Oct., '84	As on 1 B, Aug., 1884	5 60	do	
2 B	do	As on 1 B, Aug., 1884; also as to No. 66. This service is held to be not continuous and payment illegal (2 d...); also, No. 8, as on Nos 8 and 14 in voucher 10 B, Aug., '84	23 80	do	
4 B	do	As on 6 B, Aug., 1884	24 00	do	
7 B	do	Original sub-voucher should be furnished.	30	do	
8 B	do	Receipt of consignee in each case required	1 70	do	
9 B	do	Sub-voucher required	2 00	do	
1 B	Nov., '84	As on 1 B, Aug., 1884	7 00	do	
3 B	do	Extra-duty men are not entitled to compensation for extra time.	38 70	do	
4 B	do	As on 6 B, Aug., 1884	24 00	do	
5 B	do	Sub-voucher required	4 00	do	
7 B	do	As on 1 B, Aug., 1884	8 75	do	
9 B	do	The same as on 3 B, Nov., 1884	31 85	do	
2 B	Dec., '84	Sub-voucher should be furnished	2 00	do	
3 B	do	Receipt of consignee for these funds required	1 15	do	
4 B	do	As on 1 B, Aug., 1884	3 50	do	
5 B	do	As on 6 B, Aug., 1884	24 00	do	
7 B	do	The same as 1 B, Aug., 1884, and 3 B, Nov., 1884	40 43	do	
8 B	do	As on 2 B, Aug., 1884	3 50	do	
<i>Account of Lewis Cass Forsyth, capt. and A. Q. M.</i>					
10 B	Oct., '83	The receipt of an individual (as such only) cannot be accepted for money paid to a company or firm.	61 50	Corrected voucher furnished	Satisfactory.
5 A	July, '84	Error in computation	3 00	The amount taken up on account-current, April, '85.	Do.
6 A	Aug., '84	Vouchers for emergency purchases in open market for the fiscal year 1885 cannot be passed to the officer's credit without the approval of Secretary of War.	6 21	Corrected voucher furnished	Do.
7 A	do	As on 6 A, Aug., 1884	19 17	do	Do.
4 A	Sept., '84	do	6 21	do	Do.
5 A	do	do	19 17	do	Do.
6 A	do	do	15 80	do	Do.
7 A	do	do	5 36	do	Do.
13 A	do	do	8 00	do	Do.
14 A	Sept., '84	do	5 36	do	Do.
15 A	do	do	20 34	do	Do.
16 A	do	do	8 00	do	Do.
11 A	Oct., '84	do	28 13	do	Do.
19 A	do	do	5 00	do	Do.
30 A	Dec., '84	do	12 75	do	Do.
<i>Account of Lea Febiger, lieut. 23d Inf.</i>					
1 B	Nov., '84	The number of check is not stated; also, a certificate of the number of Sundays worked by Julius Holdman, overseer of extra-duty men, is required.	72 05	No reply received	

Disallowances made in settlement of quartermaster, engineer, subsistence, and signal accounts—Continued.

Voucher and abstract.	Period.	Nature of objection.	Amount.	Nature of answer.	Decision.
<i>Account of Lea Febiger, Lieut., 23d Inf.—Continued</i>					
2 B	Nov., '84	The original approval of the Secretary of War is required; also, number of check is not stated.	\$10 00	No reply received	
3 B	do	Number of check not stated	1 25	do	
1 B	Dec., '84	A certificate of the number of Sundays worked by Julius Holdman, overseer of extra-duty men, is required.	10 50	do	
3 B	do	Original approval of Secretary of War required	10 00	do	
<i>Accounts of Frederick Fuger, Lieut., 4th Art'y.</i>					
2 B	Aug., '84	This service should have been performed under contract or the approval of Secretary of War is required.	82 86	This service was continuous from my predecessor, and under the same authority I did not deem it a new service. I would respectfully ask that this be allowed to pass, as it would not be possible, nor I think hardly legal, to make contract for work already performed.	Not yet considered.
3 B	do	As on 2 B, Aug., 1884	10 00	Same reply as on 2 B, Aug., 1884	Do.
4 B	do	do	10 42	do	Do.
6 B	do	Eugene Wren, is paid for service as overseer at 50 cents per day. Overseers are entitled to 35 cents per day only. Also certificate as to number of Sundays each man worked is required.	3 90	Overpayment deposited to the credit of United States.	Do.
1 A	Sept., '84	As on 2 B, Aug., 1884	120 15	Certificate forwarded marked A	Do.
2 B	do	do	15 00	This coffin was certainly needed at once, as it was hot weather, and I had time neither to advertise nor to make contracts, and as this is the cheapest coffin sold in Newport, I ask that it be allowed to pass.	Do.
3 B	do	do	56 25	Same remark as on 2 B, Aug., 1884	Do.
4 B	do	do	10 42	do	Do.
5 B	do	do	10 00	do	Do.
5 B	do	Officer's certificate as to the Sundays each man worked is required.	143 15	Certificate forwarded marked B	Do.
6 B	do	As on 2 B, Aug., 1884	73 50	This Ferry Co. is the only communication around this harbor, and consequently advertising would have procured the services no cheaper. Same remark as regarding contract as on 2 B, Aug., 1884.	Do.
1 B	Oct., '84	do	42 26	Same remark as vou. 2 B, Aug.	Do.
4 B	do	do	10 42	do	Do.
5 B	do	do	10 00	do	Do.
6 B	do	do	210 00	Same remark as vou. 6 B, Sept.	Do.
7 B	do	As on 5 B, Sept., 1884	141 75	Certificate forwarded marked C	Do.
1 B	Nov., '84	do	147 80	Certificate forwarded marked D	Do.

2 B	do	As on 2 B, Aug., 1884	40 23	This was an emergency voucher. He was the only man licensed by the city; and without him the notices could not have been posted therein. This I deemed a personal service, requiring no contract.	Do.
3 B	do	do	50 31	Same remark as on 2 B, Aug.	Do.
4 B	do	do	10 42	do	Do.
5 B	do	do	37 50	This work has been well and cheaply done, with usual 10 days' notice and sealed proposals. I request that it be allowed to pass. Same remark regarding contract as on vou. 2 B, Aug.	Do.
6 B	do	do	10 00	Same remark as vou. 2 B, Aug.	Do.
8 B	do	do	26 59	Same remark as vou. 5 B, Nov.	Do.
10 B	do	do	217 00	Same remark as vou. 6 B, Sept.	Do.
2 B	Dec., '84	do	40 00	Same remark as vou. 5 B, Nov.	Do.
4 B	do	do	54 87	Same remark as vou. 2 B, Aug.	Do.
5 B	do	do	10 42	do	Do.
6 B	do	do	210 00	Same remark as vou. 6 B, Sept.	Do.
7 B	do	do	350 00	Same remark as vou. 5 B, Nov.	Do.
8 B	do	do	80 00	do	Do.
9 B	do	do	398 00	do	Do.
10 B	do	As on 5 B, Sept., 1884	133 90	Certificate forwarded marked "E"	Do.
<i>Accounts of William F. Blauvelt, lieut. 15th Inf., 1885—Continued.</i>					
6 B	Oct., '84	Same as on 4 B, Oct., 1884	8 00	Same as to 4 B, Oct., 1884	Do.
8 B	do	Certificate for Sunday labor required	136 45	Certificate furnished	Do.
9 B	do	The signature by x mark should be witnessed by a disinterested person.	8 00	Perfected voucher furnished	Do.
11 B	do	Same as on 4 B, Oct., 1884	13 78	Same as to 4 B, Oct., 1884	Do.
12 B	do	do	6 50	do	Do.
14 B	do	Same as on 8 B, Oct., 1884	132 30	Certificate furnished	Do.
15 B	do	do	87 85	do	Do.
3 B	Nov., '84	Same as on 9 B, Oct., 1884	15 00	Perfected voucher furnished	Do.
4 B	do	Same as on 8 B, Oct., 1884	143 28	Certificate furnished	Do.
8 B	do	Same as on 4 B, Oct., 1884	6 50	Same as to 4 B, Oct., 1884	Do.
11 B	do	Same as on 8 B, Oct., 1884	140 25	Certificate furnished	Do.
3 B	Dec., '84	Same as on 4 B, Oct., 1884	5 75	Same as to 4 B, Oct., 1884	Do.
5 B	do	do	6 00	do	Do.
6 B	do	do	19 55	do	Do.
8 B	do	Same as on 8 B, Oct., 1884	156 75	Certificate furnished	Do.
2 B	do	Same as on 4 B, Oct., 1884	13 75	Same as to 4 B, Oct., 1884	Do.
1 B	Jan., '85	do	76 90	do	Do.
7 B	do	do	12 75	do	Do.
8 B	do	do	10 00	do	Do.
9 B	do	do	5 25	do	Do.
10 B	do	Patrick Kennedy writes his name on this voucher; in previous vouchers he signs by mark. Explanation required.	30 00	The soldier has been taught to write his name.	Do.
11 B	do	Same as on 8 B, Oct., 1884	141 25	Certificate furnished	Do.
3 B	Feb., '85	Same as on 4 B, Oct., 1884	38 80	Same as to 4 B, Oct., 1884	Do.
4 B	do	do	25 00	do	Do.

Disallowances made in settlement of quartermaster, engineer, subsistence, and signal accounts—Continued.

Voucher and abstract.	Period.	Nature of objection.	Amount.	Nature of answer.	Decision.
<i>Accounts of William F. Blaauvelt, lieut., 15th Inf., 1885—Continued.</i>					
5 B	Feb., '85	Same as on 9 B, Oct., 1884	\$57 00	Perfected voucher furnished	Not yet considered.
6 B	do	Same as on 8 B, Oct., 1884	128 40	Certificate furnished	Do.
1 B	Mar., '85	Same as on 4 B, Oct., 1884	5 25	Same as to 4 B, Oct., 1884	Do.
5 B	do	do	8 75	do	Do.
9 B	do	do	70 55	do	Do.
12 B	do	Same as on 8 B, Oct., 1884	138 60	Certificate furnished	Do.
		Amount claimed on account-current for Dec., 1884, as a reimbursement to himself on account of an error in Abstract "Z" for May, 1884. Evidence must be furnished that Surgeon Ferguson has been reimbursed.	1 50	Dr. Ferguson never paid the amount; consequently was not reimbursed. The terms of his contract allowed him fuel.	Do.
<i>Accounts of Charles A. Booth, capt., A. Q. M.</i>					
23 B	June, '84	The number of feet of gas not stated	22 10	Number of feet designated	Satisfactory.
2 B	Oct., '84	Certificate required that these men worked on the Sundays paid for.	9 80	Certificate furnished	Not yet considered.
11 B	do	The original approval of the Secretary of War is required.	10 08	An abstract of vouchers approved by the Secretary of War has been sent for file with the accounts to which it relates.	Do.
12 B	do	Same as on 11 B, Oct., 1884	20 12	Same as to 11 B, Oct., 1884	Do.
24 B	do	Same as on 2 B, Oct., 1884	11 20	Certificate furnished	Do.
28 B	do	Same as on 11 B, Oct., 1884	5 50	Same as to 11 B, Oct., 1884	Do.
29 B	do	do	5 00	do	Do.
13 B	Nov., '84	do	18 70	do	Do.
17 B	do	Same as on 2 B, Oct., 1884	16 10	Certificate furnished	Do.
3 B	Dec., '84	Same as on 11 B, Oct., 1884	8 00	Same as to 11 B, Oct., 1884	Do.
14 B	do	Deduction should have been made for 341 miles, instead of 297 miles, land-grant road.	13 44	Amount deposited to credit of Treasurer United States.	Do.
20 B	do	Same as on 11 B, Oct., 1884	9 50	Same as to 11 B, Oct., 1884	Do.
23 B	do	Same as on 2 B, Oct., 1884	12 60	Certificate furnished	Do.
1 A	Jan., '85	Same as on 11 B, Oct., 1884	10 00	Same as to 11 B, Oct., 1884	Do.
3 A	do	No proposals on file	10 00	Proposals were sent to Quartermaster-General	Do.
9 B	do	Same as on 2 B, Oct., 1884	8 40	Certificate furnished	Do.
13 B	do	Same as on 11 B, Oct., 1884	12 00	Same as to 11 B, Oct., 1884	Do.
15 B	do	do	10 55	do	Do.
2 A	Feb., '85	No proposals on file	7 00	Proposals were sent to Quartermaster-General	Do.
6 B	do	Same as on 11 B, Oct., 1884	8 00	Same as to 11 B, Oct., 1884	Do.
17 B	do	Same as on 2 B, Oct., 1884	9 25	Certificate furnished	Do.
20 B	do	Same as on 11 B, Oct., 1884	9 00	Same as to 11 B, Oct., 1884	Do.
4 A	Mar., '85	do	7 24	do	Do.
7 B	do	do	326 30	do	Do.
12 B	do	Same as on 2 B, Oct., 1884	10 25	Certificate furnished	Do.

<i>Accounts of William O. Cory, Lieut., 15th Inf.</i>			
13 B	Dec., '83	Non-commissioned officers are not entitled to compensation for extra-duty service except when detailed as overseers.	4 80 No reply
14 B	do	Same as on 13 B, Dec., 1883	12 40 do
15 B	do	do	1 80 do
<i>Accounts of Thomas Connolly, Lieut. 1st Inf.</i>			
1 A	Oct., '84	Number of check not stated, and the authority for the expenditure is required.	766 32 Perfected voucher furnished. Not yet considered.
<i>Accounts of George A. Dodd, Lieut., 3d Cav.</i>			
2 B	June, '84	Non-commissioned officers are not entitled to compensation for extra-duty service, except when detailed as overseers.	11 90 These men were transferred to me by my predecessor, Capt. Kendall, as sergeants in charge of corral and storehouse. Not having access to my retained papers, I cannot state positively, but it is my impression that the service of these men were performed during the time that Capt. Kendall was A. A. Q. M. at Fort Apache; that the money for their payment had been estimated for by him and was simply transferred to me for payment. Under these circumstances, I respectfully submit that I am not the officer who should be held responsible for the irregularity. Do.
<i>Accounts of Cyrus A. Earnest, Lieut., 8th Inf.</i>			
1 B	Oct., '84	Certificate required that these men worked on the Sundays paid for.	92 10 No reply
1 B	Nov., '84	Same as on 1 B, Oct., 1884	100 85 do
2 B	Dec., '84	do	101 40 do
1 B	Jan., '85	do	103 00 do
1 B	Feb., '85	do	93 30 do
1 B	Mar., '85	do	75 60 do
<i>Accounts of Thomas Garvey, Lieut., 1st Cav.</i>			
1 A	Aug., '84	The original approval of the Secretary of War is required.	15 00 This voucher was reported for the approval of Secretary of War, and was granted. Copy herewith enclosed. Not yet considered.
4 B	do	Certificate required that these men worked on the Sundays paid for.	85 15 Certificate furnished. Do.
1 B	Sept., '84	Same as on 1 A, Aug., 1884	17 00 Approval of the Secretary of War in this case was not asked for, as from the act of Congress as promulgated in G. O. No. 65, A. G. O., 1884, nothing was found as could be construed into requiring the approval of the Secretary of War on service vouchers rendered, and the voucher in question was always so considered. Do.

Disallowances made in settlement of quartermaster, engineer, subsistence, and signal accounts—Continued.

Voucher and abstract.	Period.	Nature of objection.	Amount.	Nature of answer.	Decision.
<i>Account of Thomas Garvey, Lieut., 1st Cav.—Continued.</i>					
2 B.....	Sept., '84	Same as on 1 A, Aug., 1884	\$19 25	Same as to 1 B, Sept., 1884	Not yet considered.
3 B.....	do	do	5 00	do	Do.
4 B.....	do	do	25 00	do	Do.
5 B.....	do	do	2 00	do	Do.
6 B.....	do	do	3 50	do	Do.
7 B.....	do	do	10 50	do	Do.
2 A.....	Oct., '84	Same as on 1 A, Aug., 1884	12 50	Same as to 1 A, Aug., 1884	Do.
2 B.....	do	Same as on 4 B, Aug., 1884	137 05	Certificate furnished	Do.
3 B.....	do	Same as on 1 A, Aug., 1884	33 00	Same as to 1 B, Sept., 1884	Do.
4 B.....	do	do	3 75	do	Do.
6 B.....	do	Same as on 4 B, Aug., 1884	140 85	Certificate furnished	Do.
8 B.....	do	Same as on 1 A, Aug., 1884	2 00	Same as to 1 B, Sept., 1884	Do.
11 B.....	do	do	30 00	do	Do.
1 A.....	Nov., '84	do	2 80	Same as to 1 A, Aug., 1884	Do.
2 A.....	do	do	2 24	do	Do.
3 A.....	do	do	10 52	do	Do.
4 A.....	do	do	6 16	do	Do.
5 A.....	do	do	18 88	do	Do.
6 A.....	do	do	9 71	do	Do.
7 A.....	do	do	12 90	do	Do.
8 A.....	do	do	17 12	do	Do.
9 A.....	do	do	16 32	do	Do.
10 A.....	do	do	7 00	do	Do.
11 A.....	do	do	10 20	do	Do.
12 A.....	do	do	2 00	do	Do.
13 A.....	do	do	3 64	do	Do.
14 A.....	do	do	50 84	do	Do.
15 A.....	do	do	13 20	do	Do.
16 A.....	do	do	1 50	do	Do.
17 A.....	do	do	2 52	do	Do.
18 A.....	do	do	2 52	do	Do.
2 B.....	do	Same as on 4 B, Aug., 1884	146 50	Certificate furnished	Do.
3 B.....	do	Same as on 1 A, Aug., 1884	19 75	Same as to 1 B, Sept., 1884	Do.
4 B.....	do	do	2 00	do	Do.
5 B.....	do	do	52 25	do	Do.
6 B.....	do	do	26 00	do	Do.
7 B.....	do	do	2 00	do	Do.
8 B.....	do	do	8 00	do	Do.
9 B.....	do	do	5 00	do	Do.
10 B.....	do	do	2 00	do	Do.
11 B.....	do	do	7 50	do	Do.
1 A.....	Dec., '84	do	187 50	Same as to 1 A, Aug., 1884	Do.

2	A	do	do
3	A	do	do
4	A	do	do
5	A	do	do
6	A	do	do
7	A	do	do
8	A	do	do
9	A	do	do
10	A	do	do
11	A	do	do
12	A	do	do
1	B	do	do
3	B	do	Same as on 4 B, Aug., 1884
4	B	do	Same as on 1 A, Aug., 1884
5	B	do	do
6	B	do	do
7	B	do	do
8	B	do	do
9	B	do	do
10	B	do	do
11	B	do	do
13	B	do	do
14	B	do	do
16	B	do	Same as on 4 B, Aug., 1884

Accounts of Francis A. Hardie, lieut., 3d Cav.

1	B	Jan., '85	Certificate required that these men worked on the Sundays paid for.
2	B	do	Same as on 1 B, Jan., 1885
1	A	Feb., '85	The original approval of the Secretary of War is required.

Accounts of Charles L. Hodges, lieut., 25th Inf.

3	B	Oct., '84	The original approval of the Secretary of War is required.
2	B	do	Same as on 3 B, Oct., 1884
1	A	Jan., '84	do
5	B	Jan., '85	do

Accounts of Marcus W. Lyon, capt., Ord. Dept.

3	A	Dec., '84	Voucher not furnished
4	A	do	do

Accounts of Henry M. Andrews, lieut., 1st Art.

1	B	Oct., '84	Certificate required as to whether "extra duty" was performed on the Sundays paid for.
1	B	Nov., '84	Same as on 1 B, Oct., 1884
1	B	Dec., '84	do

1	12	do	Do.
13	76	do	Do.
43	08	do	Do.
5	60	do	Do.
3	76	do	Do.
2	56	do	Do.
11	55	do	Do.
59	68	do	Do.
2	40	do	Do.
5	23	do	Do.
3	78	do	Do.
4	50	Same as to 1 B, Sept., 1884	Do.
136	75	Certificate furnished	Do.
14	50	Same as to 1 B, Sept., 1884	Do.
9	00	do	Do.
9	00	do	Do.
2	75	do	Do.
16	00	do	Do.
54	00	do	Do.
1	50	do	Do.
1	25	do	Do.
1	25	do	Do.
3	00	do	Do.
146	50	Certificate furnished	Do.

42	85	Certificate furnished	Not yet considered.
32	80	do	Do.
29	78	"The approval of the Secretary of War will be furnished as soon as received."	Not satisfactory.
6	50	Approval furnished	Not yet considered.
22	50	do	Do.
10	00	"The approval of the Secretary of War will be furnished as soon as received."	Not satisfactory.
22	36	do	Do.

21	08	No reply	
26	08	do	
78	00	Certificate furnished	Satisfactory.
80	60	do	Do.
78	00	do	Do.

Disallowances made in settlement of quartermaster, engineer, subsistence, and signal accounts—Continued.

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DISALLOWED ACCOUNTS.

Voucher and abstract.	Period.	Nature of objection.	Amount.	Nature of answer.	Decision.
<i>Accounts of Samuel M. Mills, capt., 5th Art.</i>					
5 A	June, '83	Authority for the purchase required	\$85 47	Authority furnished	Satisfactory.
8 A	do	do	34 00	do	Do.
13 A	do	do	312 50	do	Do.
20 A	do	do	27 50	do	Do.
34 A	do	do	151 00	do	Do.
37 A	do	do	28 50	do	Do.
62 A	do	do	48 00	do	Do.
67 A	do	do	38 17	do	Do.
70 A	do	do	36 75	do	Do.
61 B	do	Authority for the expenditure required	41 50	do	Do.
64 B	do	do	20 00	do	Do.
214 B	do	Explanation required why this voucher was made out in the name of an agent.	7 50	Corrected voucher furnished	Do.
252 B	do	Advertising should be approved by the Secretary of War.	14 00	do	Do.
288 B	do	If there is a contract or lease, it should be filed with Second Comptroller, and reference made thereto for payments under it.	1, 250 00	Lease furnished	Do.
344 B	do	Same as on 214 B, June, 1883	36 25	Corrected voucher furnished	Do.
363 B	do	Same as on 61 B, June, 1883	75 00	Authority furnished	Do.
445 B	do	Same as on 214 B, June, 1883	10 50	Corrected voucher furnished	Do.
452 B	do	do	20 00	do	Do.
453 B	do	do	20 00	do	Do.
8 A	July, '83	Authority for the purchase required	66 15	Authority furnished	Do.
10 A	do	do	84 00	do	Do.
13 A	do	There is no authority for the payment to sergeants for extra duty as repair men. (See G. O. 54, 1878.)	3 50	Certificate of Lieut. L. E. Seabee, Signal Corps, furnished.	Do.
17 B	do	The expenditure is in violation of the spirit and intent of Par. 1956, A. R., 1881. Also, public property should only be transported on bills of lading.	607 47	It was impracticable to ship on bills of lading	Not satisfactory.
23 B	do	Explanation required why this voucher was made out in the name of an agent.	7 50	Corrected voucher furnished	Satisfactory.
49 B	do	Same as on 23 B, July, 1883	14 59	Certificate furnished that the money paid was received by the secretary of the company.	Do.
73 B	do	do	14 58	Same as to 49 B, July, 1883	Do.
75 B	do	do	36 25	Corrected voucher furnished	Do.
131 B	do	The authority of E. H. Perdue to receipt for the "Leader Printing Co." is required.	3 15	Certificate of the treasurer of the company that the money reached his hands furnished.	Do.
168 B	do	The authority of C. Ortman to receipt for the "Milwaukee Lantern Co." is required.	16 50	C. Ortman is the proprietor	Do.
214 B	do	Public stores should be transported on bills of lading	1 93	No bill of lading was taken, and now it is impossible to obtain one. I certify the articles were received in good condition.	Do.

215 B	do	Same as on 214 B, July, 1883	4 53	Same as to 214 B, July, 1883	Do.
221 B	do	Same as on 288 B, June, 1883	1,250 00	Lease furnished	Do.
243 B	do	Not considered a proper charge against the appropriation.	1 00	Amount refunded	Do.
8 A	Aug., '83	Contract not on file in Second Comptroller's Office	192 00	Purchase was not made under contract but in open market.	Do.
11 A	do	Authority for the purchase required	200 00	Perfected voucher furnished	Do.
65 B	do	Same as on 214 B, July, 1883	2 08	Bill of lading furnished	Do.
80 B	do	Same as on 23 B, July, 1883	29 17	Corrected voucher furnished	Do.
132 B	do	Was this service rendered by the job?	125 00	The service was rendered by the job	Do.
154 B	do	Same as on 288 B, June, 1883	1,250 00	Lease furnished	Do.
155 B	do	Authority for this expenditure required	82 80	Authority furnished	Do.
232 B	do	Same as on 23 B, July, 1883	15 00	Corrected voucher furnished	Do.
243 B	do	do	10 50	do	Do.
26 B	Sept., '83	Same as on 288 B, July, 1883	1,250 00	Lease furnished	Do.
3 A	Oct., '83	Authority for the purchase required	520 00	Authority furnished	Do.
4 A	do	do	275 00	do	Do.
6 A	do	do	187 10	do	Do.
7 A	do	do	131 96	do	Do.
8 A	do	do	243 92	do	Do.
2 B	do	Authority for the expenditure and information whether this service was rendered under contract required.	117 50	Authority furnished. This service was not rendered under contract.	Do.
6 B	do	Authority for payment, and the rate of pay should be furnished.	32 67	Authority furnished in which the rate of pay is stated	Not satisfactory.
13 B	do	Authority for this expenditure required	408 00	Authority furnished	Satisfactory.
14 B	do	Bill of items should be furnished	16 00	Bill of items furnished	Do.
3 B	Nov., '83	Rate of pay should be stated	134 50	Rate of pay was not fixed	Do.
<i>On account current for February, 1884.</i>					
		Feb. 13, 1884, credit is taken for certificate of deposit No. 30321. This amount was deposited by Gen. W. B. Hazen and covered in without personal credit. Explanation of Captain Mills' right to personal credit for the deposit is required.	107 50	The amount of deposit No. 30321 should have been placed to my personal credit. The check was drawn by me in my official capacity as disbursing officer of the Signal Service, U. S. A., but the letter transmitting same was inadvertently signed by General Hazen. A true copy of the letter is furnished, by which it will be seen that I should have received credit for the amount.	Do.
<i>Accounts of Thomas T. Knox, Lieut., 1st Cav.</i>					
3 B	Aug., '81	The party paid was not entitled to additional compensation.	9 80	Amount refunded	Do.
3 B	Feb., '82	Same as on 3 B, Aug., 1881	6 85	do	Do.
1 B	July, '82	Date of payment not designated	62 00	Corrected voucher furnished	Do.
2 B	do	do	100 00	do	Do.
6 A	Aug., '82	Necessity for purchase not fully explained	11 88	To avoid a multiplicity of vouchers Sergeant Brodstein made all the purchases in his own name, and sold to the Government the hay at cost price, on approval of the post commander.	Do.
1 B	do	The signature of Geo. Thorne, by X mark, is not witnessed. It is required.	6 20	Corrected voucher furnished	Do.
8 A	Sept '82	Evidence required that paragraphs 1488 and 1490, A. R., have been complied with.	30 00	The necessity was represented to the division commander, and authority granted by him Sept. 9, 1882. Copy attached to original voucher.	Do.

Disallowances made in settlement of quartermaster, engineer, subsistence, and signal accounts—Continued.

Voucher and abstract.	Period.	Nature of objection.	Amount.	Nature of answer.	Decision.
<i>Accounts of Amos S. Kimball, major, Q. M.</i>					
114 A	July, '82	Error in computation and overpayment.....	\$67 50	Amount refunded.....	Satisfactory.
1 B	do	Original subvouchers, or evidence of their loss, must be furnished.	26 00	As soon as evidence required can be procured it will be furnished.	Not yet considered.
2 B	do	Same as on 1 B, July, 1882	78 00	Same as to 1 B, July, 1882.....	Do.
4 B	do	do	15 50	do	Do.
7 B	do	do	19 50	do	Do.
5 B	do	The bills of lading are duplicates. If originals were lost, evidence of their loss must be furnished.	15 00	do	Do.
8 B	do	Same as on 5 B, July, 1882	175 17	do	Do.
12 B	do	do	888 77	do	Do.
13 B	do	Same as on 1 B, July, 1882, and that proper amounts have been charged against the soldiers on the muster-rolls.	529 35	do	Do.
14 B	do	Same as on 5 B, July, 1882	624 00	do	Do.
15 B	do	Same as on 1 B, July, 1882	2 25	do	Do.
16 B	do	do	76 00	do	Do.
17 B	do	Same as on 5 B, July, 1882	12 61	do	Do.
18 B	do	Same as on 1 B, July, 1882	68	do	Do.
19 B	do	Same as on 5 B, July, 1882	7 47	do	Do.
21 B	do	Same as on 1 B, July, 1882	5 00	do	Do.
22 B	do	Same as on 1 B, July, 1882; also, 3 bills of lading are paid for, while subvouchers call for but 2. Disallowed 50 cents.	1 50	do	Do.
25 B	do	Same as on 5 B, July, 1882	694 18	do	Do.
27 B	do	do	532 32	do	Do.
28 B	do	Same as on 1 B, July, 1882	275 70	do	Do.
29 B	do	Same as on 5 B, July, 1882	1 78	do	Do.
30 B	do	Same as on 1 B, July, 1882	46 70	do	Do.
31 B	do	Same as on 5 B, July, 1882; also, bill of lading No. 163 for 2,186 pounds, stated at \$3.21=\$70.17, should be at \$1.70=\$37.16; difference, \$33.01. Also, deduction should be made for 13 days' delay, at 10 cents per 100 pounds per day, \$28.42.	364 35	do	Do.
33 B	do	Same as on 1 B, July, 1882	24 50	do	Do.
34 B	do	do	1 25	do	Do.
35 B	do	do	33 25	do	Do.
36 B	do	do	17 50	do	Do.
42 B	do	do	50	do	Do.
43 B	do	Same as on 5 B, July, 1882	416 06	do	Do.
47	do	Same as on 1 B, July, 1882	50 50	do	Do.
48	do	Same as on 5 B, July, 1882	89	do	Do.
49	do	Same as on 1 B, July, 1882	3 89	do	Do.
50	do	Same as on 5 B, July, 1882	45 94	do	Do.

51	do	do	11 00	do	Do
52	do	Same as on 1 B, July, 1882	692 35	do	Do
53	do	Same as on 5 B, July, 1882	1,341 07	do	Do
54	do	do	548 88	do	Do
1 B	Aug., '82	Subvouchers Nos. 16842, 16843, 16844, and 16845. Same as on voucher 13 B, July, 1882, so far as it relates to the pursuit of deserters.	4 00	do	Do
2 B	do	Receipt imperfect under sec. 3477, R. S.	122 97	Authority for agent to sign receipt furnished	Satisfactory.
13 B	do	do	712 30	Authority for superintendent to sign receipt furnished.	Do.
14 B	do	do	311 91	As soon as required evidence can be procured it will be furnished.	Not yet considered.
2 B	Sept., '82	Same as on 2 B, Aug., 1882	166 90	Same as to 2 B, Aug., 1882	Satisfactory.
26 B	do	Suspended for evidence of notification to the proper officer of payment of expenses incurred in the pursuit or apprehension of deserters. (See par. 214, A. R.)	47 20	Same as to 14 B, Aug., 1882	Not yet considered.
31 B	do	Same as on 2 B, Aug., 1882	22 47	do	Do.
32 B	do	do	1 50	do	Do.
38 B	do	do	4 00	do	Do.
5 A	Oct., '82	Disallowed in part for error in extension	06	do	Do.
4 B	do	Same as on 2 B, Aug., 1882	35 10	do	Do.
5 B	do	The authority for W. K. Merwin to receipt for the steamer Josephine must be shown.	25 00	do	Do.
6 B	do	Same as on 2 B, Aug., 1882	18 50	do	Do.
7 B	do	Authority for C. A. Mann to receipt for the steamer Fleetwood must be shown.	14 00	do	Do.
8 B	do	Same as on 2 B, Aug., 1882	51 00	do	Do.
10 B	do	do	152 25	do	Do.
12 B	do	do	123 00	do	Do.
15 B	do	do	19 60	do	Do.
19 B	do	do	35 10	do	Do.
23 B	do	do	1,306 00	Same as to 2 B, Aug., 1882	Satisfactory.
30 B	do	do	78 00	Same as to 14 B, Aug., 1882	Not yet considered.
31 B	do	do	2 00	do	Do.
32 B	do	do	32 20	do	Do.
3 B	Nov., '82	do	626 75	Same as to 2 B, Aug., 1882	Satisfactory.
11 B	do	do	86 92	do	Do.
17 B	do	do	152 00	Same as to 14 B, Aug., 1882	Not yet considered.
20 B	do	do	175 00	Same as to 2 B, Aug., 1882	Satisfactory.
21 B	do	do	429 40	do	Do.
26 B	do	Subvoucher No. 92431. Transportation for 83 men is paid for, while but 82 appear on the request or receipt roll.	50	Same as to 14 B, Aug., 1882	Not yet considered.
28 B	do	Same as on 2 B, Aug., 1882	129 49	Same as to 2 B, Aug., 1882	Satisfactory.
30 B	do	do	3 00	Same as to 14 B, Aug., 1882	Not yet considered.
31 B	do	do	1 50	do	Do.
34 B	do	do	137 15	Same as to 2 B, Aug., 1882	Satisfactory.
36 B	do	do	140 12	do	Do.
2 B	Dec., '82	do	31 80	Same as to 14 B, Aug., 1882	Not yet considered.
4 B	do	do	191 70	Same as to 2 B, Aug., 1882	Satisfactory.
6 B	do	do	39 00	Same as to 14 B, Aug., 1882	Not yet considered.

Disallowances made in settlement of quartermaster, engineer, subsistence, and signal accounts—Continued.

Voucher and abstract.	Period.	Nature of objection.	Amount.	Nature of answer.	Decision.
<i>Accounts of Amos S. Kimball, major, Q. M.—Continued.</i>					
11 B	Dec., '82	Subvoucher 43, bill of lading No. 60. The receipt is neither filled up nor signed. Evidence must be furnished that the stores reached their destination.	\$4 89	Same as to 14 B, Aug., 1885	Not yet considered.
16 B	..do	Same as on 2 B, Aug., 1882	7 00	do	Do.
18 B	..do	The receipt of the owner or master of the steamer must be furnished.	9 00	do	Do.
25 B	..do	Same as on 2 B, Aug., 1882	87 50	do	Do.
26 B	..do	do	27 00	do	Do.
37 B	..do	Same as on 2 B, Aug., 1882. Subvouchers Nos. 20284 and 7566. The extra baggage paid for does not appear in the request, only in the receipt. Disallowed, \$9.	573 00	Same as to 2 B, Aug., 1882	Satisfactory.
28 B	..do	Same as on 2 B, Aug., 1882	241 68	do	Do.
38 B	..do	do	5 06	Same as to 14 B, Aug., 1882	Not yet considered.
2 B	Jan., '83	The extra baggage does not appear in the request. The amount paid is therefore disallowed.	9 20	do	Do.
10 B	..do	Same as on 2 B, Aug., 1882	51 77	do	Do.
11 B	..do	do	21 50	do	Do.
22 B	..do	do	125 00	Same as to 2 B, Aug., 1882	Satisfactory.
30 B	..do	do	71 20	Same as to 14 B, Aug., 1882	Not yet considered.
31 B	..do	do	68 00	do	Do.
7 B	Feb., '83	Same as on 2 B, Aug., 1882; also subvoucher No. 75673, same as on 26 B, Sept., 1882.	{ 473 60	Same as to 2 B, Aug., 1882	Satisfactory.
32 B	..do	Same as on 2 B, Aug., 1882	16 00	Same as to 14 B, Aug., 1882	Not yet considered.
42 B	..do	do	61 50	do	Do.
8 B	Mar., '83	do	386 70	Same as to 2 B, Aug., 1882	Satisfactory.
			1,016 75		Reconsidered; satisfactory.
22 B	..do	Same as on 26 B, Sept., 1882, as regards subvouchers 92654 and 92655.	22 00	Same as to 14 B, Aug., 1882	Not yet considered.
39 B	..do	Same as on 2 B, Aug., 1882	49 00	do	Do.
43 B	..do	do	195 79	do	Reconsidered; satisfactory.
54 B	..do	do	6 00	Same as to 14 B, Aug., 1882	Not yet considered.
67 B	..do	do	122 01	do	Reconsidered; satisfactory.
25 B	Apr., '83	do	210 10	Same as to 14 B, Aug., 1882	Not yet considered.
26 B	..do	do	29 50	do	Do.
27 B	..do	do	14 20	do	Do.
30 B	..do	Same as on 26 B, Sept., 1882, as regards subvouchers 92670, 92671, 92672, and 92673.	82 20	do	Do.
43 B	..do	Same as on 2 B, Aug., 1882	18 90	do	Do.
48 B	..do	do	27 53	do	Do.

50 B	do	do	400 00		Reconsidered; satisfactory.
14 B	May, '83	Subvoucher No. 30. Error in calculation	14	Same as to 14 B, Aug., 1882	Not yet considered.
34 B	do	Same as on 2 B, Aug., 1882	92 00	do	Do.
35 B	do	do	44 00	do	Do.
36 B	do	Same as on 26 B, Sept., 1882, as regards subvouchers 92690, 92691, 35664, 92694, 92695, 35663, and 35665.	65 60	do	Do.
1 B	June, '83	Same as on 2 B, Aug., 1882	683 00		Reconsidered; satisfactory.
4 B	do	do	117 55		Do.
14 B	do	do	17 00	Same as to 14 B, Aug., 1882	Not yet considered
56 B	do	do	36 00	do	Do.
57 B	do	A bill of items required	121 80	do	Do.
62 B	do	Same as on 26 B, Sept., 1882, as regards subvouchers 35693 and 35696.	21 20	do	Do.
94 A	July, '83	Date of payment and name of disbursing officer are omitted. A perfect voucher required.	1,336 41	do	Do.
8 B	do	Bill of lading No. 257 states 1,260 lbs. freight shipped and 780 lbs. received at Portland. Required to know what becomes of the 500 lbs. short.	12 73	do	Do.
11 B	do	A bill of items required	124 35	do	Do.
19 B	do	Same as on 26 B, Sept., 1882, as regards subvouchers 35707 and 35708.	3 40	do	Do.
23 B	do	Same as on 2 B, Aug., 1882	7 50	do	Do.
27 B	do	do	610 00		Reconsidered; satisfactory.
28 B	do	do	107 40		Do.
31 B	do	do	8 00	Same as to 14 B, Aug., 1882	Not yet considered.
50 B	do	Same as on 26 B, Sept., 1882, as regards subvouchers 35722 and 35723.	25 30	do	Do.
<i>Accounts of Cornelius Gardner, lieut., 19th Inf.</i>					
1 B	Aug., '83	Overpayment of 1 day each to Teamsters Laenz and Aaron Isaacs.	4 00	Repayment of amount	Satisfactory.
Do	Mar., '83	Payment to C. A. Forsyth, transportation agent; not receipted.	100 00	Receipt furnished	Do.
<i>Accounts of Charles P. Elliott, lieut., 13th Inf.</i>					
1 A	Dec., '82	Purchase of supplies for construction at Fort Selden, N. Mex. The authority should be furnished.	69 00	Authority transmitted	Do.
2 A	do	Same as on 1 A, Dec., 1882	61 38	do	Do.
3 A	do	do	81 52	do	Do.
1 A	Jan., '83	do	22 00	do	Do.
1 B	do	Overpayment to M. S. Gilmore of 1 day	2 00	do	Do.
Do	Feb., '83	Number of check not given	120 00	Number of check stated	Do.
2 B	do	do	21 70	do	Do.
3 B	do	Number of check not given; also overpayment of 1 day each to Thomas Duffy and John Hanna, \$1 each.	426 00	Number of check stated. Repayment of amount overpaid Thomas Duffy and John Hanna.	Do.

Disallowances made in settlement of quartermaster, engineer, subsistence, and signal accounts--Continued.

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DISALLOWED ACCOUNTS.

Voucher and abstract.	Period.	Nature of objection.	Amount.	Nature of answer.	Decision.
<i>Accounts of Charles P. Elliott, lieut., 13th Inf.—Continued.</i>					
1 A	Mar. '83	Purchase of supplies for construction at Fort Selden, N. Mex. No authority furnished; number of check not given.	2 75	Authority furnished. Number of check stated	Satisfactory.
2 A	do	Same as on 1 A, Dec., 1882	8 75	Authority furnished	Do.
3 A	do	Same as on 1 A, Dec., 1882; also number, date, and amount of check, and name of depository on which it was drawn, should be stated.	2 75	Authority furnished. Number, date, and amount of check and name of depository stated.	Do.
2 B	do	Number of check not given	372 00	Number of check stated	Do.
<i>Accounts of O. S. Heistand, lieut., 11th Inf., A. A. Q. M.</i>					
2 B	Apr. '83	The amount, \$9.45, paid to William Herbert, sergeant, in charge of corral, is disallowed; also, Sergt. Horace Butts, paid \$9.45 as acting Q. M. sergt., is disallowed. Non-commissioned officers cannot be paid for extra-duty services except as overseers.	18 90	No reply	
7 B	do	Service not reported on March form	5 34	do	
1 B	May, '83	The amount paid to William Herbert (\$8.75) is disallowed; also, same as to Horace Butts, \$8.75. They, being sergeants, are disallowed as on 3 B, April, 1883.	17 50	do	
3 B	June, '83	Same as on 3 B, April, 1883	18 90	do	
9 B	do	Original subvouchers required	8 00	do	
11 B	do	As commissary sergeant, Horace Butts is paid by the month for the month of June and is an enlisted man; he is not eligible to be employed and paid as an auctioneer.	12 55	Amount taken up by officer in account current for March, 1884, and covered it into the Treasury May 9, 1884, per rev. cor. warrant 1846, 2d qr., 1884.	Satisfactory.
12 B	do	The voucher is a copy; the original voucher must be furnished in support of this payment.	32 00	No reply	
2 B	July, '83	Original subvouchers required	7 52	do	
3 B	do	The service is reported on Form 1 as \$3. Explanation required; also, the subvoucher is required.	4 50	do	
6 B	do	Same as on 3 B, April, 1883, as regards Sergts. William Herbert (\$9.10), Patrick Mone (\$8.40), and Horace Butts (\$9.10); also, the name of Patrick Mone does not appear on report, Form 3, for the period stated. (Q. M. G. O.)	26 60	do	
10 B	do	Original subvouchers required	8 34	do	
13 B	do	This service is not borne on Form 3 for the period stated, as required.	5 60	do	
2 B	do	The amounts paid Sergt. William Herbert (\$10.85) and Sergt. Thomas G. Reynolds (\$2.40), also Sergt. Patrick Mone (\$3.80), are disallowed under decision of the Secretary of War, Dec., 1881. Non-commissioned officers can only be rated and paid extra-duty pay as overseers.	17 05	do	

2 B	Sept., '83	Same as on 2 B, July, 1883, as regards Sergts. William Herbert, \$10.85, and Thomas G. Reynolds, \$6.20.	17 05	do	
6 B	.. do ..	Twenty-two meals, at 25 cents each, are extended, \$11; correctly computed, \$5.50; difference due the United States, \$5.50.	5 50	do	
8 B	.. do ..	Same as on 2 B, July, 1883, as regards Sergt. William Herbert, \$10.50, and Sergt. Thomas G. Reynolds, \$6.	16 50	do	
1 B	Oct., '83	Same as on 2 B, July, 1883, as regards Sergt. William Herbert, \$10.85, and Sergt. Thomas G. Reynolds, \$6.20.	17 05	do	
2 B	Dec., '83	Same as on 2 B, July, 1883, as regards Sergt. William Herbert, \$10.50, and Sergt. Thomas G. Reynolds, \$5.	16 50	do	
9 B	.. do ..	This service was paid for on 8 B, December, 1883.	30 00	do	
10 B	.. do ..	The certificate is not signed. A correct voucher required.	3 12	do	
12 B	.. do ..	Same as on 2 B, July, 1883, as regards Sergt. William Herbert, \$10.85, and Sergt. Thomas G. Reynolds, \$6.20.	17 05	do	
14 B	.. do ..	The original subvouchers must be furnished in support of this charge. The duplicates fail to cover the account.	21 75	do	
5 B	Jan., '84	Same as on 2 B, July, 1883, as regards Sergt. William Herbert, \$10.85, and Sergt. Thomas G. Reynolds, \$6.20.	17 05	do	
6 B	.. do ..	Witness to signatures of Raphael Durand and Philip Lovate, teamsters, by x mark, required.	70 00	do	
5 B	Feb., '84	Six meals, at 25 cents each, extended, \$3; correctly computed, \$1.50; difference due United States, \$1.50.	1 50	do	
2 B	Mar., '84	Same as on 2 B, July, 1883, as regards Sergt. William Herbert, \$10.15, and Sergt. Thomas G. Reynolds, \$5.80.	15 95	do	
<i>Accounts of Charles Humphreys, Lieut., 3d Art., A. A. Q. M.</i>					
1 A	May, '84	2,394 feet lumber, at \$17 per M, is extended as \$40.80; correctly computed is \$40.70; difference due United States, 10 cents.	10	Taken up on officers' account current, February, 1885.	Not yet considered.
2 B	.. do ..	The amount paid James A. Sullivan, carpenter, for less than 10 days' consecutive extra-duty service is disallowed. (Q. M. G. O.)	2 45	do	Do.
7 B	June, '85	The certificate is not signed; required	30 00	Retained voucher forwarded	Do.
<i>Accounts of Francis G. Irwin, jr., Lieut., 2d Cav., A. A. Q. M.</i>					
1 B	Aug., '84	Certificate for Sunday labor is required	39 20	No reply	
3 B	.. do ..	The approval of Secretary of War is required	80 00	do	
<i>Accounts of Francis B. Jones, capt. and A. A. Q. M.</i>					
1 A	Oct., '84	Officer receipts for sale of subsistence stores as A. A. Q. M. If he was A. C. S. he should so receipt the voucher.	7 83	"My retained voucher is signed as A. C. S. I forward it herewith, and request that imperfect one be returned to me." (Letter of officer, dated January 5, 1886.)	Not yet considered.

Voucher and abstract.	Period.	Nature of objection.	Amount.	Nature of answer.	Decision.
<i>Accounts of Francis B. Jones, capt. and A. A. Q. M.—Cont'd.</i>					
4 A	Oct., '84	Should have approval of Secretary of War.....	\$22 20	"This voucher was approved by the honorable Secretary of War. I forwarded the authority in connection with several others on the same sheet, in a letter to the Quartermaster-General, dated July 8, 1885, and it is filed with my account-current for September, 1884. * * * I request that it may be referred to, and that these accounts may be allowed as therein authorized." (Letter of officer, dated January 5, 1886.)	Not yet considered.
5 A	Oct., '84	Same as on 4 A, Oct., 1884	38 50	Same as to 4 A, Oct., 1884	Do.
12 B	..do..	There are subvouchers for 6 4-mule teams only, while 7 are paid for. Overpayment.	3 00	"My retained vouchers show that 7 4-mule teams crossed the bridge as stated in the voucher. I forward it with the subvouchers herewith and request that the imperfect one may be returned to me." (Letter of officer, dated Jan. 5, 1886.)	Do.
1 A	Dec., '84	Same as on 4 A, Oct., 1884.	34 30	Same as to 4 A, Oct., 1884	Do.
9 B	..do..	One day each against No. 1, Thos. Quilty, 50c.; No. 4, Geo. Pruner, 50c.; No. 8, F. Martin, 35c. If these men worked on Sundays a certificate should be furnished to that effect.	1 35	Certificate furnished.....	Do.
21 B	Mar., '85	No. 7, Laborer W. Whalen, receipted James Whalen. Explanation required; also there is no evidence that this man worked ten consecutive days.	2 80	"Whalen's name is James Whalen, not W. Whalen. Retained voucher corrected and herewith forwarded." (Letter of officer, dated Jan. 5, 1886.)	Do.
<i>Accounts of Charles P. Elliott, lieut., 13th Inf.</i>					
2 B	Apr., '83	Voucher furnished is a copy; original required; also overpayment of one day each to Henry Foster, James Ross, and W. K. Storkey, \$3.	424 00	Corrected retained voucher transmitted; also claims to have deposited amount for overpayment (\$3) at San Francisco, Cal., Nov. 30, 1885.	Do.
1 A	May, '83	Number, date, and amount of check and name of depositor on which drawn should be stated.	10 00	Corrected retained voucher transmitted	Do.
1 B	..do..	Same as on 1 A, May, 1883	21 00	..do	Do.
2 B	..do..	..do	419 00	..do	Do.
2 A	June, '83	..do	10 00	..do	Do.
3 A	..do..	..do	12 75	..do	Do.
4 A	..do..	..do	5 00	..do	Do.
2 B	..do..	..do	472 00	..do	Do.
4 B	..do..	..do	22 50	..do	Do.
<i>Accounts of Francis B. Jones, lieut., 3d Inf.</i>					
20 B	Aug., '83	Subvouchers 52 and 63 are duplicates. Originals required.	4 00	Original subvouchers furnished	Satisfactory.

6 B	do	Subvoucher defective
11 B	Nov., '83	Subvouchers 200 and 243 defective
15 B	do	Subvoucher defective
2 B	Feb., '84	Subvoucher 430 is a duplicate. Original required

Accounts of Joshua W. Jacobs, capt., A. Q. M.

5 B	Mar., '84	Number of check not given
A	Aug., '84	Purchase of supplies for construction of Army and Navy Hospital at Hot Springs, Ark., is made of a defaulting contractor. This circumstance should be explained; also original authority, or a copy properly certified, should be furnished.

6 00	Corrected subvoucher furnished	Do.
19 00	Corrected subvouchers furnished	Do.
9 50	Corrected subvoucher furnished	Do.
10 50	Original subvoucher furnished	Do.

30 00	Number of check stated	Do.
1,350 00	Purchase of material from the failing contractor was entirely in the interest of the service, and the spirit of my letter of instructions, which is filed with the voucher. Properly certified copy of authority furnished, which is as follows:	Do.

WAR DEPARTMENT,
QUARTERMASTER-GENERAL'S OFFICE,
Washington, D. C., July 24, 1884.
Capt. J. W. JACOBS,

Assistant Quartermaster, Hot Springs, Ark.:
CAPTAIN: Referring to your first indorsement on a communication addressed to you from Hot Springs, Ark., July 14, 1884, by Simeon Schultice, stating his inability to complete his contract for construction of the Army and Navy hospital buildings, dated Dec. 10, 1883, the following indorsement of the honorable Secretary of War is furnished for your information and guidance:

WAR DEPARTMENT,
July 23, 1884.

Respectfully returned to the Quartermaster-General. The contractor having abandoned the further prosecution of the work under his contract, directions will be given to the assistant quartermaster in charge to proceed, under the provisions of article 4 of the contract, to complete the work remaining to be completed by special contract, or by open purchase, as the said assistant quartermaster shall deem best for the interests of the service.

By order of the Secretary of War.
JOHN TWEEDALE,
Chief Clerk.

The Quartermaster-General leaves to your best judgment the speedy prosecution of this work to a successful completion.

Very respectfully, your obedient servant,
S. B. HOLABIRD,
Quartermaster-General, U. S. A.

Voucher and abstract.	Period.	Nature of objection.	Amount.	Nature of answer.	Decision.
<i>Accounts of Joshua W. Jacobs, capt., A. Q. M.—Continued.</i>					
2 A	Aug., '84	Purchase of supplies for construction of Army and Navy Hospital at Hot Springs, Ark., is made of a defaulting contractor. This circumstance should be explained; also original authority, or a copy properly certified, should be furnished.	-----	The following certificate is submitted in connection with this subject: I certify that in the purchase from Simeon Schultice of building material for the construction of the Hot Springs Army and Navy Hospital, I obtained such material as was manufactured elsewhere, viz: iron stairway, stone coping, and metal work, &c., for cost, and the lumber at a price below the ruling market price. Further, it was material that had been carefully collected and had passed my inspection, and that I could not have obtained the same elsewhere without loss of time and prejudice to the public service. J. W. JACOBS, Capt. and A. Q. M., U. S. A.	Satisfactory.
3 A	Aug., '84	The original authority, or a copy properly certified to, must be furnished.	\$1 60	A properly certified copy furnished	Do.
4 A	do	Same as on 3 A, Aug., 1884	534 70	Same as to 3 A, Aug., 1884	Do.
5 A	do	do	359 85	do	Do.
6 A	do	Same as on 2 A, Aug., 1884	1,314 25	Same as to 2 A, Aug., 1884	Do.
7 A	do	do	1,530 60	do	Do.
8 A	do	do	212 97	do	Do.
9 A	do	Same as on 3 A, Aug., 1884	13 70	Same as to 3 A, Aug., 1884	Do.
11 A	do	Same as on 2 A, Aug., 1884	1,289 88	Same as to 2 A, Aug., 1884	Do.
12 A	do	Same as on 2 A, Aug., 1884; also error in calculation, \$1 ..	74 80	Same as to 2 A, Aug., 1884; also error of \$1 corrected in account-current for Mar., 1885.	Do.
13 A	do	Same as on 3 A, Aug., 1884	423 52	Same as to 3 A, Aug., 1884	Do.
14 A	do	do	1,691 12	do	Do.
15 A	do	do	2 50	do	Do.
16 A	do	do	10 95	do	Do.
17 A	do	Same as on 2 A, Aug., 1884	53 52	Same as to 2 A, Aug., 1884	Do.
18 A	do	do	850 22	do	Do.
19 A	do	Same as on 3 A, Aug., 1884	140 17	Same as to 3 A, Aug., 1884	Do.
20 A	do	do	113 00	do	Do.
21 A	do	do	263 62	do	Do.
22 A	do	do	179 80	do	Do.
23 A	do	do	84 00	do	Do.
24 A	do	do	13 33	do	Do.
25 A	do	do	7 20	do	Do.
26 A	do	do	4 10	do	Do.
27 A	do	do	22 25	do	Do.

28 A	do	do	61 85	do	Do.
29 A	do	do	11 55	do	Do.
30 A	do	Approval of the Secretary of War required.	23 18	Approval furnished	Do.
31 A	do	Same as on 3 A, Aug., 1884	48 00	Same as to 3 A, Aug., 1884	Do.
32 A	do	do	50 70	do	Do.
9 B	do	Same as on 2 A, Aug., 1884	462 00	Same as to 2 A, Aug., 1884	Do.
11 B	do	Same as on 3 A, Aug., 1884	9 65	Same as to 3 A, Aug., 1884	Do.
12 B	do	Original subvouchers should be furnished	16 44	Originals of telegrams "received" filed herewith. Originals of telegrams "sent" are in possession of W. U. Tel. Co., and cannot be obtained.	Do.
1 A	Sept., '84	Same as on 3 A, Aug., 1884	93 75	Same as to 3 A, Aug., 1884	Do.
2 A	do	do	2 50	do	Do.
3 A	do	do	109 93	do	Do.
4 A	do	Same as on 2 A, Aug., 1884	786 97	Same as to 2 A, Aug., 1884	Do.
5 A	do	Same as on 3 A, Aug., 1884	9 52	Same as to 3 A, Aug., 1884	Do.
6 A	do	do	394 40	do	Do.
7 A	do	Same as on 3 A, Aug., 1884; also date of check should be given.	439 42	Same as to 3 A, Aug., 1884; also date of check stated.	Do.
8 A	do	Same as on 2 A, Aug., 1884	1,820 71	Same as to 2 A, Aug., 1884	Do.
9 A	do	Same as on 3 A, Aug., 1884	280 90	Same as to 3 A, Aug., 1884	Do.
10 A	do	do	4 90	do	Do.
11 A	do	do	15 00	do	Do.
12 A	do	do	1,305 00	do	Do.
13 A	do	do	28 18	do	Do.
14 A	do	do	300 85	do	Do.
15 A	do	do	91 37	do	Do.
16 A	do	Number of check not given. Approval of Secretary of War required.	28 97	Same as to 3 A, Aug., 1884; also number of check stated.	Do.
17 A	do	Same as on 3 A, Aug., 1884	187 50	Same as to 3 A, Aug., 1884	Do.
18 A	do	do	132 27	do	Do.
19 A	do	do	80 00	do	Do.
20 A	do	do	75 56	do	Do.
21 A	do	Same as on 2 A, Aug., 1884	1,243 39	Same as to 2 A, Aug., 1884	Do.
22 A	do	do	13 40	do	Do.
7 B	do	Same as on 3 A, Aug., 1884	5 90	Same as to 3 A, Aug., 1884	Do.
8 B	do	do	394 03	do	Do.
9 B	do	do	976 93	do	Do.
11 B	do	do	279 00	do	Do.
12 B	do	do	23 59	do	Do.
13 B	do	do	82 97	do	Do.
14 B	do	do	14 84	do	Do.
15 B	do	do	11 02	do	Do.
16 B	do	do	5 70	do	Do.
17 B	do	do	8 75	do	Do.
18 B	do	do	23 45	do	Do.
19 B	do	do	12 24	do	Do.
20 B	do	do	18 34	do	Do.
21 B	do	do	4 53	do	Do.
22 B	do	do	5 37	do	Do.
23 B	do	do	599 90	do	Do.
24 B	do	do	1,576 19	do	Do.
25 B	do	do	414 48	do	Do.

Voucher and abstract.	Period.	Nature of objection.	Amount.	Nature of answer.	Decision.
<i>Accounts of Joshua W. Jacobs, capt., A. Q. M.—Continued.</i>					
26 B	Sept., '84	Same as on 3 A, Aug., 1884.	\$218 81	Same as to 3 A, Aug., 1884.	Satisfactory.
27 B	do	Same as on 2 A, Aug., 1884.	308 00	Same as to 2 A, Aug., 1884.	Do.
28 B	do	Same as on 3 A, Aug., 1884.	101 21	Same as to 3 A, Aug., 1884.	Do.
29 B	do	do	6 85	do	Do.
1 A	Oct., '84	do	233 00	do	Do.
2 A	do	do	220 48	do	Do.
3 A	do	do	37 50	do	Do.
4 A	do	do	318 54	do	Do.
5 A	do	do	810 88	do	Do.
6 A	do	do	11 25	do	Do.
7 A	do	do	352 59	do	Do.
8 A	do	do	150 57	do	Do.
9 A	do	do	104 60	do	Do.
10 A	do	do	4 00	do	Do.
11 A	do	do	187 50	do	Do.
13 A	do	Approval of Secretary of War required.	12 90	Approval furnished.	Do.
14 A	do	Same as on 3 A, Aug., 1884.	80 14	Same as to 3 A, Aug., 1884.	Do.
15 A	do	do	710 98	do	Do.
16 A	do	do	156 46	do	Do.
17 A	do	do	387 85	do	Do.
18 A	do	Same as on 2 A, Aug., 1884.	349 01	Same as to 2 A, Aug., 1884.	Do.
19 A	do	Same as on 3 A, Aug., 1884.	27 27	Same as to 3 A, Aug., 1884.	Do.
20 A	do	do	33 75	do	Do.
21 A	do	do	674 21	do	Do.
22 A	do	do	28 85	do	Do.
2 B	do	Original subvouchers required.	5 77	Originals of telegrams "received" filed herewith. Originals of telegrams "sent" are in possession of W. U. Tel. Co., and cannot be obtained.	Do.
4 B	do	Same as on 3 A, Aug., 1884; also the original order, or a copy properly certified, should be furnished.	143 95	Same as on 3 A, Aug., 1884; also original order furnished.	Do.
5 B	do	Same as on 3 A, Aug., 1884.	2 63	Same as to 3 A, Aug., 1884.	Do.
10 B	do	do	600 10	do	Do.
11 B	do	do	25 00	do	Do.
14 B	do	do	12 42	do	Do.
17 B	do	do	1 59	do	Do.
18 B	do	do	4 25	do	Do.
19 B	do	do	4 12	do	Do.
20 B	do	do	17 23	do	Do.
21 B	do	Same as on 2 A, Aug., 1884.	248 50	Same as to 2 A, Aug., 1884.	Do.
22 B	do	Same as on 3 A, Aug., 1884.	23 70	Same as to 3 A, Aug., 1884.	Do.
23 B	do	do	10 10	do	Do.
24 B	do	do	134 30	do	Do.

25 B	do	do	266 74	do	Do.
26 B	do	do	469 74	do	Do.
1 A	Nov., '84	do	93 75	do	Do.
2 A	do	do	69 75	do	Do.
3 A	do	do	411 82	do	Do.
4 A	do	do	272 60	do	Do.
5 A	do	Same as on 3 A, Aug., 1884; also error in computation, \$27.34.	34 08	Same as to 3 A, Aug., 1884; also corrected voucher 5 A, transmitted. The price of the molding was erroneously transmitted.	Do.
6 A	do	Same as on 3 A, Aug., 1884	174 22	Same as to 3 A, Aug., 1884	Do.
7 A	do	do	1,367 00	do	Do.
8 A	do	Approval of Secretary of War required	18 00	Approval furnished	Do.
9 A	do	Same as on 3 A, Aug., 1884	93 75	Same as to 3 A, Aug., 1884	Do.
10 A	do	do	10 33	do	Do.
11 A	do	do	568 83	do	Do.
12 A	do	do	120 94	do	Do.
13 A	do	do	122 14	do	Do.
14 A	do	do	203 42	do	Do.
15 A	do	do	218 13	do	Do.
16 A	do	do	90 27	do	Do.
17 A	do	do	16 50	do	Do.
18 A	do	Same as on 2 A, Aug., 1884	18 24	Same as to 2 A, Aug., 1884	Do.
19 A	do	Approval of Secretary of War required	12 54	Approval furnished	Do.
20 A	do	Same as on 3 A, Aug., 1884	340 83	Same as to 3 A, Aug., 1884	Do.
21 A	do	do	4 50	do	Do.
22 A	do	Same as on 3 A, Aug., 1884; also item 2, the price per pound should be stated.	17 55	Same as to 3 A, Aug., 1884; also price per pound correctly stated.	Do.
1 B	do	Same as on 3 A, Aug., 1884	342 45	Same as to 3 A, Aug., 1884	Do.
3 B	do	do	14 95	do	Do.
5 B	do	do	5 25	do	Do.
6 B	do	do	11 37	do	Do.
7 B	do	do	4 72	do	Do.
8 B	do	do	5 77	do	Do.
9 B	do	do	17 01	do	Do.
10 B	do	do	3 50	do	Do.
11 B	do	do	3 32	do	Do.
12 B	do	Same as on 3 A, Aug., 1884; also par. 1654 A. R., 1881, must be complied with.	570 00	Same as to 3 A, Aug., 1884; also this work was done by the job.	Do.
13 B	do	Same as on 3 A, Aug., 1884	45 90	Same as to 3 A, Aug., 1884	Do.
14 B	do	do	10 00	do	Do.
15 B	do	do	5 60	do	Do.
16 B	do	do	15 00	do	Do.
20 B	do	do	296 35	do	Do.
21 B	do	Same as on 3 A, Aug., 1884; also par. 1654, A. R., 1881, must be complied with.	486 35	Same as to 3 A, Aug., 1884; also this work was done by the job.	Do.
22 B	do	Same as on 3 A, Aug., 1884	96 18	Same as to 3 A, Aug., 1884	Do.
23 B	do	do	3,769 46	do	Do.
24 B	do	do	6 00	do	Do.
25 B	do	do	1 00	do	Do.
29 B	do	Same as on 2 A, Aug., 1884	179 00	Same as to 2 A, Aug., 1884	Do.
30 B	do	Same as on 3 A, Aug., 1884	81 24	Same as to 3 A, Aug., 1884	Do.
31 B	do	do	425 93	do	Do.

Voucher and abstract.	Period.	Nature of objection.	Amount.	Nature of answer.	Decision.
<i>Accounts of Joshua W. Jacobs, capt., A. Q. M.—Continued.</i>					
82 B	Nov., '84	Same as on 3 A, Aug., 1884; also par. 1654, A. R., 1881, must be complied with.	\$368 76	Same as to 3 A, Aug., 1884; also, this work was done by the job.	Satisfactory.
1 A	Dec., '84	Same as on 3 A, Aug., 1884.	17 40	Same as to 3 A, Aug., 1884	Do.
2 A	do	do	215 00	do	Do.
3 A	do	do	194 76	do	Do.
4 A	do	do	7 30	do	Do.
5 A	do	do	12 92	do	Do.
6 A	do	Same as on 3 A, Aug., 1884; also place and date of purchase not stated. Required.	1 50	Same as to 3 A, Aug., 1884; also date and place of purchase furnished.	Do.
7 A	do	Same as on 3 A, Aug., 1884.	22 50	Same as to 3 A, Aug., 1884	Do.
8 A	do	do	106 39	do	Do.
9 A	do	Approval of Secretary of War required.	5 00	Approval furnished	Do.
10 A	do	Same as on 3 A, Aug., 1884.	1,764 42	Same as to 3 A, Aug., 1884	Do.
11 A	do	do	11 57	do	Do.
12 A	do	do	2 35	do	Do.
13 A	do	do	6 30	do	Do.
14 A	do	do	7 25	do	Do.
15 A	do	do	5 45	do	Do.
16 A	do	Approval of Secretary of War required.	18 05	Approval furnished	Do.
17 A	do	Approval of Secretary of War required; also number of check should be stated.	12 90	Approval furnished; also number of check furnished	Do.
18 A	do	Same as on 3 A, Aug., 1884.	16 80	Same as to 3 A, Aug., 1884	Do.
19 A	do	do	6 00	do	Do.
20 A	do	do	41 62	do	Do.
21 A	do	do	35 38	do	Do.
22 A	do	do	110 94	do	Do.
23 A	do	do	158 96	do	Do.
24 A	do	do	10 40	do	Do.
1 B	do	Same as on 3 A, Aug., 1884; also subvouchers should be furnished.	5 64	Same as to 3 A, Aug., 1884; also, there were no subvouchers to this account.	Do.
2 B	do	Same as on 3 A, Aug., 1884.	42 47	Same as to 3 A, Aug., 1884	Do.
3 B	do	Same as on 1 B, Dec., 1884.	41 83	Same as to 1 B, Dec., 1884	Do.
4 B	do	Same as on 12 B, Aug., 1884.	7 04	Same as to 12 B, Aug., 1884	Do.
7 B	do	Same as on 3 A, Aug., 1884; also the itemized account herewith is too indefinite. One more explicit should be furnished.	212 05	Same as to 3 A, Aug., 1884; also, a copy of original bill of this account is filed herewith. The firm that did the work does business in Saint Louis, Mo. I agreed to pay their traveling expenses in addition to the cost of the tubes.	Do.
8 B	do	Same as on 3 A, Aug., 1884.	355 60	Same as to 3 A, Aug., 1884	Do.
9 B	do	do	20 95	do	Do.
11 B	do	do	12 00	do	Do.
12 B	do	do	9 97	do	Do.

15 B	do	Same as on 3 A, Aug., 1884; also par. 1654, A. R., 1881, should be complied with.	44 30	Same as to 3 A, Aug., 1884; also, this work was done by the job.	Do
16 B	do	Same as on 3 A, Aug., 1884.	22 40	Same as to 3 A, Aug., 1884.	Do.
17 B	do	do	24 93	do	Do.
18 B	do	do	239 11	do	Do.
19 B	do	do	70 00	do	Do.
20 B	do	do	3 00	do	Do.
23 B	do	do	33 25	do	Do.
24 B	do	do	84 89	do	Do.
25 B	do	Same as on 3 A, Aug., 1884; also par. 1654, A. R., 1881, should be complied with.	759 89	Same as to 3 A, Aug., 1884; also, this work was done by the job.	Do.
26 B	do	Same as on 3 A, Aug., 1884.	4 85	Same as to 3 A, Aug., 1884.	Do.
<i>Accounts of J. G. D. Knight, capt., Corps of Engineers.</i>					
121	2d qr., '84	Suspended for want of proper signature to receipt.	413 91	Receipt furnished	Do.
58	Aug., '84	do	853 07	do	Do.
92	do	Item 23, sheet 8, overpayment of \$2.80 disallowed.	2 80	Correct voucher furnished.	Do.
4	Oct., '84	Same as on voucher 121, 2d qr., '84	417 82	No reply.	Do.
13	do	The signature to receipt appears to have been written "F. B. Hale," and afterwards rewritten "B. F. Hale." Rejected as an improper receipt.	9 00	do	Do.
11	Nov., '84	Same as on voucher 121, 2d qr., '84.	230 67	do	Do.
12	do	do	148 10	do	Do.
<i>Account of Wm. A. Jones, maj., Corps of Engineers.</i>					
6	Oct., '84	Suspended for want of proper signature to receipt.	445 27	Correct receipt furnished	Do.
1	Dec., '84	do	159 15	do	Do.
28	Jan., '85	do	971 98	do	Do.
31	do	Suspended for want of number and date of check as required by par. 1669, A. R., 1881.	2,721 85	Number and date of check furnished	Do.
32	do	Same as on voucher 31, Jan. '85.	2,067 37	do	Do.
33	do	do	1,952 69	do	Do.
34	do	do	1,818 10	do	Do.
35	do	do	1,682 55	do	Do.
36	do	do	1,725 50	do	Do.
37	do	do	968 09	do	Do.
38	do	do	641 60	do	Do.
39	do	do	2,264 74	do	Do.
40	do	do	1,041 63	do	Do.
41	do	do	1,147 91	do	Do.
42	do	do	1,283 87	do	Do.
43	do	do	941 60	do	Do.
44	do	do	943 85	do	Do.
45	do	do	779 96	do	Do.
46	do	do	87 10	do	Do.
47	do	do	60 00	do	Do.
48	do	do	85 27	do	Do.
14	Feb., '85	do	2,324 18	do	Do.
15	do	do	1,596 26	do	Do.
16	do	do	755 90	do	Do.

Voucher and abstract.	Period.	Nature of objection.	Amount.	Nature of answer.	Decision.
<i>Accounts of Wm. A. Jones, maj., Corps of Eng.—Cont'd.</i>					
17.....	Feb., '85	Same as on voucher 31, Jan., '85.....	\$488 93	Number and date of check furnished.....	Satisfactory.
42.....	..do..	..do..	709 43	..do..	Do.
1.....	..do..	..do..	90 00	..do..	Do.
<i>Accounts of Milton B. Adams, maj., Corps of Engineers.</i>					
13.....	2d qr., '84	Item 4, breakfast for M. B. Adams, major, Corps of Engineers, not admissible.	55	No reply.....	
<i>Accounts of R. L. Hoxie, capt., Corps of Engineers.</i>					
2.....	Dec., '84	Imperfect receipt.....	533 82	Corrected voucher furnished.....	Not satisfactory.
2.....	..do..	..do..	533 82	..do..	Do.
<i>Accounts of William N. Hughes, Lieut., 13th Inf.</i>					
2 B.....	May, '84	The signature of E. Shanklin on this voucher is entirely different from the signature of same person on voucher 5 B, Aug., 1884. An explanation of the discrepancy is required.	30 00	Signature made with stub or engrossing pen. voucher 5 B, Aug., 1884, with fine pen (303 or 404, Gillett's).	Not yet considered.
7 A.....	June, '84	The receipt is not dated as required by par. 1655, A. R.	175 30	Voucher, with receipts properly dated, inclosed	Do.
8 A.....	..do..	Same as on 7 A, June, 1884	33 00	Same as to 7 A, June, 1884	Do.
9 A.....	..do..	..do..	158 17	..do..	Do.
12 A.....	..do..	..do..	33 48	..do..	Do.
2 B.....	July, '84	Same as on 2 B, May, 1884	30 00	Same as to 2 B, May, 1884	Do.
1 A.....	Aug., '84	The property has not been accounted for, as per certificate of officer.	11 37	The property will be accounted for on my return of quartermaster's stores for 2d quarter, 1885.	Do.
5 B.....	..do..	Same as on 2 B, May, 1884	30 00	Same as to 2 B, May, 1884	Do.
<i>Accounts of Walter Howe, Lieut., 4th Art'y.</i>					
1 B.....	Aug., '84	For overpayment to John H. Brandt, viz: from July 5 to 31, for 22½ days, at 50 cts. per day, extended as \$11.50. Correctly computed, \$11.25. Difference disallowed, 25c.	25	Amount refunded	Do.
<i>Accounts of Edward Lynch, Lieut. 8th Inf.</i>					
4 A.....	July '84	One-half (½) cord of wood not accounted for	6 00	No reply.....	
1 A.....	Nov., '84	Original authority of Secretary of War must be furnished. Also, the price paid for hay and wood should be stated.	16 50	..do..	
2 A.....	..do..	Same as on 1 A, Nov., '84	16 28	..do..	
2 A.....	..do..	..do..	22 04	..do..	

4 A	Nov., '84	Same as on 1 A, Nov., 1884
5 A	do	do
6 A	do	do
7 A	do	do
8 A	do	do
9 A	do	do
10 A	do	do
1 A	Dec., '84	do
2 A	do	do
3 A	do	do
4 A	do	do
5 A	do	do
6 A	do	do
7 A	do	do
8 A	do	do
9 A	do	Same as on 1 A, Nov., 1884. Also, 32lbs. hay not accounted for, viz: 256 lbs. purchased and 224 lbs. taken up on Abstract D, 3d quarter, 1884.
10 A	do	Same as on 1 A, Nov., 1884
11 A	do	do
12 A	do	do
13 A	do	do
14 A	do	do
15 A	do	do
16 A	do	do
17 A	do	do
18 A	do	do
19 A	do	do
20 A	do	do
22 A	do	Number of check and date not stated. Required.
2 B	do	Original approval of Secretary of War is required, and must be filed with the voucher.
3 B	do	Same as on 2 B, Dec., 1884
4 B	do	do
5 B	do	do
6 B	do	do
7 B	do	do
8 B	do	do
9 B	do	do
<i>Accounts of George T. Olmsted, jr., capt. & act'g signal off'r.</i>		
6	Mar., '83	Receipt of Treasurer of the "Globe and San Carlos Telegraph Co." should be furnished or his acknowledgment that he received the money.
4	Apr., '83	Same as on voucher 6, Mar., 1883.
4	May, '83	do
2	June, '83	do
2 B	do	Amount Homer H. McNeil for check, errors in press reports, &c. The authority referred to in the voucher should be furnished.

16 78	No reply
21 54	do
24 04	do
24 54	do
27 18	do
6 00	do
25 00	do
2 24	do
5 97	do
4 90	do
4 03	do
89 60	do
4 20	do
5 48	do
4 20	do
4 03	do
3 64	do
5 02	do
12 04	do
5 02	do
5 02	do
3 05	do
11 04	do
5 61	do
5 02	do
11 04	do
11 04	do
20 13	do
66 00	do
11 75	do
55 00	do
10 00	do
42 00	do
49 00	do
47 00	do
43 00	do
150 98	do
119 36	do
119 79	do
103 53	do
38 90	do

Disallowances made in settlement of quartermaster, engineer, subsistence, and signal accounts—Continued.

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DISALLOWED ACCOUNTS.

Voucher and abstract.	Period.	Nature of objection.	Amount.	Nature of answer.	Decision.
<i>Accounts of William B. Hughes, maj., Q. M.</i>					
6 A	June '84	Authority for the purchase required	\$4 55	Authority furnished	Satisfactory.
32 B	do	Itemized bill of expenses should be supported by affidavit.	8 75	do	Do.
<i>Accounts of Gustavus A. Hull, capt. and M. S. K.</i>					
2 B	Oct., '83	Number and amount of check not given. Required.....	627 80	Number and date of check designated.....	Do.
7 B	Nov., '83	do	1,299 99	do	Do.
1 B	Dec., '83	do	225 55	do	Do.
3 B	do	do	84 40	do	Do.
4 B	do	do	105 00	do	Do.
7 B	do	do	46 00	do	Do.
8 B	do	do	1,314 00	do	Do.
5 B	Feb., '84	Error in calculation	9 60	Corrected retained voucher furnished.....	Do.
10 B	Mar., '84	Number and kind of articles made are not stated	24 00	do	Do.
1 B	Apr., '84	Error in calculation	8 00	Credit was only taken for correct amount, as will be seen by total amount paid.	Do.
6 B	May '84	Number of check not given	1,556 33	Number designated.....	Do.
8 B	May, '83	Number of check not given, as required by par. 1669, A. R.	76 50	Number of check designated.....	Do.
11 A	June, '83	Authority not furnished	559 15	Authority furnished.....	Do.
12 A	do	Authority for this purchase required	28 00	do	Do.
3 B	do	This receipt is in favor of Col. R. Saxton. A correct voucher should be furnished.	840 00	Perfectured voucher furnished	Do.
4 B	do	Receipt not dated.....	36 50	do	Do.
16 B	do	Same as on 8 B, May, 1883	12 00	Number of check designated.....	Do.
5 A	July, '83	Imperfect receipt under sec. 3477, R. S	380 00	Perfectured voucher furnished.....	Do.
6 A	do	do	193 80	do	Do.
<i>Accounts of William B. Hughes, maj., Q. M.</i>					
3 B	Aug., '84	Error in addition of sub-voucher.....	36	Corrected sub-voucher furnished	Do.
<i>Accounts of George K. Hunter, lieut., 3d Cav.</i>					
3 B	Dec., '83	Authority for expenditure and an itemized bill in support of this voucher required.	240 00	Authority for expenditure and itemized bill furnished.	Do.
2 B	Jan., '84	The amount paid Sergt. R. W. Van Riper, overseer, disallowed, there being two overseers employed with less than 20 men.	10 85	Amount refunded.....	Do.
3 B	do	Same as on 3 B, Dec., 1883	240 00	Authority for expenditure and itemized bill furnished.	Do.
2 B	Mar., '84	Same as on 2 B, Jan., 1884	10 85	Amount refunded	Do.
6 B	do	do	9 80	do	Do.

<i>Accounts of Walter Howe, Lieut., 4th Art'y.</i>			
7 B	June, '84	The number, date, and amount of check and the depository are not stated.	49 70
<i>Accounts of William B. Homer, Lieut., 5th Art'y.</i>			
2 A	Oct., '83	Number of check not stated	17 42
1 B	do	Number, date, and amount of check not stated	795 00
2 B	do	Same as on 2 A., Oct., 1883	345 00
3 B	do	do	60 59
4 B	do	do	317 58
1 B	Nov., '83	Same as on 1 B., Oct., 1883	273 00
2 B	do	do	60 10
3 B	do	Imperfect receipt under sec. 3477, R. S.	10 00
1 B	Dec., '83	Same as on 1 B., Oct., 1883	71 55
<i>Accounts of Henry W. Hovey, Lieut., 24th Inf.</i>			
4 A	do	Number of check not stated	1,670 00
5 A	do	do	8 46
8 B	do	Number, date, and amount of check not stated	124 00
3 B	Jan., '84	The amount of this voucher having been paid on voucher 2 B, Jan., 1884, for this service, it is therefore disallowed.	20 00
1 A	Mar., '84	Date of payment and name of officer are omitted in the receipt.	1,670 00
1 B	do	The authority referred to is required in support of this voucher.	102 00
<i>Accounts of Luther R. Hare, Lieut., 7th Cav.</i>			
1 A	Sept., '84	Original approval of Secretary of War required	1 75
2 A	do	As on 1 A, Sept., 1884	6 00
3 A	do	do	3 36
4 A	do	do	9 32
5 A	do	do	13 80
6 A	do	do	18 75
7 A	do	do	33 50
8 A	do	do	7 20
2 B	do	do	6 00
4 B	do	do	18 00
5 B	do	do	75 00
6 B	do	do	50 00
2 B	Oct., '84	do	2 50
1 B	Nov., '84	do	7 00
		Number, date, and amount of check and depository designated.	Do.
		Number of check designated	Do.
		Number, &c., of check designated	Do.
		Number of check designated	Do.
		do	Do.
		do	Do.
		Number, date, and amount of check designated	Do.
		do	Do.
		Number, date, and amount of check designated	Reconsidered; satisfactory.
		Number of check designated	Do.
		do	Do.
		Number, date, and amount of check designated	Do.
		Corrected voucher furnished	Do.
		do	Do.
		Authority furnished	Do.
			Reconsidered; satisfactory.
			Do.
		No reply	Do.
		do	Do.
		Copy of authority furnished	Do.
		do	Not satisfactory.
		do	Do.
		do	Do.
		do	Do.
		do	Do.
		do	Do.
		No reply	Reconsidered; satisfactory.
		do	Do.

Disallowances made in settlement of quartermaster, engineer, subsistence, and signal accounts--Continued.

Voucher and abstract.	Period.	Nature of objection.	Amount.	Nature of answer.	Decision.
Accounts of Patrick Hasson, lieut., 14th Inf.					
1 A	Aug., '83	Error in calculation.....	\$0 38	No reply.....	Satisfactory. Do. Do. Do. Do. Do. Do. Do.
9 B	Mar., '84	Signature by mark not witnessed.....	5 20	Perfected voucher furnished.....	
3 A	Apr., '84	Receipt not dated.....	2 16	do.....	
4 A	do	do.....	55 46	do.....	
2 B	do	do.....	166 53	do.....	
2 A	May, '84	do.....	4 32	do.....	
3 A	do	do.....	37 50	do.....	
4 A	do	Number and date of check and depository not given.....	4 50	do.....	
Account of Francis Michler, lieut., 5th Cav., A. A. Q. M.					
1 A	July, '84	A copy of the authority referred to should be furnished Q. M. G. O.; also, price per foot for stair railing required.	55 80	In reply dated Dec. 24, 1885: * * "Authority furnished; also, price per foot for stair railing stated."	Not yet considered.
2 A	do	A copy of the authority referred to should be furnished Q. M. G. O.	23 50	Authority furnished.....	Do.
3 A	do	A copy of the authority referred to should be furnished Q. M. G. O.; also, price per foot for lead pipe required.	17 59	Authority furnished; also, price per foot for lead pipe stated.	Do.
1 A	Sept., '84	The approval of the Secretary of War required.....	11 52	In reply dated Dec. 31, 1885: * * * "I have the honor to state that it was necessary at various times to send transportation from the post Fort Robinson, Nebr., to the railroad, one hundred and twenty miles, to transport supplies, recruits, the paymaster, and for other purposes. The limited amount of transportation at the post for this use required purchase of hay at the stage stations along the route. For a long time after the enactment of the law making appropriations for the Army, it was not understood that these purchases were affected by it. Indeed, at no time would it have been practicable or in the interest of the Government to advertise for proposals, to secure bids, and award contracts for purchases of this nature. The station keeper, with hay and grain belonging to the stage company, was the only person within a hundred miles who had hay to sell excepting other station keepers twenty miles or more away. It would have been impossible to buy from any one else, and as the forage was necessary, it was thought to be within the spirit of the law as being necessary and unavoidable. As the best interest of the Government was	No

			subscribed, there being no financial loss, and as personally my actions were regulated with this object in view, I request that I be relieved, if possible, from this responsibility, and if not, that this paper, with the original voucher, be submitted to the Honorable Secretary of War for his approval.		
<i>Account of Jerauld A. Olmstead, Lieut., 9th Cav.</i>					
4 A	Oct., '83	Error in calculation	1 10	In reply dated Dec. 6, 1885: * * * "I have deposited the amount as directed."	Do.
7 A	do	do	10	do	Do.
10 A	do	do	10	do	Do.
2 B	do	Date of payment required	72 95	Retained voucher forwarded	Do.
1 B	April, '84	do	98 40	do	Do.
3 B	do	Place and date of payment and name of disbursing officer omitted from receipt.	22 50	do	Do.
<i>Account of Crosby P. Miller, Lieut., 4th Art'y, A. A. Q. M.</i>					
3 A	May, '83	Evidence required that par. 1485, 1490 A. R. have been complied with.	35 07	No reply	
5 A	do	Same as voucher 3 A, May, '83	17 60	do	
6 A	do	Same as voucher 3 A, also date of receipt required	31 00	do	
7 A	do	Same as voucher 3 A, May, '83	3 00	do	
8 A	do	do	164 48	do	
9 A	do	do	3 00	do	
10 A	do	Same as voucher 6 A, May, '83	11 92	do	
4 B	do	Inclusive dates and explanations, if horses shod were public animals, required.	6 20	do	
2 A	June, '83	Same as voucher 3 A, May, '83	35 07	do	
4 A	do	do	69 10	do	
2 B	do	Same as voucher 4 B, May, '83	8 65	do	
1 B	July, '83	do	5 50	do	
<i>Account of Alexander J. Perry, Col. and Asst. Q. M. Genl.</i>					
1 A	May, '84	The price each or per dozen paid is required. Attention called to par. 1654 A. R., 1881.	62 60	Reply dated Oct. 15, 1885, "I have the honor to forward herewith * * * retained voucher."	Not yet
14 A	do	Same as voucher 1 A, May, '84	124 64	Retained voucher	Do.
4 A	July, '84	Voucher not receipted; evidence that the money reached the hands of the treasurer or other legal custodian of the funds.	9 00	Incloses receipt of cashier	Do.
6 A	do	Same as voucher 4 A, July, '84	10 04	do	Do.
9 A	do	Same as voucher 1 A, May, 1884	320 80	Retained voucher forwarded	
1 B	Aug., '84	Date of payment required, Q. M. G. O	2, 139 40	* * Date of payment is Aug. 8, 1884	Do.
2 B	do	Same as voucher 1 B, Aug., 1884	445 70	do	
<i>Account of Albert J. Russell, Lieut., 7th Cav., A. A. Q. M.</i>					
2 B	Oct., '84	Certificate as to whether extra duty was performed on Sundays required.	105 45	No reply	

Voucher and abstract.	Period.	Nature of objection.	Amount.	Nature of answer.	Decision.
		<i>Account of Albert J. Russell, lieut., 7th Cav., A. A. Q. M.—Continued.</i>			
3 B	Oct., '84	Same as voucher 2 B, Oct., 1884.....	\$10 50	No reply.....	
7 B	do	do	124 70	do	
2 B	Nov., '84	do	128 85	do	
5 B	do	do	130 50	do	
		<i>Account of Andrew H. Russell, lieut., Ord. Dept.</i>			
4 A	Sept., '84	Approval of the Secretary of War required.....	15 92	do	
		<i>Account of Samuel O. Robertson, lieut., 1st Cav., A. A. Q. M.</i>			
2 B	May, '81	Error in calculation.....	1 00	do	
		<i>Account of Henry E. Robinson, lieut., 4th Inf., A. A. Q. M.</i>			
5 B	Aug., '84	Certificate as to whether extra duty was performed on Sundays required.....	74 20	do	
6 B	do	Same as voucher 5 B, Aug., 1884, also error in calculation.....	112 90	do	
4 B	Sept., '84	Same as voucher 5 B, Aug., 1884.....	185 70	do	
3 R	Oct., '84	Number, date, amount of check, and depositary required.....	500 00	do	
5 B	do	Same as voucher 5 B, Aug., 1884.....	192 90	do	
5 B	Nov., '84	do	216 05	do	
6 B	do	Number and date of check and date of receipt required.....	500 00	do	
9 B	do	Same as voucher 5 B, Aug., 1884.....	213 10	do	
3 B	Dec., '84	do	221 70	do	
8 B	do	Date of payment required.....	225 00	do	
5 B	Jan., '85	Same as voucher 5 B, Aug., 1884.....	224 00	do	
		<i>Account of Geo. W. Read, lieut., 5th Cav., A. A. Q. M.</i>			
1 B	Dec., '84	Original letter authorizing the expenditures required.....	75 00	do	
3 B	do	Certificate as to whether extra duty was performed on Sundays required.....	90 95	do	
2 A	Jan., '85	Original letter authorizing the expenditures required.....	225 00	do	
1 B	do	Copy of contract Dec. 10, 1884, should be certified by a disinterested officer; also, original letter authorizing expenditures required.....	75 00	do	
3 B	do	Date of payment and certificate as to whether extra duty was performed on Sundays required.....	67 75	do	
1 B	Feb., '85	Authority of July 29, 1884, referred to in the voucher required.....	2,350 00	do	

2 B	do	Same as voucher 1 B, Feb., 1885.	50 00	do	
3 B	do	do	60 00	do	
1 A	Mar., '85	The approval of the Secretary of War required.	13 30	do	
2 A	do	do	17 25	do	
3 A	do	do	16 66	do	
4 A	do	do	2 80	do	
5 A	do	do	6 48	do	
6 A	do	do	2 10	do	
2 B	do	Certificate as to whether extra duty was rendered on Sunday required.	64 85	do	
<i>Account of Rufus Saxton, colonel and A. Q. M. Gen.</i>					
9 B	Sept., '84	A subvoucher in support of the item of freight is required	2 57	Amount taken up on subsequent account current...	Not yet considered.
<i>Account of Solomon E. Sparrow, Lieut., 21st Inf.</i>					
1 B	Apr., '83	Statement showing the number of horseshoes and price per shoe paid required.	5 00	No reply	
<i>Account of Henry P. Ritzius, Lieut., 25th Inf., A. A. Q. M.</i>					
2 B	Sept., '84	Certificate as to whether extra duty was performed on Sunday required.	47 55	do	
3 B	do	Subvouchers for file with this voucher required	8 50	do	
4 B	do	Same as voucher 3 B, Sept., 1884	9 35	do	
5 B	do	do	2 50	do	
6 B	do	do	3 84	do	
8 B	do	Evidence that overseer worked Sundays required	10 85	do	
10 B	do	Same as voucher 3 B, Sept., 1884	5 50	do	
11 B	do	do	3 00	do	
1 A	Oct., '84	Approval of Secretary of War required.	12 10	do	
2 B	do	Evidence that overseers worked Sundays required	10 50	do	
3 B	do	Subvoucher for file with this voucher required	3 50	do	
4 B	do	Same as voucher 3 B, Oct., 1884	3 00	do	
5 B	do	do	1 60	do	
6 B	do	Same as voucher 1 A, Oct., 1884	100 00	do	
8 B	do	Certificate as to whether extra duty was performed on Sundays required.	32 55	do	
9 B	do	Same as voucher 3 B, Oct., 1884	13 01	do	
1 B	Nov., '84	Subvoucher for file with this voucher required	6 50	do	
2 B	do	Same as voucher 1 B, Nov., 1884	6 50	do	
4 B	do	Certificate as to whether extra duty was performed on Sundays' required.	31 50	do	
5 B	do	Same as voucher 1 B, Nov., 1884	4 50	do	
6 B	do	do	3 00	do	
9 B	do	do	3 20	do	
4 B	Dec., '84	Certificate as to whether extra duty was performed on Sundays required.	32 55	do	

Disallowances made in settlement of quartermaster, engineer, subsistence, and signal accounts—Continued.

Voucher and abstract.	Period.	Nature of objection.	Amount.	Nature of answer.	Decision.
<i>Account of John H. Shallenberger, Lieut., 10th Inf.</i>					
2 B	Aug., '84	Certificate as to whether extra duty was performed on Sundays required.	\$40 25	No reply	
4 B	do	Evidence that overseer worked Sundays required	21 70	do	
4 B	Sept., '84	Same as voucher 4 B, Aug., 1884	10 50	do	
1 B	Oct., '84	Error in calculation	35	do	
5 B	Nov., '84	Same as voucher 4 B, Aug., 1884	10 50	do	
1 B	Oct., '84	Error in calculations	70	do	
7 B	do	do	50	do	
<i>Account of Sebree Smith, Lieut., 2d Art'y.</i>					
1 A	Aug., '84	Approval of Secretary of War required	5 00	do	
2 A	do	Same as voucher 1 A, Aug., 1884	3 60	do	
3 A	do	do	5 00	do	
4 A	do	do	9 60	do	
5 A	do	do	9 00	do	
6 A	do	do	8 00	do	
7 A	do	do	13 20	do	
8 A	do	do	18 00	do	
9 A	do	do	65 00	do	
10 A	do	do	7 50	do	
11 A	do	do	229 48	do	
12 A	do	do	32 80	do	
13 A	do	do	33 75	do	
3 B	do	Certificate as to whether extra duty was performed on Sundays required.	83 95	do	
5 B	do	Same as voucher 3 B, Aug., 1884	45 00	do	
1 A	Sept., '84	Same as voucher 1 A, Aug., 1884	120 00	do	
2 A	do	Same as voucher 1 A, Sept., 1884	762 50	do	
3 A	do	do	47 50	do	
4 A	do	do	15 00	do	
1 B	do	Same as voucher 3 B, Aug., 1884	91 50	do	
2 B	do	do	71 45	do	
7 B	do	Evidence that the lowest bid was accepted required	175 50	do	
<i>Account of Rich'd E. Thompson, Lieut., 6th Inf., A. A. Q. M.</i>					
1 A	Sept., '83	Original letter authorizing expenditures required	9 50	do	
2 A	do	Same as voucher 1 A, Sept., 1883	135 20	do	
1 B	do	Explanation regarding signature required	35 00	do	
2 A	Oct., '82	Number of check required	15 84	do	

1 A	Nov. '82	Evidence that par. 1488, 1490 A. R., have been complied with required.	156 00	do	
2 B	do	Inclusive dates of service and date of payment required.	81 25	do	
1 A	Dec., '82	Same as voucher 1 A, Nov., 1882.	34 87	do	
3 A	do	Same as voucher 1 A, Nov., 1882; also original letter authorizing expenditure required.	112 50	do	
1 A	Jan., '83	Supplementary property returns required.	33 08	do	
2 B	Apr., '83	Error in calculation	40	do	
2 B	May, '83	do	02	do	
2 B	June, '83	Explanation regarding signature required.	35 00	do	
3 B	do	Amount paid Andrew Jackson for extra duty is in violation of law, he having rendered less than 10 days service.	1 20	do	
<i>Account of Wm. Wotherspoon, Lieut., 12th Inf.</i>					
4 B	Aug., '84	Contract referred to dated Sept. 6, 1884, required	250 00	Letter dated Oct. 22, 1885. * * * I inclose herewith a copy of the contract.	Not yet considered.
6 B	Feb., '84	Inclusive dates of service and date of payment required.	83 35	Letter dated Oct. 22, 1885. * * * I have the honor to submit the following * * * retained voucher.	Do.
3 B	July, '84	Contract dated June 29, 1884, referred to, is required.	911 20	* * * Copy of contract	Do.
<i>Account of Charles A. Williams, Lieut., 21st Inf.</i>					
3 B	Sept., '84	The bid, the acceptance thereof, and the agreement of Sept. 20, 1884, required.	124 00	Letter dated Aug. 19, 1885. * * * I have the honor to transmit bid and copy of agreement. * * * There was no formal letter of acceptance.	Do.
<i>Account of Thomas H. Wilson, Lieut., 2d Inf.</i>					
1 B	Nov., '83	Error in calculation of \$2.60, signature not satisfactory, and date of payment required.	398 30	Letter dated July 21, 1885, * * * inclosing * * * certificate of deposit for \$2.60, also retained voucher.	Do.
<i>Account of Charles W. Williams, Capt. and A. Q. M.</i>					
1 B	Sept., '82	Amount paid John Schneider for extra duty is in violation of law, he not having rendered ten consecutive days' service.	1 21	Letter dated July 29, 1885, * * * states amount deposited; transmits supplementary account current.	Do.
3 B	June, '83	Error in calculation	2 00	Letter dated July 31, 1885, states amount deposited; transmits supplementary account current.	Do.
<i>Account of Wilbur E. Wilder, Lieut., 4th Cav., A. A. Q. M.</i>					
2 B	Aug., '84	Certificate as to whether extra duty was performed on Sunday required.	58 50	Letter dated Dec. 9, 1885, * * * and in reply have the honor to inform you that the extra-duty men worked on Sundays.	Do.
3 B	do	Same as voucher 2 B, Aug., 1884	23 20	do	Do.
2 B	Sept., '84	do	61 50	do	Do.
3 B	do	do	51 55	do	Do.
2 B	Oct., '84	do	59 75	do	Do.
3 B	do	do	53 00	do	Do.
2 B	Nov., '84	do	58 15	do	Do.
3 B	do	do	60 55	do	Do.
2 B	Dec., '84	do	54 50	do	Do.
5 B	do	do	31 50	do	Do.

Voucher and abstract.	Period.	Nature of objection.	Amount.	Nature of answer.	Decision.
		<i>Account of Richard H. Wilson, Lieut., 8th Inf., A. A. Q. M.</i>			
2 B	Aug., '84	Certificate as to whether extra duty was performed on Sunday required.	\$25 75	Letter dated Dec. 15, 1885. * * * I have the honor to submit the following * * * certificate that the men worked on Sundays.	Not yet considered.
1 A	Sept., '84	The approval of the Secretary of War required	9 87	* * * certificate that purchases were authorized by Secretary of War.	Do.
2 A	..do	..do	17 18	..do	Do.
3 A	..do	Same as voucher 1 A, Sept., 1884	8 79	..do	Do.
4 A	..do	..do	1 50	..do	Do.
1 B	..do	Certificate as to whether extra duty was performed on Sunday required; also, error in carrying amount of voucher to abstract.	13 00	Retained voucher and certificate relating to Sunday work * * *	Do.
3 B	..do	Certificate as to whether extra duty was performed on Sunday required.	62 95	* * * certificate that the men worked on Sundays.	Do.
		<i>Account of Henry De H. Waite, Lieut., 5th Cav., A. A. Q. M.</i>			
1 A	Nov., '84	Copy of contract Sept. 16, 1884, certified to by a disinterested officer; also, the authority of July 29, 1884, referred to, are required.	99 00	No reply	
4 B	..do	The authority of July 29, 1884; also, the agreement for the work done, are required.	138 00	..do	
		<i>Account of William F. Smith, U. S. agent, Engineer Department.</i>			
7	Aug., '84	Error in calculation	7 42	..do	
		<i>Account of Charles F. Powell, capt., Corps of Engineers, U. S. A.</i>			
14	3d qr., '83	Error in calculation	4 33	Amended voucher furnished	Not satisfactory.
4	Aug., '84	Evidence that R. H. Lamson was clerk of the U. S. circuit court for Oregon at the time he signed the receipt.	7,658 28	No reply	
4	..do	Imperfect receipt under Sec. 3477, R. S.	3,420 00	..do	
37	Sept., '84	..do	553 10	..do	
12	..do	Same as voucher 37, Sept., 1884	3,240 00	..do	
13	Oct., '84	..do	2,500 00	..do	
22	Nov., '84	..do	108 15	..do	
2	Dec., '84	..do	292 61	..do	
		<i>Account of Thomas Turtle, capt., Corps of Engineers, U. S. A.</i>			
15	Aug., '84	Certificate not signed by officer	4 00	..do	

3.....	Sept., '84	Number, date, and amount of draft not noted thereon ..	150 00	do	
1.....	Dec., '84	Same as voucher 15, Aug., 1884	663 00	do	
2.....	do	do	12 50	do	
<i>Account of Colville P. Terrett, Lieut., 8th Inf., A. O. S.</i>					
Sales	Apr., '84	Error in calculation	1 10	Taken up on officer's account current	Satisfactory.
<i>Account of John J. Wilber, capt., 65th N. Y. Vols., '77 and prior years.</i>					
		Money value of commissary property transferred to him Sept. 3, 1864, by Capt. N. E. Hayes, A. C. S., for which Captain Wilber has not accounted.	24 38	The Secretary of War, upon recommendation of the Commissary-General of Subsistence, recommends allowance.	Do.
<i>Account of James E. Wilson, Lieut., 5th U. S. Inf.</i>					
Sales	Aug., '84	10 per ct. on amount (\$141.57) not included by officer	14 16	Repayment of amount	Do.
Do	do	10 per ct. on amount (\$76.59) not included by officer	7 66	do	Do.
Do	Sept., '84	10 per ct. on amount (\$152.60) not included by officer	15 26	do	Do.
Do	Oct., '84	10 per ct. on amount (\$195.99) not included by officer	19 60	do	Do.
Do	do	Error in calculation	10	do	Do.
<i>Account of Charles R. Suter, major, Corps of Engineers, U. S. A.</i>					
12.....	Sept., '84	Imperfect receipt under Sec. 3477, R. S.	112 23	No reply	
<i>Account of Henry W. Sprole, Lieut., U. S. Cav., A. O. S.</i>					
Abstract of contingencies 10, 11, 12, and 14.	do	Signatures to the receipts being dissimilar	17 99	Retained voucher	Not yet considered.
15.....	do	Signatures to the receipts not being witnessed by a disinterested third party.	63	do	Do.
2 purchases	Oct., '84	Date of payment not stated	86 32	do	Do.
1 purchase	Dec., '84	Same as voucher 2, Oct., 1884	658 76	do	Do.
2 purchases	do	Mode of payment not stated	42 23	do	Do.
<i>Account of John McA. Webster, Lieut., 22d U. S. Inf.</i>					
2 contingencies	July, '84	Mode of payment not stated	2 90	do	Do.
3 contingencies	do	Same as voucher 2, July, 1884, also for report showing upon what return of provisions the stores were dropped, when and on what account current the money was taken up to the credit of the United States.	6 06	Retained voucher, also reply of May 31, 1885. * * * I have to report that the stores appearing thereon were dropped on voucher 10 to my return of provisions for July, 1884 (abstract of sales to Co's. hospitals, &c.), and the amount received therefrom taken up on account current for same months.	Do.
4 contingencies	do	Same as voucher 2, July, 1884	7 25	Retained voucher	Do.

Voucher and abstract.	Period.	Nature of objection.	Amount.	Nature of answer.	Decision.
		<i>Account of Fred. F. Whitehead, capt. and C. S., fiscal years 1884 and 1885.</i>			
12 purchases	June, '84	Error in calculation	\$1 00	Repayment of amount	Satisfactory.
		<i>Account of John K. Waring, lieut., 2d U. S. Inf.</i>			
Sales to officers	Mar., '84	Error in calculation	2 16	Taken up on his account current for July, 1884.....	Do.
Do.....	May, '84	do.....	11	Taken up on his account current for Sept., 1884.....	Do.
Do.....	Nov., '84	do.....	1 00	do.....	Do.
		<i>Account of George H. Sands, lieut., 6th U. S. Cav., A. C. S.</i>			
1 contingencies ...	Oct., '83	Paid by Lieut. W. W. Forsyth and not by Lieut. G. H. Sands.	4 50	No reply.....	
Do.....	Nov., '83	Order No. 131 referred to in voucher required.	1 26	do.....	
		<i>Account of James Regan, lieut., 9th Inf. and A. A. Q. M.</i>			
1 B	Sept., '84	Certificate that the extra-duty men worked Sundays required.	207 35	Certificate furnished.....	Not yet considered.
1 B	Oct., '84	Same as voucher 1 B, Sept., 1884	16 10	do.....	Do.
2 B	do	do.....	178 20	do.....	Do.
1 B	Nov., '84	do.....	224 45	do.....	Do.
Do.....	Dec., '84	do.....	182 63	do.....	Do.
3 B	do	The bids, the acceptance thereof, should be filed with voucher; also certified copy of authority required.	504 72	Reply of Dec. 20, 1885. * * * Only one bid was received, which was accepted, a copy of the proposal being herewith inclosed. I also inclose a certified copy of the authority to be filed with the voucher. * * *	Do.
6 B	Dec. '84	Same as voucher 1 B, Sept., 1884	235 50	Certificate furnished.....	Do.
		<i>Account of William H. Rexford, capt., Ord. Storekeeper and A. A. Q. M.</i>			
1 A	Aug., '84	Error in calculation	10	Reply of Nov. 23, 1885. * * * Amount overpaid will be taken up and accounted for this month. * * *	Do.
4 A	do	Same as voucher 1 A, Aug., 1884.....	10	do.....	Do.
		<i>Account of Hugh T. Reed, lieut., 1st Inf.</i>			
1 B	June, '84	Amount paid Otto Hauff for extra duty is in violation of law, he not having rendered 10 consecutive days' service.	1 60	Reply of Nov. 9, 1885. * * * I inclose herewith a postal note for \$1.60, this amount having been paid by me, as A. A. Q. M., to Otto Hauff in June, 1884. * * *	Do.

Account of William V. Richards, Lieut., 10th Inf., A. A. Q. M.					
2 B	Feb, '84	Amount paid Frank Rice for extra duty is in violation of law, he not having rendered 10 consecutive days' service.	2 10	Reply of Dec. 27, 1885. * * * I have forwarded to the Q. M. Gen'l a supplemental account current for June, 1884, with certificate of deposit to cover the amount.	Not yet considered.
Do	Aug., '85	A certificate that the extra-duty men worked the Sundays paid for is required.	202 65	Retained voucher and certificate	Do.
Do	Oct., '84	Same as voucher 2 B, Aug., 1884	237 80	do	Do.
4 B	do	Approval of Secretary of War required; also the copy of authority should be certified by a disinterested officer.	95 00	Reply of Dec. 28, 1885. * * * I have forwarded my retained voucher to Q. M. Gen'l asking his recommendation to the present Secretary of War for approval. * * * The authority signed by a disinterested officer is attached to the voucher. * *	
5 B	do	Same as voucher 2 B, Aug., 1884	209 20	Retained voucher and certificate. * * *	Do.
		Also Alonzo Mackey overpaid \$2.10.		Also a supplemental account current with certificate of deposit for \$2.10 has been forwarded Q. M. Gen'l.	
3 B	Nov., '84	Same as voucher 4 B, Oct., 1884	90 75	Same as to voucher 4 B, Oct., 1884	Do.
6 B	do	Same as voucher 2 B, Aug., 1884	12 95	Retained voucher and certificate	Do.
8 B	do	do	238 75	Retained voucher and certificate. Also supplemental account current with certificate of deposit for \$4.05 has been forwarded Q. M. Gen'l's office.	Do.
		Also Alonzo Mackey overpaid \$4.05.			
2 B	Dec., '84	Same as voucher 2 B, Aug., 1884	222 95	Retained voucher and certificate	Do.
3 B	do	Same as voucher 4 B, Oct., 1884	77 15	do	Do.
<i>Account of Charles A. Reynolds, maj. and Q. M.</i>					
3 B	Aug., '84	Approval of the Secretary of War required	15 00	No reply	
	(Cemeterial.)				
3 B	Aug., '84	Place of payment not stated thereon	65 00	Retained voucher	Do.
40 B	do	Name of quartermaster not stated in receipt.	7 85	do	Do.
41 B	do	Same as voucher 40 B, Aug., 1884	7 75	do	Do.
1 A	do	Approval of the Secretary of War required	61 07	No reply	
8 A	do	Same as voucher 1 A, Aug., 1884	34 72	do	
9 A	do	do	6 00	do	
17 A	do	do	19 30	Reply of Dec. 11, 1885. * * * Under decision of the Secretary of War miscellaneous purchases for care and maintenance of the National Cemeteries do not come under the clause in the act relative to purchases of miscellaneous and regular supplies for the Army. * * *	Do.
18 A		Same as voucher 1 A, Aug., 1884	12 00	do	Do.
23 A	Aug., '84	do	9 00	Same as 17 A, Aug., 1884	Do.
29 A	do	do	11 15	do	Do.
30 A	do	do	11 20	do	Do.
31 A	do	do	12 55	do	Do.
32 A	do	do	15 05	do	Do.
33 A	do	do	23 40	do	Do.
34 A	do	do	13 30	do	Do.
35 A	do	do	17 75	do	Do.
6 A	do	do	10 35	do	Do.

Voucher and abstract.	Period.	Nature of objection.	Amount.	Nature of answer.	Decision.
		<i>Account of Charles T. Reynolds, maj. and Q. M.—Continued.</i>			
37 A	Aug., '84	Same as voucher 1 A, Aug., 1884	\$43 92	Same as 17 A, Aug., 1884	Not yet considered. Do.
38 A	do	do	1 75	do	
		<i>Account of Henry M. Adams, lieut., 18th Inf.</i>			
Abstract sales	June, '84	Errors in calculation	1 13	No reply	
Do	July, '84	do	3 10	do	
		<i>Account of Henry M. Andrews, lieut., 10th Inf.</i>			
Conting., vou. 2	July, '84	This amount disallowed for the reason Private Hamilton received rations in kind to June 30, for which he also was paid commutation. There is no evidence that the rations have been deducted from the return.	2 00	do	
		<i>Account of Benjamin Alvord, lieut., 20th Inf.</i>			
Purch., vou. 1	Mar., '85	Error in calculation	59	do	
		<i>Account of Edward L. Bailey, lieut., 4th Inf.</i>			
Purch., vou. 5	Mar., '84	Error in expending funds furnished for purchase of liquid coffee for troops traveling.	1 05	Amount deposited to the credit of the U. S. June 4, 1885.	Satisfactory.
Purch., vou. 6	do	Same as voucher 5, Mar., 1884	1 05	do	Do.
Purch., vou. 7	do	do	1 05	do	Do.
Purch., vou. 8	do	do	1 05	do	Do.
Purch., vou. 9	do	do	1 05	do	Do.
		<i>Account of Edwin H. Brooke, lieut., 21st Inf.</i>			
Conting., vou. 1	July, '84	Commutation of rations paid W. H. Coleman suspended for evidence that the amount has been charged against the soldier on the muster and pay roll of his company.	10 50	No reply	
		<i>Account of William H. Burns, col. and C. S.</i>			
Conting., vou. 3	June, '85	Approval of the Secretary of War required	45 00	Approval furnished	Do.
		<i>Account of George Bell, lieut. col. and C. G. S.</i>			
Purch., vou. 6	Feb., '84	Receipt imperfect under sec. 3477, Rev. Statutes	617 50	Authority for the person who signed the vouchers to receipt for the company furnished.	Not yet considered.

Purch., von. 2	July, '84	Same as voucher 6, Feb., 1884	520 00	do	Do.
Purch., von. 39	Dec., '84	do	1,603 20	do	Do.
Purch., von. 59	do	do	419 75	Same as to voucher 6, Feb., 1884	Do.
<i>Account of Amos Beckwith, lieut. col. and O. G. S.</i>					
Conting., von. 1	July, '84	Pay-roll of civil employés. This amount being in excess of the amount authorized by the Commissary-General is disallowed.	38 33	Taken up in account current for April, 1885	Do.
<i>Account of Olermont L. Best, jr., lieut., 1st Art.</i>					
Purch., von. 8	Nov., '84	Imperfect receipt	783 71	No reply	
Do.	Dec., '84	Same as voucher 8, Nov., 1884	801 56	do	
Purch., von. 9	Jan., '85	do	771 73	do	
Purch., von. 8	Mar., '85	do	733 38	do	
Purch., von. 6	Dec., '84	Mode of payment not designated	14 92	do	
Conting., von. 7	July, '84	do	4 00	Replied to; mode of payment stated	Satisfactory.
<i>Account of O. L. Best, jr., lieut., 1st Art.</i>					
Conting., von. 35	Apr., '84	Erroneous payment, the amount having been paid on voucher 11, same abstract.	1 50	Evidence filed that the amount has been charged against the soldier.	Do.
<i>Account of O. L. Best, jr., 1885.</i>					
Account current	May, '85	Credit cannot be allowed until the amount is covered into the Treasury and the necessary requisition issues.	114 07	No reply	
<i>Account of Lowell A. Chamberlin, lieut., 1st Art.</i>					
Sales	Nov. and Dec., '84	Errors in calculations	11 91	The amount taken up on subsequent account	Do.
<i>Account of Samuel Dunning, lieut., 16th Inf.</i>					
Conting., von. 1	Oct., '84	The approval of the commander of the post required	10 85	Corrected voucher forwarded	Not yet considered.
Do.	Nov., '84	The expenditure is in excess of the amount authorized	12 45	No reply	
Do.	Dec., '84	Same as voucher 1, Nov., 1884	4 65	do	
Sales	do	Error in addition	16	do	
<i>Account of George A. Dodd, lieut., 3d Cav.</i>					
Do.	June, '84	Error in calculation	1 10	Amount refunded	Satisfactory.
Do.	Aug., '84	do	60	do	Do.
Do.	Oct., '84	do	82	do	Do.
Do.	Nov., '84	do	1 00	do	Do.
Do.	Dec., '84	do	7 20	do	Do.
Conting., von. 2	do	Authority for the expenditure required	6 25	Authority furnished	Do.
<i>Account of William A. Elderkin, capt. and O. S.</i>					
Conting., von. 6	Oct., '84	Mode of payment not stated, required	300 00	Payment was made by check	Not yet considered.

Disallowances made in settlement of quartermaster, engineer, subsistence, and signal accounts—Continued.

Voucher and abstract.	Period.	Nature of objection.	Amount.	Nature of answer.	Decision.
<i>Account of Charles P. Eagan, capt. and C. S.</i>					
Purchases, vou. 18	Nov., '84	Imperfect receipt under sec. 3477, R. S.	\$133 87	Perfected voucher furnished	Not yet considered.
Purchases, vou. 2	do	Same as voucher 18, Nov., 1884	166 40	do	Do.
Purchases, vou. 14	do	do	451 44	do	Do.
Purchases, vou. 25	do	do	222 00	do	Do.
Purchases, vou. 20	Dec., '84	do	3,351 60	do	Do.
<i>Account of Frederick Fuger, lieut., 4th Art.</i>					
Conting., vou. 1	Nov., '84	Overpayment for commutation of rations	50	Taken up on account current for Feb., 1885	Satisfactory.
<i>Account of Singleton Finley, lieut., 10th Cav.</i>					
Do	Jan., '85	Certificate that the voucher is correct and just required	3 00	Perfected voucher furnished	Not yet considered.
<i>Account of Fred. W. Foster, lieut., 5th Cav.</i>					
Purchases, vou. 2	Nov., '84	The mode of payment not stated	70 63	do	Do.
<i>Account of Jacob G. Galbraith, lieut., 1st Cav.</i>					
Sales	Oct., '84	Errors in calculation less amount taken up	1 03	No reply	
Do	Nov., '84	do	14	do	
<i>Account of Lewis D. Greene, lieut., 7th Inf.</i>					
Do	June, '84	Error in calculation	63	Taken up in subsequent account	Satisfactory.
<i>Account of Edward A. Godwin, lieut., 8th Cav.</i>					
Do	Mar., '84	Error in calculation	09	Taken up in account for Jan., 1885	Do.
<i>Account of Benjamin H. Gilman, lieut., 13th Inf.</i>					
Do	Aug., '84	Error in calculation	10	Taken up by officer in subsequent accounts	Do.
Do	Sept., '84	do	21 40	do	Do.
Do	Oct., '84	do	5 15	do	Do.
Do	Nov., '84	do	16	do	Do.

		<i>Account of Moses A. Hall, capt. and C. S.</i>			
Provisions	July, '85	Money value of 1,650 pounds hard bread and 855 pounds white sugar not accounted for.	862 64	No reply	
		<i>Account of Samuel N. Holmes, lieut., 13th Inf.</i>			
Contingencies	1883	The amount of commutation of rations paid under his order by Lieut. Charles P. Elliott, as per vouchers 1, 2, 3, 4, 7, 8, 9, 10, abstract of contingencies for Jan., 1883, and charged to Lieut. Holmes, by direction of the Secretary of War, Jan. 14, 1885.	8 80	do	
		<i>Account of William P. Hall, lieut., 5th Cav.</i>			
Conting., vou. 4	Apr., '85	Not a proper charge against the appropriation for subsistence of the Army.	1 50	Taken up account for Aug., 1885	Not yet considered.
		<i>Account of William Hoffman, lieut., 11th Inf.</i>			
Conting., vou. 4	May, '85	Imperfect receipt.....	3 78	Perfected voucher forwarded with explanations, showing the authority of the party to sign and receipt for the money.	Do.
Conting., vou. 5	do ..	Same as voucher 4, May, 1885.....	4 62	Same as voucher 4, May, 1885.....	Do.
Conting., vou. 6	do ..	do	2 94	do	Do.
Conting., vou. 7	do ..	do	2 94	do	Do.
Conting., vou. 8	do ..	do	1 79	do	Do.
Conting., vou. 9	do ..	do	1 79	do	Do.
Conting., vou. 10	do ..	do	1 26	do	Do.
		<i>Account of Frank Heath, capt., Ord. Dep't.</i>			
Conting., vou. 1	Sept., '84	The original furlough required for file with the voucher..	2 50	Furlough forwarded with explanations.....	Satisfactory.
		<i>Account of Franklin O. Johnson, lieut., 3d Cav.</i>			
Conting., vou. 1	June, '85	Certificate that the voucher is correct and just required..	10 09	No reply	
Conting., vou. 2	do ..	Same as voucher 1, June, 1885	7 62	do	
Sales	Mar., '85	Error in calculation	22	Amount refunded	Do.
Do	June, '85	do	27	do	
		<i>Account of John A. Kress, capt., Ord. Dep't.</i>			
Conting., vou. 1	Nov., '84	Commutation of rations in excess of \$1.50 is unauthorized.	75	Taken up on account current for Feb., 1885	Not yet considered.
		<i>Account of Robert H. R. Loughborough, lieut., 25th Inf.</i>			
Conting., vou. 1	Jan., '85	Date of payment required	10 50	Perfected voucher forwarded.....	Do.
Conting., vou. 13	do ..	Mode of payment not stated; required	32 55	do	
Conting., vou. 8	Feb., '85	Same as voucher 13 Jan., 1885	34 65	No reply	Do.
Conting., vou. 8	Mar., '85	Certificate that the men actually rendered extra-duty service on Sundays required.	7 00	Certificate forwarded.....	Do.

Disallowances made in settlement of quartermaster, engineer, subsistence, and signal accounts—Continued.

Voucher and abstract.	Period.	Nature of objection.	Amount.	Nature of answer.	Decision.
<i>Account of Robert H. R. Loughborough, lieut., 25th Inf.—Continued.</i>					
Conting., vou. 3 ...	Apr., '85	Same as voucher No. 8, Mar., 1885	\$5 60	Certificate forwarded	Not yet considered.
Conting., vou. 7 ...	May, '85	do	5 95	do	Do.
Conting., vou. 11 ...	June, '85	do	4 20	do	Do.
Account current ..	Mar., '85	Error in taking up balance due U. S.	01	No reply	
Sales	Jan., '85	Error in calculation	120 70	Sundry affidavits forwarded showing cost and amount of fresh beef furnished officers in Jan., Feb., Mar., and April, 1885, upon which credit is claimed.	Do.
Do	Feb., '85	Same as on sales for Jan., 1885	132 74	do	Do.
Do	Apr., '85	do	3 23	do	Do.
<i>Account of J. W. Barriger, maj. and O. S.</i>					
Purchases, vou. 5 ..	July, '84	Imperfect receipt	24 58	Subvoucher forwarded showing authority to sign ..	Do.
Purchases, vou. 13 ..	do	Same as voucher 5, July, 1884	372 00	do	Do.
Purchases, vou. 29 ..	do	do	1,587 50	do	Do.
Purchases, vou. 30 ..	do	do	235 60	do	Do.
Purchases, vou. 7 ..	Feb., '84	do	350 00	do	Do.
Purchases, vou. 33 ..	do	do	1,064 00	do	Do.
Conting., vou. 10 ..	do	do	402 80	do	Do.
<i>Account of Louis P. Brant, lieut., 1st Inf.</i>					
Purchases, vou. 1 ..	May, '84	Date of payment not stated	6 25	Date of payment designated	Do.
<i>Account of Alton H. Budlong, lieut., 9th Cav.</i>					
Conting., vou. 2 ...	Jan., '85	Mode of payment is not stated	8 05	Paid in funds from office safe	Do.
<i>Account of John Carland, lieut., 6th Inf.</i>					
2 A	Oct., '83	An error in the calculation of first and last items	31	Amount refunded	Do.
4 B	do	B. L. No. 18, Sept. 18, 1883. An error in addition; 87 lbs. too much according to rate 10 cts.; also error in addition of voucher 10.	20	do	Do.
5 A	Dec., '83	Error in computation of 5th item	05	do	Do.
3 B	do	Receipt not dated, nor is the authority for the expenditure furnished.	136 40	Corrected voucher and copy of authority for expenditure furnished.	Do.
4 B	do	Authority for this expenditure must be furnished	238 68	Copy of authority furnished	Do.
5 B	do	The signatures of Thos. Enright and D. McMahon, who signed by mark, are not witnessed.	10 40	Corrected voucher furnished	Do.
2 B	Feb., '83	Authority for the expenditure should be furnished	618 96	Same as to 4 B, Dec., 1883	Do.

6 B	do	Same as on 2 B, Feb. 1884	43 24	do	Do.
1 A	May, '83	Error in addition (100) on this voucher; also several articles purchased are not designated nor the price per unit stated.	464 69	do	Do.
<i>Account of John Oarland, lieut., 6th Inf.</i>					
1 A	Sept., '84	If not under contract the approval of the Secretary of War is required.	11 20	The quality and pattern of the paper required was not to be found in the local market. The case was special, the purchase small, and was ordered before receipt of G. O. 65, A. G. O., 1884. Perfect voucher inclosed.	Do.
2 A	do	If the purchase was not under contract the approval of the Secretary of War is required.	5 57	This purchase was made July 12, 1884, almost two months before receipt of the order referred to, but not paid for until Sept., 1884.	Do.
3 A	do	Same as voucher 2 A, Sept., 1884	139 40	Some of the material of this purchase was delivered in July, 1884, and balance in August and September. The case was peculiarly urgent. The guard-house was ordered to be torn down and rebuilt at another point in the garrison, and it was imperative that it should be done with the greatest practicable dispatch. The lumber was purchased so that it could be prepared at once for the building; it being of stone, it was important that no delay occur in the mason work, and carpenter work being done by troops, it was absolutely necessary to begin this work at the earliest possible time.	Do.
6 B	Nov., '84	The receipt is not properly signed	7 50	Corrected voucher furnished	Do.
6 A	Dec., '84	There appears to have been no competition invited as required by law. This transaction has no connection with the contract with F. S. Pascoe, to which reference is made. If there was such an emergency as to render it impracticable to invite proposals, then G. O. 65, A. G. O. of 1884, should have been complied with.	143 10	The facts in this case are as follows: Competition was invited, as stated in letter to Quartermaster-General, and F. A. Pascoe being the lowest bidder was awarded the contract for furnishing lime. He did furnish all that was used in construction of guard-house and cellars to six sets of office quarters, amounting to fifteen hundred and sixty-six bushels. The subcontractor who was to do the plastering in the six sets of quarters (who is a plasterer) expressed a preference for Hancock's lime, saying that it would make a better wall. After consulting with others of his trade I found a general agreement to the effect that Hancock's lime was preferred for such purposes, and finding that it could be purchased cheaper than Pascoe's, I did not think that I was violating the law in purchasing it. Certainly it was to the advantage of the Government to do so, and this seems to have been the object of the legislation referred to.	Do.
6 B	do	Same as voucher 6 B, Nov., 1884	7 50	Corrected voucher furnished	Do.
10 B	do	do	7 50	do	Do.
12 B	do	The amount paid to John Copeland, teamster, is disallowed, he having worked less than ten days.	1 40	Amount deposited to credit of the U. S. See account current, June, 1885.	Do.

Disallowances made in settlement of quartermaster, engineer, subsistence, and signal accounts—Continued.

Voucher and abstract.	Period.	Nature of objection.	Amount.	Nature of answer.	Decision.
<i>Account of John A. Dapray, lt., 23d Inf.</i>					
1 A	July, '84	Approval of the Secretary of War required.....	\$5 19	No reply.....	
2 A	do	Same as voucher 1 A, July, 1884.....	31 39	do	
1 B	do	A certificate stating the number of Sundays worked by each man is required.	45 05	do	
3 B	do	Same as voucher 1 A, July, 1884.....	10 00	do	
5 B	do	do	35 00	do	
1 B	Aug., '84	do	127 62	do	
2 B	do	do	10 00	do	
1 B	Sept., '84	Same as voucher 1 B, July, 1884.....	63 55	do	
2 B	do	Same as voucher 1 A, July, 1884.....	8 00	do	
<i>Account of O. J. Brown, lieut., 1st Cav.</i>					
1 B	Apr., '82	This payment, to J. H. Reid, corp'l, is disallowed, it being in violation of sec. 1287, R. S. U. S.	6 20	do	
1 B	May, '82	Same as on voucher 1 B, Apr., 1882.....	6 00	do	
3 B	do	The day of the month is not stated in the receipt. It is required.	43 00	A correct voucher furnished.....	Satisfactory.
3 A	June, '82	The name of disbursing officer is not stated in the receipt. It is required.	150 00	do	Do.
1 B	do	Suspended in part as on voucher 1 B, Apr., 1882.....	6 20	No reply.....	
3 B	do	Same as on voucher 1 B, Apr., 1882.....	6 00	do	
<i>Account of Edwin B. Bolton, lieut., 23d Inf.</i>					
1 B	Sept., '83	The 31st day of the month having been paid for, it is disallowed under par. 1675, A. R.	1 00	do	
1 A	Oct., '83	Property not accounted for.....	3 00	Will account for property on final settlement of his accounts.	
15 B	Jan., '84	Disallowed in part. Olo Olson, teamster, is paid for 31st day of the month at \$30 per month. \$1 disallowed under par. 1675, A. R.	1 00	No reply.....	
5 A	Feb., '84	Disallowed in part; errors in computation of items.....	30	do	
7 B	do	Authority for expenditure required.....	38 00	do	
4 A	May, '84	Error in calculation.....	25	do	
<i>Account of Charles R. Barnett, capt., A. Q. M.</i>					
2 A	Nov., '84	Name of disbursing officer is omitted from receipt. It is required.	2 04	Corrected voucher furnished.....	Do.
3 B	Dec., '84	Item 25, Wm. Watson, receipt signed Edward Watson. An explanation and corrected voucher required.	2 40	do	Do.

5 B	Feb., '84	Suspended in part; certificates of dept. comdr. and paymaster as to extra trip and detention charged for required for file in support of this voucher.	69 00	do	Do.
20 B	May, '84	Same as voucher 5 B, Feb., 1884.	84 25	do	Do.
2 B	May, '84	B. L., No. 1064, freight paid on two cases, while but one was delivered. 50 lbs. freight disallowed.	63	No reply	
15 B	do	Subvoucher No. 7653; suspended for evidence that company commander was notified of apprehension of deserter or that the amount is charged on the muster-roll.	12 00	do	
26 B	do	B. L., No. 1023, three Army wagons do not appear in the receipt. Evidence required that they were delivered.	75 00	do	
3 B	June, '84	Same as on voucher 15 B, May, 1884, as to subvoucher No. 23347.	6 50	do	
8 B	July, '84	Requests Nos. 8809, 8810, and 35543 do not show the nature of the journey. It is required.	42 35	do	
16 B	do	Subvoucher No. 8581 as on voucher 15 B, May, 1884.	32 00	do	
7 B	Sept., '84	Subvoucher No. 9086, deduction for 136 miles land-grant road should have been made.	6 76	do	
1 A	Oct., '84	The exigency requiring this immediate purchase must be shown.	1,940 00	do	
2 A	do	Same as on voucher 1 A, Oct., 1884.	344 95	do	
35 A	Sept., '84	Approval of the Sec'y of War required	14 75	do	
15 B	do	Subvoucher No. 12615, the nature of the journey is not shown as required by par. 1971, A. R. Required.	50	do	
28 B	do	Subvoucher must be furnished in accordance with par. 2001, A. R.	12 00	do	
<i>Account of Richard N. Batchelder, col.</i>					
1 A	Apr., '84	Approval of Sec'y of War required	50 00	do	
7 A	June, '84	Same as voucher 1 A, Apr., 1884	36 00	do	
13 A	do	do	12 50	do	
14 A	do	do	20 00	do	
15 A	do	do	184 51	do	
16 A	do	do	210 00	do	
17 A	do	do	6 40	do	
18 A	do	do	280 02	do	
19 A	do	do	366 48	do	
20 A	do	do	12 50	do	
21 A	do	do	8 00	do	
22 A	do	do	50 00	do	
23 A	do	do	43 80	do	
26 A	do	Approval of Secretary of War required	225 00	do	
27 A	do	Same as voucher 1 A, April, 1884	73 50	do	
30 A	do	do	169 91	do	
31 A	do	do	21 00	do	
1 A	July, '84	do	62 00	do	
3 A	do	do	129 66	do	
1 A	Aug., '84	do	74 00	do	
2 A	Sept., '84	do	151 42	do	
3 A	do	do	91 60	do	
7 A	do	do	85 20	do	
16 B	Oct., '84	No deduction on account of land-grant R. R.	85	do	

Voucher and abstract.	Period.	Nature of objection.	Amount.	Nature of answer.	Decision.
<i>Account of Bernard A. Byrne, lieut. 6th Inf.</i>					
1 B	May, '84	The date of payment, No., date, and amount of check, also depositary, not stated on voucher. A perfect voucher required.	\$22 30	Perfected voucher furnished	Satisfactory.
2 B	do	Same as voucher 1 B, May, 1882	374 83	do	Do.
1 A	June, '82	The place and date of receipt not stated. A perfect voucher required.	37 50	do	Do.
1 B	do	The name of deserters in full should be stated. A perfect voucher required.	60 00	do	Do.
5 B	do	A bill of items of services rendered, also amount of expenditures, is No. 175, while the receipt is for No. 170. A correct voucher is required.	175 00	do	Do.
<i>Account of James G. O. Lee, major.</i>					
22 A	July, '83	Receipt not signed. A perfect voucher required	532 81	A perfected voucher furnished	Satisfactory.
8 B	Oct., '84	Authority referred to has not been received. It is required	5 25	A copy of the authority furnished	Not yet considered.
1 A	Dec., '84	There seems to have been no competition as required by law.	33 60	This purchase was made under contract dated June 28, 1884.	Do.
<i>Account of Jos. H. Lord, capt. and A. Q. M.</i>					
24 B	Sept., '83	Suspended in part, B. I. No. 1, July 9, 1883, transporting signal property. Should have been paid from appropriation for the Signal Service.	24 66	The proper officer has been notified	Satisfactory.
25 B	Dec., '84	Name of disbursing officer omitted from heading of voucher. A perfect voucher required.	70 00	A perfect voucher furnished	Do.
14 B	Jan., '84	No deduction made on account of overtime, as required by the terms of the contract.	52 29	A board of survey was ordered as required by the terms of the contract, and decided the delay was unavoidable; proceedings of board furnished.	Do.
16 B	do	Overpayment by reason of transposition of figures in pounds of freight transported.	13	Amount refunded	Do.
1 B	Feb., '84	Three trips are charged for one four-mule team. The certificate is for two trips. Explanation required.	2 50	There were 3 trips made, and, after crossing and returning, it had to recross the third time to join its command.	Do.
<i>Account of Jos. H. Lord, contractor.</i>					
16 B	Aug., '84	Explanation required why expeditious movement was necessary for the stores transported as per B. L., July 22, 1884.	1, 876 69	The shipment of the corn at extraordinary speed was ordered by the chief Q. M., Dept. of the Platte, by telegram, July 21, 1884.	Not yet considered.
7 A	Oct., '84	The approval of the Secretary of War is required	125 54	The requirements of the law having been fulfilled, approval of Secretary of War not necessary. Copy of letter from A. G. O. on the subject furnished.	Do.

19 B	do	Same as voucher 7 A, Oct., 1884	60 00	Same as voucher 7 A, Oct., 1884	Do.
22 B	do	do	32 00	do	Do.
23 B	do	do	26 00	do	Do.
5 A	Nov., '84	do	15 00	Approval of Secretary of War furnished	Do.
7 A	do	do	179 34	do	Do.
11 A	do	do	11 10	Approval of Secretary of War called for and will be furnished when received.	Do.
16 B	do	do	78 00	Same as voucher 7 A, Oct., 1884	Do.
18 B	do	do	35 00	do	Do.
2 A	Dec., '84	do	45 92	Approval of Secretary of War furnished	Do.
5 A	do	do	75 00	Proposals invited and received; therefor approval of the Secretary of War not required.	Do.
10 B	do	do	35 00	Same as voucher 7 A, Oct., 1884	Do.
12 B	do	do	39 00	do	Do.
38 B	do	do	27 00	do	Do.
40 B	do	do	55 00	do	Do.
<i>Account of Marshall I. Ludington, major.</i>					
9 B	Aug., '84	Error in calculation	44 00	Amount refunded	Satisfactory.
1 A	Oct., '84	Purchase made in violation of sec. 3709, R. S.; also payment made in violation of sec. 3690, R. S.	80 05	Sundry proposals forwarded	Not yet con
2 A	do	Same as voucher 1 A, Oct., 1884	716 00	Same as voucher 1 A, Oct., 1884	Do.
3 A	do	do	1,300 00	do	Do.
4 A	do	do	1,927 00	do	Do.
5 A	do	do	1,650 00	do	Do.
6 A	do	do	135 00	do	Do.
7 A	do	do	214 00	do	Do.
11 A	do	do	1,229 23	do	Do.
12 A	do	do	197 25	do	Do.
13 A	do	Information as to whom and by whom the contract was made.	58 40	do	Do.
14 A	do	Same as voucher 1 A, Oct., 1884	77 00	do	Do.
15 A	do	do	75 00	do	Do.
16 A	do	do	1 50	do	Do.
17 A	do	do	831 04	do	Do.
18 A	do	do	559 51	do	Do.
19 A	do	do	2 50	do	Do.
20 A	do	do	16 64	do	Do.
21 A	do	do	6 75	do	Do.
22 A	do	do	49 40	do	Do.
23 A	do	do	230 00	do	Do.
24 A	do	do	1,921 50	do	Do.
29 A	do	do	3,581 76	do	Do.
30 A	do	do	1,393 28	do	Do.
31 A	do	do	3 60	do	Do.
32 A	do	do	1 47	do	Do.
33 A	do	do	247 17	do	Do.
34 A	do	do	5 70	do	Do.
35 A	do	do	1,432 00	do	Do.
36 A	do	do	269 12	do	Do.
37 A	do	do	64 19	do	Do.

Voucher and abstract.	Period.	Nature of objection.	Amount.	Nature of answer.	Decision.
<i>Account of Marshall I. Ludington, major—Continued.</i>					
38 A	Oct. '84	Same as voucher 1 A, Oct., 1884	\$450 00	Same as on voucher 1 A, Oct., 1884	Not yet considered.
39 A	do	do	20 00	do	Do.
1 A	Nov. '84	do	69 84	do	Do.
2 A	do	do	1,146 02	do	Do.
3 A	do	do	1,362 20	do	Do.
4 A	do	do	496 65	do	Do.
5 A	do	do	900 76	do	Do.
6 A	do	do	237 50	do	Do.
7 A	do	do	52 00	do	Do.
8 A	do	do	46 98	do	Do.
9 A	do	do	9 72	do	Do.
10 A	do	do	6,063 16	do	Do.
13 A	do	do	116 48	do	Do.
14 A	do	do	2,598 48	do	Do.
15 A	do	do	2,269 72	do	Do.
16 A	do	do	14 75	do	Do.
1 A	Dec. '84	do	236 28	do	Do.
2 A	do	do	80 08	do	Do.
3 A	do	do	214 00	do	Do.
4 A	do	do	28 27	do	Do.
5 A	do	do	3 00	do	Do.
6 A	do	do	8 23	do	Do.
7 A	do	do	5 04	do	Do.
8 A	do	do	953 40	do	Do.
10 A	do	do	12 00	do	Do.
11 A	do	do	150 00	do	Do.
12 A	do	do	426 00	do	Do.
13 A	do	do	208 50	do	Do.
14 A	do	do	747 63	do	Do.
15 A	do	do	69 00	do	Do.
16 A	do	do	185 00	do	Do.
17 A	do	do	362 74	do	Do.
18 A	do	do	1,009 26	do	Do.
19 A	do	do	19 25	do	Do.
20 A	do	do	164 18	do	Do.
21 A	do	do	45 12	do	Do.
22 A	do	do	208 71	do	Do.
23 A	do	do	188 00	do	Do.
4 A	Oct. '84	Proposals and advertisement should be filed with voucher.	142 00	Circular letter with bids are furnished	Do.
9 A	do	Authority of Q. M. Gen'l given for purchase of 20,000 needles, while 50,000 were purchased; explanation required.	72 50	The additional quantity of needles bought to promptly supply the demands under same invitation.	Do.

21 B	do	The approval of Sec'y of War required as per G. O. 65, 1884, of A. G. O.	6 06	Steps taken to have the account approved by the Sec'y of War, and purchase is approved.	Do.
2 B	do	If expenditure was not under contract, it should have the approval of Sec'y of War.	9 60	Same as on voucher 21 A, Oct., 1884.	Do.
6 B	do	Information when this service was rendered and also approval of Q. M. Gen'l required.	68 11	Duplicate account furnished, approved by the Q. M. Gen'l as a substitute.	Do.
10 A	Nov., '84	Authority on file gives the price of white tape at $\frac{1}{2}$ c. per piece of 4 yards while $1\frac{1}{2}$ cts. per piece is paid.	49 26	A mistake appears to have been made in extract of copy filed with account-current price is $1\frac{1}{2}$ cts., as per authority furnished.	Do.
1 B	do	Same as on voucher 2 B, Oct., 1884.	11 10	Same as voucher 21 A, Oct., 1884.	Do.
4 B	do	do	5,732 96	do	Do.
8 B	do	Authority for expenditures required; also information why contract was not entered into for this service.	95 00	Authority filed in account of Major Dana's voucher 22 B, Feb., 1876, which gives instructions to have baling material painted by Peterson's patent paint.	Do.
1 B	Dec., '84	Same as on voucher 2 B, Oct., 1884.	9 60	Same as on voucher 21 A, Oct., 1884.	Do.
4 B	do	Same as on voucher 8 B, Nov., 1884.	76 00	Same as on voucher 8 B, Nov., 1884.	Do.
<i>Account of Charles F. Humphrey, capt., A. Q. M.</i>					
2 B	July, '83	Suspended in part. A. B. Gordon and Jos. Michael, employed as gardeners and paid as skilled laborers, at 35 cents per day. The authority is required.	21 00	The orders for their employment are furnished, but they do not order the payment as made.	Not satisfactory.
1 B	Aug., '83	Amount paid 10 messengers, extra duty per diem, disallowed for want of appropriation, as per decision of Second Comptroller, Aug. 31, 1883.	62 00	The decision of the Second Comptroller was received after funds were furnished and the payments made.	Satisfactory.
2 B	do	Same as on voucher 2 B, July, 1883.	18 20	Same as on voucher 2 B, July, 1883.	Not satisfactory.
27 B	do	do	18 20	do	Do.
10 A	Sept., '83	Error in calculation.	1 26	Corrected voucher furnished.	Satisfactory.
11 B	do	Same as on voucher 2 B, July, 1883.	14 35	Same as on voucher 2 B, July, 1883.	Not satisfactory.
21 B	Oct., '83	A sergeant-major is not eligible to detail on extra duty.	27 65	Authority of Secretary of War furnished.	Satisfactory.
49 A	Dec., '83	Error in calculation.	4 08	Corrected voucher furnished.	Do.
5 B	do	Same as on voucher 2 B, July, 1883.	17 85	Same as on voucher 2 B, July, 1883.	Not satisfactory.
43 B	do	do	18 20	do	Do.
16 B	Jan., '84	do	14 00	do	Do.
37 B	Feb., '84	do	12 25	do	Do.
37 B	Mar., '84	Same as on voucher 2 B, July, 1884.	20 30	Same as on voucher 2 B, July, 1884.	Do.
21 B	Jan., '84	Error in calculation.	20	No reply.	Do.
<i>Account of Thomas W. Lord, lieut., 20th Inf.</i>					
9 B	Nov., '82	Date of payment and year of service not given.	270 00	A perfected voucher furnished.	Satisfactory.
10 B	do	Same as on voucher 9 B, Nov., 1882.	662 50	do	Do.
11 B	do	do	178 33	do	Do.
12 B	do	do	128 65	do	Do.
10 B	Dec., '82	do	6 20	do	Do.
<i>Account of George S. Hoyt, lieut., 18th Inf.</i>					
2 B	Feb., '84	The signatures of Charles Wilson and Timothy G. Williams, laborers, by (X) mark, are not witnessed; it is required.	12 40	A perfected voucher furnished.	Do.

Voucher and abstract.	Period.	Nature of objection.	Amount.	Nature of answer.	Decision.
		<i>Account of George S. Hoyt, lieut., 18th Inf.—Continued.</i>			
1 B	June, '84	The payment to Charles Austin for services on the 31st day of the month, at \$40 per month, \$1.33, is disallowed.	\$1 33	The officer replies that he has deposited the same to the credit of United States Treasurer.	Not yet considered.
1 A	Sept., '84	If an emergency existed, the account should have been referred to the Secretary of War for approval.	10 00	A copy of the approval of the Secretary of War is furnished.	Not satisfactory.
2 A	..do..	Same as on voucher 1 A, Sept., 1884	5 00	Same as on voucher 1 A, Sept., 1884	Do.
		<i>Account of William P. Hall, lieut., 5th Cav.</i>			
7 B	May, '84	The signatures, by (X) mark, of John Barry and M. Riley, teamsters, are not witnessed.	60 67	Corrected voucher furnished	Not yet considered.
1 A	Sept., '84	The original authority and approval of the Secretary of War required.	75	In reply, the officer transmits a letter of Dept. Q. M. Gen'l, in which he states that the Secretary of War approves the expenditure.	Do.
2 A	..do..	Same as on voucher 1 A, Sept., 1884	5 50	Same as voucher 1 A, Sept., 1884	Do.
3 A	..do..	..do..	4 50	..do..	Do.
4 A	..do..	..do..	26 65	..do..	Do.
5 A	..do..	..do..	19 72	..do..	Do.
6 A	..do..	..do..	1 62	..do..	Do.
7 A	..do..	..do..	15 74	..do..	Do.
8 A	..do..	..do..	4 00	..do..	Do.
9 A	..do..	..do..	13 23	..do..	Do.
10 A	..do..	..do..	13 40	..do..	Do.
11 A	..do..	..do..	8 75	..do..	Do.
12 A	..do..	..do..	20 00	..do..	Do.
13 A	..do..	..do..	33 04	..do..	Do.
14 A	..do..	..do..	6 00	..do..	Do.
15 A	..do..	..do..	11 76	..do..	Do.
16 A	..do..	..do..	19 20	..do..	Do.
17 A	..do..	..do..	5 00	..do..	Do.
18 A	..do..	..do..	19 72	..do..	Do.
19 A	..do..	..do..	4 20	..do..	Do.
20 A	..do..	..do..	2 50	..do..	Do.
21 A	..do..	..do..	1 50	..do..	Do.
22 A	..do..	..do..	4 08	..do..	Do.
23 A	..do..	..do..	22 08	..do..	Do.
24 A	..do..	..do..	1 36	..do..	Do.
25 A	..do..	..do..	2 50	..do..	Do.
26 A	..do..	..do..	3 52	..do..	Do.
27 A	..do..	..do..	3 00	..do..	Do.
28 A	..do..	..do..	21 20	..do..	Do.
29 A	..do..	..do..	19 72	..do..	Do.
30 A	..do..	..do..	2 00	..do..	Do.

1 A	Oct., '84	do	537 80	In reply the officer sends letter of Nov. 28, 1884, addressed by him to chief Q. M. Dep't of the Platte, asking the approval by the proper authority of this and other purchases in open market made in Oct. and Nov., 1884. The letter contains the approval of the Secretary of War.	Do.
4 A	do	do	311 50	Same as on voucher 1 A, Oct., 1884	Do.
5 A	do	do	281 87	do	Do.
6 A	do	do	2 44	Same as on voucher 1 A, Sept., 1884	Do.
7 A	do	do	1 00	do	Do.
8 A	do	do	2 47	do	Do.
9 A	do	do	2 00	do	Do.
10 A	do	do	4 88	do	Do.
11 A	do	do	7 50	do	Do.
4 B	do	do	300 00	Authority filed with my Form 1, for Sept., 1884 in Q. M., Gen'l's Office.	Do.
8 B	do	do	186 25	do	Do.
9 B	do	do	2 50	Same as on voucher 1 A, for Sept., 1884	Do.
10 B	do	do	3 75	do	Do.
11 B	do	do	8 00	do	Do.
1 A	Nov., '84	do	1 00	Same as voucher 1 A, Oct., 1884	Do.
2 A	do	do	26 53	do	Do.
3 A	do	do	6 24	Same as voucher 1 A, Sept., 1884	Do.
4 A	do	do	4 50	Same as voucher 1 A, Oct., 1884	Do.
5 A	do	do	4 50	Same as voucher 1 A, Sept., 1884	Do.
6 A	do	do	80	Same as voucher 1 A, Oct., 1884	Do.
7 A	do	do	1 50	do	Do.
8 A	do	do	10 00	do	Do.
9 A	do	do	2 00	do	Do.
10 A	do	do	14 40	do	Do.
11 A	do	do	1 50	do	Do.
12 A	do	do	21 60	do	Do.
13 A	do	do	2 50	do	Do.
14 A	do	do	24 52	do	Do.
15 A	do	do	3 00	do	Do.
16 A	do	do	16 74	do	Do.
17 A	do	do	12 96	do	Do.
18 A	do	do	8 00	do	Do.
19 A	do	do	2 04	do	Do.
20 A	do	do	1 00	do	Do.
21 A	do	do	5 80	do	Do.
22 A	do	do	7 00	do	Do.
23 A	do	do	3 50	Same as voucher 1 A, Sept., 1884	Do.
24 A	do	do	3 50	Same as voucher 1 A, Oct., 1884	Do.
25 A	do	do	5 44	do	Do.
26 A	do	do	4 52	do	Do.
27 A	do	do	3 50	do	Do.
28 A	do	do	160 00	do	Do.
29 A	do	do	3 80	do	Do.
30 A	do	do	2 50	do	Do.
32 A	do	do	3 00	Same as on voucher 1 A, Sept., 1884	Do.
33 A	do	do	1,407 28	Same as on voucher 1 A, Oct., 1884	Do.

Voucher and abstract.	Period.	Nature of objection.	Amount.	Nature of answer.	Decision.
<i>Accounts of W. R. Hall—Continued.</i>					
34 A	Nov., '84	Same as on voucher 1 A, Sept., 1884	\$60 00	Same as on voucher 1 A, Oct., 1884	Not yet considered.
5 B	do	do	63 00	Authority filed with form 1 for Nov., 1884	Do.
6 B	do	do	100 00	do	Do.
<i>Accounts of R. R. Stevens, lieut., 6th Inf., A. A. Q. M.</i>					
2 B	Feb., '83	Erroneous payment to Henry Livingston for 9 days extra-duty service.	1 80	Amount refunded	Satisfactory.
<i>Accounts of George H. Sands, lieut., 6th Cav., A. A. Q. M.</i>					
4 G	4th qr., '83.	For amount received from sale of mineral oil not accounted for.	1 09	do	Do.
<i>Accounts of Richard G. Shaw, lieut., 1st Arty.</i>					
2 B	Mar., '82	Date of payment not designated	7 50	Perfected voucher furnished	Do.
1 B	Apr., '82	Month and year of service not stated; required	32 35	do	Do.
2 B	Aug., '82	Bill of lading not furnished as required	2 50	"No bill of lading was executed for the reason that the service was performed by the steamer Gen. Canby, which was employed by the Q. M. Department under a yearly contract to make daily trips between Astoria and the forts at the mouth of the Columbia River. Powder and lumber, however, are articles excepted by the contract, and consequently the owners of the steamer rendered a bill for the service, a bill of lading being deemed unnecessary." (Letter of officer dated June 30, 1885.)	A waiting decision.
1 B	Oct., '82	Inclusive dates of service not stated	22 40	Reply of June 30, 1885	Satisfactory.
<i>Rufus Saxton, col. and A. Q. M. Gen.</i>					
8 B	May, '83	Suspended under sec. 3477 R. S. Evidence required that the money reached the hands of the principals.	20 25	"Retained voucher is missing, and cannot be found. The period of service, however, was from Oct. 4, 1882, to Oct. 10, 1882, both inclusive, and I hereby authorize the insertion of these dates above my signature on the voucher now in your possession."	Do.
				"I have the honor to transmit herewith additional evidence relating thereto in the removal of stoppages on vouchers Nos. 8 and 9, abstract	

9 B	do	Same as on 8 B, May, 1883	13 50	Same as to 8 B, May, 1883	Do.
3 B	Sept., '83	Two copies each of the freight tariffs of the L. N. and G. W. R. R. Co. applicable to rates paid on this voucher are required. A. R. 2043. Also, the divisions of through rates are required in order to determine the correct amount to be deducted from land grant. (Q. M. G. O.)	145 32	Reply of Jan. 15, 1885	Do.
2 B	Apr., '84	Date of payment not given in receipt	2 52	"Inclosed are two copies of rates in force and applicable to payments made on this voucher. The deductions on account of land grants were made on a mileage basis."	Do.
6 B	do	Certificate not signed	3 00	Perfectured voucher furnished	Do.
12 B	do	Date of payment not given in margin of pay-roll	88 50	do	Do.
40 B	do	Certificate not signed	3 50	do	Do.
26 A	do	"Paragraph 1490 should be complied with." (Q. M. G. O.)	8 50	do	Do.
27 A	do	Same as on 26 A	8 50	do	Do.
38 B	June, '84	Receipts for bill of lading states weight to be 917 lbs.; 997 lbs. are paid for on voucher per bill of lading, No. 58.	1 00	"997 lbs. is correct. See duplicate bill of lading herewith." (Letter of officer dated Sept. 9, 1885.)	Do.
1 A	July, '84	Property not accounted for	82 09	Supplementary returns of Q. M. stores for 3d qr. 1884, forwarded, accounting for the property in question.	Do.
9 B	Sept., '84	Subvoucher No. 7, B. L., Sept. 9, 1883, for one mule—2,000 pounds, Mobile to Montgomery—does not accompany the voucher. (Q. M. G. O.)	2 57	"The stoppage made in this instance on account of lost B. L. was taken up on my account current for July, 1885, as disbursing officer of the Q. M. Dept. at Louisville, Ky. This suspension was replied to on like remarks from the Q. M. Gen.'s office, on examination of the accounts in that office. This missing B. L., my official check on retained voucher shows, was attached to the original voucher when forwarded to Washington. To remove the suspension, and thereby avoid delay in the settlement of my money accounts, I made a deposit of the amount as stated." (Letter of officer dated Oct. 27, 1885.)	Do.
		<i>Account of Lieut. William V. Richards, 16th U. S. Inf., A. C. S.</i>			
Sales to officers	June, '84	Errors in calculation	25 45	Amount taken upon account current Feb., 1885	Do.
		<i>Account of Lieut. Harvey D. Reed, 25th Inf., A. C. S.</i>			
Conting, vou. 1	Jan., '84	The approval of the Secretary or War required	1 50	Amount refunded	Do.
		<i>Account of Capt. George F. Price, 5th Cav., U. S. A., A. C. S.</i>			
Do	do	Suspended for want of proper signature to receipt	5 60	Perfectured voucher received	Do.
Conting, vou. 3	Feb., '84	do	5 04	do	Do.

Voucher and abstract.	Period.	Nature of objection.	Amount.	Nature of answer.	Decision.
<i>Account of Capt. George F. Price, 5th Cav., U. S. A., A. C. S.—Continued.</i>					
Conting., vou. 3....	Mar., '84	Suspended for want of proper signature to receipt	\$4 48	Perfected voucher received	Satisfactory.
Do.....	April, '84	do.....	2 52	do.....	Do.
Do.....	May, '84	do.....	1 40	do.....	Do.
Conting., vou. 6....	do.....	do.....	3 64	do.....	Do.
Do.....	June, '84	do.....	2 80	do.....	Do.
Conting., vou. 4....	July, '84	do.....	6 58	do.....	Do.
Do.....	Aug., '84	do.....	5 88	do.....	Do.
Conting., vou. 5....	Sept., '84	do.....	4 34	do.....	Do.
Conting., vou. 9....	do.....	do.....	6 58	do.....	Do.
Conting., vou. 13....	do.....	do.....	6 58	do.....	Do.
Conting., vou. 5....	Oct., '84	do.....	3 50	do.....	Do.
Conting., vou. 8....	Sept., '84	Suspended for want of signature to the certificate that "the account is correct and just".	6 58	do.....	Do.
<i>Account of Lieut. John J. O'Connell, 1st U. S. Inf., A. C. S.</i>					
Purchase, vou. 2....	July, '84	Mode of payment not given	10 61	do.....	Do.
Conting., vou. 8....	Aug., '84	Not a proper charge against the appropriation	3 00	Amount refunded	Do.
Conting., vou. 2....	July, '84	Error in payment for extra-duty service	1 00	do.....	Do.
<i>Account of Lieut. Henry B. Osgood, 3d U. S. Art., A. C. S.</i>					
Acct. current	Aug., '84	Officer takes up to his credit \$4.37 on account of refund of 10 per cent. charged on abstract of sales to officers July, 1884. The amount is suspended for want of receipt showing payment of the money to the officers from whom it was collected.	4 37	do.....	Do.
Purchases, vou. 3....	do.....	Errors in calculation	86	do.....	Do.
Conting., vou. 1....	do.....	do.....	25	do.....	Do.
Sales.....	do.....	do.....	4 45	do.....	Do.
<i>Account of Lieut. Julius H. Pardee, 23d U. S. Inf., A. C. S.</i>					
Purchases, vou. 1....	July, '84	Date of receipt not given. (See par. 1661, A. R., 1881)	30 45	Paid July 29, 1884.....	Do.
Purchases, vou. 2....	do.....	do.....	27 23	do.....	Do.
Do.....	Sept., '84	do.....	22 09	Paid September, 30, 1884.....	Do.
Purchases, vou. 1....	Aug., '84	Number of check not given. (See par. 1669, A. R., 1881)	23 82	Paid by check No. 16,094, Asst. Treas., N. Y.	Do.
Purchases, vou. 2....	do.....	do.....	21 54	Paid by check No. 16,095, Asst. Treas., N. Y.	Do.
Conting., vou. 2....	do.....	Mode of payment not given	3 00	Paid by currency in office safe	Do.
Conting., vou. 3....	do.....	do.....	3 00	do.....	Do.
Purchases, vou. 3....	do.....	do.....	3 45	do.....	Do.

Account of Lieut. John Newton, 16th U. S. Inf.

Sales	Dec., '83	Error in calculation
Do.	Apr., '84	do
Do.	do	do
Do.	May, '84	do
Do.	June, '84	do
Do.	Mar., '84	do
Account current for May, '84		Error in bringing forward the balance due the United States from account-current for April.

Account of Lieut. Medad C. Martin, 22d Inf., A. O. S.

Sales	July, '84	Error in calculation
Do.	Aug., '84	do
Do.	Sept., '84	do
Do.	Oct., '84	do
	June, '84	Amount paid for extra duty to Theo. Holway, disallowed.
Conting., vou. 3.	Jan., '84	Imperfect receipt
Conting., vou. 1.	Feb., '84	do
Do.	Mar., '84	do
Conting., vou. 2.	Apr., '84	do
Conting., vou. 6.	May, '84	do
Purchases, vou. 1.	Aug., '84	Certificate not signed
Do.	Sept., '84	do
Conting., vou. 11.	Aug., '84	No date to receipt
Conting., vou. 3.	Sept., '84	do

Account of Lieut. Thomas S. McCaleb, 19th U. S. Inf., A. C. S.

Conting., vol. 2...	Aug., '82	Mode of payment not given.
Conting., vol. 6..	Nov., '82	do
Conting., vol. 7...	do	One day's ration while on furlough

Account of Lieut. John B. McDonald, 10th U. S. Cav., A. C. S.

Sales	Mar., '84	Error in calculation..... On supplemental account-current for August, 1883, there appears a balance due the United States of \$1. This is not accounted for or taken up on any subsequent account-current.
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Account of William A. Mann, lieut., 17th U. S. Inf., A. C. S.

Sales	Feb., '84	Error in calculation
Conting., vol. 1	June, '84	Approval of Secretary of War required
Conting., vol. 4	do	do
Conting., vol. 5	do	do
Conting., vol. 4	July, '84	do

04	Taken up by officer on account-current for Feb, 1885.	Do.
07	do	Do.
23	do	Do.
44	do	Do.
11	do	Do.
2 97	do	Do.
2 50	Taken up by officer on account-current for Sept., 1885	Do.
21	Amount refunded	Do.
3 00	do	Do.
2 00	do	Do.
1 00	do	Do.
1 20	do	Do.
5 00	Discrepancy explained	Do.
5 80	do	Do.
6 20	do	Do.
6 00	do	Do.
5 00	do	Do.
957 08	Perfected voucher received	Do.
938 27	do	Do.
23 00	do	Do.
11 25	do	Do.

6 20	Letter from officer, dated February 28, 1885, states .	Do.
6 00	Voucher 2, abst. conting., August, 1882, and vou. 6, abst. conting., November, 1882, paid from funds in personal possession.	Do.
25	Money refunded	Do.

66	No reply.....
1 00	do

42	do
4 50	do
4 50	do
4 50	do
3 00	do

Voucher and abstract.	Period.	Nature of objection.	Amount.	Nature of answer.	Decision.
		<i>Account of G. W. Read, Lieut., 5th Cavalry, A. C. S.</i>			
Conting., vou. 1....	Dec., '84	Original furlough, or evidence of the fact that payment has been entered thereon, is required.	\$11 25	No reply.....	
		<i>Account of Capt. Charles G. Penney, 6th U. S. Inf., A. C. S.</i>			
Conting., vou. 1....	Mar. '85	Report as to the necessity for the purchase of liquid coffee at Columbus, Ohio, required.	1 40	do	
		<i>Account of Lieut. Charles M. O'Connor, 8th U. S. Inf., A. C. S.</i>			
Conting., vou. 1....	May, '85	Mode of payment not given.....	2 52	do	
Conting., vou. 2....	do	do	2 52	do	
Conting., vou. 3....	do	do	5 25	do	
Conting., vou. 4....	do	do	1 26	do	
Do	June, '85	do	1 26	do	
Conting. vou. 6....	do	do	10 50	do	
		<i>Account of Lieut. Alfred Reynolds, 20th U. S. Inf., A. C. S.</i>			
Conting., vou. 31....	Dec., '84	Signature by mark not witnessed.....	63	do	
		<i>Account of Lieut. P. Henry Ray, 8th U. S. Inf., A. C. S.</i>			
Account current...	Dec., '83	"Awaiting evidence of collection and repayment to the subsistence of the Army."	759 67	do	
		<i>Account of Lieut. Daniel Robinson, 7th U. S. Inf., A. C. S.</i>			
Conting., vou. 8....	June, '83	Overpayment of 5 days' subsistence.....	1 25	Taken up by officer on account current for August, 1884.	Satisfactory.
		<i>Account of Lieut. Ramsey D. Potts, 3d U. S. Inf., A. C. S.</i>			
Conting., vou. 3....	Mar., '84	Overpayment of rations.....	75	No reply.....	
		<i>Account of Lieut. Daniel N. McDonald, 4th U. S. Inf., A. C. S.</i>			
Purchases, vou. 1..	Apr., '85	Certificate not signed	195 02	Officer has furnished retained voucher	Not yet considered.
Purchases, vou. 2..	do	The receipt does not show the amount of money paid, or when.	2 50	do	Do.
Conting., vons. 1, 2	do	The vouchers are not made in proper form, O. C. G. The vouchers are for liquid coffee, and should be made on form 15 and signed by the soldiers entitled to the money, and accompanied by the order for travel.	2 10	do	Do.

Sales	May, '85	Error in calculation.....	1 00	No reply	
Do.	June, '85	do	10	do	
Account current	May, '85	Erroneously dropped from account current for the reason that the proceeds of sales are alleged to have been stolen by Com. Sergt. George W. Winnie when he deserted, May 14, 1885.	55 26	do	
		<i>Account of Lieut. James Regan, 9th U. S. Inf., A. C. S.</i>			
Purchases, vou. 6	Aug., '84	Mode of payment not given.....	16 83	do	
Sales	Nov., '84	Error in calculation.....	10	Taken up on account current Mar., 1885	Do.
		<i>Account of Capt. Henry G. Sharpe, C. S., U. S. A.</i>			
Sales	Oct., '84	Error in calculation	40	Taken up on account current Jan., 1885.....	Do.
		<i>Account of Daniel F. Stiles, Lieut., 10th Inf., A. C. S.</i>			
Conting., vou. 2	Nov., '84	Error in calculation.....	1 20	do	Do.
Conting., vou. 5	do	do	1 65	do	Do.
Conting., vou. 2	Dec., '84	do	4 05	do	Do.
		<i>Account of Lieut. Matthew F. Steele, 8th U. S. Inf., A. C. S.</i>			
Sales	July, '85	Error in calculation.....	54	Taken up in supplementary account.....	Satisfactory.
		<i>Account of Lieut. George A. Thurston, 3d U. S. Inf., A. C. S.</i>			
Purchases, vou. 4	Dec., '84	Error in calculation	1 00	Officer takes up this amount on account current Apr., 1885.	Not yet considered.
		<i>Account of Frank Thorp, Lieut., 5th Art., A. C. S.</i>			
Purchases, vou. 4	Nov., '84	Mode of payment not given.....	36 21	No reply	
Purchases, vou. 5	do	do	28 16	do	
		<i>Account of Lieut. Wm. W. Wortherspoon, 12th Inf., A. C. S.</i>			
Conting., vou. 5	Feb., '85	Overpayment of one day's subsistence	25	Taken up on account current, March, '85.....	Do.
Conting., vou. 1	Sept., '84	Copy of order referred to required.....	84	No reply	
Conting., vou. 3	do	do	15 00	do	
Conting., vou. 5	Oct., '84	Overpaid.....	1 00	do	
Conting., vou. 6	do	do	1 00	do	
		<i>Account of Lieut. Blanton C. Welsh, 15th Inf., A. C. S.</i>			
Sales	Sept., '84	Error in calculation.....	20	do	
Do.	Oct., '84	do	90	do	
Purchases, vou. 1	Dec., '84	Contract not on file.....	299 93	Contract filed.....	Do.
		<i>Account of Capt. John F. Weston, C. S., U. S. A.</i>			
Conting., vou. 5	Oct., '84	Mode of payment not given.....	210 00	No reply	

Disallowances made in settlement of quartermaster, engineer, subsistence, and signal accounts—Continued.

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DISALLOWED ACCOUNTS.

Voucher and abstract.	Period.	Nature of objection.	Amount.	Nature of answer.	Decision.
<i>Account of Maj. M. P. Small, C. S., U. S. A.</i>					
Sales	June, '84	Error in calculation	\$0 10	Taken up on subsequent account current.....	Not yet considered.
Conting., vou. 16 ..	Aug., '84	Original voucher, with indorsement of Secretary of War, required.	28 80	Retained voucher received.....	Do.
Conting., vou. 3	Sept., '84	Error in calculation	14	Taken up on subsequent account current.....	Do.
Vou. 7	Oct., '—	do	29	do	Do.
<i>Account of Charles H. Tompkins, col. and A. Q. M. Gen.</i>					
1 B	Oct., '82	Deduction should have been made on account of land grant between Chicago and Saint Paul for 172 miles, instead of 156 miles.	76	In accordance with instructions of the Third Auditor, dated March 28, 1885, 50 per cent. of the amount suspended—modified in accordance with instructions of the Quartermaster-General, U. S. A., dated March 11, 1885 (copy inclosed herewith, marked No. 21), by calculation on the basis of 410 miles, total distance, 172 miles land grant instead of 156—was collected from the Chicago, Milwaukee and Saint Paul Railway, and will be found taken up on my account current for the month of April, 1885, as per statement inclosed herewith (marked No. 23).	Satisfactory.
3 B	do	Under sec. 3477, R. S	157 45	Authority to receipt furnished.....	Do.
12 B	do	do	368 43	do	Do.
1 A	July, '83	Property not accounted for; also, the authority referred to should be filed in support of voucher.	970 00	Property accounted for, and authority furnished ..	Do.
<i>Account of Maj. Jared A. Smith, Corps of Eng'rs., U. S. A.</i>					
117	3d qr., '83	Imperfect receipt under sec. 3477, R. S	2,549 66	Amended voucher, certificate, and explanations ..	Not yet considered.
98	4th qr., '83	Same as voucher 117, 3d quarter, 1883	338 47	do	Do.
99	do	do	353 95	do	Do.
105	2d qr., '84	do	336 65	do	Do.
30	3d qr., '83	do	127 50	do	Do.
81	do	do	1,049 95	do	Do.
84	4th qr., '83	do	1,341 70	do	Do.
<i>Accounts of Maj. Amos Stickney, Corps of Eng'rs., U. S. A.</i>					
118	1st qr., '84	Imperfect receipt under sec. 3477, R. S	157 50	Reply of July 11, 1885. * * * Copy of power of attorney of O'Neil & Co. appointing J. B. O'Brien agent, showing his authority for signing voucher No. 118, 1st quarter, 1884, is forwarded herewith. * * *	Unsatisfactory.

174	2d qr, '84	do	106 25	* * * Reference to voucher No. 118, 1st quarter, 1884, showing authority for J. B. O'Brien to sign. * * *	Do.
37	Oct., '84	do	200 00	No reply	
28	Sept., '84	do	164 00	do	
7	Oct., '84	do	408 00	do	
47	do	do	360 00	do	
94	do	do	169 00	do	
6	Nov., '84	do	390 00	do	
20	Dec., '84	do	247 00	do	
<i>Accounts of Capt. William L. Marshall, Corps Engineers.</i>					
Vou. 17	Oct., '84	Imperfect receipt under sec. 3477 R. S.	176 09	Retained voucher furnished	Not yet considered.
<i>Accounts of Maj. Alexander Mackenzie, Corps Engineers.</i>					
Vou. 41	4th qr., '83	Imperfect receipt under sec. 3477, R. S.	161 52	Retained vouchers furnished	Do.
Vou. 117	do	do	1,305 06	do	Do.
Vou. 118	do	do	190 40	do	Do.
Vou. 156	do	do	1,300 26	do	Do.
Vou. 157	do	do	360 00	do	Do.
Vou. 185	do	do	690 00	do	Do.
<i>Accounts of Clinton B. Sears, Corps of Engineers.</i>					
Vou. 23	2d qr., '84	Receipt imperfect under sec. 3487, R. S.	422 41	New voucher furnished	Do.
Vou. 151	do	do	110 00	do	Do.
Vou. 169	Aug., '84	do	460 50	do	Do.
Vou. 43	Sept., '84	do	350 63	do	Do.
Vou. 132	do	do	4,628 63	do	Do.
Vou. 61	Dec., '84	do	755 83	do	Do.
Vou. 91	do	do	546 00	do	Do.
Vou. 92	do	do	156 00	do	Do.
Vou. 149	do	Receipt imperfect under sec. 3477, R. S.; also authority for payment required.	150 00	New voucher, and certified copy of letter authorizing payment, furnished.	Do.
Vou. 158	2d qr., '84	Overpayment.	5 00	Amount refunded.	Satisfactory.
Vou. 100	Dec., '84	do	1 00	New vouchers furnished embracing item for \$1, not included in original.	Not yet considered.
<i>Accounts of Joseph A. Sladen, Lieut., 14th Inf., A. A. Q. M.</i>					
2 B	Aug., '83	No appropriation from which per diem as messengers during Aug., 1883, can be paid, also date of payment is not designated.	481 00	Amount expended for per diem to messenger, refunded, and perfected voucher furnished.	Satisfactory.
9 B	do	Same as on vou. 2 B., Aug., 1883	511 00	do	Do.
6 B	Dec., '83	The date of payment not stated on face of voucher.	450 00	Perfected voucher furnished	Do.
10 G	2d qr., '84	For amount \$7.40. Coal sold to Act'g Asst. Surg. Frank J. Ives, and not accounted for.	7 40	"My retained copy. Abstract of funds received from sales of fuel to officers for April, 1884, shows funds received on voucher 10. Abstract G taken up and accounted for, and, with other amounts, deposited to credit of Treasurer U. S. Copy of retained voucher inclosed." (Letter of officer dated Nov. 10, 1885.)	Not yet considered.

Disallowances made in settlement of quartermaster, engineer, subsistence, and signal accounts—Continued.

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DISALLOWED ACCOUNTS.

Voucher and abstract.	Period.	Nature of objection.	Amount.	Nature of answer.	Decision.
		<i>Joseph A. Sladen, lieut., 14th Inf., A. A. Q. M.—Continued.</i>			
1 A	Aug., '84	Approval of Secretary of War required	\$5 51	The purchases were made under the emergency clause provided in G. O. No. 65, S. of 1884, A. G. O. (page 4), and the required report of the purchases for the approval of the Hon. Sec. of War was forwarded immediately after the purchase with statement of the necessity of the articles purchased, and price paid for same. The sudden demand for the articles could not be anticipated, and it was not practicable to secure competition. The purchases have been made with due reference to economy and in the manner usual among business men, and the articles could not have been obtained for a lower price." (Letter of officer dated Nov. 16, 1885.)	Not yet considered.
2 A	Aug., '84	Same as 1 A, Aug., 1884	89 50	Same as above	Do.
2 B	Aug., '84	Evidence required that the men worked Sundays, also the roll shows the time stated as from the 5th to 31st only, but commutation of quarters and fuel is paid for full month. Corrected voucher is required.	689 25	Extra-duty pay for the clerks and messengers on duty at these headquarters was paid only from July 5 to 31, 1884, in accordance with decision of Second Comptroller of the Treasury (copy inclosed). The extra-duty pay for the remaining 4 days, viz, July 1 to 4, 1884, both days inclusive, was subsequently paid from appropriations for fiscal year 1884. The certificate of the late A. A. G., J. H. Taylor, U. S. A. "that the enlisted men have been regularly on duty at headquarters, Dept. of the Platte, during the time charged for," would indicate that the men worked on Sundays. The commutation of quarters and fuel being provided for in the act of Congress approved July 5, 1884, as promulgated in G. O. No. 65, S. of 1884, A. G. O., the full month for such commutation was paid. A certificate to that effect was made by the late Assistant Adjutant-General Taylor in the body of the receipt-roll. (Letter of officer dated Nov. 16, 1885.)	Do.
3 B	Aug., '84	Certificate required that man worked Sundays	3 00	Remarks made on voucher 2 B, Aug., 1884, relative to the certificate of the late Adjutant-General Taylor, at the bottom of each receipt-roll, to the effect that the enlisted men have been regularly on duty during the time charged for would seem to cover each case mentioned.	Do.
3 B	Sept., '84	Certificate required that men worked Sundays	237 25	Same as above	Do.

1 B	Oct., '84	Certificate required that man worked Sundays	15 00	do	Do.
6 B	do	Certificate required that men worked Sundays	217 50	do	Do.
8 B	do	do	240 25	do	Do.
3 A	Nov., '84	Receipt of principal required	3 10	Retained voucher forwarded	Do.
1 B	Dec., '84	Evidence required that men worked Sundays	232 50	Same as on 3 B, Aug., 1884, et	Do.
10 B	do	do	240 25	do	Do.
<i>Account of Daniel F. Stiles, Lieut., 10th Inf. and A. A. Q. M.</i>					
3 B	Apr., '83	Date of payment required	39 40	Corrected voucher furnished	Satisfactory.
1 A	Sept., '83	Property not accounted for	1 33	Property accounted for	Do.
2 A	do	Same as on 1 A, Sept., 1883	8 40	do	Do.
<i>Account of Crosby P. Miller, Lieut., 4th Art.</i>					
1 A	Aug., '83	Evidence required that pars. No. 1485, 1488, and 1490, Army Regulations, have been complied with.	78 92	Reply of May 7, 1885: No contracts were made by the chief quartermaster for furnishing fuel and straw to the ungarrisoned posts, Forts Scammel, Popham, Knox, and McClary, and I was directed by the Dept. comdr. to make the purchases in open market, as the stores were required at once for issue. I directed the ordnance sergeants at those posts (Scammel excepted) to call for bids from all the dealers in the vicinity of the posts. This was done, and the purchase made from the lowest bidder in each case. For Fort Scammel (voucher 4) I followed the same course. I certify that the exigency of the service required an immediate delivery, and the purchase was made at lowest obtainable rates.	Do.
2 A	Aug., '83	Same as on 1 A, August, 1883	82 86	Same as reply to 1 A, Aug., 1883	Do.
3 A	do	do	88 75	do	Do.
4 A	do	do	83 37	do	Do.
1 B	Sept., '83	The period when the repairing was done should be designated.	20 00	Perfected vouchers furnished	Do.
1 A	Oct., '83	Evidence required that pars. 1488 & 1490, Army Regulations, have been complied with.	86	I certify that the exigency of the service required an immediate delivery of these articles.	Do.
2 A	do	Same as on 1 A, Oct., 1883	141 10	do	Do.
3 A	do	do	150	do	Do.
4 A	do	do	160	do	Do.
1 B	do	The bill should be itemized and the date given	5 00	Completed voucher furnished	Do.
2 B	do	Same as on 1 B, Oct., 1883	7 50	do	Do.
3 B	do	do	18 00	do	Do.
4 B	do	do	48 00	do	Do.
5 B	do	do	14 00	The work was done by the job.	Do.
6 B	do	Same as on 1 B, Oct., 1883, and further, the receipt is given for \$1.90 and credit taken for \$9.55 in abstract B. Explanation required whether the horses shod were public or private horses.	9 55	Corrected voucher furnished, credit should be taken for \$9.55. The horses shod were public animals. The spring wagon was repaired by the job, and completed Sept. 23, 1883, the horse-shoeing between the 1st and 30th of Sept., 1883.	Do.

Voucher and abstract.	Period.	Nature of objection.	Amount.	Nature of answer.	Decision.
2 A	Nov., '83	Evidence required that pars. 1485, 1488, & 1490, Army Reg., have been complied with.	\$66 88	I certify that the exigencies of the service required an immediate delivery of the lumber and stone.	Satisfactory.
3 A	..do	Same as on 2 A, Nov., 1883	94 88	Same as on vou. 2 A, Nov., 1883	Do.
4 A	..do	..do	93 44	..do	Do.
5 A	..do	..do	84 50	The fuel for Ord. Sergt. Kelly was required at once. The principal dealers near Ft. Popham were notified to send in bids, and the purchase was made from the lowest bidder.	Do.
1 B	..do	Inclusive dates required; also, explanation as to whether the horses shod were public or private horses.	3 50	The horses shod were public animals only; the work was performed between the 1st and 30th of October.	Do.
4 B	..do	Inclusive dates required	24 00	Perfect voucher furnished	Do.
5 B	..do	..do	36 00	..do	Do.
7 B	..do	..do	20 00	The work was done by the job	Do.
1 A	Dec., '83	Evidence required that pars. 1485, 1488, & 1490, Army Reg., have been complied with.	144 78	I certify that the exigency of the public service required the immediate delivery of this lumber.	Do.
2 A	..do	Same as on 1 A, Dec., 1883	9 00	I certify that the exigency of the service required immediate delivery of these stores.	Do.
3 A	..do	..do	23 94	Same as on 2 A, Dec., 1883	Do.
1 B	Dec., '83	Inclusive dates required	24 00	Perfect vouchers furnished	Do.
4 B	..do	Same as on 1 B, Dec., 1883	7 50	..do	Do.
1 A	Jan., '84	Evidence required that pars. 1485, 1488, & 1490, Army Reg., have been complied with.	23 15	I certify that the exigency of the service required an immediate delivery of these stores.	Do.
2 A	..do	Same as on 1 A, Jan., 1884	4 50	Same as on 1 A, Jan'y, 1884	Do.
3 A	..do	..do	7 00	..do	Do.
4 A	..do	..do	16 20	..do	Do.
1 B	..do	Inclusive dates required	3 00	Corrected voucher inclosed	Do.
3 B	..do	Same as on 1 B, also, explanation required whether the horses shod were public or private animals.	6 25	The horses shod were public animals. The work was done between the 1st and 20th of December, 1883.	Do.
1 A	Feb., '84	Evidence required that pars. 1485, 1488, & 1490, Army Reg., have been complied with.	32 88	This coal was required for immediate delivery to Col. Blunt, Corps of Engrs., in Portland, and was purchased at the lowest obtainable rates.	Do.
2 A	..do	Same as on 1 A, Feb'y, 1884	4 80	I certify that the public exigencies required the immediate delivery of these stores.	Do.
4 A	..do	..do	6 30	Same as on 2 A, Feb'y, 1884	Do.
1 B	..do	Inclusive dates required	7 50	Corrected voucher furnished	Do.
3 B	..do	Inclusive dates and explanation required, whether the horses were public or private animals.	5 25	This work was done between the 1st and 23d of Jan., 1884. The horses shod were public animals.	Do.
1 A	Mar., '84	Evidence required that pars. 1485, 1488, and 1490, Army Reg., have been complied with.	32 88	This coal was required for immediate delivery in Portland, and was purchased at the lowest obtainable rates.	Do.

2 A	do	Same as on 1 A, Mar., 1884
3 A	do	do
1 B	do	Inclusive dates and explanation are required as to whether the horses shod were public or private animals.
1 A	Apr., '84	Evidence required that pars. 1485, 1488, and 1490, Army Reg., have been complied with.
2 A	do	Same as on 1 A, Apr., 1884
3 A	do	do
4 A	do	do
6 A	do	do
2 B	do	Inclusive dates and explanation required whether the horses shod were public or private animals.
1 A	May, '84	Evidence required that pars. 1485, 1488, and 1490, Army Reg., have been complied with.
2 A	do	Same as on 1 A, May, 1884
3 A	do	do
4 A	do	do
5 A	do	do
6 A	do	do
3 B	do	Inclusive dates required and information as to whether horses shod were public or private animals.
4 B	do	Inclusive dates required
6 B	do	do
1 A	June, '84	Evidence required that pars. 1485, 1488, and 1490, Army Reg., have been complied with.
2 A	do	Same as on 1 A, June, 1884
3 A	do	do
4 A	do	do
5 A	do	do
6 A	do	do
2 B	do	Inclusive dates of service required and information as to whether the horses shod were public or private animals.
3 B	do	An itemized bill, or if the work was done by contract, the latter should be furnished.
5 B	do	Same as on 2 B, June, 1884
1 B	Aug., '84	Inclusive dates required and explanation as to whether the horses shod were public or private animals.
3 B	Sept., '84	Same as on 1 B, May, 1884
5 B	do	do

1 76	I certify that the exigencies of the service required immediate delivery of these stores.	Do.
13 00	Same as voucher 3 A, Mar., 1884	Do.
3 25	This work was done between the 1st and 24th of Feb., as required. The horses shod were public animals.	Do.
32 88	I certify that exigency of the service required an immediate delivery of the coal.	Do.
5 60	I certify that the exigencies of the service required an immediate delivery of these stores.	Do.
2 75	Same as on voucher 1 A, Apr., 1884	Do.
1 00	do	Do.
28 00	do	Do.
2 25	The work was performed between the 1st and 31st of Mar. The horses shod were public animals only.	Do.
32 85	I certify the exigencies of the service required immediate delivery of the stores.	Do.
4 20	Same as to voucher 1 A, May, 1884	Do.
3 40	do	Do.
1 00	do	Do.
62 50	do	Do.
23 70	do	Do.
3 25	This work was performed between the 1st and 25th of Apr. The horses shod were public animals.	Do.
27 50	Corrected vouchers furnished	Do.
10 63	do	Do.
2 20	The public exigencies of the service required an immediate delivery of these stores.	Do.
7 75	Same as to voucher 1 A, June, 1884	Do.
2 50	do	Do.
37 95	do	Do.
6 16	do	Do.
60 00	do	Do.
1 50	This work was performed between the 1st and 21st of May. The horses shod were public animals.	Do.
450 00	The work was done by the job at the lowest obtainable rates, as per authority. An itemized bill was made, which was submitted when authority for the work was asked. As the work was ordered to be done by the job no itemized bill was called for.	Do.
3 00	This work was performed between the 1st and 21st of June, 1884. The horses shod were public animals only.	Do.
6 25	The horses shod were public animals, and the work was performed between the 1st and 21st of Aug., 1883.	Do.
8 10	do	Do.
1 75	The horses shod were public animals, and the work was performed between the 1st and 28th of Nov., 1883.	Do.

Disallowances made in settlement of quartermaster, engineer, subsistence, and signal accounts—Continued.

Voucher and abstract.	Period.	Nature of objection.	Amount.	Nature of answer.	Decision.
		<i>Accounts of Crosby P. Miller, lieut., 4th Art.—Continued.</i>			
2 B	Aug., '84	Information as to whether these men worked Sundays required.	\$57 05	In reply to this suspension, I have the honor to say that Michael J. Quill, as post school-teacher, was paid for all Sundays in the month of August. William H. Griffith as teamster, Cornelius Desmond as teamster, Thomas A. Dowling as engineer, and Frank R. Jones as teamster, were all paid for Sundays, as their work was necessary. Witham, as painter, was not paid for Sunday.	Not considered.
2 B	Sept., '84	Same as on 2 B, Aug., 1884	60 55	Quill as teacher, Desmond and Jones as teamsters, and Dowling as engineer, were paid for Sundays. Witham and Dance were not so paid; Sundays deducted.	Do.
		<i>Account of William A. Mann, lieut., 17th Inf.</i>			
14 A	June, '84	Original subvoucher required	61 20	Original furnished	Satisfactory.
		<i>Accounts of James M. Moore, lieut. col. and D. Q. M. Gen.</i>			
2 B	July, '83	No appropriation to which the expenditure can be charged.	31 00	Amount refunded	Do.
3 B	Aug., '83	As on 2 B, July, 1883	4 40	do	Do.
4 B	do	do	26 60	do	Do.
3 B	Dec., '83	Overpayment to Jas. E. Driscoll	26	do	Do.
		<i>Accounts of William H. Miller, lieut., 1st Cav.</i>			
5 A	May, '83	Error in computation	1 00	.....	Do.
1 A	Feb., '84	Property not accounted for	6 72	Prop ad	Do.
		<i>Accounts of Andrew J. McGonigle, maj. and Q. M.</i>			
21 B	Nov., '83	A subvoucher should be furnished, containing the certificate of the officer or person in charge of the party or train, stating the number of men, and the means of transportation, crossing at this ferry.	37 50	Certificate of Lieut. Thos. W. Symons, Corps Eng., U. S. A., forwarded to this office.	Not yet considered.
54 B	Mar., '84	Transportation request No. 32323. A copy of the subpoena, and also a certificate from the clerk of the court as to the attendance upon the court, should be furnished, that the provisions of G. O. 80, 1878, A. G. O., may be complied with, and to enable this Dept. to file the necessary evidence with the Dept. of Justice, so that the proper transfer of credit may be made from that Dept. to the quartermaster's appropriation.	5 00	In order to comply with the requirements of the Treasury Dept. in this case, I have twice written to the clerk of the district court at Tucson for the copy of the subpoena and certificate required, without receiving any reply. I have no power or authority to compel compliance with my request for these papers. As the suspension in this case is made with a view of obtaining a reimburse-	Do.

61 A	June, '84	The amount of this voucher is \$1,458.91, for which amount you take credit; the receipt is for only \$458.91.	1, 458 91	Retained voucher forwarded for substitution	Do.
59 B	do	B. L. 377, May 21, 1884, one day's delay. These stores were delivered to consignee May 30, 1884, being 9 days in transit. Time allowed as per contract and per "Table of Routes" issued by Chief Q. M. Dept. of Ariz., 8 days; one day's delay on 2,040 lbs., at 10 cents per 100 lbs. per day.	2 04	Supplementary account current forwarded, showing deposit of amount of this disallowance, \$2.04.	Do.
60 B	do	On B. L. Nos. 66 and 68, April 16, 1884, a deduction of 261 pounds should have been made from the weight of the stores upon these two B. L., and payment made only for the weight actually delivered at destination.	4 70	Supplementary account current forwarded, showing deposit of amount of this disallowance, \$4.70.	Satisfactory.
<i>Accounts of J. W. Scully, maj. and Q. M.</i>					
11 B	Dec., '83	Receipt of Thos. L. McCabe, master of sloop Nellie, required to complete the identification.	20 00	Perfected voucher furnished	Do.
14 A	Jan., '84	Price paid per ton for coal not stated, as required.	4 25	do	Do.
3 B	Feb., '84	Receipt of Thos. L. McCabe, master of sloop Nellie, required to complete the identification.	20 00	do	Do.
7 B	Mar., '84	Same as foregoing	20 00	do	Do.
1 A	May, '84	Rate paid per M. feet per lumber not stated, as required.	2 00	do	Do.
6 B	do	Evidence required that the payment for shoeing the animals was for shoeing public animals.	4 00	do	Do.
10 B	do	Receipt of Thos. L. McCabe, master of sloop Nellie, required to complete identification.	20 00	do	Do.
8 B	July, '84	B. L. No. 1,721, April 26, 1874, New York City to New Orleans, La., 29 $\frac{1}{2}$ cubic feet is stated on voucher as 50 $\frac{1}{2}$ cubic feet, being an error of 21 cubic feet, at 35 cents per foot.	7 35	Amount refunded	Not yet considered.
1 A	Aug., '84	The purchase is not under contract, or approved by the Secretary of War. Provisions of A. G. O., No. 65, of 1884, must be complied with.	11 50	These supplies were purchased for national cemeteries, and the order referred to does not apply. See indorsement A. G. O., Sept. 16, 1884, and Circular No. 9, A. G. O., dated Oct. 10, 1884, on file in the office of the Quartermaster General. (Letter of officer dated Nov. 18, 1885.)	Do.
2 A	do	Same as on 1 A, Aug., 1884	21 01	Same as to 1 A, Aug., 1884	Do.
3 A	do	do	8 00	do	Do.
4 A	do	do	22 61	do	Do.
5 A	do	do	17 98	do	Do.

ment of the amount by one Dept. of the Government to another—or a transfer of credit—and does not touch the question of the validity of the payment. I request that this suspension may be removed from my accounts. The extension of the principle here involved—that a disbursing officer, before making payment upon a properly-certified trans. request, must satisfy himself not only that the issuing officer had proper authority, but also that the object of the journey was accomplished—would lead to so much delay in the settlement of this class of accounts that few of the short-lived western stage companies would care to accept such requests.

Voucher and abstract.	Period.	Nature of objection.	Amount.	Nature of answer.	Decision.
<i>Accounts of J. W. Scully, maj. and Q. M.—Continued.</i>					
6 A	Aug., '84	Same as on 1 A, Aug., 1884	\$6 00	Same as to 1 A, Aug., 1884	Not yet considered.
7 A	do	do	6 00	do	Do.
8 A	do	do	14 50	do	Do.
9 A	do	do	56 41	do	Do.
10 A	do	do	15 00	do	Do.
13 A	do	do	32 50	do	Do.
				"These purchases have been approved by the Secretary of War. See letter from A. G. O., dated Dec. 6, 1884, on file in the office of the Quartermaster-General." (Letter of officer dated Nov. 18, 1885.)	
14 A	do	do	30 00	Same as to 13 A, Aug., 1884	Do.
15 A	do	do	42 75	do	Do.
16 A	do	do	37 50	do	Do.
17 A	do	do	30 00	do	Do.
18 A	do	do	30 00	do	Do.
19 A	do	do	22 16	do	Do.
20 A	do	do	40 00	do	Do.
5 B	do	Vouchers for transportation of supplies by private party, when not under contract, must be approved by the Secretary of War.	20 00	"My reply to the suspension of this voucher is embraced in a letter to the Quartermaster-General, dated Sept. 18, 1885, in reply to remarks from his office on similar vouchers in fourth quarter, 1884, and accepted by his office as satisfactory."—(Letter of officer dated Nov. 18, 1885.)	
6 B	do	Same as on 5 B, Aug., 1884	25 00	Same as to 5 B, Aug., 1884	Do.
7 B	do	do	49 00	do	Do.
15 A	Sept., '84	This purchase is not under contract, nor approved by the Secretary of War. A. G. O. No. 65, of 1884, must be complied with.	40 00	Same as to 13 A, Aug., 1885	Do.
8 B	do	Transportation of supplies by private party, when not under contract, must be approved by the Secretary of War.	20 00	Same as to 5 B, Aug., 1884	Do.
9 B	do	Same as on 8 B, Sept., 1884	25 00	do	Do.
16 B	do	do	75 00	do	Do.
17 B	do	Vouchers for materials furnished and services rendered, if not under contract, must have the approval of the Secretary of War.	7 50	"The materials and services paid for on this voucher were for the care and maintenance of national cemeteries, the work being done by the job, and does not come under the provisions of G. O. No. 65, A. G. O., 1884. See indorsement A. G. O., Sept. 16, 1884, and circular No. 9, A. G. O., Oct. 10, 1884, on file in the office of the Quartermaster-General." (Letter of officer dated Nov. 18, 1884.)	Do.
18 B	do	Same as on 17 B, Sept., 1884	7 50	Same as to 17 B, Sept., 1884	Do.

<i>Accounts of Charles P. Stivers, Lieut., 9th Inf., A. A. Q. M.</i>					
1 B	July, '83	Name No. 29, John Long, receipted under name of Thomas Tang. An explanation is required, or evidence that John Long received the amount due him, viz, \$4.20; also, name No. 45, Francis Topay, is receipted by x mark and not witnessed.	8 40	Retained voucher forwarded	Not yet considered.
2 B	May, '84	Certificate not signed. Required	28 87	Perfecting voucher forwarded	Satisfactory.
3 B	do	If this is an incorporated company the voucher should be signed by the treasurer of the company. Evidence required that the money reached the hands of the treasurer or other legal custodian of the funds.	26 64	Certificate filed	Do.
1 B	June, '84	Date of payment not stated on face of voucher	101 90	Perfecting voucher forwarded	Do.
1 A	July, '84	Error in computation	3 00	Amount refunded by deposit to credit Treasurer United States	Do.
2 B	Aug., '84	Certificate required that men worked Sundays	54 95	No reply	
3 B	do	do	21 75	do	
2 B	Sept., '84	do	69 20	do	
3 B	do	do	9 45	do	
<i>Accounts of John T. Thompson, Lieut., 2d Art., A. A. Q. M.</i>					
1 B	July, '83	An itemized account required showing the number of shoes furnished and the price per shoe.	9 60	Perfecting voucher forwarded	Do.
2 B	Aug., '83	Same as on 1 B, July, 1883	10 00	do	Do.
3 A	Sept., '83	The price paid per article should be stated	1 85	do	Do.
7 B	do	The number of check and name of depository on which drawn is not stated.	5 50	do	Do.
8 B	Nov., '83	Receipt imperfect	129 08	do	Do.
<i>Accounts of Mason M. Maxon, Lieut., 10th Cav.</i>					
2 B	Aug., '84	Sumner B. Taft is paid for extra-duty service as "overseer of artificers" for 26 days at 50 cents per day; under the law he is entitled to 35 cents per day only. (Q. M. G. O.).	3 90	No reply	
<i>Accounts of Francis W. Mansfield, Lieut., 11th Inf., A. A. Q. M.</i>					
8 B	Sept., '82	Number of the check not given, as required by par. 1669, A. R.	35 00	do	
10 B	do	Same as on voucher 8 B.	35 00	do	
11 B	do	do	35 00	do	
3 B	Nov., '82	Michael Green, sergeant, detailed as watchman at corral from the 4th to 23d, 20 days, at 20 cents per day, \$4, disallowed and should be refunded.	4 00	Stoppage of \$4 was made against Sergt. Michael Green on pay-roll, Co. H., 1st Inf., for July and Aug. 1884, paid by Maj. Whipple, U. S. A., to whom I have written for a certificate of deposit. When received it will be forwarded. (Letter of officer Sept. 29, 1885.)	Not yet considered.
7 B	Dec., '82	Subvoucher required in support of this voucher; also, receipt imperfect under sec. 3477, R. S.	7 50	No reply	

Disallowances made in settlement of quartermaster, engineer, subsistence, and signal accounts—Continued.

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DISALLOWED ACCOUNTS.

Voucher and abstract.	Period.	Nature of objection.	Amount.	Nature of answer.	Decision.
<i>Accounts of Francis W. Mansfield, lieut., 11th Inf., A. A. Q. M.—Continued.</i>					
6 B	Dec., '82	Subvouchers are required in support of this voucher	\$12 25	No reply	
8 B	do	do	2 00	do	
9 B	do	do	33 75	do	
10 B	do	do	9 50	do	
11 B	do	do	7 00	do	
12 B	do	do	9 75	do	
13 B	do	do	38 75	do	
14 B	do	do	157 50	do	
16 B	do	do	1 00	do	
5 B	Feb., '83	do	382 00	do	
11 B	do	The year of payment is not stated on the voucher; required.	27 80	do	
<i>Accounts of Charles A. H. McCauley, capt. and A. Q. M.</i>					
8 B	Aug., '82	Subvoucher 11, bill of lading 11, from Ogden, Utah, to Milford, Utah, dated Ogden, July 8, 1882, is a duplicate; original bill of lading required.	97	do	
Do	do	Also, bill of lading 160, dated Ogden, Utah, Aug. 9, 1882, is a duplicate changed to read original. An explanation is required.	3 07	do	
11 B	Oct., '82	Copy of authority must be certified by a disinterested officer.	21 00	do	
Do	Feb., '83	Place of payment not stated; required.	4 00	do	
8 B	June, '83	Last item of \$41.04, said to be withheld on voucher 2 B, May, 1883, is found, on examination, not withheld on that voucher; information as to the proper voucher required.	41 04	do	
<i>Accounts of George K. McGunnegle, lieut., 15th Inf.</i>					
1 B	Aug., '84	On item 4 of this voucher the signature of Raphael Durand, by mark, is not witnessed; required.	35 00	do	
2 B	do	Certificate required that the men worked Sundays	62 65	do	
4 B	do	Approval of Secretary of War required	23 59	do	
<i>Accounts of Charles C. Morrison, lieut., Ord. Dept.</i>					
1 A	Aug., '84	This purchase is not under contract, and must be approved by the Secretary of War.	26 77	"In reply to yours of Nov. 17, 1885, see difference-sheet No. 346, money account, fiscal year 1885. I have to report that in the case of these stoppages there has been no contract made to cover the purchases, as no answer had been received to ad-	Not yet considered.

2 A.....	Sept., '84	Same as on 1 A, Aug., 1884.....
Do.....	Oct., '84	do.....
3 A.....	do.....	do.....
Do.....	Nov., '84	do.....
1 A.....	Dec., '84	do.....

24 34
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vertisements for bids for the same. This same failure to receive proposals had occurred before, as the company who furnished the coal would not, they said, take the trouble and inconvenience to make a contract and secure bondsmen. No other firm could furnish the coal as cheaply as it could be purchased from the company in open market. I had advertised once and failed to receive proposals. I could not get the coal elsewhere as cheaply, as they owned the mines. My endeavor was to get the coal as cheaply as possible. Eventually a contract was made with this same firm at the same figures at which I had made the purchases in open market. I followed the precedent of the quartermasters who had preceded me in 1880, 1881, and 1883. In exactly similar cases, when they had not received bids for coal, they had purchased in open market, making similar indorsement on the face of the voucher: 'Purchased in open market under exigency, after failure to receive proposals for furnishing coal in response to public advertisement.'"

Same as above.....

do.....
do.....
do.....

Do.
Do.
Do.
Do.
Do.

"I had, on December 8, forwarded to the chief clerk of the War Department a copy of an advertisement for proposals for furnishing coal, for his approval, with a view of publishing it. As the authority to publish same had not been received by December 22, and fuel was needed for immediate use, I purchased the same in open market, at the price which I made a contract later with the same firm. To condense, I realized that there could be practically no competition that could underbid the price I was paying in open market, as was afterwards proved when the contract was made, as no one would bid less than the price at which it was known the coal could be purchased from the Coal Valley Mining Company. In purchasing from this company I was dealing with the first party, not middle men, as they owned the mine. I had advertised and failed to receive proposals, and had followed the custom of the office in like cases in my purchase in open market, which I considered as complying with the law." (Letter of officer dated November 24, 1885.)

Voucher and abstract.	Period.	Nature of objection.	Amount.	Nature of answer.	Decision.
1 B	Feb. '83	<i>Accounts of Thomas S. Mumford, Lieut., 13th Inf., A. A. Q. M.</i> M. R. Donovan, \$1.33; Frank Latimore, \$1; John G. Gorman, \$1, and James E. Lindsay, \$1; each overpaid one day.	\$4 33	No reply	
		<i>Accounts of Lieut. Thomas S. Mumford.</i>			
2 A	Aug. '84	Original approval of Secretary of War required	25 00	do	
3 A	do	Approval of the Secretary of War, required under act of 1884-'85. The authority referred to was issued Feb. 10, 1882, and cannot set aside a provision of the law cited.	37 50	do	
7 A	do	Same as on 3 A, Aug., 1884	18 90	do	
1 B	do	Date of payment omitted from margin of pay-roll	452 85	do	
16 B	do	The approval of Sec'y of War under appr. act, 1884-'85..	50 00	do	
17 B	do	do	60 00	do	
26 B	do	do	14 00	do	
31 B	do	The approval of Sec'y of War under appr. act, 188-'85. Also service not reported on form 1, Aug., 1884, as stated, Q. M. G. O.	2 00	do	
40 B	do	Same as on 16 B, Aug., 1884	38 30	do	
		<i>Accounts of John Murphy, Lieut., 14th Inf., A. A. Q. M.</i>			
1 A	July, '84	Evidence required that pars. 1488-1490, Army Regulations, have been complied with.	350 70	"In reply would state that all material paid for by me on the vouchers referred to was purchased by my predecessor, Lieut. Willis Wittich, 21st Inf., A. A. Q. M., at Fort Townsend, Wyo., and I have no records at hand to show me whether the requirements of pars. 1488-1490, Army Regulations, were complied with by him or not. Upon relieving Lieutenant Wittich he gave me an account of all material he had purchased from Apprs. B. and Q. and A. T., invoicing to me funds for the payment thereof, and upon its delivery I executed vouchers for the same, and paid them upon approval of the post commander." (Letter of officer dated November 19, 1885.)	Not yet considered.
1 A	Aug., '84	do	76 60	do	Do.
2 A	Aug., '84	Same as on 1 A, Aug., 1884	25 45	do	Do.
3 A	do	do	609 80	do	Do.
4 A	do	do	145 80	do	Do.

5 A	do	do	186 25	do
3 B	do	If itemized bill is required	33 00	No reply
2 B	Oct., '84	do	23 40	do
2 B	Dec., '84	do	13 78	do
5 B	do	do	7 00	do
<i>Accounts of Alfred M. Palmer, Lieut., 24th Inf., A. A. Q. M.</i>				
1 A	July, '84	If an exigency existed requiring the purchase in open market, the cause thereof should be clearly established; also, evidence required of the actual date of purchase; also, certified copy of authority, by a disinterested officer, must be furnished. Attention invited to sec. 3709 and 3690, R. S.	214 00	do
2 A	do	Same as on 1 A, July, 1884	79 89	do
3 A	do	do	531 80	do
1 A	Aug., '84	do	1,893 00	do
2 A	do	do	284 68	do
3 A	do	do	25 92	do
4 A	do	do	814 60	do
1 A	Oct., '84	do	950 00	do
2 B	do	do	27	do
1 A	Aug., '84	The voucher must bear the approval of the Secretary of War, or the paper bearing his approval filed with voucher.	3 78	do
1 B	do	A. Haslip, saddler, is paid for 11 days from 21st to the 31st July; only 10 days allowed.	1 33	do
3 B	do	Certificate that the men worked Sundays, where they were paid for said days, required.	186 35	do
4 B	do	Same as on 3 B, Aug., 1884	10 25	do
1 B	Sept., '84	Under terms of contract \$5 per day was agreed upon; amount paid exceeds that sum. Explanation called for. The letter referred to is not deemed sufficient authority to change the rate of the contract; that the services contracted for at a per diem shall be paid for as "job work."	89 60	do
2 B	do	Same as on 1 B, Sept., 1884	61 60	do
7 B	do	Same as on 3 B, Aug., 1884	225 10	do
1 B	Oct., '84	Same as on 1 B, Sept., 1884	160 00	do
2 B	do	do	101 00	do
4 B	do	Same as on 3 B, Aug., 1884; also, item 17, signed by x and not witnessed, as required.	168 85	do
1 B	Nov., '84	Same as on 1 B, Sept., 1884	94 00	do
2 B	do	Mr. Fox was not entitled to subsistence en route to Fort Supply, Ind. T., as the order does not authorize it.	4 50	do
4 B	do	Same as on 3 B, Aug., 1884	190 20	do
2 B	Dec., '84	do	179 50	do
6 B	do	do	178 65	do
<i>Accounts of George H. Palmer, Lieut., 16th Inf., A. A. Q. M.</i>				
1 B	Aug., '84	Receipt-roll, item 7, J. Walden paid one day too much from July 19 to 31, 1884, 12 days instead of 13 days.	1 00	do

Do.

Voucher and abstract.	Period.	Nature of objection.	Amount.	Nature of answer.	Decision.
<i>Accounts of Henry P. Perrine, lieut., 6th Cav.</i>					
1 B	Oct., '82	Jesus Fetus, packer, signs by mark, and not witnessed; also, year of service not stated.	\$879 00	No reply	
2 B	do	Year of service and date of payment not stated	60 40	do	
3 B	do	do	4 20	do	
1 B	Nov., '82	William Ducline, chief packer, overpaid one day	3 33	do	
2 B	do	Service of John Collins not reported on Oct. report; also, John Collins signs by mark, and not witnessed.	26 67	do	
<i>Accounts of George T. T. Patterson, lieut., 14th Inf.</i>					
3 B	Apr., '84	Error in computing time, from March 25 to 31 only 6 days ..	50	"Incloses correct form, No. 1, for March, 1884, showing that the service was from 24th to 31st March, and requests that his explanation of June 19, and the Form 1, be accepted as satisfactory."—(Letter of officer dated Dec. 21, 1885.)	Not yet considered.
1 B	Aug., '84	If these men worked Sundays a certificate to that effect must be filed with the voucher.	90 20	Forwards certificate, as required	Do.
1 B	Sept., '84	Same as on 1 B, Aug., 1884	350 00	do	Do.
<i>Accounts of John J. O'Connell, lieut., 1st Inf., A. A. Q. M.</i>					
1 A	Aug., '84	Not a proper charge against the appropriation for the fiscal year 1884.	33 00	No reply	
<i>Accounts of Henry B. Osgood, lieut., 3d Art., A. A. Q. M.</i>					
3 B	Aug., '83	Date of receipt omitted	5 25	do	
2 A	Dec., '83	Voucher is made in favor of James Cook, and receipted James Cook with the initial T. under it. A voucher receipted by James Cook or evidence that he received the money is required.	15 00	do	
2 A	Jan., '84	Necessity and propriety of expenditure should be shown; also, the authority for making the purchase should be furnished for file with voucher; it is required.	37 92	do	
3 A	do	Property not accounted for	6 00	do	
4 A	do	8 bbls. lime not accounted for	10 00	do	
4 B	do	Overpayment; correctly stated, it is one-third on \$13= \$4.33.	17	do	
6 A	Mar., '84	4,210 pounds coal, at \$5.75 per ton of 2,000 pounds, is overpaid 10 cents.	10	do	
7 A	do	Authority to make the purchase required	4 05	do	

11 B	do	Inclusive dates of 16 days' labor of plumber and helper not designated; also, original or a duly certified copy of authority for expenditure required.	119 03	do	
13 B	do	Property not accounted for (Q. M. G. O.), also inclusive dates of service and rate of pay are not stated; neither is the price per pound for the iron, nor solder, nor the price per inch for the conductor designated; all of which are required.	32 30	do	
4 A	Apr., '84	Where more than one article is purchased, the price per article and per pound should be stated. (See first clause of Par. 1654, A. R., 1881).	7 85	do	
2 A	May, '84	Same as on 7 A, March, 1884	26 00	do	
18 B	do	Authority for the expenditure required	6 75	do	
1 A	June, '84	Same as on 4 A, April, 1884	111 28	do	
7 A	do	Property not accounted for	21 00	do	
2 B	Sept., '84	Inclusive dates of service and rate paid per day required.	47 00	do	
<i>Accounts of Alexander J. Perry, col. and A. Q. M. G.</i>					
1 B	Aug., '84	Date and place of payment and name of disbursing officer omitted.	762 75	Retained voucher forwarded	Do.
2 B	do	C. Bolinger, chief clerk, is paid at the rate of \$166.66 per month, from July 1 to 5, 1884, 5 days; correctly stated, it is only 4 days at that rate, the new law taking effect on July 5. The officer's attention is invited to voucher 1 B, Aug., 1884, where it is found that the extra-duty men are correctly paid 4 days under the old law. The new law took effect for both classes of labor at the same time.	55	55 cents deposited to credit of Treasurer, United States.	Satisfactory.
2 A	Sept., '84	Approval of Secretary of War required	10 50	"The order for the purchase of this book was received and given before the receipt of G. O. 65, A. G. O., 1884. It will be observed, however, from the several bids obtained and attached to vouchers, that all necessary steps were taken to secure the lowest obtainable rates." (Letter of officer dated October 15, 1885.)	Not yet considered.
1 A	Nov., '84	Same as on 2 A, Sept., 1884	30 00	"This suspension is probably due to a mistake on the part of the examining clerk. It is hardly possible that if one Department of the Government makes a purchase of articles, the value of which has, as in the case of postage stamps, been fixed by law, competition is to be invited, and it is not understood how lower rates could be secured except for counterfeits or stolen stamps." (Letter of officer dated October 15, 1885.)	Do.
6 A	Dec., '84	Approval of Secretary of War required	9 00	"Competition having been invited in this case for 10 days, and circular inviting competition, as well as bids received, filed with voucher, it is not understood that the approval of the Secretary of War is required, the law having been complied with." (Letter of officer dated October 15, 1885.)	Do.
3 B	do	Same as on 2 A, Sept., 1884	19 50	Same as on 6 A, December, 1884	Do.

Disallowances made in settlement of quartermaster, engineer, subsistence, and signal accounts—Continued.

Voucher and abstract.	Period.	Nature of objection.	Amount.	Nature of answer.	Decision.
		<i>Accounts of Alexander J. Perry, col., A. Q. M. G.—Cont'd.</i>			
5 B	Dec., '84	Same as on 2 A, Sept., 1884	\$4 00	"But one paper entitled the 'Sanitary Engineer' is published in the United States, and conducted by Henry C. Meyer, in whose name the publication is registered in the office of the Librarian of Congress, and from whom the paper was procured. There being but one publication of this paper, it is not understood how lower rates could be secured by inviting competition. These are not held to be emergency cases, and, under decision of Secretary of War, do not require his approval." (Letter of officer, dated Oct. 15, 1885.)	Not yet considered.
6 B	do	do	1 00	Same as on 5 B, Dec., 1884, excepting that the paper referred to is "entitled the 'Builder and Wood Worker,' and is conducted by Fredk. A. Hodson, from whom the paper was procured." (Letter of officer, dated Oct. 15, 1885.)	Do.
8 B	do	Date of payment not stated; it is required. Perfect and forward your retained copy.	795 75	Respectfully requested that date of payment, Dec. 31, 1884, be inserted in voucher. (Letter of officer, dated Oct. 15, 1885.)	Do.
		<i>Accounts of Hampton M. Roach, lieut., 1st Inf., A. A. Q. M.</i>			
B	May, '84	Date of payment and name of disbursing officer omitted from receipt.	87 00	Retained voucher forwarded	Do.
3 B	do	Same as on 2 B, May, 1884	50 00	do	Do.
2 B	June, '84	Date of payment and name of disbursing officer omitted from receipt.	50 00	do	Do.
		<i>Accounts of Wm. W. Robinson, jr., lieut., 7th Cav., A. A. Q. M.</i>			
10 B	Oct., '84	Subvoucher required	11 60	Subvouchers forwarded	Do.
3 B	Dec., '84	do	16 00	do	Do.
		<i>Accounts of William V. Richards, lieut., 16th Inf., A. O. S.</i>			
Purchases 8	Nov., '84	Mode of payment is not stated thereon	81 60	No reply	
Sales	Jan., '85	Error in calculation	1 75	do	
Do	Dec., '84	Amount of percentage due on \$54.35, subsistence stores sold to civilian employes, which officer neglected to add.	5 44	do	
		<i>Accounts of Charles H. Rockwell, lieut., 5th Cav., A. O. S.</i>			
Do	Mar., '85	Error in calculation	37	do	

		<i>Accounts of Waller A. Thurston, lieut., 16th Inf., A. O. S.</i>			
Conting., vou. 1....	Feb., '85	The original furlough, or evidence that the fact of payment has been entered thereon.	5 25	Original furlough forwarded.....	Do.
		<i>Accounts of Charles W. Taylor, lieut., 9th Cav., A. O. S.</i>			
Conting., vou. 4....	Aug., '84	Mode of payment is not stated thereon.....	3 00	No reply.....	
Conting., vou. 5....	do	do.....	3 00	do.....	
Conting., vou. 6....	do	do.....	4 57	do.....	
Sales.....	Oct., '84	Error in addition; total amount should be \$59.52 instead of \$59.38. Difference due United States, 14 cents.	14	do.....	
Do.....	do	Error in addition; total amount should be \$89.35 instead of \$88.35. Difference due United States, \$1.	1 00	do.....	
Conting., vou. 1....	do	Mode of payment is not stated thereon (O. C. G. S.).....	21 00	Informs that "voucher was paid by cash." (Letter of officer, June 10, 1885.)	Do.
Conting., vou. 2....	do	do.....	7 35	do.....	Do.
Conting., vou. 6....	do	do.....	7 35	do.....	Do.
Conting., vou. 7....	do	do.....	21 70	do.....	Do.
Conting., vou. 2....	Nov., '84	The voucher is not in proper form. (See para. 1661 and 1663, A. R., 1881).	6 00	No reply.....	
		<i>Accounts of Charles A. Fernou, lieut., 19th U. S. Inf., A. O. S.</i>			
Conting., vou. 1....	May '85	Does not show when, where, or for what purpose the liquid coffee was purchased, when, or by whom, coffee and sugar in lieu thereof was withheld, when or where the voucher was paid, nor the mode of payment (O. C. G. S.). Also for want of copy of order, No. 25, C. S., Camp Rice, Tex.	2 10	do.....	
		<i>Accounts of Harrison S. Weeks, lieut., 8th Cav., A. O. S.</i>			
Conting., vou. 3....	Aug. '	Mode of payment is not stated thereon.....	1,522 50	do.....	
Do.....	Feb. '85	The signature by x of John Phillips is not witnessed.....	5 00	do.....	
Sales.....	Mar. '85	Error in calculation.....	2 20	do.....	
		<i>Accounts of Benjamin S. Wever, lieut., 1st Inf., A. O. S.</i>			
Conting., vou. 1....	Nov. '84	Mode of payment is not stated thereon; also 25 cents is disallowed, subsistence having been furnished August 21.	23 00	25 cents taken up by officer on his account current for March, 1885. Paid by currency in personal possession. (Letter of officer dated July 16, 1885.)	Do.
		<i>Accounts of George E. Sage, lieut., 5th Art., A. A. Q. M.</i>			
2 B.....	Oct. '84	Certificate required for Sunday labor.....	81 20	Corrected receipt roll forwarded.....	Do.
2 B.....	Nov. '84	Certificate required for Sunday labor; also inclusive dates of labor should be stated.	81 40	do.....	Do.
1 B.....	do	Same as on 2 B, October, 1884.....	74 60	do.....	Do.

Disallowances made in settlement of quartermaster, engineer, subsistence, and signal accounts—Continued.

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DISALLOWED ACCOUNTS.

Voucher and abstract.	Period.	Nature of objection.	Amount.	Nature of answer.	Decision.
1 B	June '83	<i>Accounts of James F. Simpson, Lieut., 3d Cav., A. A. Q. M.</i> The authority for this expenditure is required	\$12 40	Informers that amount will be deposited to credit of Treasurer United States as soon as he returns to his station, Fort Davis, Texas. (Letter of officer dated July 28, 1885.)	Not yet considered.
	July and Aug. '83	Under existing law the accounting officers have no authority to relieve officers from accountability for funds lost or destroyed.	4,038 75	Regarding the \$4,038.75, I will endeavor to procure vouchers, or certified copies of vouchers, for the expenditure of all this sum. * * * It is impracticable to act in this matter till my return to the station of my troop. * * * I am under the impression that I can procure vouchers covering the amount. * * * All my retained papers and others, including returns and money accounts pertaining to duty in the Quartermaster's Department for the period mentioned, were lost in the destruction, by fire, of the Sherman House, Prescott, Ariz., where I was stopping and engaged in comparing and signing the papers previous to forwarding them. I will, if it is impossible to procure vouchers or copies of them, obtain the necessary evidence of the loss of my papers, to ask for the relief suggested. * * * (Letter of officer dated July 28, 1885.)	Do.
1 B	Sept. '84	<i>Account of John Stafford, Lieut., 8th Inf., A. A. Q. M.</i> Evidence required that competition was invited. In such case the bids and acceptance, or the contract, should be furnished or the approval of the Secretary of War is necessary.	68 00	Competition would have been of no advantage to the Government as there is but one first-class blacksmith-shop in town. Approval by Secretary of War would have taken almost a month's time, so common business principles, the exigency, and the good of the service and wants of the post demanded such action as I took. The post is supplied with water from deep wells situated 600 and 700 yards apart, the water being pumped into cisterns by windmill force-pumps, which required constant and immediate repairs, or it would have necessitated purchase of water. (Letter of officer dated December 28, 1885.)	Do.
2 B	Sept., '84	Same as on 1 B, Sept., 1884	64 15	Same as to 1 B, Sept., 1884	Do.
3 B	do	do	32 70	do	Do.

4 B	do	do	19 20	do	Do.
5 B	do	Evidence required that the men worked Sundays	136 50	Corrected voucher forwarded	Do.
1 B	Oct., '84	Same as on 1 B, Sept., 1884	67 40	Same as to 1 B, Sept., 1884	Do.
2 B	do	do	20 00	do	Do.
3 B	do	Evidence required that the men worked Sundays	49 50	Corrected voucher forwarded	Do.
2 B	Nov., '84	Same as on 1 B, Sept., 1884	61 85	Same as to 1 B, Sept., 1884	Do.
1 B	Dec., '84	do	60 25	do	Do.
2 B	do	do	12 50	do	Do.
3 B	do	do	18 50	do	Do.
5 B	do	Evidence required that the men worked Sundays	98 35	Corrected voucher forwarded	Do.
<i>Accounts of Matthew F. Steele, lieut., 8th Cav., A. A. Q. M.</i>					
1 B	Aug., '84	Year of payment and of service omitted; also evidence required that men worked Sundays	10 25	No reply	
1 B	Sept., '84	Year of service omitted; also evidence required that men worked on Sundays	50 25	do	
1 B	Oct., '84	Either the original, or a duly certified copy of the authority referred to, should be attached to voucher; also, if there was no public competition and contract, the approval of Secretary of War is required.	12 00	do	
3 B	do	Evidence required that the men worked Sundays	33 25	do	
1 B	Jan., '85	Year of service omitted	30 00	do	
2 B	do	do	59 30	do	
1 B	Feb., '85	Number, date of check, amount, and depository not given	30 00	Paid by check No. 156,038, Feb. 9, 1885, on assistant treasurer, New York.	Do.
2 B	do	do	65 20	Paid by checks Nos. 156,039 to 156,044, inclusive, Feb. 9, 1885, on assistant treasurer, New York.	Do.
1 B	Mar., '85	Number of check and depository not given	30 00	No reply	
2 B	do	do	60 10	do	
<i>Accounts of Alexander H. M. Taylor, lieut., 10th Inf., A. A. Q. M.</i>					
1 A	Jan., '84	Evidence required that paragraphs 1488-1490, Army Rules, have been complied with	80 00	"I respectfully state that the voucher in question should have been indorsed 'A. R. 1488 and 1490 complied with.' Please cause the said words to be entered on the voucher, as it is an accidental omission." (Letter of officer dated Oct. 10, 1885.)	Do.
1 A	Feb., '84	Same as on 1 A, Jan., 1884	225 00	Same as to 1 A, Jan., 1884	Do.
2 A	May, '84	do	20 00	do	Do.
2 B	Aug., '84	Month of service not stated	284 00	"This voucher is for pay to employes for services rendered in the month of July, 1884. Retained voucher shows this fact plainly. * * * Please cause the correction to be made." (Letter of officer dated Oct. 10, 1885.)	Do.

Voucher and abstract.	Period.	Nature of objection.	Amount.	Nature of answer.	Decision.
		<i>Accounts of Alexander H. M. Taylor, Lieut., 19th Inf., A. A. Q. M.—Continued.</i>			
3 A	Sept., '84	Approval of Secretary of War required. (See G. O. No. 65, A. G. O., 1884.)	\$12 00	"This purchase was made in sanitary interests of the post. The particular authority is letter attached, of Aug. 21, 1884, to the voucher, of the chief quartermaster of the Dept. of Texas. You have already been informed of the fact, and a copy of letter stating the same sent to your office, i. e., that whenever the department commander gave an authority similar to the one in question, it would be understood by me as having the approval of the Secretary of War, some arrangement, I suppose, warranting the general's action in emergencies, having been made with him by the War Department." * * * (Letter of officer dated Oct. 10, 1885.)	Not yet considered.
		<i>Accounts of Frank Thorp, Lieutenant, 5th Art., A. A. Q. M.</i>			
1 A	Sept., '84	Original approval of Secretary of War required; approval must be filed with the account to which it pertained.	24 50	Approved subvouchers received through War Department.	Do.
2 A	do	As on 1 A, Sept., 1884.	15 00	do	Do.
1 A	Oct., '84	do	15 00	do	Do.
1 A	Nov., '84	do	36 00	do	Do.
2 A	do	do	25 00	do	Do.
1 A	Dec., '84	do	46 80	do	Do.
		<i>Accounts of Waller A. Thurston, Lieutenant, 16th Inf., A. A. Q. M.</i>			
1 B	Mar., '83	The amount opposite the name of George Neal is not receipted.	30 00	Retained voucher forwarded	Do.
1 B	June, '83	Item 4. George A. Russell, teamster, employed on extra duty from April 1 to 7, 1883, at 20 cents per day—less than ten days. See par. 411, A. R., and sec. 1287, R. S.	1 40	"I have no explanation to offer for the mistake in paying Private George A. Russell for less than ten days." "The certificate of deposit will be forwarded as soon as received." (Letters of officer dated May 19 and June 24, 1885.)	Do.
		<i>Accounts of Charles H. Tompkins, colonel, A. Q. M. G.</i>			
1 A	Aug., '84	The approval of the Secretary of War to these purchases must be furnished.	3 75	"The original letter, conveying the approval of the Secretary of War—of which the inclosure marked A is a copy—was filed with the original of this voucher, and should accompany it."	Do.

2 A	do	Same as on 1 A, Aug., 1884	15 27	Approval of Secretary of War filed with 1 A, Aug., 1884.	Do.
3 A	do	do	15 28	do	Do.
6 A	do	do	3 75	do	Do.
9 B	do	do	10 00	"After having carefully examined the act 'making appropriations for the support of the Army for fiscal year ending June 30, 1885, and for other purposes,' as published in G. O. No. 65, W. D., A. G. O., 1884, I fail to find any provision that expenditures of this character should be submitted for the approval of the Hon. Secretary of War, and I respectfully request that the suspension may be removed."	Do.
11 B	do	do	59 15	Same as to 9 B, Aug., 1884	Do.
10 1/2 B	Sept., '84	Approval of Secretary of War is required.	10 00	do	Do.
15 B	do	do	10 00	"The Quartermaster-General has informed me that the Secretary of War has approved the expenditure."	Do.
16 B	do	Same as on 10 1/2 B, Sept., 1884	12 00	Same as to 15 B, Sept., 1884	Do.
18 B	do	do	18 00	do	Do.
20 B	do	do	72 25	Same as to 9 B, Aug., 1884	Do.
32 B	do	do	10 00	do	Do.
37 B	do	do	67 00	do	Do.
3 B	Oct., '84	do	47 40	do	Do.
6 B	do	do	10 00	do	Do.
13 B	do	do	70 50	do	Do.
1 B	Nov., '84	do	53 00	do	Do.
5 B	do	do	18 39	do	Do.
10 B	do	do	25 85	do	Do.
11 B	do	do	7 00	"Attention is respectfully invited to inclosed letter of the Quartermaster-General, marked B, stating that the Hon. Secretary of War has approved the expenditure."	Do.
12 B	do	do	10 00	Same as to 9 B, Aug., 1884	Do.
18 B	do	do	75 50	do	Do.
1 A	Dec., '84	Explanation required. After inviting proposals, why was not the lowest bid accepted? The approval of the Secretary of War is also required.	250 00	"The original letter conveying the approval of the Secretary of War—of which the inclosure marked C is a copy—was filed with the original of the voucher, and should still accompany it. The horse presented by the lowest bidder did not meet the requirements of my circular, and was therefore not accepted."	Do.
4 A	do	The approval of Secretary of War is required	35 00	"The original letter conveying the approval of the Secretary of War, of which the inclosure marked D is a copy, was filed with the original of this voucher, and should still accompany it."	Do.
5 B	do	Same as on 4 A, Dec., 1884	10 00	Same as to 9 B, 1884.	Do.
11 B	do	do	77 50	Same as to 9 B, 1884. (Letter of officer dated Dec. 28, 1885.)	Do.
1 A	Mar., '84	The copy of authority attached should be certified by a disinterested officer.	5 00	No reply.	Do.

Voucher and abstract.	Period.	Nature of objection.	Amount.	Nature of answer.	Decision.
<i>Accounts of Wm. W. Tyler, lieut., 13th Inf., A.A. Q.M.—Cont'd.</i>					
2 B	Mar., '84	Date of payment omitted	\$420 00	No reply	
1 A	Apr., '84	Same as on 1 A, Mar., 1884	5 00	do	
2 A	do	Authority referred to is required	1 35	do	
3 A	do	The receipt should be signed in the firm name by a member thereof	10 78	do	
4 A	do	Same as on 2 A, Apr., 1884	6 45	do	
1 B	do	Date of payment omitted; also certificate not signed	180 00	do	
2 B	do	Same as on 1 B, Apr., 1884	40 90	do	
<i>Account of Charles G. Penney, lieut., 6th Inf.</i>					
3 A	Apr., '83	Original authority or a copy certified by a disinterested officer required	8 64	Copies of authority forwarded for file with voucher	Satisfactory.
1 A	June, '83	Same as on 3 A, Apr., 1883	1,462 83	Same as to 3 A, Apr., 1883	Do.
3 A	do	do	9 21	do	Do.
4 A	do	do	10 97	do	Do.
2 A	Aug., '83	The original authority or a copy certified by a disinterested officer required	303 35	Copies of authority forwarded for file as required	Do.
3 A	do	Same as 2 A, Aug., 1883	43 70	Same as 3 A, Aug., 1883	Do.
<i>Account of Henry J. Reilly, lieut., 5th Art.</i>					
10 A	May, '83	Receipt imperfect under sec. 3477, R. S	14 00	Corrected voucher furnished	Do.
15 B	July, '83	As there was no written contract, and the payment was made subsequent to June 30, 1883, the payment is irregular. Funds of one fiscal year should not be used to pay obligations of another fiscal year.	1,088 53	Work performed and material furnished by the job and paid for, in accordance with a verbal agreement made in June, 1883; reported on form 1 for that month. It was commenced, as stated in the report, on June 28, 1883, and completed on the last day of July, 1883, and the voucher made. As the expenditure was authorized from appropriation for 1883, the terms of the builder accepted in June, and the work actually commenced in the same month, the expenditure was in my opinion chargeable to that appropriation.	Do.
2 B	Aug., '83	Same as on 15 B, July, 1883	805 00	Same as to 15 B, July, 1883, except that the work covered by these vouchers was commenced, as stated on form No. 1 for June, 1883, on June 21, 1883.	Do.
3 B	do	do	1,640 00	do	Do.
4 B	do	do	300 00	do	Do.
5 B	do	do	150 00	do	Do.
1 A	Sept., '84	The approval of the Secretary of War is required	913 00	Request that the voucher be submitted to the Secretary of War for his approval.	Not yet considered.

3 B	do	The approval of the Secretary of War or a contract is required.	35 00	There was no contract made in this case; nor did I know that contract or competition was necessary for services, purchases only being mentioned in the appropriation act until Jan. 31, 1885, when I received G. O. No. 8, A. G. O. After the receipt of this order competition was invited and contracts made in all cases of purchases and services.	Do.
4 B	do	Same as on 3 B, Sept., 1884.	128 62	Same as to voucher 3 B, Sept., 1884	Do.
11 B	do	do	304 10	do	Do.
12 B	do	The contract authorized by the Secretary of War should be furnished.	323 33	The contract entered into in this case was forwarded to the Q. M. General's office, Apr. 29, 1885.	Do.
13 B	do	Same as on 3 B, Sept., 1884. The charge is not only for labor, but also for materials, the boom logs having been furnished by the payee.	45 00	Same as to 3 B, Sept., 1884. There was no material furnished by payee. The boom logs belonged to the Government. The payee only received the pay for removing them from place of storage and anchoring them.	Do.
14 B	Sept., '84	Same as 3 B, Sept., 1884	15 00	Same as to 3 B, Sept., 1884	Do.
<i>Account of Bainbridge Reynolds, lieut., 3d Cav.</i>					
1 A	Nov., '83	Receipt dated Dec. 5, check dated Nov. 5, 1883. Corrected voucher required.	6 00	No reply	Do.
1 B	Aug., '84	Certificate required that the extra duty men worked on Sundays.	50 30	Officer came to Third Auditor's Office Dec., 1885, and certified on the voucher that the men worked Sundays.	Do.
1 B	Sept., '84	As on 1 B, Aug., 1884	52 70	Same as above	Do.
1 B	Oct., '84	do	51 00	do	Do.
2 B	do	The copy of authority should be certified by a disinterested officer, and officer should give his reasons for not inviting proposals.	200 00	Copy furnished	Do.
3 B	do	Same as 1 B, Aug., 1884	38 70	Same as to 1 B, Aug., 1884	Do.
1 A	Nov., '84	Same as 2 B, Oct., 1884	1,174 07	Same as to 2 B, Oct., 1884	Do.
1 B	Dec., '84	Same as 1 B, Aug., 1884	48 25	Same as to 1 B, Aug., 1884	Do.
<i>Account of Alfred Reynolds, lieut., 20th Inf.</i>					
1 B	Aug., '84	Only one overseer allowed to 20 men. Also, for the reason that a non-commissioned officer cannot be paid at the rate of 20 cents per day as a laborer. He should be paid at 35 cents per day, and then as an overseer.	6 20	These men were detailed as overseers of laborers, at 20 cents per day, and had charge of laboring parties of convicts and prisoners. The number could never have been less than 20. I understood this class of accounts were to be passed up to June 30, 1884.	Satisfactory.
6 B	Aug., '82	Same as 1 B, Aug., except that the amount was paid to D. Carswell, sergeant.	6 20	Same reply as to 1 B, Aug., 1882	Do.
5 B	Sept., '82	Same as 1 B, Aug., except that the amount was paid to George J. Stover, sergeant.	6 20	do	Do.
6 B	do	Day and month of payment not given	210 00	Corrected voucher furnished	Do.
9 B	do	The men paid on this roll only worked 9 days. Payment for extra duty of less than 10 days is illegal.	12 60	Reply: Amount was deposited to the credit of the Treasurer of United States in Helena, Mont., Aug. 11, 1885.	Not yet considered.
10 B	do	Day of month when payment was made not given	429 00	Corrected voucher furnished	Satisfactory.

Disallowances made in settlement of quartermaster, engineer, subsistence, and signal accounts—Continued.

Voucher or abstract.	Period.	Nature of objection.	Amount.	Nature of answer.	Decision.
<i>Account of Alfred Reynolds, lieut., 20th Inf.—Continued.</i>					
1 B	Oct., '82	Service not reported. Copy of order attached is not certified.	\$4 50	Corrected voucher and copy of order furnished and report of service.	Satisfactory.
2 B	do	Same as on 1 B	24 80	Same as to 1 B, Oct., 1882	Do.
4 B	do	Same as on 1 B, except that amount was paid to Sergeant S. B. Littlejohn.	6 20	Same as to 1 B, Aug., 1882	Do.
6 B	do	Certificate not signed	56 00	Corrected voucher furnished	Do.
2 A	do	Purchased on this voucher 140,233 feet lumber and 1,000 shingles. Taken up on abstract "D" 141,233 feet lumber, shingles not accounted for. Explanation required.	4 25	There must have been a mistake made by counting the 1,000 shingles as that many feet of lumber.	Do.
3 A	do	John Wilson not authorized to sign for the Great Western Company. The treasurer must receipt for the company.	4 90	John Wilson was president and treasurer of the Great Western Company. Corrected voucher filed.	Do.
6 A	do	Voucher not approved by commanding officer	32 38	Corrected voucher filed	Do.
7 A	do	Certificate and receipt not signed	2 93	do	Do.
<i>Account of Charles A. Reynolds, maj. and Q. M.</i>					
22 A	Jan., '83	Error in receipt	04	Taken upon account current, Apr., 1885	Do.
28 A	do	Property not accounted for	6 25	This property, 25 yards jute carpet, was taken up on my return of quartermaster's stores for the fourth quarter, 1882.	Do.
24 B	do	Date of payment not stated	205 37	Corrected copy of voucher furnished	Do.
25 A	Mar., '83	Receipt imperfect under Sec. 3477, R. S. Evidence required that the money reached the hands of the Treasurer.	128 00	Receipt of the Treasurer furnished	Do.
46 B	Apr., '83	The number of shoes furnished and the price paid per shoe should be stated.	1 00	Retained copy of voucher furnished	Do.
4 A	May, '83	As on voucher 25 A, Mar., 1883	192 00	As to voucher 25 A, Mar., 1883	Do.
5 A	do	Six hundred pounds oats not accounted for	11 72	Six hundred pounds oats taken up on return first quarter, 1885.	Do.
3 A	do	The signature to voucher does not correspond with that on voucher No. 2 A cemeterial for May, 1883. Evidence required that the money reached J. A. Meadows.	1 08	Perfected voucher furnished	Do.
36 A	do	The price per foot paid for 98 feet lumber and 60 feet flooring should be stated.	3 00	Retained copy of voucher furnished	Do.
37 A	do	Place and date of payment not stated	7 20	do	Do.
8 B	do	Original authority or a copy certified by a disinterested officer required.	9 00	Copy, certified by a disinterested officer, furnished ..	Do.
54 B	do	Services not reported	1 50	Supplemental form 1, reporting the service furnished.	Do.
37 B	June, '83	The number of shoes and the price paid per shoe should be given.	1 00	Retained voucher furnished	Do.

59 B	do	For information whether these animals were public. If so, that fact should be stated on voucher.	6 00	do	Do.
60 B	do	As on 59 B, June; also, the number of shoes and the price paid per shoe should be furnished.	5 00	As to voucher 59 B, June, 1883	Do.
51 B	July, '83	As on 59 B, June, 1883	5 00	do	Do.
54 B	do	Overpayment on first item	09	Taken up on account current for April, 1885	Do.
58 B	do	Services not reported	7 00	Supplemental form 1, reporting the service furnished.	Do.
<i>Account of Charles A. Reynolds, maj. and Q. M., 1884.</i>					
12 A	Aug., '83	Overpayment of 75 cents	75	This voucher should read 50 feet rope, 8 pounds, at 12½ cents per pound. Corrected voucher furnished.	Not yet considered.
9 B	Sept., '83	Henry Anthony was overpaid one day	1 00	Deposited to the credit of United States Treasurer, per certificate of deposit No. 1631, First National Bank, Baltimore, Md., July 31, 1885.	Do.
32 B	Nov., '83	James White overpaid one day	1 00	Same as to 9 B, Sept., 1883	Do.
36 B	do	Voucher not receipted properly; should be signed by treasurer of company.	5 25	Perfectd voucher furnished	Do.
26 B	Jan., '84	Same as on voucher No. 36 B, Nov., 1883; also, the number of shoes and price paid per shoe required.	8 50	Same as to voucher No. 36, Nov., 1883	Do.
28 B	June, '84	Day and month of payment not stated	70 00	Perfectd voucher furnished	Do.
11 A	July, '84	Same as on 28 B, June, 1884	40 00	Same as to voucher 28 B, June, 1884	Do.
3 B	do	Place of payment not stated	65 00	do	Do.
4 B	do	Same as 3 B, July, 1884	26 00	do	Do.
<i>Accounts of William W. Robinson, jr., lieut., 7th Cav.</i>					
6 B	Dec., '83	Subvouchers in support of this voucher required	19 75	Subvouchers to voucher 6 B, furnished	Satisfactory.
7 B	do	Same as to voucher 6 B, Dec., 1883	16 50	Subvouchers to voucher 7 B, furnished	Do.
8 B	do	do	3 60	Subvouchers to voucher 8 B, furnished	Do.
9 B	do	do	8 80	Subvouchers to voucher 9 B, furnished	Do.
13 B	do	do	4 40	Subvouchers to voucher 13 B, furnished	Do.
15 B	do	do	4 40	Subvouchers to voucher 15 B, furnished	Do.
16 B	do	do	4 40	Subvouchers to voucher 16 B, furnished	Do.
18 B	do	Daniel Graham (item 20), signs by his x mark and not witnessed.	6 20	Corrected voucher No. 18 B, furnished	Do.
3 B	Jan., '84	Subvouchers are required	4 40	Subvoucher furnished	Do.
8 B	Mar., '84	do	11 00	Subvoucher to 8 B, Mar., 1884, furnished	Do.
4 B	May, '84	do	4 25	Subvoucher to 4 B, May, furnished	Do.
5 B	do	do	3 00	Subvoucher to 5 B, May, furnished	Do.
6 B	do	do	2 00	Subvoucher to 6 B, May, furnished	Do.
10 B	do	William Sumerville (item 15), signs by his x mark and not witnessed.	6 20	Retained voucher 10 B furnished	Do.
11 B	do	Subvouchers are required	6 00	Subvouchers to voucher 11 B, May, furnished	Do.
13 B	do	do	3 00	Subvouchers to voucher 13 B, May, furnished	Do.
14 B	do	do	8 40	Subvouchers to voucher 14 B, May, furnished	Do.
15 B	do	do	2 00	Subvouchers to voucher 15 B, May, furnished	Do.
16 B	do	do	14 50	Subvouchers to voucher 16 B, May, furnished	Do.
25 B	do	do	2 00	Subvouchers to voucher 25 B, May, furnished	Do.

Disallowances made in settlement of quartermaster, engineer, subsistences, and signal accounts—Continued.

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DISALLOWED ACCOUNTS.

Voucher and abstract.	Period.	Nature of objection.	Amount.	Nature of answer.	Decision.
<i>Accounts of Augustus G. Robinson, maj. and Q. M.</i>					
13 B	Oct., '83	Receipt imperfect under sec. 3477, R. S	\$162 27	Certificate from the general manager of company that the money was received filed.	Satisfactory.
34 B	..do ..	Same as voucher 13 B, Oct., 1883	421 15	Same as to voucher 13 B, Oct., 1883	Do.
2 B	Dec., '83	Date of payment not designated	637 67	Perfecting voucher filed	Do.
3 B	..do ..	Same as on voucher 13 B, Oct., 1883	212 93	Attention is invited to the certificate in the body of the voucher that this line had no treasurer. The general manager of the line, who is at the head of its financial affairs, performs the functions of treasurer, but is not designated as such, and won't sign as such. It is the senior financial officer, Mr. Duvall, that receipts, and the voucher went to New York for his signature.	
16 B	..do ..	Same as 13 B, Oct., 1883	221 67	Same reply as above to 3 B, Dec., 1883, except Mr. Speirs is reported to be the general manager.	Do.
1 B	Jan., '84	Same as 3 B, Dec., 1883	347 24	Same reply as to 3 B, Dec., 1883	Do.
11 B	..do ..	Year of payment and notice to commanding officer is 1883	30 00	Corrected voucher filed	Do.
12 B	..do ..	Year of payment is 1883	15 00		
18 B	Feb., '84	Day and month of payment not stated	636 67	Retained copy of voucher furnished	Do.
11 B	Mar., '84	Date of payment not stated on pay-roll	636 67	Same as to 12 B, Jan., 1884	Do.
<i>Accounts of Frank S. Rice, Lieut., 1st Art.</i>					
1 B	Jan., '84	The copy of authority should be certified to by a disinterested officer	207 50	Duly certified copy of authority furnished	Do.
2 B	..do ..	Same as 1 B, Jan., 1884	1,730 00	Same as to voucher 1 B, Jan., 1884	Do.
3 B	..do ..	..do ..	35 52	..do ..	Do.
4 B	..do ..	..do ..	35 00	..do ..	Do.
1 A	Feb., '84	..do ..	8 00	..do ..	Do.
1 B	..do ..	..do ..	248 95	..do ..	Do.
2 B	..do ..	..do ..	8 00	..do ..	Do.
3 B	..do ..	The authority for the expenditure required	804 00	..do ..	Do.
4 B	..do ..	..do ..	277 30	..do ..	Do.
5 B	..do ..	Same as 1 B, Jan., 1884	18 00	..do ..	Do.
1 A	Mar., '84	The authority for the purchase required	55 00	..do ..	Do.
1 B	..do ..	Same as on 1 B, Jan., 1884	25 00	..do ..	Do.
2 B	..do ..	..do ..	1,730 00	..do ..	Do.
3 B	..do ..	..do ..	61 89	..do ..	Do.
4 B	..do ..	..do ..	34 75	..do ..	Do.
1 B	Apr., '84	..do ..	30 00	..do ..	Do.
1 B	May, '84	..do ..	120 00	..do ..	Do.
2 B	..do ..	..do ..	250 00	..do ..	Do.
1 A	June, '84	Same as on 1 A, Mar., 1884	138 25	..do ..	Do.

2 A	do	do
3 A	do	do
1 B	do	Same as on 1 B, Jan., 1884
1 A	July, '84	Same as on 1 A, Mar., 1884; also, itemized bill required
2 A	do	do
3 A	do	do
4 A	do	do
5 A	do	do
6 A	do	do
5 B	do	do

Authority for the expenditure required; also the bill of items does not agree with the authority and estimate referred to marked B 3. The prices of articles and of labor should be itemized.

Accounts of Edward B. Pratt, lieut., 23d Inf.

3 A	July, '84	Overpayment
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Accounts of Joseph F. Huston, lieut., 20th Inf.

5 A	Sept., '84	Four xx flat 9-inch brushes, 6 sash-tools, and 2 painters' dusters purchased on this voucher not accounted for on Abstract "D"; required.
16 A	do	Certificate not signed; correct voucher required
2 B	July, '84	The amount paid to Michael Brennan as overseer of E. D. men for 1st to 16th, 4 days, illegal. Also, George W. Rivers, overseer of E. D. men, is paid from 5th to 10th, inclusive, 6 days, at 50 cents, when he was only entitled to 35 cents per day; overpaid 90 cents.

Account of James M. Marshall, capt. and A. Q. M.

1 B	Dec., '82	The voucher is made in the name of, and receipted by, E. Marriage. The transportation requests show the service to have been rendered by the Mail Express and Transfer Company.
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300 00	do
122 75	do
55 30	do
98 54	do
6 00	do
45 50	do
2 50	do
13 83	do
62 25	do
292 95	do

The authority marked B 3, July, was for \$352.95. The bill of items does not correspond with the estimate, because the estimate was made out by the post quartermaster before the work was done, and included the probable items. The bill of items was made out by the builder after the work was completed, and included the actual items. Prior to the commencement of the present fiscal year the custom of the quartermaster's department was, I think, in making small purchases, to purchase in open market without advertising for proposals, although contrary to the Regulations. I believe this to have been, prior to July 1, 1884, the universal practice. All labor performed at this post prior to July 1, 1884, was performed by the job; no contracts whatever were made by me prior to that date. (Letter of officer, dated Fort Mason, Cal., June 14, 1885.)

1 00	Deposited to credit of Treasurer United States with Commercial Bank, Detroit, Mich, July 5, 1884.
29 10	No reply
30 00	do
2 90	do

156 50	Copy of certificate of probate clerk of Grant County, New Mexico, showing E. Marriage to be proprietor of the Mail Express and Transfer Company, inclosed. This certificate was filed with my voucher, No. 18 B, Nov., 1882.
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Do.
Do.
Do.
Do.
Do.
Do.
Do.
Do.
Do.
Do.

Not yet considered.

Satisfactory.

Disallowances made in settlement of quartermaster, engineer, subsistence, and signal accounts—Continued.

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DISALLOWED ACCOUNTS.

Voucher and abstract.	Period.	Nature of objection.	Amount.	Nature of answer.	Decision.
<i>Accounts of James M. Marshall, capt. and A. Q. M.—Cont'd</i>					
1 B	Oct., '83	Authority for O. W. Merfsenberg to receipt for the Water and Improvement Company of Santa Fé, New Mex., is required.	\$125 00	No reply	
2 B	do	Same as on 1 B, Oct., 1883.	125 00	do	
16 B	Feb., '83	Amount paid for transportation of officers' baggage in excess of regulation allowance.	1 65	Deducted from account of Northern Pacific R. R. on voucher 5 B, August, 1884.	Not yet considered.
34 B	May, '83	Error in addition	10	No reply	Do.
51 A	June, '83	Four glass-cutters not accounted for	33	do	
<i>Accounts of William S. Patten, capt. and A. Q. M.</i>					
21 A	Feb., '84	Certificate to voucher not signed	1,068 93	Retained voucher furnished	Not yet satisfactory.
4 A	Apr., '84	15 pounds solder not accounted for	3 00	Accounted for on return for first quarter, 1885.	Do.
1 B	June, '84	Copies of orders not certified by a disinterested officer	140 20	Retained voucher with copies of orders certified to be furnished.	Do.
1 B	Aug., '84	Overpayment of 3 cents	03	Taken up by officer on account current, May, 1885.	Do.
9 B	do	Overpayment of \$5.99	5 99	Taken up by officer on account current, Sept., 1885.	Do.
1 B	Oct., '84	Date of payment omitted	690 52	Retained voucher furnished	Do.
2 B	do	do	712 50	do	Do.
14 A	Dec., '84	do	157 50	do	Do.
12 B	do	The approval of the Secretary of War is required	26 04	Reported to Secretary of War for approval and report retained by Q. M. G. for explanation. Explanation furnished Feb. 20, 1885, since which time no answer has been received. Reference is made to Q. M. G.'s office as to action.	Do.
<i>Accounts of John Newton, lieut., 16th Inf.</i>					
2 B	Dec., '83	Overpayment	02	No reply	Reconsidered; satisfactory.
1 B	Jan., '84	Evidence required as to whether the work was performed by contract.	1,000 00	Original contract for the whole work is inclosed	Satisfactory.
2 B	do	Same as 1 B, January, 1884.	500 00	Same to voucher 1 B, Jan., 1884.	Do.
1 B	Feb., '84	do	500 00	do	Do.
2 B	Mar., '84	do	275 00	do	Do.
1 B	Apr., '84	Voucher in favor of Texas Express Company and signed by an agent must be signed by the treasurer.	10 65	Receipt of the treasurer of the Texas Express Company on back of voucher is inclosed.	Do.
<i>Accounts of Fred. E. Phelps, lieut., 8th Cav.</i>					
3 B	Oct., '82	The number, date, and amount of check and name of depository on which drawn is not stated. If amount was paid in currency it should be so stated.	308 00	Was paid in currency. Retained copy has been sent to the Q. M. G., and original is in your office. Return for correction.	Satisfactory.

Accounts of Medad C. Martin, Lieut., 22d Inf.						
2 B	Sept., '83	Original bill of lading required	1,419	19	Bill of lading inclosed	Do.
2 A	Oct., '83	Error in calculation	65		Amount taken up on supplementary account current, July, 1884.	Do.
8 A	Nov., '83	Certificate not signed	63	38	A perfect voucher properly signed was sent to Q. M. G. July 26, 1884. If it is not on file the duplicate will be perfected if returned to me for that purpose.	Not satisfactory
3 B	do	For evidence that L. W. Chase and J. G. Ballance signing receipt were authorized to sign for the Durango and Parrott City Toll-Road Company.	59	70	The D. and P. C. Toll Road Company is an incorporated body and consists of L. W. Chase and J. G. Ballance. A perfect voucher is inclosed, to be substituted for that now on file.	Satisfactory.
3 A	Dec., '83	The treasurer should sign for the Colorado Machinery Company.	235	89	The Colorado Machinery Company is an incorporated body. A perfect voucher is inclosed, to be substituted for the one now on file.	Do.
3 B	do	As on voucher 3 B, Nov., 1883	54	20	A perfect voucher is inclosed, to be substituted for the one now on file.	Do.
2 B	Apr., '84	The signature of L. W. Chase & Co. to the receipt is not considered valid. The company is a corporate body, of which L. W. Chase is the treasurer. He should therefore sign the receipt as treasurer.	10	80	No reply.	
4 B	do	Invoice not reported; required; also the special authority for the work, and explanation whether there was a written agreement entered into for the work paid for; if so, such agreement should be furnished.	2,073	77	do	
1 B	June, '84	Same as 4 B, April, 1884	885	71	do	
4 B	do	Bill of lading required	752	00	do	
8 B	do	Itemized bill required	99	25	do	
9 B	do	Same as on voucher 4 B, Apr., 1884	1,110	14	do	
2 B	do	Bill of lading required	915	57	do	
2 B	Oct., '84	Evidence required that the men employed on extra duty worked on Sundays.	90	20	do	
3 B	do	Same as 2 B.	75	95	do	
4 B	do	do	79	65	do	
5 B	do	do	76	00	do	
11 B	do	do	92	15	do	
12 B	do	do	76	00	do	
2 A	do	Approval of the Secretary of War required	56	96	do	
5 B	do	Same as 2 A, Oct., 1884	125	50	do	
Account of Edward B. Pratt, Lieut., 23d Inf.						
1 B	Aug., '84	Overpayment to Charles M. Grogan, as overseer	4	05	No reply.	
Account of Sedgwick Pratt, Lieut., 3d Art.						
3 B	Aug., '84	The copy of the authority inclosed is not properly certified.	2	00	A duly certified copy of the authority upon which payment of the voucher was made furnished.	Not yet considered.
Account of Julius Pardee, Lieut., 23d Inf.						
1 A	June, '85	Date and place of payment not given	5	00	No reply.	
Account of William Quinton, Lieut., 7th Inf.						
1 B	Aug., '83	The mode of payment not given	150	00	Corrected voucher furnished	Satisfactory.
2 B	do	The mode of payment not given; also the rate paid and number of days should be given.	39	40	do	Do.

Disallowances made in settlement of quartermaster, engineer, subsistence, and signal accounts—Continued.

Voucher and abstract.	Period.	Nature of objection.	Amount.	Nature of answer.	Decision.
<i>Account of William Quinton, Lieut., 7th Inf.—Continued.</i>					
4 B	Aug., '83	The date of receipt is not given	\$30 00	Corrected voucher furnished	Satisfactory.
5 B	do	As on 1 B, Aug., 1883, also the year of service and year of payment not given.	150 00	do	Do.
6 B	do	As on 1 B, Aug., 1883, also the rate per day and the number of days not given.	51 45	do	Do.
1 A	Sept., '83	Evidence required that par. 1485, 1488, and 1490, Army Reg., have been complied with.	1,277 10	Correct voucher furnished	Do.
2 A	do	As on 1 A, Sept., 1883	70 95	do	Do.
3 A	do	do	603 15	do	Do.
4 A	do	do	30 00	do	Do.
5 A	do	do	18 00	do	Do.
6 A	do	do	10 62	do	Do.
7 A	do	do	152 20	do	Do.
8 A	do	do	6 00	do	Do.
9 A	do	do	48 30	do	Do.
10 A	do	do	151 50	do	Do.
11 A	do	do	7 00	do	Do.
1 B	do	do	150 00	do	Do.
2 B	do	do	67 10	do	Do.
1 A	Oct., '83	do	105 12	do	Do.
2 A	do	do	6 30	do	Do.
3 A	do	do	91 30	do	Do.
4 A	do	do	25 00	do	Do.
5 A	do	do	17 75	do	Do.
6 A	do	do	1 80	do	Do.
1 B	do	Same as 1 B, Aug	150 00	do	Do.
3 B	do	do	50 13	do	Do.
4 B	do	Same as 1 B, Aug., also rate of payment and number of days not given.	89 10	do	Do.
1 A	Nov., '83	As on 1 A, Sept., 1883	8 50	do	Do.
2 A	do	do	59 92	do	Do.
3 A	do	do	9 00	do	Do.
4 A	do	do	6 75	do	Do.
5 A	do	do	32 25	do	Do.
6 A	do	As on 1 A, Sept., 1883, also certificate not signed	59 00	do	Do.
7 A	do	As on 1 A, Sept., 1883	6 00	do	Do.
8 A	do	do	25 00	do	Do.
9 A	do	do	12 50	do	Do.
1 A	Dec., '83	do	22 80	do	Do.
7 B	do	The rate per day and the number of days should be stated.	80 30	Voucher corrected by officer	Do.
8 B	do	As on voucher 7 B, Dec., 1883	49 50	Correct voucher furnished	Do.
1 A	Jan., '84	As on 1 A, Sept., 1883	44 80	do	Do.
2 A	do	do	19 20	do	Do.

3 A	do	do	173 84	do	Do.
1 A	Feb., '84	Same as 1 A, Sept., 1883	6 25	do	Do.
2 A	do	do	18 06	do	Do.
3 A	do	do	9 11	do	Do.
4 A	do	do	18 49	do	Do.
5 A	do	do	3 30	do	Do.
6 A	do	do	7 75	do	Do.
7 A	do	do	22 00	do	Do.
8 A	do	do	128 34	do	Do.
1 B	do	Same as on 1 B, Aug., 1883	150 00	do	Do.
2 B	do	do	150 00	do	Do.
9 B	do	do	75 70	do	Do.
(Also the rate of pay and number of days should be given.)					
10 B	do	The rate per day should be given	74 50	do	Do.
1 A	Mar., '84	Same as on 1 A, Sept., 1883	163 33	do	Do.
2 A	do	do	7 80	do	Do.
3 A	do	do	6 00	do	Do.
4 A	do	do	12 00	do	Do.
5 A	do	do	72 00	do	Do.
1 B	do	Same as on 1 B, Aug., 1883	150 00	do	Do.
5 B	do	do	75 85	do	Do.
(Also rate of pay and number of days not given.)					
1 A	Apr., '84	Same as 1 A, Sept., 1883	80 00	do	Do.
2 A	do	do	21 30	do	Do.
3 A	do	do	12 24	do	Do.
4 A	do	do	35 25	do	Do.
5 A	do	do	55 00	do	Do.
6 A	do	do	10 42	do	Do.
12 B	do	The rate of pay and number of days not given	79 10	do	Do.
2 A	May, '84	Same as on 1 A, Sept., 1883	44 80	do	Do.
3 A	do	do	92 28	do	Do.
4 A	do	do	20 00	do	Do.
5 A	do	The proper voucher has not been received	25 02	do	Do.
3 B	do	The rate per day and number of days not given	75 65	do	Do.
<i>Accounts of John W. Summerhayes, Lieut., 8th Inf.</i>					
3 B	do	The amount paid for auctioneer's fees is disallowed. E. Henry, an enlisted man on extra duty at the time of said service, is not entitled to the additional compensation. See par. 1670 Army Regulations.	6 80	Feb. 20, 1883, I requested officially that the required stoppage should be made on the pay-roll of Co. C, 8th Inf., against private E. Henry, a member of that company, and supposed it had been made as requested, but was informed afterwards that the man had been transferred to Co. I, 8th Inf., and that the stoppage had been made against him on the rolls of that company April 30, 1885. I was not notified of this change, and wrote to the Q. M. G. Feb. 23, 1885, that the amount had been stopped on the muster and pay-roll of Co. C, 8th Inf., for the month of Feb., 1885, as I supposed it had. I have asked that the amount stopped against the private on the roll of Co. I be carried to my credit and your officer be notified of the fact.	Do.

Disallowances made in settlement of quartermaster, engineer, subsistence, and signal accounts—Continued.

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DISALLOWED ACCOUNTS.

Voucher and abstract.	Period.	Nature of objection.	Amount.	Nature of answer.	Decision.
		<i>Accounts of John W. Summerhayes, lieut., 8th Inf.—Cont'd.</i>			
3 B	June, '84	Same as 3 B, May, 1884.....	\$1 13	Same as to 3 B, May, 1884.....	Not yet considered.
		<i>Accounts of James O. Greene, lieut., 25th Inf.</i>			
3 B	Sept., '83	Voucher not approved by the Secretary of War	3 00	Deposited \$3 to the credit of Treasurer of U. S.	Satisfactory.
5 B	Nov., '83	Two-fifths cord of wood.....	2 00	This wood was purchased for the paymaster's escort from Fort Hale, Dak., to Fort Randall, Dak., and return.	Do.
				The men took tents and went through a country (the regular road) where they could not get wood except of these ranch keepers. The weather was cold and they had to have it.	Not satisfactory.
6 B	do	One-tenth cord of wood not accounted for.....	50	Same as above.....	Do.
1 A	Dec., '83	Copy of authority, certified by a disinterested officer, required; also the handwriting of the person signing the receipt appears to be the same as in the body of the voucher. Evidence required that the Indian signed.	20 00	It is impossible for me to get a copy of the authority certified by a disinterested officer for the following reason: The original authority was forwarded to Washington when Fort Hale was abandoned some time in July, 1884. Relative to the handwriting, these vouchers were prepared by my clerk and forwarded to the Indian agent at Crow Creek requesting him to procure signature to the receipt. This was done and the vouchers returned by mail. I inclose affidavit of my clerk that the voucher is in his handwriting and the receipt is not.	Satisfactory.
		<i>Accounts of Fred. K. Ward, lieut., 1st Cav.</i>			
1 A	Dec., '83	Continued		I have written to the agent requesting a certificate from the Indian that he got the money, and if it comes, will forward it.	Do.
		<i>Accounts of Edward S. Chapin, lieut., 4th Arty.</i>			
1 B	Jan., '84	The sum of \$7.60 paid Sergt. Richard Shannon from Aug. 14 to Sept. 20; \$2.20 paid Sergt. Michael Green from July 1 to 11; and \$6.80 paid Corporal A. Sharpe from July 12 to 31 and Sept. 1 to 14—all for services as watchmen; non-commissioned officers are eligible for detail as overseers only, \$16 60. Also \$1.80 paid H. A. Eaton from Nov. 22 to 30; \$1.40 each paid to T. Coats, R. Erp, W. J. Logan, W. T. Murphy,	26 80	The non-commissioned officers paid by me at the rate of 20 cents per day were detailed by order of the post-commander on extra duty as overseers in charge of the quartermaster's corrals at night, and as such, had supervision of extra-duty men employed therein and charge of quartermaster's property generally. The responsibility in this position was such that the post-commander re-	Not satisfactory as to first item, \$16.60. Satisfactory as to second item for \$10.20.

		A. Miche, and J. Moran, from Sept. 14 to 20, for services as laborers. These men did not render ten days' constant service, \$10.20.			fused to detail any but non-commissioned officers. In paying these men at the rate of 20 cents per day I merely followed the precedent established by officers who have acted in this capacity here before me, and which had been authorized in their cases. The funds supplied for payment for extra duty here were so limited that only the laborers' rate of pay could be expended for this service, or none at all. If it is desired now that they be paid the full compensation, I will transfer their time to my successor here for settlement.
6 B	do	Subvouchers with voucher are copies. The originals required.	28 20	No reply.....	T. Coats, R. Erp, W. J. Logan, W. F. Murphy, A. Miche, and J. Moran are continued in service after Sept. 20, and are reported on my supplementary form 3, filed with papers for the month of Apr. or Mar., 1884.
		<i>Accounts of William B. Homer, Lieut., 5th Arty.</i>			
1 A	Sept., '84	Original approval of the Secretary of War is required....	20 00	The circumstances were peculiar, and are as follows: July 4, 1884, Private Charles Hack, Battery E, 5th Arty., died suddenly from an overdose of morphine self-administered; he was buried on the following day, as is the custom; a suitable coffin was purchased, and authority for the expenditure of such sum of money as the department commander might see fit towards defraying said expenses (\$20) was allowed and paid to Isaac Butler Sept. 11, 1884. There was no other way to do. The requirements of the law were not known. Asks that the account be transmitted to Secretary of War for approval.	Not yet considered.
3 B	do	Certificate that the extra duty men worked Sundays required.	78 10	Corrected voucher furnished	Do.
		<i>Accounts of James A. Hutton, Lieut., 8th Inf.</i>			
4 B	Jan., '83	Failure to deduct 25 cents "stoppage" from the pay of Charles L. McIntyre, carpenter.	25	Officer replies he will refund the amount with as little delay as possible.	Do.
		<i>Accounts of Eli L. Huggins, Lieut., 2d Cav.</i>			
1 A	Aug., '83	Services performed in one fiscal year and paid with funds of another illegal.	750 00	No reply.....	
2 A	do	As on 1 A, Aug., 1883.....	300 00	do	
		<i>Accounts of Alfred B. Jackson, Lieut., 9th Inf.</i>			
1 A	Dec., '84	Original approval of the Secretary of War required.....	725 00	No reply.....	
2 A	do	As on 1 A, Dec., 1884.....	241 50	do	

Disallowances made in settlement of quartermaster, engineer, subsistence, and signal accounts—Continued.

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DISALLOWED ACCOUNTS.

Voucher and abstract.	Period.	Nature of objection.	Amount.	Nature of answer.	Decision.
<i>Accounts of Alfred B. Jackson, lieut., 9th Inf.</i>					
3 A	Dec., '84	As on 1 A, Dec., 1884	\$160 00	No reply	
4 A	do	do	160 00	do	
5 N	do	do	450 00	do	
4 B	do	do	26 00	do	
<i>Accounts of Simon O. Vedder, lieut., 19th Inf.</i>					
1 B	July, '83	Not chargeable to the appropriation, 1883	33 32	do	
2 B	do	Same as 1 B, July, 1883	52 00	do	
<i>Accounts of Charles B. Vodge, lieut., 1st Inf.</i>					
1 B	Jan., '84	Job work done, time not stated	156 00		Reconsidered ; satisfactory.
2 B	do	Amount paid for extra duty of less than 10 days, illegal ..	1 00	Officer says the amount will be deposited to the credit of United States.	Not yet considered.
1 B	Feb., '84	Year of service and date of payment not stated	168 00	Retained voucher furnished	Satisfactory.
<i>Accounts of John B. McDonould, lieut., 10th Cav.</i>					
1 B	Nov., '83	Overpaid one day	2 00	Amount refunded	No.
3 B	Feb., '84	J. Jacobs, county clerk, paid \$1.50 without stating the nature of the service.	4 50	Perfectured voucher furnished	Do.
1 B	Mar., '84	Certificate not signed	2 20	Retained voucher furnished	Do.
2 B	do	Same as voucher No. 1 B, Mar., 1884	48 70	do	Do.
3 B	do	do	300 00	do	Do.
<i>Account of William P. Van Ness, lieut., 1st Art.</i>					
1 B	June, '84	Date of receipt not given	96 00	No reply	
<i>Accounts of Silas A. Wolf, lieut., 4th Inf.</i>					
2 B	Apr., '82	Certificate not signed	10 00	Corrected voucher furnished	Do.
4 B	do	do	12 00	do	Do.
5 B	do	The original certificate of R. H. Young or a copy certified by a disinterested officer required.	55 00	As it was not known that the certificate of Lieutenant Young was required it was not appended to the voucher, and as it formed the basis for the request for authority to make payment for the services stated in the affidavit, I presume that it was forwarded to the chief quartermaster Department of the Platte at the time. I cannot find it among my papers.	Not satisfactory.

8 B	do	Certificate not signed.	12 00	Corrected voucher furnished	Satisfactory.
9 B	do	The object, necessity, and authority for the expenditure should be shown on the voucher.	25 00	Corrected voucher with explanations furnished	Do.
1 A	May, '82	This voucher is not found with the account. It is required.	6 50	Lost in transit; will endeavor to get a copy	Not satisfactory.
2 A	do	The day of the month on which payment was made is not stated. Required.	7 00	Corrected voucher furnished	Satisfactory.
3 B	do	The day, month, and year of payment are not stated. Required.	12 00	do	Do.
1 A	June, '82	Evidence is required that the terms of pars. 1488 and 1490, Army Regulations of 1881, have been complied with.	5 00	In reply officer states there were no markets or persons dealing in the articles purchased near enough to invite proposals formally. The stores were purchased in open market after satisfying myself that the prices quoted were the lowest obtainable in the western country; also, that the purchases were made in strict accordance with the then present needs of the post.	Do.
2 A	do	Same as on 1 A, June 1882; also, the certificate is not signed.	21 00	Same as to 1 A, June, 1882, and a corrected voucher furnished.	Do.
3 A	do	Same as on A 1, June, 1882.	11 10	Same as A 1, June, 1882.	Do.
4 A	do	Same as on 1 A, June, 1882.	170 09	Same as 1 A, June, 1882.	Do.
6 B	do	The amount, \$3.80, paid Corporal John Smith on extra duty as axman is disallowed, as non-commissioned officers are only eligible for detail as overseers.	3 80	Corporal John Smith should have been paid as an overseer. He was in charge of a party repairing bridges away from the post, and the services he rendered would have justified a greater remuneration for his services than he received.	Do.
7 B	Aug., '82	The names numbered 7 to 11, inclusive, are receipted in pencil, and names numbered 8 and 11 are signed by X mark and not witnessed as required.	76 25	A perfect voucher furnished	Do.
4 B	Sept., '82	Certificate not signed; required	19 83	do	Do.
2 B	Oct., '82	Patrick Wilson is paid as a laborer at 20 cents per day. The receipt is signed Patrick Conroy, and so reported on Form 3; an explanation required.	6 00	do	Do.
3 B	do	The receipt is not dated; required	20 00	Corrected voucher furnished	Do.
5 B	do	The name of the disbursing officer is not stated in the receipt.	7 00	do	Do.
3 A	Dec., '82	For evidence that paragraphs 1488 and 1490, Army Regulations, 1881, have been complied with.	50 00	Proposals for the lumber were not invited, because there was no lumber market nearer than fifty miles to the post. The rates for the same kinds of lumber at these markets were higher than at the post. As a matter of economy the lumber was purchased at the post on the authority of the chief quartermaster of the department. To have made the purchase elsewhere would have caused delay and the additional expense of railroad transportation.	Do.
4 A	do	Same as voucher 3 A, Dec., 1882	62 50	Same answer as to voucher 3 A, Dec., 1882	Do.
2 B	do	The receipt is not dated; also, if the service was performed by the job it should be so stated, or inclusive dates of service and date of payment given.	5 00	Corrected voucher furnished	Do.
3 B	do	The receipt is not dated	40 00	do	Do.
5 B	do	The date of payment and the month of service is not stated.	86 60	do	Do.

Disallowances made in settlement of quartermaster, engineer, subsistence, and signal accounts—Continued.

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DISALLOWED ACCOUNTS.

Voucher and abstract.	Period.	Nature of objection.	Amount.	Nature of answer.	Decision.
		<i>Accounts of Silas A. Wolf, lieut., 4th Inf.—Continued.</i>			
7 B	Dec., '82	Names numbered from 3 to 13, inclusive, stated from August 1 to various dates in September, are apparently overpaid 31 days.	\$284 10	Corrected voucher furnished	Satisfactory.
8 B	do	The month and year of service not stated; required	35 65	do	Do.
		<i>Accounts of Blanton O. Welsh, lieut., 15th Inf.</i>			
4 B	Mar., '84	The occupation of the employed extra-duty men should be stated.	66 40	do	Not yet acted upon.
11 B	do	The date of payment required	74 55	do	Not yet considered.
12 B	do	do	666 00	do	Do.
		<i>Accounts of Frank West, lieut., 6th Cav.</i>			
2 B	Aug., '84	Items No. 7, \$2.45, and 1, 2, 3, 4, 5, \$37.80; evidence required that the men worked on Sundays.	40 25	Certificate filed that the enlisted men named on extra-duty rolls from the month of Aug., 1884, till Feb., 1885, paid from incidental expenses and Army transportation funds, Q. M. Dept., at Fort Craig, N. Mex., performed necessary extra-duty labor on Sundays during said months, and were paid for said labor, and the labor was necessary for public service and interests, owing to the small state of the garrison of Fort Craig and the labor necessary in breaking up the post and shipping away the useful stores. (Letter dated Dec. 5, 1885.)	Do.
6 B	Oct., '84	For evidence that the men worked on Sundays	78 85	do	Do.
7 B	do	do	78 00	do	Do.
1 B	Nov., '84	do	77 80	do	Do.
3 B	Dec., '84	do	51 75	do	Do.
5 B	do	do	48 05	do	Do.
2 B	Jan., '85	do	10 85	do	Do.
		<i>Account of Daniel D. Wheeler, capt. and A. Q. M.</i>			
30 B	May, '83	Receipt imperfect under sec. 3477, R. S.	100 12	Voucher receipted by treasurer furnished	Do.
31 B	do	Name as 30	105 30	do	Do.
50 B	do	Subvoucher required in support of item 8	10 00	Subvoucher furnished	Do.
87 A	June, '83	Overpayment	10	Amount refunded	Do.
55 B	do	As in 30 B, May, 1883	206 25	Same as answer to 30 B, May, 1883	Do.
59 B	do	do	213 00	do	Do.
71 B	do	do	202 79	do	Do.

18 B	Aug., '83	Land-grant proportion, Thomson to N. Par. Junction, 2 miles, not deducted.	38	Amount refunded	Do.
16 B	Sept., '83	B. of L. 1035, Oct., 1882, Thomson to Mandon, 1 car lumber, land-grant proportion of 2 miles not deducted before payment.	43	do	Do.
17 B	do	B. of L. No. 1996, Thomson to Mandon, land-grant deduction, 2 miles, not made before payment.	13	do	Do.
7 A	Aug., '83	Property not accounted for	70 33	Accounted for on subsequent returns	Do.
31 A	do	Date of purchase not stated	12 75	Corrected vouchers furnished	Do.
32 B	Oct., '83	B. of L. 54, Sept. 7, 1883, for \$600 currency, from Custer to Saint Paul, at \$3.50 per M, extended and paid \$2.47, should be \$2.31; deficit 16 cents.	16	Amount refunded	Do.
44 B	do	B. of L. 24, July 28, 1883, for 36,971 pounds, from Custer Station to Helena, Mont. The quantity of the personal effects of the following named officers in excess of their allowance as provided for in Par. 1937, Army Reg., 1881: Capt. J. L. Fowler, 2d Cav., 3,358 pounds, being an excess of 1,858 pounds; Lieut. C. B. Hoppin, 2d Cav., 1,290 pounds, being an excess of 290 pounds; Lieut. H. C. La Point, 2d Cav., 2,248 pounds, being an excess of 1,248 pounds. Total amount carried in excess of Regulations, 3,396 pounds, at \$1.41 per 100 pounds disallowed. Also information is required what number of officers and men accompanied the shipment, and whether the quantity allowed to go free with each passenger was deducted before payment was made. (See Par. No. 2026, Army Reg., 1881.) Balance of amount paid on this B. of L. suspended for explanation or adjustment.	529 36	Amount refunded, \$47.88. The shipment B. of L. 24 was not accompanied by troops, they having been ordered to march. (See special orders inclosed.)	Do.
4 A	Mar., '84	You purchase on this voucher 4,000 pounds chain and pay for it at 7 cents per foot; a perfect voucher required.	280 00	Retained voucher furnished	Do.
		<i>Accounts of Palmer G. Wood, lieut., 12th Inf.</i>			
2 A	July, '83	Funds from one fiscal year should not be used to pay for purchases made in another fiscal year, unless held by written contract. Amount of this voucher should have been paid from funds of fiscal year 1884.	192 00	This money was received July 9, 1883, and appertained to the fiscal year 1882-'83 as accounted for, and that separate accounts-current were rendered for each fiscal year to which the money on hand appertained. The vouchers were dated at date of purchase or expenditure, but the money from which they were paid appertained to the fiscal year cited, having been so invoiced and accounted for.	Not satisfactory; appropriation reimbursed by transfer settlement.
4 A	do	Same as on voucher 2 A, July, 1883	77 50	do	Do.
1 A	Sept., '83	do	51 20	do	Do.
1 B	do	do	40 00	do	Do.
2 B	do	do	190 00	do	Do.
1 A	do	The authority referred to, viz, July 10, 1883, and attached to voucher 9, abstract B, September, 1883, is a copy not duly certified. Either the original or a duly certified copy required.	24 50	Original copy of authority furnished	Satisfactory.
2 A	do	Same as 1 A, Sept., 1883	5 00	Same as to 1 A, Sept., 1883	Do.

Disallowances made in settlement of quartermaster, engineer, subsistence, and signal accounts—Continued.

Voucher and abstract.	Period.	Nature of objection.	Amount.	Nature of answer.	Decision.
<i>Account of Palmer G. Wood, lieut., 12th Inf.—Continued.</i>					
3 A	Sept., '83	Same as 1 A, Sept., 1883.	\$26 00	Same as to 1 A, Sept., 1883.	Satisfactory.
4 A	do	do	36 00	do	Do.
5 A	do	do	50 00	do	Do.
6 A	do	do	29 25	do	Do.
4 B	do	do	13 00	do	Do.
5 B	do	do	11 00	do	Do.
6 B	do	do	6 00	do	Do.
7 B	do	do	18 00	do	Do.
9 B	do	do	75 00	do	Do.
10 B	do	do	38 75	do	Do.
11 B	do	Same as 1 A, Sept., 1883, and receipt only for 46 cents.	46 75	Same as to 1 A, Sept., 1883; also corrected voucher.	Do.
12 B	do	Same as 1 A, Sept., 1883.	27 00	Same as to 1 A, Sept., 1883.	Do.
13 B	do	do	9 00	do	Do.
1 A	Oct., '83	Evidence required that pars. 1488 and 1490, Army Reg., have been complied with.	46 00	I certify that the exigencies of the service demanded these purchases, and that they were made at the lowest obtainable rates.	Do.
2 A	do	Same as on 1 A, Oct., 1883.	20 00	do	Do.
3 A	do	do	99 00	do	Do.
4 A	do	do	70 00	do	Do.
1 A	Nov., '83	Charge, \$3.10; receipt only \$3.	10	Correct voucher furnished.	Do.
3 A	do	Same as 1 A, Oct., 1883.	144 00	Same as to 1 A, October, 1883.	Do.
1 A	Dec., '83	do	450 00	do	Do.
Do	Feb., '84	do	21 00	do	Do.
Do	Mar., '84	do	90 00	do	Do.
2 B	Apr., '84	The number of animals shod, number of shoes furnished, and price paid per shoe should be furnished.	10 00	Corrected voucher furnished.	Do.
1 B	May, '84	Same as 2 B, Apr., 1884.	10 00	do	Do.
3 B	June, '84	do	10 00	do	Do.
4 B	do	The year of service and date of payment are not stated.	51 15	do	Do.
6 B	do	Same as on 2 B, Apr., 1884.	10 00	do	Do.
7 B	do	Voucher is not certified, required.	10 00	do	Do.
8 B	do	Private Charles Haller is paid for 6 days' extra duty, disallowed.	1 20	Amount refunded.	Do.
1 B	Aug., '84	The number of horses shod, the number of shoes furnished, and the price paid per shoe should be stated on the voucher.	10 00	Retained voucher furnished.	Not yet considered.
3 B	do	You pay Charles Stinnes, overseer of extra duty men, from 5th to 31st July, 1884, 27 days at 50 cents per day, while he is only entitled to 35 cents per day. (See G.O. 65, July 9, 1884.)	4 05	The disallowance of \$1.05 on this voucher has already been accounted for, having been taken up on my account current for May, 1885, and deposited to the credit, Treasurer U.S.	Do.
1 B	Sept., '84	Same as on 1 B, Aug., 1884.	10 00	Retained voucher furnished.	Do.

Account of James L. Wilson, lieut., 4th Art.

6 B May, '83 James Reynolds, stonemason, employed for five days at \$2 per day and paid \$11; overpaid \$1.
Do..... July, '83 An itemized account required; also original subvouchers, together with the original authority for the expenditure, or a copy certified by a disinterested officer.

10 B do Receipt is signed by mark and not witnessed
14 B Oct., '83 An itemized account is required, together with the original subvouchers, with a schedule of rates.
3 A Dec., '83 You purchase 3,730 feet of spruce joist at \$18.50 per 1,000 feet and overpay the amount 93 cents.

6 B Jan., '84 As on 14 B, Oct., 1883
3 B Mar., '84 As on voucher 14 B, Oct., 1883, except that subvoucher, dated Feb. 19, 1884, is the original, the others being duplicates.

Accounts of Robert P. P. Wainwright, lieut., 1st Cav.

1 B Aug., '83 Non-commissioned officers are not entitled to extra pay except as overseers.

Accounts of Richard H. Wilson, lieut., 8th Inf.

5 A Sept., '83 Evidence required that pars. 1488 and 1524, Army Reg., have been complied with.
6 A Oct., '83 Same as on voucher 5 A, Sept., 1883
5 A Nov., '83 do

3 A Dec., '83 do
1 A Feb., '84 The authority of the Secretary of War should be furnished.

2 A do Same as on 1 A, Feb., 1884
1 B Apr., '84 The day of payment not given on the face of the voucher; also, the day of month when check was drawn not given.

2 B do Same as on 1 B, Apr., 1884
1 A May, '84 Same as on 1 A, Feb., 1884

Accounts of George H. Weeks, maj. and Q. M.

17 B Apr., '83 Date of payment not designated
7 B May, '83 For evidence that par. 2036, Army Reg., has been complied with in reference to bill of lading, 875 and 876, Jan. 5; 908, Jan. 15, and 1047 and 1048, Feb. 27, 1883, bills of lading, purported to be lost and destroyed, respectively.

1 00 do Not yet considered.

6 30 Have no means of obtaining itemized account; authority at post, which has been in operation for a number of years for paying the Thames Transportation Co. \$1 per month for ferriage of ord. sergeant to and fro; original authority herewith inclosed.
22 50 Retained voucher furnished Do.
5 57 Same as 6 B, July, 1883, and the remainder of the bill was for delivery of supplies. Do.

93 I have no means of correcting this; make it a personal charge against me to be settled when my accounts are closed.
7 06 Original authority inclosed. Do.
5 90 do Do.

3 40 Amount refunded Satisfactory.

177 50 Corrected voucher and certificate furnished Do.

61 50 do Do.

27 00 Certificate inclosed. It is impracticable for me to obtain a new voucher to file in lieu of the one now in your office. The indorsement which should have been placed upon the voucher is as follows: Purchased in open market, Oct. 5, 1885.
100 00 Corrected voucher and certificate inclosed Do.
90 00 No reply.

45 00 do do

152 00 do do

62 00 do do

50 00 do do

192 00 Corrected voucher furnished Not yet considered.

145 15 I have the honor to forward herewith the certificate in duplicate, required by the regulation, in lieu of the destroyed bills of lading 875, 876, and the duplicate part of bills of lading 908, 1047, and 1048, in place of the original parts, which were lost. Do.

Disallowances made in settlement of quartermaster, engineer, subsistence, and signal accounts—Continued.

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DISALLOWED ACCOUNTS.

Voucher and abstract.	Period.	Nature of objection.	Amount.	Nature of answer.	Decision.
<i>Accounts of George H. Weeks, maj. and Q. M.—Continued.</i>					
10 B	July, '83	Receipt imperfect under sec. 3477, R. S. United States	\$580 50	Corrected voucher filed	Not yet considered.
11 B	do	Same as voucher 10 B, July, 1883	236 00	Corrected voucher furnished	Do.
12 B	do	do	288 50	do	Do.
13 B	do	do	361 28	do	Do.
38 B	do	Services paid on this voucher were performed in the fiscal year 1884 and should have been paid with funds pertaining to that year.	104 00	Reconsidered	Satisfactory.
12 B	Aug., '83	Same as on 38 B, July, 1883	48 00	do	Do.
1 B	Sept., '83	For explanation why the provisions of articles 13 and 14 of the contract were not complied with, in reference to the case of butter short, before payment was made. If the consignee received the butter in good condition, evidence thereof should be furnished.	62 98	Evidence that the butter was received furnished	Not yet considered.
31 A	do	Receipt imperfect under sec. 3477, R. S. Evidence required that the money reached the hands of the Treasurer.	6,322 85	The San Francisco Pioneer Woolen Factory having no treasurer, its president, Herman Heynemann, is authorized to sign and receipt for all moneys on account of purchases of the United States. Authority with seal of company affixed filed with voucher 38 A, Feb., 1884, and No. 19, abstract A, Aug., 1882, fiscal year 1882. All contracts with the above named company are made in the name of "The San Francisco Pioneer Woolen Factory, Herman Heynemann, president, and so signed."	Satisfactory.
32 A	do	Same as on 31 A, Sept., 1883	6,992 10	Same as to 31 A, Sept., 1883	Do.
1 A	Nov., '83	do	8,880 74	do	Do.
29 A	do	do	893 97	do	Do.
21 B	Sept., '83	The services performed on this voucher were rendered in fiscal year 1883 and should have been paid from funds pertaining to that year.	10 21	Requests that this error may be adjusted in Third Auditor's Office, as I have no means of making the correction; the accounts of that year being closed and the balance deposited to the credit of Treasurer United States.	Not yet considered.
38 B	Jan., '84	Item: Between San Francisco and Fort Mason, Cal., 1,946 feet lumber at \$2 per M, should be at \$1.50 per M, as per contract.	97	The amount was refunded and deposited to the credit Treasurer United States (see account current Jan., 1885). Original certificate of deposit No. 881, assistant treasurer, San Francisco, Cal., forwarded to the Hon. Secretary of the Treasury Jan. 9, 1885.	Do.
8 B	Apr., '84	Request K 32999: Two men from Reno, Nev., to Fort Bidwell, Cal., and 75 pounds extra baggage. The transportation of private soldiers' baggage is not a proper charge against the Q. M. Dep't.	4 50	See amount disallowed deposited to the credit of Treasurer United States Mar. 11, 1885 (see account current Mar., 1885, fiscal year 1883). Original certificate of deposit No. 1138, assistant treasurer, San Francisco, Cal., forwarded to the Hon. Secretary of the Treasury Mar. 11, 1885.	Do.

16 B	do	The original voucher, with indorsement of the chief clerk of the War Department thereon, is required.	21 65	Original voucher furnished	Do.
22 A	May, '84	On requisition for coal for Capt. H. Johnson the contractor is requested to furnish 2,880 pounds of Australian brown coal. The inspector certifies that both 2,280 and 2,880 pounds were delivered. The amount paid for is 2,880 pounds. If only 2,280 pounds were furnished the overpayment is 600 pounds of coal at \$8.75 per ton. Overpayment to inspector, \$2 34 05 — \$2 39	2 39	This was an error on the part of the coal inspector. A corrected certificate of inspection inclosed herewith, marked A.	Do.
4 B	do	Same as 16 B, Apr., 1884	15 00	Original voucher furnished	Do.
<i>Accounts of John McA. Webster, lieut., 22d Inf.</i>					
1 A	Mar., '84	Evidence required that the provisions of pars. 1488 to 1490, Army Reg., have been complied with.	59 68	No reply	
1 A	Apr., '84	Same as 1 A, Mar., 1884	1 80	do	
1 A	May, '84	do	144 50	do	
2 A	do	do	7 87	do	
3 A	do	do	3 85	do	
<i>Accounts of Morris C. Wessells, lieut., 24th Inf.</i>					
1 A	Aug., '84	Price paid per box should be stated; also the approval of the Secretary of War required.	65	do	
1 A	Sept., '84	Same as 1 A, Aug., 1884	77	do	
2 B	do	Two overscers paid on this voucher for less than 20 men, contrary to the provisions of sec. 1287 R. S.	9 10	do	
<i>Accounts of Frederick K. Ward, lieut., 1st Cav.</i>					
5 B	Sept., '82	Service not reported on Form No. 1	2 80	do	
<i>Account of Henry De H. Waite, lieut., 5th Cav.</i>					
3 A	Apr., '84	Authority referred to required, and evidence that the pars. 1490 and 1488, Army Reg., have been complied with.	52 63	do	
2 B	do	The year of payment and of service is not stated.	54 55	do	
3 B	do	Same as voucher 3 A, Apr., as to authority; also an itemized bill should be rendered.	100 00	do	
4 B	do	Same as 3 B, Apr., 1884	10 00	do	
5 B	do	do	12 00	do	
5 A	May, '84	The authority for May 31, 1883, should be furnished	46 32	do	
14 A	do	Same as voucher 3 A, Apr., 1884	11 07	do	
1 B	do	do	22 00	do	
6 A	June, '84	Same as voucher 3 A, Apr., 1884, as to authority	60 86	do	
3 B	do	Same as voucher 2 A, Apr., 1884	51 00	do	

Voucher and abstract.	Period.	Nature of objection.	Amount.	Nature of answer.	Decision.
<i>Accounts of John McA. Webster, Lieut., 22d Inf.</i>					
2 B	Aug., '84	The contract for transporting stores, dated June 5, 1884, should be filed in the Second Comptroller's office.	\$131 68	Contract furnished	Not yet considered.
5 B	Nov., '84	Evidence required that the extra-duty men paid for Sunday actually worked on those days.	181 65	Officer in his reply says that these extra-duty men worked on Sunday.	Do.
6 B	do	The contract dated June 30, 1884, same as 2 B, Aug., 1884.	1,221 57	Contract furnished	Do.
1 A	do	Either the contract under which the purchase was made or approval of Secretary of War required.	8 75	No public notice given; the articles purchased were so much needed as to require immediate delivery.	Do.
1 B	do	The date of payment omitted	567 38	Nov. 19, 1884, was the date of payment.	Do.
2 B	do	Same as voucher 5 B, Nov., 1884	242 40	These men worked on Sundays	Do.
3 B	Nov., '84	do	17 25	Same reply as to 2 B, Nov., 1884	Do.
1 B	Dec., '84	Signatures of Daniel Bell and J. Studifor are signed by cross-mark and not witnessed.	60 00	Retained voucher furnished	Do.
2 B	do	Same as voucher 5 B, Nov., 1884	71 75	Same reply as voucher 2 B, Nov., 1884	Do.
3 B	do	do	100 30	do	Do.
4 B	do	Same as voucher 6 B, Nov., 1884	503 76	Contract furnished	Do.
1 A	do	The copy of authority filed should be certified by a disinterested officer.	74 95	The time the copy was made it was impracticable to obtain any other signature.	Do.
2 A	do	Same as voucher 1 A, Dec., 1884	15 57	Same reply as to voucher 1 A, Dec., 1884	Do.
3 A	do	do	282 21	do	Do.
4 A	do	do	146 25	do	Do.
5 A	do	do	3 00	do	Do.
1 B	do	do	11 42	do	Do.
2 B	do	Same as voucher 5 B, Nov., 1884. Also John Irving, John Moan, and Charles H. Read, worked less than 10 days; payment illegal.	202 05	These men worked on Sunday; John Irving, John Moan, and Charles H. Read worked continuously, as will be seen on voucher 2 B, Jan., 1885, military post.	Do.
<i>Account of O. C. Morrison, Lieut. of Ord.</i>					
1 B	Apr., '83	This service should be reported as per Form 1	49 50	The gas consumed was accounted for 1st quarter, 1883.	Do.
<i>Account of Simon C. Vedder, Lieut., 19th Inf.</i>					
1 A	July, '83	Property not accounted for	75 21	Property accounted for in 3d quarter, 1885	Do.
<i>Accounts of Morris C. Wessells, Lieut., 24th Inf.</i>					
1 A	Mar., '84	Price per box paid for matches not stated	1 10	No reply	
2 A	do	The authority for this purchase should be stated; the paper filed is only a recommendation for the approval of the department commander.	34 84	do	
3 A	do	Same as voucher 2 A, Mar., 1884	10 24	do	
4 A	do	The object and necessity for this purchase should be shown on voucher; also evidence required that par. 1488, Army Regulations, has been complied with, and authority for the purchase is required.	16 29	do	

2 B	do	Two overseers are employed, and paid, for less than 20 men, contrary to sec. 1257, Revised Statutes.	5 80	do
3 B	do	The authority for the expenditure should be filed with the voucher.	50 00	do
1 A	Apr., '84	Same as 1 A, Mar., 1884	1 33	do
2 A	do	Copy of authority for purchase filed with voucher is not satisfactory.	4 48	do
3 A	do	Same as voucher 2 A, Mar., 1884	3 00	do
4 A	do	do	5 60	do
5 A	do	Same as voucher 1 A, Mar., 1884	1 16	do
2 B	do	Same as voucher 2 B, Mar., 1884	6 20	do
3 B	do	Same as voucher 3 B, Mar., 1884	50 00	do
4 B	do	Same as 3' B, Mar., 1884	14 35	do
10 B	do	Same as 2 B, Mar., 1884, reference being to name of Samuel Murphy.	6 00	do
11 B	do	Same as voucher 3 B, Mar., 1884	50 00	do
1 A	May, '81	Same as voucher 1 A, Mar., 1884	94	do
2 B	do	Same as voucher 10 B, Apr., 1884	6 20	do
3 B	do	Same as voucher 3 B, Mar., 1884	50 00	do
4 B	do	do	8 75	do
1 A	June, '84	Same as voucher 4 A, Mar., 1884	9 57	do
2 A	do	do	13 26	do
3 A	do	do	43 48	do
4 A	do	Same as voucher 1 A, Mar., 1884	92	do
5 A	do	Same as voucher 2 A, Mar., 1884	2 80	do
2 B	do	Same as voucher 3 B, Mar., 1884	10 00	do
3 B	do	do	70 00	do
4 B	do	do	8 90	do
7 B	do	Original subvoucher required	3 30	do
9 B	do	Same as 10 B, Apr., 1884	6 00	do
2 B	do	Same as 7 B, June, 1884	9 00	do
<i>Accounts of Willis Wittich, lieut., 21st Inf.</i>				
1 A	Jan, '84	Error in calculation	06	do
1 A	Apr., '84	Receipt of the treasurer of the company required; also error in calculation, \$1.85.	98 83	do
2 A	June, '84	A copy of the authority certified by a disinterested officer is required.	104 75	do
1 B	do	The amount paid William Stewart on extra duty for period less than 10 days is illegal.	1 20	do
<i>Accounts of Garland N. Whistler, lieut., 5th Art.</i>				
1 A	Aug., '83	Voucher is made in favor of Staten Island Railroad Co., and receipted John I. Stevens, sec'y. There is no evidence either on voucher or filed in this office to indicate that the person signing the receipt is in any manner officially connected with the Staten Island Railroad Co. Evidence required that the money reached the hands of the treasurer.	12 00	do

Voucher and abstract.	Period.	Nature of objection.	Amount.	Nature of answer.	Decision.
<i>Accounts of Garland N. Whistler, lieut., 5th Art.—Cont'd.</i>					
1 B	Aug., '83	The number of shoes furnished, and price per shoe or per set should be stated.	\$9 57	No reply	
2 B	do	Inclusive dates of service and rate of pay should be stated.	65 00	do	
3 B	do	Date of payment is not stated on the voucher.	39 85	do	
1 B	Sept., '83	Same as on 3 B, Aug., 1883	40 05	do	
3 B	do	Same as on 2 B, Aug., 1883	66 00	do	
5 B	do	Same as on 1 B, Aug., 1883	4 50	do	
1 A	Oct., '83	Same as on 1 A, Aug., 1883	6 00	do	
1 B	do	Same as on 3 B, Aug., 1883	39 50	do	
10 B	do	Same as on 1 B, Aug., 1883	9 00	do	
11 B	do	Same as on 2 B, Aug., 1883	100 00	do	
1 A	Nov., '83	Same as on voucher 1 A, Aug. 1883, except that voucher is receipted, O. H. Griffin, ticket agent.	3 00	do	
3 A	do	Same as on voucher 1 A, Nov., 1883	9 00	do	
1 B	do	Same as on voucher 3 B, Aug., 1883	32 60	do	
3 B	do	Same as on voucher 2 B, Aug., 1883	124 98	do	
5 B	do	Same as on voucher 1 B, Aug., 1883	4 81	do	
1 A	Dec., '83	Same as on voucher 1 A, Aug., 1883, except that voucher is receipted E. J. Cunningham, supt.	6 00	do	
2 A	do	Same as 1 A, Aug., 1883	12 00	do	
1 B	do	Same as 3 B, Aug., 1883	41 50	do	
3 B	do	Same as 1 B, Aug., 1883	7 06	do	
6 B	do	Certificate not signed	40 00	do	
1 A	Jan., '84	Same as on voucher 1 A, Nov., 1883	12 00	do	
4 B	Apr., '84	55 feet drain-pipe, \$40.75—price paid per foot not stated; 4 pounds solder and 6 feet gal. pipe, \$1.06—price paid per pound and per foot not stated; 10½ days labor, plumber and helper, \$51.25—inclusive dates of service and rate of pay not stated.	93 06	do	
5 B	do	Same as on voucher 3 B, Aug., 1883	35 65	do	
3 B	May, '84	do	43 10	do	
2 A	June, '84	Voucher is not made in favor of any person, or firm, or corporation.	6 00	do	
2 B	do	Same as on voucher 3 B, Aug., 1883	48 05	do	
1 A	Aug., '84	Same as on 1 A, Aug., 1883, fiscal year 1884; also the approval of the Secretary of War is required in compliance with G. O. 65, 1884.	12 00	do	
1 A	Sept., '84	Same as on voucher 1 A, Aug., 1884, except that this voucher is receipted O. H. Griffin, T. agent.	31 50	do	
<i>Accounts of Robert Craig, lieut., 4th Art., signal officer.</i>					
1 B	June, '82	Service should be reported	21 33	do	

2 B	do	do	12 20	do
3 B	do	do	2 00	do
4 B	do	Service should be reported; also itemized account of expenses with affidavit as to its correctness should be furnished.	41 25	do
1 B	July, '82	It appears that the United States was indebted to Private James Conly for services rendered as laborer, and vouchers should have been made in his favor and receipted by him.	12 20	do
3 B	July, '82	Service should be reported	4 00	do
4 B	Aug., '82	It appears that the United States was indebted to Private Henry G. Ogden for services rendered as laborer, and vouchers should have been made in his favor and receipted by him.	12 20	do
1 B	Dec., '82	Services should be reported	200 00	do
2 B	do	do	11 60	do
Accounts of Daniel H. Brush, lieut., 17th Inf., A. A. Q. M.				
2 B	Oct., '84	Certificate required for labor performed on Sundays	152 10	do
4 B	do	do	160 60	do
5 B	do	Approval of Secretary of War required	61 25	do
6 B	do	do	109 75	do
7 B	do	do	108 50	do
2 B	Nov., '84	Certificate required for labor performed on Sundays	164 45	do
4 B	do	do	141 55	do
5 B	do	Approval of Secretary of War required	82 50	do
2 B	do	do	22 00	do
Account of Joseph F. Huston, lieut., 20th Inf., A. A. Q. M.				
2 B, in part	Apr., '84	John Paulson, stonecutter, is paid extra-duty pay from 1st to 10th for 8 days, at 35 cents per day; illegal, he having worked less than 10 days.	2 80	do
Account of Thomas Wilson, maj. and C. S., U. S. A.				
Four vouchers from other officers' accounts made a personal charge, because the cost to the United States for the transportation of the stores for personal use is excessive.			108 87	(Letter of Nov. 24, 1885, referred by the Secretary of War)
			Satisfactory.	
To the ADJUTANT-GENERAL, U. S. A., Washington, D. C.:				
SIR: Referring to the letter of the Adjutant-General, U. S. Army, of October 5, 1885, wherein referring to my letters dated, respectively, August 1, 1885, and September 28, 1885, the Adjutant-General communicates to me certain remarks of the honorable Secretary of War as follows: "In view of the obscurity of the regulations on this point the Sec-				

Vouchers and abstract.	Period.	Nature of objection.	Amount.	Nature of answer.	Decision.
		<i>Account of Thomas Wilson, maj. and C. S., U. S. A.—Cont'd</i>		retary of War would approve the removal of the stoppage against this office. The regulations will be amended so as to prevent any such violation of their spirit in future," also, to the remarks of the Adjutant-General in the same letter as follows: "If it had been in the power of the Secretary of War he would have removed the stoppage against you, but as it was made by the Third Auditor of the Treasury it rests with that officer to do so." I have the honor to state that I have learned, informally, that the Auditor would be willing to give the case further consideration if the honorable Secretary would recommend the removal of the stoppage. In view of the fact that the object of the Auditor has been accomplished by General Order, War Department, No. 107, C. S., which prevents a recurrence of cases of this character, I have the honor to ask that the Secretary will forward this letter with a recommendation that the disallowance be removed, and that the Paymaster-General be requested to take from the stoppage list the charge of \$108.87 made against me in this case. [First indorsement.] ADJUTANT-GENERAL'S OFFICE, <i>Washington, November 28, 1885.</i> Respectfully submitted to the Secretary of War in connection with previous papers in the case submitted by this officer November 7, 1885. R. C. DRUM, <i>Adjutant-General.</i> [Second indorsement.] WAR DEPARTMENT, <i>December 3, 1885.</i> Respectfully referred to the Third Auditor of the Treasury, recommending that the within mentioned stoppage against Major Wilson, C. S., be removed. WM. C. ENDICOTT, <i>Secretary of War.</i>	

Accounts of Fayette W. Roe, Lieut., 3d Inf.

1 A	July, '84	Property not accounted for
2 A	do	do
3 A	do	do
4 A	do	do
5 A	do	do
6 A	do	do
7 A	do	do
8 A	do	do
6 A	do	do
10 A	do	do
2 B	do	The certificate of notification not signed

Account of Ramsey D. Potts, Lieut., 3d Art.

5 B	July, '83	Not properly chargeable to the appropriations of fiscal year 1883.
6 B	do	Same as 5 B, July, 1883
1 A	Aug., '83	Same as voucher 5 B, July, 1883
2 A	do	do
1 A	Oct., '84	do
2 A	do	do
1 B	do	do

Account of A. E. Milmore, capt., A. Q. M.

1 B	Sept., '84	Error in calculation
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Account of Francis J. Patten, Lieut., 21st Inf.

1 B	Oct., '82	A bill of items required in support of voucher
6 B	do	Original bill of lading required
2 B	Dec., '82	Same as voucher 1 B, Oct., 1882
3 B	do	do
7 B	do	do

3 50	Officer accounts for property	Satisfactory.
12 18	do	Do.
8 00	do	Do.
3 50	do	Do.
2 50	do	Do.
16 00	do	Do.
10 00	do	Do.
4 00	do	Do.
52 25	do	Do.
8 40	do	Do.
30 00	Corrected voucher furnished	Do.

5 00	No reply
45 00	do
5 00	do
352 85	do
10 00	do
9 53	do
89 37	do

561 13	It is impracticable at present to furnish bill of items. When I was last at Boise parties had left the country; will write again and see if it can be obtained.	Not satisfactory.
4 50	Have not the original bill of lading among my papers. As both were signed by me, one should be as good as the other. Respectfully requests the duplicate accepted.	Do.
174 22	Cannot find my retained bill of items. The service was for excavation and construction of the well. It is impossible to get bill of items furnished, as party is dead.	Satisfactory.
376 90	Cannot find any bill of items; such bill could only state labor in constructing and repairing quartermaster stables, which, according to my recollection, is all that was done. Impossible to procure bill of items now, as the party is dead.	Do.
282 88	Cannot find any bill of items; service was labor in repairing hospital at post, as directed in authority. Impossible to get bill of items now, as party is dead.	Do.

Disallowances made in settlement of quartermaster, engineer, subsistence, and signal accounts—Continued.

Voucher and abstract.	Period.	Nature of objection.	Amount.	Nature of answer.	Decision.
<i>Account of E. A. Miltimore, capt., A. Q. M—Continued.</i>					
1 A	Jan., '82	The authority referred to is required	\$219 11	The required authority referred to in this case is attached to voucher 3 B, Jan., 1883, instead of 1 B, as stated. In case it should not be found with my voucher 3 B, I send herewith a certified copy.	Satisfactory.
2 A	do	Same as 1 A, Jan., 1883	864 06	Same as above	Do.
3 A	do	do	40 00	do	Do.
1 B	do	do	69 00	do	Do.
2 B	do	do	111 00	do	Do.
3 B	do	do	263 62	do	Do.
<i>Account of Otho E. Michaelis, capt., A. Q. M.</i>					
12 A	Oct., '83	The signature to the receipt does not show whether A. A. Fisher, who signs, is one of the firm.	45 25	Reply of Sept. 3, 1885. * * * The Stewart Ceramic Co. is a co-partnership, composed of A. J. Stewart and A. A. Fisher, doing business under that name, so it is not an incorporated company. We sign such documents as the one you refer to with our individual name and the firm name.	Do.
4 B	do	Sergeant Gibson detailed on extra duty as messenger; contrary to the decision of Secretary of War, dated Dec. 1, 1881.	10 85	The authority of the Sec. of War detailing Sergeant Gibson on extra duty, filed in support of voucher.	Do.
5 B	do	Inclusive dates of service required	269 85	Voucher perfected by officer	Do.
1 B	Nov., '83	Same as 5 B, Oct., 1883	993 00	do	Do.
3 B	do	Same as 4 B, Oct., 1883	10 50	Reply same as to 4 B, Oct., 1883	Do.
1 B	Dec., '83	Same as 5 B, Oct., 1883	58 50	Reply same as to 5 B, Oct., 1883	Do.
4 B	do	Same as 4 B, Oct., 1883	10 85	Reply same as to 4 B, Oct., 1883	Do.
6 B	do	Same as 5 B, Oct., 1883	138 00	Reply same as to 5 B, Oct., 1883	Do.
3 B	Jan., '83	do	112 50	do	Do.
6 B	do	Same as 4 B, Oct., 1883	19 85	Reply same as to 4 B, Oct., 1883	Do.
2 B	Feb., '83	Same as 5 B, Oct., 1883	27 00	Reply same as to 5 B, Oct., 1883	Do.
3 B	do	Same as 4 B, Oct., 1883	10 15	Reply same as to 4 B, Oct., 1883	Do.
1 B	Mar., '83	Same as 5 B, Oct., 1883	51 00	Reply same as to 5 B, Oct., 1883	Do.
4 B	do	Same as 4 B, Oct., 1883	10 85	Reply same as to 4 B, Oct., 1883	Do.
3 B	Apr., '84	Inclusive dates of service required	131 25	Voucher perfected by officer	Do.
5 B	do	Sergeant Gibson detailed on extra duty as messenger; contrary to the decision of Secretary of War, dated Dec. 1, 1881.	10 50	The authority of the Secretary of War detailing Sergeant Gibson on extra duty, filed in support of voucher.	Do.
2 B	May, '84	Same as 3 B, April, 1884	187 25	Reply same as 3 B, April, 1884	Do.
3 B	do	Same as 5 B, April, 1884	10 85	Reply same as 5 B, April, 1884	Do.
3 A	June, '84	Certificate of inspection required	19 00	Certificate furnished	Do.
3 B	do	Same as 3 B, April, 1884	48 00	Reply same as voucher 3 B, April, 1884	Do.
5 B	do	Same as 5 B, April, 1884	10 50	Reply same as voucher 5 B, April, 1884	Do.

Accounts of John Simpson, capt. and A. Q. M.

9 B	Sept., '82	Request No. 22,219, \$24.95, for copy of subpoena and certificate of clerk of court that the officer was in attendance as a witness.	24 95	"A certificate from Geo. R. Bowman, clerk 3d U. S. judicial district court, that the officer was duly subpoenaed and in attendance is herewith inclosed. The subpoena appears not to have been returned by the marshal and cannot be furnished." (Letter of officer, dated Sept. 21, 1885.)	Not yet considered.
2 B	Nov., '82	Request No. 19,692, \$29, for copy of subpoena and certificate of clerk of court that the soldiers were in attendance as witnesses.—(Note: The replies of Sept. 12, 1884, and Apr. 18, 1885, are not satisfactory, and the papers called for should be furnished; the subpoenas in both the foregoing cases are required by the Department of Justice.)	29 00	"Copy of subpoena and transcript from records of court, showing that the soldiers were in attendance as witnesses, inclosed herewith." (Letter of officer, dated Sept. 21, 1885.)	Do.
26 B	Apr., '83	Referred to the Secretary of the Interior.....	206 71	"As this voucher was paid through inadvertence, I respectfully request that the matter be adjudicated in the Treasury Department." (Letter of officer, dated Sept. 21, 1885.)	Do.
1 B	May, '83	Request No. 30,250, I, requesting transportation from Espanola, N. M., to Durango, Colo., for Private Frank Smith and two enlisted men. In the receipt it is certified that the Denver and Rio Grande Ry. Co. has furnished transportation for the above-named men, and signed Montgomery McCormick, whose name does not appear in the request for the service. An explanation is required as to who the signer is, and evidence is required that the transportation was furnished for the persons named and implied in the request.	74 85	Montgomery McCormick was one of three (3) recruits to whom the above request was issued. See Special Orders No. 31, dist. of New Mexico, dated March 28, 1883, inclosed. (Letter of officer dated Sept. 21, 1885.)	Do.
2 B	do	Certificate not signed; it is required; perfect and forward your retained copy.	2 75	Retained voucher forwarded	Do.
1 A	July, '83	Error in addition; too much by 80 cents	80	do	Do.
3 A, changed to 4 A	Oct., '83	Price paid per quire for paper, per sheet for blotting, and per M for envelopes, not stated; it is required.	18 68	do	Do.
11 A	Jan., '84	Rate paid per ton for coal not stated; required	10 00	do	Do.
25 A	Feb., '84	Same as on 11 A, Jan., 1884	10 00	do	Do.
26 A	do	Rates paid per ream not stated; required	23 25	do	Do.
13 B	do	B L 32, Oct. 8, 1883, for 10,893 pounds from Fort Davis to Murphysville, Tex., was two days overtime. (The date governing the time of receipt of the goods is prescribed in par. 2, art. 6, of the contract, and the only method of relief to the contractor is provided for in art. 12 of the contract, which provision must be carried into effect before this objection is removed.)	21 76	"Original proceedings of board of survey, referring to 13 B, Feb., 1884, herewith. Respectfully request that the suspension be removed." (Letter of officer dated Dec. 28, 1885.)	Do.
18 A	Mar., '84	Rate paid per ton for coal not stated; required	10 00	Retained voucher forwarded	Do.
17 B	Apr., '84	B. L. No. 51, Jan. 25, 1884, from Fort Davis to Marfa, Tex. The first sheet is a duplicate, partially changed to original. B. L. No. 56, Feb. 22, 1884, from Fort Davis to Marfa, Tex., the second sheet is duplicate. The original sheets are required.	28 38	"It being impracticable to furnish the original sheets, two certificates by 1st Lieut. M. M. Maxon, R. Q. M., 10th Cav., the shipping officer, covering B. L.'s No. 51 and No. 56, are herewith transmitted. Respectfully request that the suspension be removed." (Letter of officer dated Dec. 28, 1885.)	Do.

Disallowances made in settlement of quartermaster, engineer, subsistence, and signal accounts—Continued.

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DISALLOWED ACCOUNTS.

Voucher and abstract.	Period.	Nature of objection.	Amount.	Nature of answer.	Decision.
<i>Accounts of John Simpson, capt. and A. Q. M.</i>					
8 B	Apr., '84	Same as on voucher 7 B, April, 1884, regarding B. L. No. 35, Oct. 29, 1883, Fort Davis to Murphysville, Tex.	\$18 34	"Certificate of 1st Lieut. M. M. Maxon, R. Q. M., 10th Cav., the shipping officer, herewith. Respectfully request that the suspension be removed." (Letter of officer dated Dec. 28, 1885.)	Not yet considered.
24 B	..do	Same as on voucher 7 B, April, 1884, regarding B. L. No. 9, July 29, 1883, Marfa to Camp Rice, Tex. Second sheet.	46 63	"Certificate of Capt. C. W. Williams, A. Q. M., U. S. A., the shipping officer, herewith. Respectfully request that the suspension be removed." (Letter of officer dated Dec. 28, 1885.)	Do.
33 B	June, '84	Subvoucher required in support of voucher	25 20	"Original subvoucher herewith. Respectfully request that the suspension be removed." (Letter of officer dated Dec. 28, 1885.)	Do.
34 B	..do	Same as on voucher 33 B, June, 1884.....	12 60	"Original subvoucher for voucher 33 B, June, 1884, covers this voucher. Respectfully request that the suspension be removed." (Letters of officer dated December 28, 1885.)	Do.
35 B	..do	..do	1 10	Retained voucher, with original subvoucher herewith. Respectfully request return of imperfect voucher, and that the suspension be removed. (Letter of officer dated Dec. 28, 1885.)	Do.
54 B	..do	B. L. No. 753, May 15, 1884, 14,985 pounds from San Antonio to Spofford, Tex. Item, 14,870 pounds of vegetables charged 4th class, at 54 cents per 100 lbs.=\$80.30, should be estimated 20,000 lbs. Class C, at 39 cents per 100 lbs.=\$78. Difference, \$2.30. Suspended.	2 30	"The amount of difference, \$2.30, was deposited by me to credit of Treasurer U. S., May 9, 1885, and taken up on my supplemental account-current for month of May, 1885, fiscal year 1883 and 1884." Respectfully request that the suspension be removed. (Letter of officer dated Dec. 28, 1885.)	Do.
11 B	July, '84	B. L. No. 657, April 10, 1884	11	"The difference of 11 cents has been deposited by me to credit of Treasurer U. S., and that amount taken up on my supplemental account-current, Dec., 1885, fiscal year 1883-'84. Respectfully request that the suspension be removed." (Letter of officer, Dec. 28, 1885.)	Do.
		Item 3,132 lbs. 4th class	\$35 07		
		Should be 3,122 lbs	34 96		
		Difference disallowed	11		
16 B	..do	Error on B. L. 216 for 4,100 pounds from Murphysville to Fort Davis, paid to Fort Stockton.	13 94	The difference of \$13.94 was deposited by me to the credit of Treasurer U. S. July 3, 1885, and taken up on my supplemental account current, July, 1885, fiscal year 1883-'84. (Letter of officer, dated Dec. 28, 1885.)	
6 A	Aug., '84	Original approval of Secretary of War required. Reply not satisfactory.	78 00	No reply	
8 A	..do	..do	23 10	..do	
9 A	..do	..do	7 87	..do	
10 A	..do	..do	115 49	..do	
11 A	..do	..do	143 73	..do	

12 A	do	do	22 65	do
13 A	Aug, '84	do	22 65	do
14 A	do	do	60 00	do
2 B	do	Evidence required that these men worked Sundays.	220 00	do
3 B	do	do	10 25	do
7 B	do	Services not reported on Form 1 for July, 1884, as stated.	19 00	do
17 B	do	do	220 00	do
2 A	Sept., '84	Approval of Secretary of War required	18 00	do
7 A	do	do	18 00	do
10 A	do	do	13 04	do
14 A	do	do	21 11	do
15 A	do	do	19 47	do
16 A	do	do	21 11	do
17 A	do	do	19 47	do
16 B	do	Evidence required that the man worked Sundays.	10 85	do
24 A	Oct., '84	You purchase on this voucher 3 doz. pairs hinges, taken up on Abstract D as 18 pairs; difference, 18 pairs to be accounted for.	90	do
40 A	do	Approval of Secretary of War required	16 25	do
5 B	do	Evidence required that these men worked Sundays.	202 50	do
6 B	do	do	15 40	do
25 B	do	do	209 25	do
26 B	do	do	30 00	do
27 B	do	do	21 70	do
90 A	Nov., '84	Approval of Secretary of War required	21 11	do
91 A	do	do	19 40	do
28 B	do	Evidence required that these men worked Sundays.	202 50	do
29 B	do	do	21 00	do
7 A	Dec., '84	Approval of Secretary of War required	23 58	do
17 B	do	Evidence required that these men worked Sundays.	31 00	do
32 B	do	do	15 75	do
33 B	do	do	209 25	do

FOURTH AUDITOR'S OFFICE.

List of claims, accounts, and vouchers disallowed since January 1, 1885.

NAVY PAY AND ALLOTMENT DIVISION.

No.	To whom paid.	On what account.	Amount.	By whom paid.	Where paid.	Reason for disallowance.	Subsequent action.
1	C. U. Gravatt	Mileage	\$84 96	Pay Director Abbot..	Boston	Travel performed without orders; orders subsequently issued and dated back so as to cover mileage.	Checked from his pay.
2	R. F. Bradford	do	1 20	do	do	Error in computation	Do.
3	W. B. Fletcher	do	48	do	do	do	Do.
4	R. H. Paine	do	22 96	do	do	Clerks to pay officers on shore entitled to actual expenses only.	Do.
5	John Black	Bt'y Dis'd Ene's Vessels.	25 48	do	do	Payment to public administrator not recognized.	Refunded.
6	Boston Traveler	Advertising	3 16	do	do	Error in computation	Charged to pay officer.
7	J. D. J. Kelley	Mileage	9 28	Pay Director Gilman.	New York	do	Checked from his pay.
8	R. H. Tyler	do	88	do	do	do	Do.
9	A. P. Cooke	do	4 00	do	do	do	Do.
10	A. H. Clark	do	2 72	do	do	do	Do.
11	F. Singer	do	3 92	do	do	do	Do.
12	C. F. Pond	do	3 92	do	do	do	Do.
13	H. T. Stockton	do	3 92	do	do	do	Do.
14	J. B. Livingston	do	3 92	do	do	do	Do.
15	B. W. Hodges	do	6 88	do	do	do	Do.
16	J. A. Smith	do	8 72	do	do	do	Do.
17	W. S. Smith	do	2 64	Pay Inspector Caswell	do	do	
18	F. S. Carter	do	10 80	do	do	do	Checked from his pay.
19	J. B. Parsons	do	6 40	do	do	do	
20	J. F. Bransford	do	48	do	do	do	Checked from his pay.
21	F. W. Bowden	do	4 80	do	do	do	
22	W. H. Balthis	do	3 84	do	do	do	
23	R. F. Frazier	do	3 68	do	do	do	
24	A. Gleaves	do	3 68	do	do	do	Checked from his pay.
25	W. T. Gray	do	1 36	do	do	do	
26	F. H. Gignilliat	do	1 12	do	do	do	
27	S. Z. Mitchell	do	1 36	do	do	do	
28	Delaware and Hudson Canal Company.	Coal	191 89	do	do	Appropriation, Contingent Navigation, not available for this purchase.	
29	J. J. Walton	Supplies	36	do	do	Error in computation	
30	J. P. J. Angur	Mileage	4 80	do	do	do	Checked from his pay.
31	M. Johnson	do	64	do	do	do	Do.
32	J. B. Collins	do	1 36	do	do	do	Do.
33	F. S. Carter	do	2 96	do	do	do	Do.
34	J. C. Watson	do	1 04	do	do	do	Do.
35	W. L. Mintonye	do	1 52	do	do	do	Do.
36	H. L. Tremain	do	1 80	do	do	do	Do.

37	B. W. Caperton.....	do	3 76	do	do	do	Do.
38	J. J. Walton.....	Materials	1 00	do	do	do	Checked from his pay.
39	L. D. Braine.....	Mileage	7 20	do	do	do	Checked from his pay.
40	George Peck.....	do	2 24	do	do	do	
41	L. D. Braine.....	do	2 24	do	do	do	
42	Hitchcock, Darling & Co.	Board and expenses...	89 45	do	do	The naval officers on whose account this expenditure was incurred received mileage for travel, and are entitled to no additional allowance.	
43	Shepard & Dudley.....	Instruments	1 13	do	do	Error in computation	
44	A. T. Clark.....	Books	30	do	do	do	
45	W. Flynn.....	Allotment	12 00	do	do	Being an overpayment.	
46	H. M. Wells.....	Mileage	31 28	Pay Director Gilman	do	Error in computation	Checked from his pay.
47	O. F. Heyerman.....	do	8 00	do	do	do	Do.
48	A. P. Brown.....	Reservations	4, 011 20	do	do	See Exhibit A	Charged Paymaster-General Smith, and he requested to deposit.
49	do.	Pork	1, 744 00	do	do	do	Checked against pay officer.
50	J. W. Buker.....	Pickles	151 62	do	do	do	
51	Lewis Bros. & Co	Cloth	1, 110 78	do	do	do	
52	R. W. Steele.....	Mileage	3 04	Pay Director Russell	Philadelphia	Error in computation	Checked from his pay.
53	A. C. H. Russell.....	do	4 08	do	do	do	Do.
54	W. B. Caperton.....	do	4 08	do	do	do	Do.
55	J. W. Thomson.....	do	2 24	do	do	do	Do.
56	C. C. Andrade.....	do	1 12	do	do	do	Do.
57	P. Hichborne.....	do	2 24	do	do	do	Do.
58	do.	do	1 44	do	do	do	Do.
59	L. B. Baldwin.....	do	1 92	do	do	do	Do.
60	M. T. Endicott.....	do	2 24	do	do	do	Do.
61	J. J. Blanden.....	do	2 80	do	do	do	Do.
62	J. M. Murray.....	do	64	do	do	do	Do.
63	T. A. Parker.....	Pay	60 27	Pay Inspector Pritchard.	Baltimore	do	Do.
64	F. H. Stahle.....	Mileage	39 57	do	do	do	Refunded to pay inspector.
65	F. E. Beatty.....	do	4 24	do	do	do	Checked from his pay.
66	C. E. Tallman.....	do	64	do	do	do	Do.
67	A. B. Legare.....	Pay	60	Pay Inspector Cosby	do	do	Refunded.
68	S. D. Greene.....	do	60	do	do	do	Checked from his pay.
69	G. W. Street.....	do	60	do	do	do	Do.
70	E. Hart.....	Mileage	1 92	Pay Inspector Washington.	Washington	do	
71	H. L. Howison.....	do	1 92	do	do	do	Checked from his pay.
72	R. W. Meade.....	do	1 92	do	do	do	Do.
73	A. A. Semmes.....	do	1 92	do	do	do	Do.
74	W. F. C. Hasson.....	do	1 84	do	do	do	Do.
75	A. Hudson.....	do	7 28	do	do	do	Do.
76	T. A. Lyons.....	do	7 76	do	do	do	Do.
77	J. W. Thompson.....	do	1 52	do	do	do	Do.
78	W. H. H. Smith.....	Expenses	2 00	do	do	do	Refunded.
79	C. G. Talcott.....	Mileage	2 04	do	do	do	Checked from his pay.
80	A. N. Wood.....	do	1 12	do	do	do	Do.
81	A. P. Spencer.....	Pay, &c	3 00	do	do	do	

NAVY PAY AND ALLOTMENT DIVISION—Continued.

No.	To whom paid.	On what account.	Amount.	By whom paid.	Where paid.	Reason for disallowance.	Subsequent action.
82	W. H. Balthis	Mileage	\$3 20	Pay Inspector Wash- ington.	Washington	Error in computation	Checked from his pay. Do. Do.
83	F. M. Green	do	5 12	do	do	do	
84	do	do	5 12	do	do	do	
85	A. W. Stahl	do	1 92	do	do	do	
86	W. H. Dempsey	Stationery	30	do	do	Error in addition	Checked from his pay.
87	A. P. Brown	Pork	4,360 00	do	do	Exhibit A	
88	do	do	2,476 48	do	do	See Exhibit A	
89	do	do	1,709 12	do	do	do	
90	do	do	4,255 86	do	do	do	
91	W. O. Sharrer	Mileage	2 64	do	do	Error in computation	
92	A. P. Brown	Pork	1,604 48	do	do	See Exhibit A	
93	do	do	348 80	do	do	do	
94	do	do	4,290 24	do	do	do	
95	Bellman & Co.	Apparatus	1,232 33	do	do	See Exhibit C	
96	W. H. Dempsey	Cases, &c	1,597 50	do	do	do	
97	Jones & Webster	Mattress covers	246 30	do	do	do	
98	G. A. Whitaker	Books	660 45	do	do	do	
99	Jones & Webster	Repairs	150 25	do	do	do	
100	J. W. Drew	Drugs	1,834 04	do	do	do	
101	Bellman & Co.	Furniture	1,397 00	do	do	do	
102	Jones & Webster	Bedding	202 80	do	do	do	
103	do	do	286 20	do	do	do	
104	F. W. Sanborn	Clasps, &c	823 00	do	do	do	
105	W. H. Dempsey	Books	1,036 20	do	do	do	
106	Jones & Webster	Canvas	373 50	do	do	do	
107	G. A. Whitaker	Books	421 15	do	do	do	
108	J. W. Drew	Drugs	1,260 39	do	do	do	
109	J. D. Cumming	Bricks	361 00	do	do	do	
110	G. A. Whitaker	Books	565 04	do	do	do	
111	Bellman & Co.	Furniture	1,253 00	do	do	do	
112	J. D. Cumming	Hose, &c	715 00	do	do	do	
113	Jones & Webster	Awnings	349 45	do	do	do	
114	H. J. McLaughlin & Co.	Machinery	1,622 10	do	do	do	
115	J. R. Agnew	Surgical apparatus	3,824 00	do	do	do	
116	W. H. Dempsey	Stationery	603 50	do	do	do	
117	J. W. Drew	Drugs	1,609 89	do	do	do	
118	W. H. Dempsey	Microscopes	2,192 00	do	do	do	
119	Jones & Webster	Cots	185 80	do	do	do	
120	G. A. Whitaker	Books	361 25	do	do	do	
121	do	do	652 80	do	do	do	
122	F. W. Dearborn	Mileage	1 28	Pay Director Looker.	do	Error in computation	
123	A. L. Gihon	do	3 04	do	do	do	Checked from his pay. Do.

124	H. L. Howison	do	3 04	do	do	do	Do
125	J. C. P. DeKrafft	do	3 04	do	do	do	Do
126	A. P. Nazro	do	3 04	do	do	do	Do
127	G. P. Blow	do	18 48	Pay Inspector Wallack	Norfolk	do	Do
128	D. A. Smith	do	2 24	do	do	do	Do
129	J. E. Gardener	do	21 60	do	do	do	Do
130	P. C. A. person	do	68	do	do	do	Do
131	Crump & Anderson	Stationery	376 08	do	do	See Exhibit B	
132	J. G. Reid	Hominy	111 54	do	do	do	
133	do	Hay	702 03	do	do	do	
134	do	Provender	219 13	do	do	do	
135	S. D. Hibbert	Mileage	24	do	do	Error in computation	Checked from his pay.
136	J. L. Davis	do	24	do	do	do	Do
137	J. Bishop, jr	do	24	do	do	do	Do
138	H. C. Machette	do	24	do	do	do	Do
139	H. H. Whitaker	do	24	do	do	do	
140	W. G. Buchler	do	24	do	do	do	
141	M. Johnston	do	64	do	do	do	
142	H. G. O. Colby	do	64	do	do	do	Checked from his pay.
143	H. M. Eames	do	32	do	do	do	
144	James Nash	do	32	do	do	do	Checked from his pay.
145	W. Redstone	do	32	do	do	do	
146	T. H. Stevens	do	1 04	do	do	do	
147	D. A. Smith	do	2 24	do	do	do	Checked from his pay.
148	H. B. Mansfield	do	1 32	do	do	do	Do
149	R. H. Townley	do	11 20	do	do	do	
150	L. Flynnne	do	6 56	do	do	do	Checked from his pay.
151	J. H. Gibbons	do	2 48	do	do	do	Do
152	G. L. Neville	Timber	230 00	do	do	Contract provides for delivery on or before December 1, 1882. This delivery was made in February, 1885. Delivery not made as provided in contract.	
153	do	Reservations	57 50	do	do	Error in computation	
154	F. J. Drake	Mileage	32	do	do	do	
155	O. W. Fahrenholt	do	32	do	do	do	
156	G. F. Mullet	do	16	do	do	do	Checked from his pay.
157	S. W. Armistead	do	2 24	do	do	do	
158	G. Brown	do	2 88	do	do	do	
159	M. R. Harris	do	2 90	Pay Director Williams	San Francisco	do	Checked from his pay.
160	W. J. Larkin	do	8 32	do	do	do	Do
161	J. V. D. Matther	do	259 44	do	do	Entitled to actual expenses only	Do
162	H. M. Denniston	do	4 16	do	do	Error of computation	Do
163	F. J. Warren	do	2 56	do	do	Entitled to actual expenses only	Do
164	A. P. Boller & Co	Services	798 57	Pay Inspector Caldwell	New York	Congress having appropriated a specific sum (\$30,000) for this work, and that amount having been expended, an additional appropriation should have been obtained before making this payment.	
165	H. Connolly	Ice	50	Pay Director Williams	San Francisco	Error in computation	
166	James Topley	Supplies	25	do	do	Error in addition	

List of claims, accounts, and vouchers, suspended since January 1, 1885.

[Suspended by Auditor and concurred in by Comptroller.]

NAVY PAY AND ALLOTMENT DIVISION.

Number.	To whom paid.	On what account.	Amount.	When paid	By whom paid.	Where paid.	Reason for suspension.
1	American Wood Preserving Company.	Impregnating timber	\$2,078 56	Oct. 20, 1884	Pay Director Abbot	Boston	Required: Order of Bureau of Construction and Repair, under which service was rendered.
2	do	do	2,153 60	Nov. 11, 1884	do	do	Do.
3	Aaron D. Wild's Sons	Hemp	4,826 79	Dec. 3, 1884	do	do	Required: Evidence that purchase was made after advertisement.
4	Ira Bursley	do	2,353 05	Nov. 14, 1884	do	do	Do.
5	E. J. Dupont & Co.	Freight	76 39	Feb. 16, 1884	Pay Director Russell	Philadelphia	Act of May 7, 1878, forbids payments to railroads indebted to the United States.
6	J. D. Murray	Pay	98 63	Sept. 30, 1884	Pay Director McMur-ray.	Baltimore	Error in pay.
7	C. C. Kleckner	Mileage	257 52	Sept. 25, 1884	do	do	Ordered home; mileage paid to a place other than that given in official Navy Register as his residence.
8	Cushing & Bailey	Books	414 48	Sept. 27, 1882	Pay Inspector, Washington.	Washington	Required: Evidence and date of delivery.
9	W. H. Dempsey	Stationery	28 00	Oct. 18, 1882	do	do	Do.
10	do	do	72 36	Nov. 16, 1882	do	do	Do.
11	do	do	59 95	Dec. 27, 1882	do	do	Do.
12	R. C. Morgan	Boat apparatus	90 00	Oct. 2, 1882	do	do	Do.
13	do	do	90 00	Oct. 17, 1882	do	do	Do.
14	Stephenson & Bro	Oil	58 12	Dec. 30, 1882	do	do	Do.
15	Washington Fire Extinguisher Company.	Extinguisher.	86 00	Oct. 13, 1882	do	do	Do.
16	W. H. Dempsey	Books	504 25	Dec. 27, 1882	do	do	Do.
17	do	do	410 15	Dec. 27, 1882	do	do	Do.
18	A. Burgdorf	Repairs	30 00	Oct. 26, 1882	do	do	Required: Evidence of service.
19	do	do	74 50	Oct. 26, 1882	do	do	Do.
20	A. P. McElroy	Frames	38 50	Oct. 17, 1882	do	do	Required: Evidence and date of delivery.
21	National Vaccine Establishment.	Vaccine	90 20	Oct. 27, 1882	do	do	Do.
22	R. Walsh	do	29 60	Nov. 7, 1882	do	do	Do.
23	J. W. Buker	Coal	292 50	Oct. 6, 1882	do	do	Do.
24	J. D. Cumming	Whisky	675 95	Oct. 27, 1882	do	do	Do.
25	W. H. Dempsey	Stationery	735 50	Oct. 7, 1882	do	do	Do.
26	D. Carrigan	Stamps	68 00	Oct. 6, 1882	do	do	Do.
27	W. H. Dempsey	Stationery	370 87	Oct. 13, 1882	do	do	Do.
28	J. D. Cumming	Hose	688 00	Feb. 16, 1883	do	do	Do.
30	W. H. Dempsey	Hektograph	8 25	Mar. 24, 1883	do	do	Do.

DISALLOWED ACCOUNTS.

31	E. T. Bride	Reps	20 27	Jan. 6, 1883	do	do	Evidence service.
32	do	do	18 25	Mar. 10, 1883	do	do	Do.
33	J. D. Cumming	Whisky	1,006 25	Feb. 5, 1883	do	do	Evidence and date and to whom delivered.
34	W. H. Dempsey	Stationery	1,467 80	Mar. 24, 1883	do	do	Do.
35	E. Fischer	Instruments	35 50	Jun. 23, 1883	do	do	Do.
36	J. D. Cumming	Cases	764 96	Sept. 3, 1883	do	do	Do.
37	W. H. Dempsey	Stationery	441 07	July 16, 1883	do	do	Do.
38	J. D. Cumming	Alcohol	495 96	Aug. 10, 1883	do	do	Do.
39	do	Whisky	570 15	July 24, 1883	do	do	Do.
40	J. W. Drew	Mops, &c.	44 00	Sept. 27, 1883	do	do	Do.
41	A. Burgdorf	Model case	162 50	July 17, 1883	do	do	Do.
42	P. Ferguson	Allotment	7 00	Oct. 31, 1883	do	do	Voucher imperfect.
43	H. B. Robeson	Mileage	18 24	do	do	do	Ordered home; mileage paid to a place other than that shown in the official Navy Register to be his residence.
44	Pennsylvania Railroad Company	Transportation	1,760 35	Oct. 27, 1883	do	do	On account act May 7, 1878, &c.
45	Otis Iron and Steel Company	Wire	1,711 36	Oct. 8, 1883	do	do	Evidence and date and to whom delivered.
46	W. H. Dempsey	Stationery	156 15	do	do	do	Original of voucher and certificate of exigency.
47	A. P. Brown	Pork	1,604 48	Oct. 8, 1883	do	do	Exhibit H.
48	do	do	348 80	Oct. 6, 1883	do	do	Do.
49	T. P. Venable	Mileage	26 24	June 4, 1884	Pay Director Gilman	New York	Ordered home; mileage paid to a place other than that shown by the official Navy Register to be his place of residence.
50	B. B. H. Wharton	do	52 96	June 7, 1884	do	do	Voucher imperfect.
51	J. Gillot & Sons	Pens.	51 54	do	do	do	Voucher missing. (See copies of papers herewith.)
52	Racket & Bro.	Freight	936 43	June 14, 1884	do	do	Required: Bill of lading.
53	D. Babcock & Co.	Pumps, &c.	310 00	May 31, 1884	do	do	Error in voucher.
54	J. Kyfee	Mileage	116 16	July 16, 1883	Pay Inspector Caswell	do	Ordered home; mileage paid to a place other than that shown by the official Navy Register to be his place of residence.
55	A. Walker	do	59 92	Sept. 15, 1883	do	do	Voucher imperfect.
56	H. Howe	Dispatch agent at New York	50 00	Aug. 2, 1883	do	do	Authority, if any, for appointment.
57	Army and Navy Journal	Subscription	12 00	Sept. 10, 1883	do	do	Required: Evidence of delivery and to what of- fice.
58	A. L. Shipman's Sons	Binders	100 00	Aug. 10, 1883	do	do	Do.
59	D. Babcock & Co.	Flags	24 00	Aug. 29, 1883	do	do	Do.
60	C. N. Raymond	Coal	7,093 25	Aug. 23, 1883	do	do	Do.
61	Old Colony Steamboat Co.	Transportation	221 00	Sept. 15, 1883	do	do	Required: Bill of lading.
62	do	do	211 60	Sept. 27, 1883	do	do	Do.
63	T. S. and J. D. Negus	Repairs	29 50	July 16, 1883	do	do	Required: Evidence of service.
64	do	do	319 00	Aug. 23, 1883	do	do	Do.
65	N. Olsen	Book	3 00	Sept. 8, 1883	do	do	Required: Evidence of delivery.
66	M. Gresham	Making flags	22 80	Aug. 7, 1883	do	do	Voucher imperfect.
67	G. Tagliabue	Repairs	90 00	Sept. 25, 1883	do	do	Required: Evidence of service.
68	do	Thermometers	39 00	Sept. 25, 1883	do	do	Required: Evidence of delivery.
69	J. and H. J. Greene	do	10 50	Sept. 7, 1883	do	do	Do.
70	Army and Navy Journal	Subscription	6 00	July 24, 1883	do	do	Required: Evidence of delivery and to what of- fice.

NAVY PAY AND ALLOTMENT DIVISION—Continued.

Number.	To whom paid.	On what account.	Amount.	When paid.	By whom paid.	Where paid.	Reason for suspension.
71	Leggo Bros. & Co.....	Transfer of charts.....	\$330 30	Aug. 23, 1883	Pay Inspector Caswell	New York.....	Required: Evidence of service.
72	B. B. Hotchkiss.....	Cannon.....	11,392 86	Sept. 15, 1883	do.....	do.....	Required: Evidence of delivery.
73	W. A. Torrey & Co.....	Hose.....	97 44	July 19, 1883	do.....	do.....	Do.
74	Manhattan Oil Company.....	Oil.....	658 65	Aug. 29, 1883	do.....	do.....	Do.
75	National Car and Spring Company.....	Springs.....	4 50	Sept. 3, 1883	do.....	do.....	Do.
76	Delaware and Hudson Canal Company.....	Coal.....	1,010 44	Sept. 4, 1883	do.....	do.....	Do.
77	Columbia File Works.....	Files.....	986 20	Sept. 26, 1883	do.....	do.....	Do.
78	Trenton Iron Company..	Freight.....	4 13	July 10, 1883	do.....	do.....	Required: Bills of lading.
79	Pennsylvania Railroad Company.....	do.....	32 81	July 23, 1883	do.....	do.....	Do.
80	do.....	do.....	20 81	July 23, 1883	do.....	do.....	Do.
81	Borden & Loyal.....	do.....	107 18	Aug. 23, 1883	do.....	do.....	Do.
82	G. W. Knox.....	do.....	22 00	Aug. 14, 1883	do.....	do.....	Do.
83	Army and Navy Journal.	Subscription.....	6 00	Aug. 17, 1883	do.....	do.....	Required: Evidence of delivery and to what of- fice.
84	Metropolitan Steamship Company.....	Freight.....	92 00	Sept. 13, 1883	do.....	do.....	Required: Bills of lading.
85	Borden & Loyal.....	do.....	8 17	Sept. 13, 1883	do.....	do.....	Do.
86	J. W. Morris.....	do.....	20 63	Sept. 13, 1883	do.....	do.....	Do.
87	Patton, Vickers & Co.....	do.....	11 77	Sept. 13, 1883	do.....	do.....	Do.
88	Remington & Sons.....	Spare parts.....	162 38	Sept. 13, 1883	do.....	do.....	Required: Evidence of delivery.
89	Winchester Rifle Arms Company.....	Cartridges.....	10 40	Aug. 23, 1883	do.....	do.....	Do.
90	do.....	Belts.....	8 20	Sept. 3, 1883	do.....	do.....	Do.
91	do.....	Tools.....	10 50	Sept. 13, 1883	do.....	do.....	Do.
92	H. Dubois Sons.....	Dredging.....	2,392 00	July 17, 1883	do.....	do.....	Required: Evidence of service.
93	W. Noyes.....	Repairs.....	225 00	July 27, 1883	do.....	do.....	Do.
94	E. Osborne.....	do.....	195 20	July 27, 1883	do.....	do.....	Required: Evidence of service.
95	H. W. Gardner.....	Alterations.....	165 00	Sept. 13, 1883	do.....	do.....	Do.
96	do.....	Capstan.....	3,750 00	Sept. 13, 1883	do.....	do.....	Required: Date of purchase, &c.
97	New York Tribune.....	Advertising.....	28 80	Aug. 13, 1883	do.....	do.....	Voucher incomplete.
98	Kenfel & Elser.....	Paper.....	15 00	Aug. 29, 1883	do.....	do.....	Required: Evidence of delivery.
99	Sutton & Co.....	Freight.....	2,278 45	July 17, 1883	do.....	do.....	Required: Bills of lading.
100	G. Tagliabue.....	Thermometers.....	20 00	Aug. 28, 1883	do.....	do.....	Required: Evidence of service.
101	Old Colony Steamboat Company.....	Freight.....	5 96	Sept. 25, 1883	do.....	do.....	Required: Bill of lading.
102	F. W. Smith.....	Flour.....	1,330 00	July 9, 1883	do.....	do.....	Required: Evidence of delivery.
103	J. McNamara.....	Bread.....	909 15	July 17, 1883	do.....	do.....	Do.

104	C. A. McLaughlin	Water	30 62	July 24, 1883	do	do	Do.
105	C. T. Goodwin & Son	Baking	266 00	July 13, 1883	do	do	Required: Evidence of service.
106	J. W. Young	Inspecting	50 00	July 13, 1883	do	do	Do.
107	J. H. Abbot	Flour	1,400 00	Aug. 1, 1883	do	do	Required: Evidence of delivery.
108	J. McNamara	Bread	461 29	Aug. 17, 1883	do	do	Do.
109	do	do	427 90	Sept. 15, 1883	do	do	Do.
110	Old Colony Steamboat Company.	Freight	178 65	Aug. 23, 1883	do	do	Required: Evidence of service.
111	E. Treadwell's Sons	Baking	260 40	Aug. 23, 1883	do	do	Do.
112	G. H. Creed	Nails	18 00	Aug. 29, 18-3	do	do	Voucher imperfect.
113	B. Y. Pippey & Co.	Kannel	572 76	Aug. 20, 1883	do	do	No authority for extending contract.
114	Old Colony Steamboat Company.	Freight	1 12	July 13, 1883	do	do	Required: Bill of lading.
115	do	do	29 60	Aug. 23, 1883	do	do	Do.
116	C. H. Mallory & Co.	do	18 09	Aug. 20, 1883	do	do	Do.
117	Marvin Safe Company	Cutting safe	3 00	Aug. 20, 1883	do	do	Required: Evidence of service.
118	Old Colony Steamboat Company.	Freight	27 85	Aug. 23, 1883	do	do	Required: Bills of lading.
119	do	do	18 75	Sept. 25, 1883	do	do	Do.
120	J. S. Krens	do	10 86	Aug. 29, 1883	do	do	Do.
121	N. Y. Tritune	Advertising	25 20	Sept. 7, 1883	do	do	Do.
122	Lang & Nae	Furniture	672 00	Sept. 13, 1883	do	do	Required: Evidence of delivery.
123	C. H. Bass	Coal	2,850 55	Sept. 13, 1883	do	do	Do.
124	J. J. Walton	Shovels	17 25	July 29, 1883	do	do	Do.
125	do	Cooking utensils	57 81	July 29, 1883	do	do	Do.
126	P. W. Engs & Sons	Brandy	467 25	July 24, 1883	do	do	Do.
127	Carwicks & Tide	Butter, &c	297 54	July 27, 1883	do	do	Do.
128	W. H. Belford	Tea, &c	366 68	July 27, 1883	do	do	Do.
129	J. Thompson	Groceries	448 46	July 27, 1883	do	do	Do.
130	J. Hanley	Meats	1,671 28	July 27, 1883	do	do	Do.
131	J. McNamara	Bread	316 55	July 27, 1883	do	do	Do.
132	Hardenburgh & Co.	Oil-cloth	237 90	July 27, 1883	do	do	Do.
133	Hektograph Manufacturing Company.	Hektograph	8 00	Aug. 4, 1883	do	do	Do.
134	Alexander & Ellis	Lumber	24 50	Aug. 23, 1883	do	do	Do.
135	McKennon & Robbins	Medicines	2,657 76	Sept. 3, 1883	do	do	Do.
136	W. D. Sutphin	Repairs	107 00	July 19, 1883	do	do	Required: Evidence of service.
137	E. Casey	Washing	2 88	July 14, 1883	do	do	Do.
138	J. J. Walton	Water-cooler	12 00	July 2, 1883	do	do	Required: Evidence of delivery.
138	do	Surgeons' necessaries	649 23	July 27, 1883	do	do	Do.
139	McKennon & Robbins	Medicines	473 36	July 24, 1883	do	do	Do.
140	do	do	33 92	Sept. 3, 1883	do	do	Do.
141	Shepard & Dudley	Instruments	25 05	July 19, 1883	do	do	Do.
142	do	do	5 00	July 19, 1883	do	do	Do.
143	do	do	2 50	July 2, 1883	do	do	Do.
144	do	do	817 60	Aug. 17, 1883	do	do	Do.
144	do	do	236 00	Aug. 17, 1883	do	do	Do.
146	E. and H. T. Anthony & Sons.	do	63 40	July 19, 1883	do	do	Do.
147	W. H. Schieffelin & Co.	Medicines	697 08	Aug. 29, 1883	do	do	Do.
148	do	do	2,361 20	Aug. 29, 1883	do	do	Do.
149	Shepard & Dudley	do	29 25	Aug. 17, 1883	do	do	Do.

NAVY PAY AND ALLOTMENT DIVISION—Continued.

Number.	To whom paid.	On what account.	Amount.	When paid.	By whom paid.	Where paid.	Reason for suspension.
150	Shepard & Dudley	Medicines	\$5 00	Aug. 17, 1883	Pay Inspector Caswell	New York	Required: Evidence of delivery.
151	do	do	119 50	Aug. 23, 1883	do	do	Do.
152	W. H. Schieffelin & Co.	do	15 41	Aug. 29, 1883	do	do	Do.
153	T. Buck	Plumbing	81 52	July 27, 1883	do	do	Required: Evidence of service.
154	Hartenburgh & Co.	Carpet	113 63	Aug. 17, 1883	do	do	Required: Evidence of delivery.
155	W. & H. Mumford	Shades	61 60	Aug. 20, 1883	do	do	Do.
156	Beers & Resseguie	Plank	11 76	Sept. 13, 1883	do	do	Do.
157	Alexander & Ellis	Pole	49 55	Sept. 15, 1883	do	do	Do.
158	T. Baker	Repairs	50 00	Aug. 20, 1883	do	do	Required: Evidence of service.
159	T. Buck	do	35 00	July 13, 1883	do	do	Do.
160	Sanitary engineer	Book	43 20	July 13, 1883	do	do	Required: Evidence of delivery.
161	D. Appleton & Co	Subscription	2 50	July 13, 1883	do	do	Do.
162	E. Steiger & Co.	Book	1 80	July 27, 1883	do	do	Do.
163	do	Books	9 44	July 27, 1883	do	do	Do.
164	B. Westermann & Co.	do	8 10	July 17, 1883	do	do	Do.
165	do	do	145 55	July 24, 1883	do	do	Do.
166	G. W. Child	Meat, &c.	87 30	July 21, 1883	do	do	Do.
167	J. Thompson	Oats, &c.	93 52	July 27, 1883	do	do	Do.
168	W. W. Wood & Co	Subsistence	130 50	Aug. 17, 1883	do	do	Do.
169	A. N. Bell	do	60 00	July 13, 1883	do	do	Do.
170	do	do	60 00	Sept. 26, 1883	do	do	Do.
171	E. Steiger & Co	Book	4 63	July 19, 1883	do	do	Do.
172	do	do	2 75	Sept. 3, 1883	do	do	Do.
173	Medical Journal	Subsistence	60 00	July 19, 1883	do	do	Do.
174	W. A. Townzend	do	50 00	July 28, 1883	do	do	Do.
175	B. Westermann & Co.	Books	20 25	Aug. 17, 1883	do	do	Do.
176	do	do	87 43	Sept. 25, 1883	do	do	Do.
177	Coe & Merritt	Repairs	68 62	Aug. 17, 1883	do	do	Required: Evidence of service.
180	Einer & Amend	Zincs	23 90	July 19, 1883	do	do	Required: Evidence of delivery.
181	Scoville Manufacturing Company.	Apparatus	86 42	Aug. 29, 1883	do	do	Do.
182	C. C. J. Sands	Crematory	150 00	July 24, 1883	do	do	Do.
183	E. M. Hughes	Mileage	101 12	Oct. 8, 1883	do	do	Ordered home: Mileage paid to place other than that given in Navy Register as his residence.
184	W. N. Little	do	261 60	Oct. 8, 1883	do	do	Do.
185	W. L. Burdick	do	124 96	Nov. 24, 1883	do	do	Do.
186	W. P. Elliot	do	275 52	Oct. 16, 1883	do	do	Required: Correct copy of orders.
187	B. B. H. Wharton	do	37 76	Dec. 6, 1883	do	do	Do.
188	White, Corbin & Co.	Envelopes	19 20	Oct. 11, 1883	do	do	Required: Evidence of delivery.
189	H. Howe	Dispatch agent	50 00	Oct. 20, 1883	do	do	Authority, if any, for appointment.

190	R. L. Phythian	Entertainment of certain officers and others.	74 67	Nov. 17, 1883	do	do	Required: Names of Navy officers on whose account the expense was incurred, in order that same may be checked from their pay.
191	A. D. Smith	Ferry tickets	15 00	Dec. 18, 1883	do	do	Required: Evidence of delivery.
192	C. H. Raymond	Canvas	6, 182 90	Oct. 3, 1883	do	do	Do.
193	Old Colony Steamboat Company.	Freight	19 51	Oct. 2, 1883	do	do	Required: Bill of lading.
194	do	do	24 58	Dec. 3, 1883	do	do	Do.
195	do	do	6 06	Dec. 24, 1883	do	do	Do.
196	do	do	9 57	Dec. 24, 1883	do	do	Do.
197	G. H. Creed	Ferry tickets	6 00	Dec. 21, 1883	do	do	Required: Evidence of delivery.
198	Metropolitan Steamboat Company.	Freight	1 41	Oct. 2, 1883	do	do	Required: Bill of lading.
199	H. Harbor	do	173 45	Nov. 24, 1882	do	do	Do.
200	A. H. Ward	do	3 84	Dec. 3, 1883	do	do	Do.
201	Kullberg & Twyford	Services	21 68	Dec. 14, 1883	do	do	Required: Evidence of service.
202	New York Herald	Subscription	7 50	Dec. 14, 1883	do	do	Required: Evidence of delivery, and to what office.
205	H. McCrea	Transportation	6 80	Oct. 3, 1883	do	do	Required: Evidence of service.
204	T. T. Caswell	do	6 50	Oct. 4, 1883	do	do	Do.
203	Old Colony Steamboat Company.	do	159 00	Nov. 1, 1883	do	do	Do.
206	do	do	192 00	Nov. 1, 1883	do	do	Do.
207	do	do	366 00	Nov. 2, 1883	do	do	Do.
208	Pacific Mail Steamship Company.	do	6, 500 00	Dec. 17, 1883	do	do	Do.
209	C. Vette	do	3 40	Dec. 17, 1883	do	do	Do.
210	W. A. Pond & Co.	Song books	8 75	Nov. 1, 1883	do	do	Required: Evidence of delivery.
211	J. & H. J. Green	Repairs	128 00	Oct. 17, 1883	do	do	Required: Evidence of service.
212	Francis & Loutrel	Binding	33 50	Oct. 17, 1883	do	do	Do.
213	J. Wiley & Sons	Books	50 00	Oct. 22, 1883	do	do	Required: Evidence of delivery.
214	D. Van Nostrand & Co.	do	9 60	Dec. —, —	do	do	Do.
215	New York Herald	Subscription	7 50	Oct. 18, 1883	do	do	Required: Evidence of delivery, and to what office.
216	H. Harbor	Freight	42 53	Nov. 24, 1883	do	do	Required: Bill of lading.
217	Kullberg & Twyford	Services	5 32	Dec. 14, 1883	do	do	Required: Evidence of service.
218	L. Rogers & Sons	Lighterage	25 00	Dec. 17, 1883	do	do	Do.
220	do	do	25 00	Dec. 24, 1883	do	do	Do.
221	Leggo Bros. & Co.	Transferring charts	591 90	Nov. 12, 1883	do	do	Do.
222	Whitehead Brothers	do	527 40	Nov. 20, 1883	do	do	Do.
223	do	Sand	735 87	Oct. 25, 1883	do	do	Required: Evidence of delivery.
224	Manhattan Oil Company	Candles	45 00	Nov. 1, 1883	do	do	Do.
226	do	do	30 00	Dec. 17, 1883	do	do	Do.
227	W. A. Torry & Co.	Hose	22 42	Nov. 1, 1883	do	do	Do.
228	Columbia File Works	Files	1, 471 47	Nov. 24, 1883	do	do	Do.
229	Winchester Rifle Arms Company.	Cartridges	2, 119 80	Dec. 17, 1883	do	do	Do.
230	do	Tools	830 00	Dec. 17, 1883	do	do	Do.
231	E. Remington & Sons	Hammers	2 40	Dec. 17, 1883	do	do	Do.
232	J. Dixon Crucible Company.	Crucible	315 00	Dec. 17, 1883	do	do	Do.
233	W. Loan	Cartage	26 25	Oct. 2, 1883	do	do	Required: Evidence of service.

List of claims, accounts, and vouchers suspended since January 1, 1885—Continued.

NAVY PAY AND ALLOTMENT DIVISION—Continued.

Number.	To whom paid.	On what account.	Amount.	When paid.	By whom paid.	Where paid.	Reason for suspension.
234	Old Dominion Steamship Company.	Freight.....	\$2 50	Oct. 8, 1883	Pay Inspector Caswell	New York	Required: Bills of lading.
235	do.....	do.....	3 06	Dec. 14, 1883	do.....	do.....	Do.
236	Pennsylvania Railroad Company.	do.....	40 69	Oct. 8, 1883	do.....	do.....	Do.
237	H. Harbor.....	do.....	1 58	Nov. 16, 1883	do.....	do.....	Do.
238	Old Colony Steamboat Company.	do.....	7 72	Dec. 3, 1883	do.....	do.....	Do.
239	Pennsylvania Railroad Company.	do.....	32 66	Dec. 3, 1883	do.....	do.....	Do.
240	Winchester Rifle Arms Company.	do.....	624 35	Nov. 20, 1883	do.....	do.....	The proportion of this freight earned by land grant and bonded roads should not have been paid.
241	Manhattan Oil Company.	Oil.....	318 13	Oct. 2, 1883	do.....	do.....	Required: Evidence of delivery.
242	Delaware & Hudson Canal Company.	Freight.....	2,260 03	Oct. 26, 1883	do.....	do.....	Do.
243	J. A. Roebblings Sons Co..	Wire rope.....	112 00	Nov. 12, 1883	do.....	do.....	Do.
244	do.....	do.....	24 50	Nov. 28, 1883	do.....	do.....	Do.
245	Winchester Rifle Arms Company.	Cartridges.....	2,500 00	Oct. 8, 1883	do.....	do.....	Do.
246	do.....	do.....	1,610 00	Oct. 25, 1883	do.....	do.....	Do.
247	do.....	do.....	2,500 00	Nov. 12, 1883	do.....	do.....	Do.
248	do.....	do.....	815 00	Dec. 14, 1883	do.....	do.....	Do.
249	Union Metallic Cartridge Company.	do.....	12 50	Oct. 8, 1884	do.....	do.....	Do.
250	E. Remington Sons.....	Spare parts.....	32 30	Dec. 4, 1883	do.....	do.....	Do.
251	W. H. Wallace.....	Armor plates.....	5,207 45	Oct. 31, 1883	do.....	do.....	Do.
252	do.....	Bolts.....	222 28	Dec. 24, 1883	do.....	do.....	Do.
253	do.....	Freight.....	360 58	Oct. 31, 1883	do.....	do.....	Required: Bills of lading.
254	Trenton Iron Company.....	Wire.....	232 17	Nov. 1, 1883	do.....	do.....	Required: Evidence of delivery.
255	Old Colony Steamboat Co	Freight.....	50 00	Oct. 8, 1883	do.....	do.....	Required: Bills of lading.
256	H. Harbor.....	do.....	15 31	Nov. 24, 1883	do.....	do.....	Do.
257	Kullberg & Twyford.....	Services.....	1 91	Dec. 14, 1883	do.....	do.....	Required: Evidence of service.
258	Keuffel & Esser.....	Paper.....	15 25	Nov. 16, 1883	do.....	do.....	Required: Evidence of delivery.
259	do.....	do.....	22 50	Dec. 24, 1883	do.....	do.....	Do.
260	B. Westermann & Co	Books.....	36 60	Dec. 7, 1883	do.....	do.....	Do.
261	Sutton & Company.....	Freight.....	1,274 40	Oct. 17, 1883	do.....	do.....	Required: Evidence of service.
262	Hamann & Koch.....	Repairs.....	7 50	Oct. 2, 1883	do.....	do.....	Do.
263	do.....	Plating.....	20 00	Oct. 17, 1883	do.....	do.....	Do.
264	do.....	Repairs.....	7 50	Dec. 24, 1883	do.....	do.....	Do.

265	J. Mercil	Plating	35 00	Oct. 8, 1883	do	do	Do.
266	H. Harbor	Freight	199 76	Nov. 24, 1883	do	do	Required: Bills of lading.
267	Kullberg & Twyford	Services	24 97	Dec. 14, 1883	do	do	Required: Evidence of service.
268	Old Colony Steamboat Co.	Freight	1 60	Dec. 24, 1883	do	do	Required: Bill of lading.
269	D. Van Nostrand	Books	49 72	Dec. 17, 1883	do	do	Required: Evidence of delivery.
270	D. Tagliabue	Repairs	12 00	Dec. 18, 1883	do	do	Required: Evidence of service.
271	M. Cowles	Subsistence	4 00	Dec. 18, 1883	do	do	Required: Evidence of delivery, and to what office.
272	J. W. Young	Inspecting	98 40	Oct. 2, 1883	do	do	Required: Evidence of service.
273	Old Dominion S. S. Co.	Freight	289 73	Oct. 2, 1883	do	do	Required: Bills of lading.
274	E. Treadwell & Son	Baking	260 40	Nov. 12, 1883	do	do	Required: Evidence of service.
275	F. B. Bonifay, Jr.	Freight	121 90	Nov. 12, 1883	do	do	Required: Bills of lading.
276	Old Colony Steamboat Co.	do	76 07	Dec. 3, 1883	do	do	Do.
277	J. McNamara	Bread	470 21	Oct. 17, 1883	do	do	Required: Evidence of delivery.
278	J. H. Abbott	Flour	1,400 00	Oct. 31, 1883	do	do	Do.
279	C. A. McLaughlin	Water	35 61	Nov. 1, 1883	do	do	Do.
280	J. McNamara	Bread	844 02	Nov. 20, 1883	do	do	Do.
281	do	do	658 98	Dec. 17, 1883	do	do	Do.
282	A. P. Brown	Beef	1,635 10	Dec. 21, 1883	do	do	Contract enlarged without authority, and appropriations for 1884 not chargeable with purchases made in previous fiscal years.
283	Old Dominion Steamship Company.	Freight	12 00	Oct. 2, 1883	do	do	Required: Bill of lading.
284	J. S. Krems	do	3 06	Oct. 2, 1883	do	do	Do.
285	A. J. Bullay	do	977 09	Oct. 25, 1883	do	do	Do.
286	do	do	393 12	Nov. 20, 1883	do	do	Do.
287	do	do	112 94	Dec. 24, 1883	do	do	Do.
288	do	do	1,525 00	Dec. 10, 1883	do	do	Do.
289	C. H. Mallory	do	6 95	Nov. 20, 1883	do	do	Do.
290	H. Harbor	do	107 52	Nov. 14, 1883	do	do	Do.
291	Old Colony Steamboat Co.	do	115 40	Dec. 3, 1883	do	do	Do.
292	do	do	29 70	Dec. 24, 1883	do	do	Do.
293	Kullberg & Twyford	Services	13 44	Dec. 14, 1883	do	do	Required: Evidence of service.
294	E. R. Squibbs	Soap	5 00	Dec. 24, 1883	do	do	Required: Evidence of delivery.
295	American Bank Note Co.	Blanks	65 00	Dec. 3, 1883	do	do	Do.
296	Arthur & Bonnell	Stationery	2 25	Dec. 3, 1883	do	do	Error in calculation.
297	Hardenberg & Co.	Carpet	220 90	Oct. 2, 1883	do	do	Required: Evidence of delivery.
298	J. Opp	Boiler	15 00	Oct. 17, 1883	do	do	Do.
299	W. H. Belford	Groceries	1,444 80	Oct. 31, 1883	do	do	Do.
300	J. Hanley	Meats	1,537 89	Oct. 31, 1883	do	do	Do.
301	Knickerbocker Ice Co.	Ice	79 01	Nov. 1, 1883	do	do	Do.
302	W. A. Schieffelin	Medicines	779 38	Oct. 5, 1883	do	do	Do.
303	G. Tiermann	Instruments	136 75	Oct. 8, 1883	do	do	Do.
304	Shepard & Dudley	do	298 00	Oct. 8, 1883	do	do	Do.
305	J. J. Walton	Repairs	41 75	Oct. 1, 1883	do	do	Required: Evidence of service.
306	J. A. & C. H. Baldwin	do	39 90	Oct. 17, 1883	do	do	Do.
307	Shepard & Dudley	do	6 50	Nov. 12, 1883	do	do	Do.
308	do	do	42 75	Dec. 17, 1883	do	do	Do.
309	H. Allen	Bottles	12 17	Oct. 17, 1883	do	do	Required: Evidence of delivery.
310	W. H. Schieffelin	Medicines	23 30	Oct. 18, 1883	do	do	Do.
311	do	do	497 15	Nov. 3, 1883	do	do	Do.
312	do	do	124 18	Nov. 20, 1883	do	do	Do.

List of claims, accounts, and vouchers suspended since January 1, 1885—Continued.

NAVY PAY AND ALLOTMENT DIVISION—Continued.

Number.	To whom paid.	On what account.	Amount.	When paid.	By whom paid.	Where paid.	Reason for suspension.
313	Hardenberg & Co.....	Services	\$57 50	Dec. 13, 1883	Pay inspector Caswell.	New York	Required: Evidence of service.
314	Knickerbocker Ice Co ..	Ice	7 12	Nov. 12, 1883	do.....	do.....	Required: Evidence of delivery.
315	Shepard & Dudley.....	Instruments	3 00	Nov. 12, 1883	do.....	do.....	Do.
316	do.....	do.....	280 92	Nov. 20, 1883	do.....	do.....	Do.
317	do.....	do.....	157 50	Nov. 20, 1883	do.....	do.....	Do.
318	J. A. & C. H. Baldwin ..	Pillows	21 36	Nov. 12, 1883	do.....	do.....	Do.
319	do.....	Pillow-cases	25 00	Nov. 12, 1883	do.....	do.....	Do.
320	J. J. Walton	Cots, &c	144 46	Nov. 14, 1883	do.....	do.....	Do.
321	W. H. Schieffelin & Co ..	Medicines	221 53	Nov. 28, 1883	do.....	do.....	Do.
322	do.....	do.....	101 06	Nov. 28, 1883	do.....	do.....	Do.
323	do.....	do.....	256 53	Nov. 28, 1883	do.....	do.....	Do.
324	Bausch & Lomb Optical Company.	Glass stage	2 00	Dec. 5, 1883	do.....	do.....	Do.
325	J. J. Walton	Materials	997 43	Oct. 1, 1883	do.....	do.....	Do.
326	Bates & Johnson	Repairs	31 75	Oct. 2, 1883	do.....	do.....	Do.
327	T. Baker	do.....	12 00	Nov. 12, 1883	do.....	do.....	Required: Evidence of service.
328	T. Buck	do.....	35 00	Nov. 12, 1883	do.....	do.....	Do.
329	do.....	do.....	7 05	Dec. 17, 1883	do.....	do.....	Do.
330	N. G. DuBois	do.....	12 00	Dec. —, 1883	do.....	do.....	Do.
331	W. C. Seldon	Grate bars	110 00	Oct. 17, 1883	do.....	do.....	Required: Evidence of delivery.
332	T. Buck	Repairs	253 87	Nov. 12, 1883	do.....	do.....	Required: Evidence of service.
333	Birmingham & Co	Books	153 75	Oct. 2, 1883	do.....	do.....	Required: Evidence of delivery.
334	G. W. Childs	Horse feed	121 71	Oct. 5, 1883	do.....	do.....	Do.
335	B. Westermann & Co ..	Books	21 17	Oct. 25, 1883	do.....	do.....	Do.
336	do.....	do.....	76 90	Nov. 12, 1883	do.....	do.....	Do.
337	do.....	do.....	7 00	Nov. 14, 1883	do.....	do.....	Do.
338	do.....	do.....	5 55	Dec. 17, 1883	do.....	do.....	Do.
339	W. H. Belford	Oats	72 80	Oct. 27, 1883	do.....	do.....	Do.
340	E. Steiger & Co	Books	1 80	Nov. 1, 1883	do.....	do.....	Do.
341	do.....	do.....	2 75	Nov. 12, 1883	do.....	do.....	Do.
342	D. Van Nostrand	do.....	5 13	Nov. 1, 1883	do.....	do.....	Do.
343	Sanitary engineer	do.....	3 50	Nov. 3, 1883	do.....	do.....	Do.
344	D. Appleton & Co	do.....	19 20	Nov. 13, 1883	do.....	do.....	Do.
345	W. W. Wood & Co	do.....	60	Nov. 24, 1883	do.....	do.....	Do.
346	S. C. Cornish	Subscription	9 00	Oct. 25, 1883	do.....	do.....	Required: Evidence of delivery, and to what office.
347	W. W. Wood & Co	do.....	129 40	Dec. 24, 1883	do.....	do.....	Do.
348	B. B. Wharton	Mileage	16 48	Mar. 28, 1883	do.....	do.....	Required: Amended copy of orders.
349	do.....	do.....	36 48	Mar. 28, 1884	do.....	do.....	Do.
350	H. Howe	Dispatch agent	50 00	July 11, 1884	do.....	do.....	Required: Authority, if any, for appointment.

351	A. N. Metcalf.....	Services as watchman.....	161 00	July 11, 1884.....	do.....	do.....	Required: "Original" of voucher.
352	Old Dominion S. S. Co.....	Freight.....	2 00	July 11, 1884.....	do.....	do.....	Required: Bill of lading.
353	W. F. Clyde & Co.,.....	do.....	1 34	July 28, 1884.....	do.....	do.....	Do.
354	T. Pollock, agent.....	do.....	3 20	Feb. 8, 1884.....	do.....	do.....	Do.
354	Old Colony Steamboat Co.....	do.....	38 00	Feb. 16, 1884.....	do.....	do.....	Do.
355	Army and Navy Journal.....	Subscription.....	6 00	Jan. 21, 1884.....	do.....	do.....	Required: Evidence of delivery, and to what office.
356	New York Times.....	do.....	7 50	Feb. 8, 1884.....	do.....	do.....	Do.
357	Old Colony Steamboat Co.....	Transportation.....	95 00	Jan. 15, 1884.....	do.....	do.....	Required: Order under which service was performed.
358	do.....	do.....	107 00	Feb. 1, 1884.....	do.....	do.....	Do.
359	T. T. Caswell.....	do.....	26 00	Feb. 8, 1884.....	do.....	do.....	Do.
360	do.....	do.....	2 50	Feb. 8, 1884.....	do.....	do.....	Do.
361	do.....	do.....	75 00	Mar. 4, 1884.....	do.....	do.....	Do.
362	do.....	do.....	80 00	Mar. 10, 1884.....	do.....	do.....	Do.
363	J. J. Walton.....	Repairs.....	101 10	Jan. 4, 1884.....	do.....	do.....	Required: Evidence of service.
364	American Shipmasters' Association.....	Book.....	10 00	Feb. 1, 1884.....	do.....	do.....	Required: Evidence of delivery.
365	New England Bunting Co.....	Bunting.....	620 00	Feb. 16, 1884.....	do.....	do.....	Do.
366	D. Van Nostrand.....	Book.....	2 48	Mar. 5, 1884.....	do.....	do.....	Do.
367	Leggo Bros. & Co.....	Transferring charts.....	731 60	Feb. 1, 1884.....	do.....	do.....	Required: Evidence of service.
368	do.....	do.....	200 00	Mar. 3, 1884.....	do.....	do.....	Do.
369	do.....	do.....	1,236 30	Mar. 13, 1884.....	do.....	do.....	Do.
370	do.....	do.....	420 00	Mar. 28, 1884.....	do.....	do.....	Do.
371	Park, Bro. & Co.....	Gun plug.....	32 37	Jan. 11, 1884.....	do.....	do.....	Required: Evidence of delivery.
372	D. Van Nostrand.....	Books.....	40 00	Jan. 2, 1884.....	do.....	do.....	Do.
373	Winchester Rifle Arms Company.....	Cartridges.....	2,500 00	Jan. 16, 1884.....	do.....	do.....	Do.
374	do.....	Belts.....	1,230 00	Jan. 24, 1884.....	do.....	do.....	Do.
375	Martin Fire Arms Co.....	Rifle.....	23 55	Feb. 11, 1884.....	do.....	do.....	Do.
376	Hazard Powder Company.....	Powder.....	20 25	Mar. 28, 1884.....	do.....	do.....	Do.
377	Winchester Rifle Arms Company.....	Belts.....	1,230 00	Jan. 26, 1884.....	do.....	do.....	Do.
378	Army and Navy Journal.....	Subscription.....	36 00	Jan. 26, 1884.....	do.....	do.....	Required: Evidence of delivery, and to what office.
379	Evening Post.....	do.....	9 00	Jan. 26, 1884.....	do.....	do.....	Do.
380	New York Herald.....	do.....	7 50	Feb. 23, 1884.....	do.....	do.....	Do.
381	Winchester Rifle Arms Company.....	Freight.....	50 00	Feb. 23, 1884.....	do.....	do.....	The proportion of this freight earned by land-grant and bonded roads should not have been paid.
382	Army and Navy Journal.....	Back numbers.....	45	Mar. 21, 1884.....	do.....	do.....	Required: Evidence of delivery.
383	Seager Bros.....	Freight.....	59 88	Jan. 21, 1884.....	do.....	do.....	Required: Bill of lading.
384	Inman Steamship Co.....	do.....	511 71	Jan. 18, 1884.....	do.....	do.....	Do.
385	L. W. Beasley.....	Lighterage.....	65 00	Feb. 8, 1884.....	do.....	do.....	Required: Evidence of service.
386	American Shipmasters' Association.....	Book.....	10 00	Feb. 1, 1884.....	do.....	do.....	Required: Evidence of delivery, and to what office.
387	New York Tribune.....	Subscription.....	8 50	Jan. 21, 1884.....	do.....	do.....	Do.
388	Old Colony Steamboat Co.....	Freight.....	17 00	Jan. 24, 1884.....	do.....	do.....	Required: Bill of lading.
389	Sutton & Co.....	do.....	70 28	Feb. 1, 1884.....	do.....	do.....	Do.
390	C. L. Cox.....	Nautical polyglot.....	6 00	Feb. 16, 1884.....	do.....	do.....	Required: Evidence of delivery.
391	Kouff & Esser.....	Helic paper.....	22 50	Feb. 23, 1884.....	do.....	do.....	Do.
392	W. H. Wallace & Co.....	Freight.....	348 42	Feb. 8, 1884.....	do.....	do.....	Required: Bill of lading.

List of claims, accounts, and vouchers suspended since January 1, 1885—Continued.

NAVY PAY ALLOTMENT DIVISION—Continued.

Number.	To whom paid.	On what account.	Amount.	When paid.	By whom paid.	Where paid.	Reason for suspension.
393	C. H. Mallory & Co.	Freight.	\$123 78	Feb. 16, 1884	Pay Inspector Caswell	Boston.	Required; Bill of lading.
394	Manhattan Oil Co.	Oils.	5, 160 96	Jan. 24, 1884	do.	do.	Required: Original of vouchers.
395	American Shipmasters' Association.	Book.	10 00	Jan. 26, 1884	do.	do.	Required: Evidence of delivery.
396	Edson R. and A. Gauge Company.	Gauge.	110 00	Mar. 22, 1884	do.	do.	Do.
397	Van Vleck & Co.	Freight.	186 21	Feb. 28, 1884	do.	do.	Required: Bill of lading.
398	J. McNamara.	Bread.	4 50	Jan. 11, 1884	do.	do.	Required: Evidence of delivery.
399	do.	do.	432 72	Jan. 11, 1884	do.	do.	Do.
400	do.	do.	394 16	Feb. 15, 1884	do.	do.	Do.
401	do.	do.	584 60	Mar. 13, 1884	do.	do.	Do.
402	J. H. Abbot.	Flour.	1, 302 00	Jan. 24, 1884	do.	do.	Do.
403	C. A. McLaughlin.	Water.	36 46	Jan. 24, 1884	do.	do.	Do.
404	E. Treadwell's Sons.	Baking.	260 40	Feb. 8, 1884	do.	do.	Do.
405	Old Colony Steamboat Co.	Freight.	123 25	Feb. 16, 1884	do.	do.	Required: Bill of lading.
406	C. H. Mallory & Co.	do.	50 11	Feb. 16, 1884	do.	do.	Do.
407	do.	do.	218 55	Mar. 22, 1884	do.	do.	Do.
408	G. W. Knox.	do.	8 80	Feb. 23, 1884	do.	do.	Do.
409	W. P. Clyde.	do.	7 45	Mar. 13, 1884	do.	do.	Do.
410	J. H. Bullay.	do.	762 46	Mar. 22, 1884	do.	do.	Do.
411	A. P. Brown.	Pork.	1, 744 00	Jan. 8, 1884	do.	do.	Exhibit A.
412	do.	do.	1, 308 00	Jan. 21, 1884	do.	do.	Do.
413	do.	do.	906 88	Feb. 4, 1884	do.	do.	Do.
414	do.	do.	1, 744 00	Feb. 4, 1884	do.	do.	Do.
415	do.	do.	1, 744 00	Feb. 15, 1884	do.	do.	Do.
416	do.	do.	1, 744 00	Mar. 10, 1884	do.	do.	Do.
417	do.	Coffee.	8, 620 78	Feb. 8, 1884	do.	do.	Not delivered within period of contract.
418	J. W. Buker.	Molasses.	2, 706 48	Jan. 24, 1884	do.	do.	Do.
419	B. Y. Pippey & Co.	Flannel.	275 89	Jan. 15, 1884	do.	do.	Contract enlarged without authority and appropriations for 1884, not chargeable with purchases made in previous years.
420	Old Dominion Steamship Company.	Freight.	2 00	Feb. 16, 1884	do.	do.	Required: Bill of lading.
421	Old Colony Steamboat Co.	do.	1 30	Feb. 16, 1884	do.	do.	Do.
422	do.	do.	10 70	Feb. 16, 1884	do.	do.	Do.
423	do.	do.	28 76	Mar. 22, 1884	do.	do.	Do.
424	C. H. Mallory & Co.	do.	16 69	Feb. 16, 1884	do.	do.	Do.
425	do.	do.	1 00	Feb. 16, 1884	do.	do.	Do.
426	do.	do.	34 10	Mar. 22, 1884	do.	do.	Do.
427	G. W. Knox.	do.	3 70	Feb. 23, 1884	do.	do.	Do.

428	W. P. Clyde & Co.	do	48 44	Mar. 13, 1884	do	do	Do.
429	H. J. Bullay	do	573 13	Mar. 22, 1884	do	do	Do.
430	W. H. Schieffelin & Co.	Medicines	1, 813 08	Jan. 12, 1884	do	do	Required: Evidence and date of delivery, and to whom.
431	Shepard & Dudley	Steam pumps	66 00	Jan. 29, 1884	do	do	Do.
432	Knickerbocker Ice Co.	Ice	33 34	Jan. 24, 1884	do	do	Required: Evidence and date of delivery, and to whom delivered.
433	J. Hanley	Steam pumps	2, 062 25	Jan. 24, 1884	do	do	Do.
434	W. H. Belford	Ice	1, 707 23	Jan. 24, 1884	do	do	Do.
435	J. A. & C. H. Baldwin	Meats	679 00	Jan. 24, 1884	do	do	Do.
436	E. & H. T. Anthony	Groceries	96 00	Feb. 4, 1884	do	do	Do.
437	G. P. & R. Manufacturing Company.	Hose	52 90	Feb. 12, 1884	do	do	Do.
438	S. B. Massa	Crockery	16 85	Feb. 23, 1884	do	do	Do.
439	T. Buck	Lanterns	19 50	Jan. 2, 1884	do	do	Do.
440	F. W. Sanborn	Gas apparatus	250 00	Jan. 11, 1884	do	do	Do.
441	W. H. Schieffelin & Co.	Medicine	49 18	Jan. 2, 1884	do	do	Do.
442	do	do	44 97	Feb. 4, 1884	do	do	Do.
443	do	do	20 60	Feb. 23, 1884	do	do	Do.
444	do	do	6 77	Mar. 3, 1884	do	do	Do.
445	do	do	687 01	Mar. 3, 1884	do	do	Do.
446	do	do	38 00	Mar. 29, 1884	do	do	Do.
447	B. & L. Optical Company.	Microscopic accessories	38 24	Jan. 15, 1884	do	do	Do.
448	McNab & Harlan Manufacturing Company.	Gauges	4 40	Jan. 26, 1884	do	do	Do.
449	J. J. Walton	Rest	5 00	Jan. 2, 1884	do	do	Do.
450	J. A. & C. H. Baldwin	Blankets	250 00	Jan. 4, 1884	do	do	Do.
451	do	do	60 00	Jan. 4, 1884	do	do	Do.
452	Shepard & Dudley	Instruments	114 66	Feb. 4, 1884	do	do	Do.
453	do	do	6 03	Feb. 4, 1884	do	do	Do.
454	do	do	27 60	Feb. 23, 1884	do	do	Do.
455	do	do	37 00	Feb. 23, 1884	do	do	Do.
456	do	do	8 00	Mar. 13, 1884	do	do	Do.
457	do	do	27 00	Mar. 13, 1884	do	do	Do.
458	G. Tierman & Co.	Repairs	1 60	Feb. 4, 1884	do	do	Do.
459	Eimer & Amend	Chemicals	41 79	Mar. 3, 1884	do	do	Do.
460	W. C. Selden	Repairs	191 71	Jan. 2, 1884	do	do	Required: Itemized bill and evidence of service.
461	R. Hayes	do	11 00	Jan. 15, 1884	do	do	Required: Evidence of service.
462	A. W. Henriques	do	11 60	Feb. 4, 1884	do	do	Do.
463	J. Dunbar	do	20 00	Feb. 23, 1884	do	do	Do.
464	R. Stygall	Repairing material	36 10	Feb. 4, 1884	do	do	Required: Evidence and date of delivery, and to whom delivered.
465	B. Westermann	Books	6 00	Jan. 2, 1884	do	do	Do.
466	do	do	2 85	Jan. 11, 1884	do	do	Do.
467	do	do	12 66	Mar. 3, 1884	do	do	Do.
468	do	do	40 38	Mar. 8, 1884	do	do	Do.
469	Sanitary engineer	Subscription	4 00	Jan. 5, 1884	do	do	Do.
470	Birmingham & Co.	Books	153 75	Jan. 12, 1884	do	do	Do.
471	W. Wood & Co.	Subscription	2 50	Jan. 16, 1884	do	do	Do.
472	do	Books	4 50	Jan. 16, 1884	do	do	Do.
473	G. P. Putnam & Sons	Subscription	30 60	Jan. 17, 1884	do	do	Do.
474	D. Appleton & Co.	do	2 50	Jan. 19, 1884	do	do	Do.

List of claims, accounts, and vouchers suspended since January 1, 1885—Continued.

NAVY PAY AND ALLOTMENT DIVISION—Continued.

Number.	To whom paid.	On what account.	Amount.	When paid.	By whom paid.	Where paid.	Reason for suspension.
475	D. Appleton & Co	Subscription	\$100 00	Jan. 29, 1884	Pay Inspector Caswell	New York ...	Required: Evidence and date of delivery, and to whom delivered.
476	do	do	53 15	Mar. 1, 1884	do	do	Do.
477	W. H. Belford	Corn, &c.	115 80	Jan. 24, 1884	do	do	Do.
478	E. Steiger & Co	Books	51 08	Feb. 4, 1884	do	do	Do.
479	do	do	4 55	Feb. 25, 1884	do	do	Do.
480	do	do	15 86	Mar. 10, 1884	do	do	Do.
481	W. A. Townsend	Subscription	51 76	Feb. 16, 1884	do	do	Do.
482	D. & F. Co	do	4 40	Feb. 20, 1884	do	do	Do.
483	Industrial Publishing Company	do	4 00	Feb. 21, 1884	do	do	Do.
484	F. Leypoldt	do	10 00	Mar. 3, 1884	do	do	Do.
485	G. W. Child	Horse feed	179 85	Mar. 11, 1884	do	do	Do.
486	J. Fulton	Subscription	3 00	Mar. 27, 1884	do	do	Do.
487	A. J. Clark	Books	26 35	Mar. 1, 1884	do	do	Do.
488	C. T. Root	Subscription	1 60	Feb. 21, 1884	do	do	Do.
489	F. H. Cosby	Mileage	18 24	Apr. 1, 1884	do	do	Voucher imperfect.
490	W. M. Little	do	12 64	May 5, 1884	do	do	Ordered home; mileage paid to a place other than that given in Navy Register as his residence.
491	New York Herald	Subscription	7 50	Apr. 19, 1884	do	do	Required: Evidence of delivery and to what office.
492	H. Howe	Disby, agent, salary ..	50 00	Apr. 10, 1884	do	do	Required: Authority, if any, for appointment.
493	J. Bien & Co	Blanks	20 00	May 3, 1884	do	do	Required: Evidence of delivery.
494	G. H. Creed	Twine	325 38	Apr. 15, 1884	do	do	Voucher imperfect.
495	A. H. Ward	Freight	21 91	Apr. 15, 1884	do	do	Required: Bill of lading.
496	Old Colony Steamboat Co ..	do	68 09	Apr. 15, 1884	do	do	Do.
497	do	do	25 21	Apr. 12, 1884	do	do	Do.
498	W. P. Clyde & Co	do	46	Apr. 15, 1884	do	do	Do.
499	H. J. Bulley	do	2,163 04	May 9, 1884	do	do	Do.
500	Pennsylvania R. R. Co	Transportation	100 50	May 9, 1884	do	do	The proportion of this freight earned by land grant and bonded should not have been paid.
501	T. T. Caswell	do	2 50	May 9, 1884	do	do	Required: Order under which service was performed.
502	Old Colony Steamboat Co ..	do	132 00	May 9, 1884	do	do	Do.
503	do	do	4 00	May 9, 1884	do	do	Do.
504	do	do	2 95	May 9, 1884	do	do	Do.
505	Old Dominion S. S. Co	do	18 00	May 9, 1884	do	do	Do.
506	do	do	102 00	May 14, 1884	do	do	Do.
507	Time Telegraph Co	Clock	360 00	Apr. 20, 1884	do	do	Required: Evidence of delivery.

508	J. & H. J. Green	Thermometers	38 50	Apr. 25, 1884	do	do	Do.
509	do	Repairs	4 00	Apr. 23, 1884	do	do	Required: Evidence of service.
510	T. S. & J. D. Negus	do	14 50	May 7, 1884	do	do	Do.
511	H. Howe	Freight on account of Hydrographic Office.	89 70	Apr. 17, 1884	do	do	Not chargeable to appropriations for Naval Establishment, but should have been paid out of funds for Navy Department, and sent to First Auditor for audit.
512	Legge Bros	Transferring charts	200 00	Apr. 2, 1884	do	do	Required: Evidence of service.
513	do	do	208 80	Apr. 10, 1884	do	do	Do.
514	do	do	336 00	Apr. 23, 1884	do	do	Do.
515	do	do	200 80	May 2, 1884	do	do	Do.
516	do	do	561 30	May 7, 1884	do	do	Do.
517	do	do	415 20	May 10, 1884	do	do	Do.
518	Winchester Rifle Arms Co	Cartridges	48 79	Apr. 23, 1884	do	do	Required: Evidence of delivery.
519	do	Powder	5 00	May 8, 1884	do	do	Do.
520	Columbia File Works	Files	98 40	Apr. 2, 1884	do	do	Do.
521	Winchester Rifle Arms Company.	Tools	3 85	Apr. 23, 1884	do	do	Do.
522	Carey & Moen	Wire	49 64	May 10, 1884	do	do	Do.
523	American Shipmasters' Association.	Record	10 00	May 9, 1884	do	do	Do.
524	Sutton & Co	Freight	206 62	May 9, 1884	do	do	Required: Bill of lading.
525	do	do	221 96	May 9, 1884	do	do	Do.
526	Rackett & Bro	do	924 46	May 9, 1884	do	do	Do.
527	Overton & Hawkins	do	1,623 18	May 9, 1884	do	do	Do.
528	Old Colony Steamboat Company.	do	2 35	May 9, 1884	do	do	Do.
529	D. Van Nostrand	Books	116 85	Apr. 10, 1884	do	do	Required: Evidence of delivery and "original" of voucher.
530	Old Colony Steamboat Company.	Freight	7 10	Apr. 23, 1884	do	do	Required: Bill of lading.
531	E. B. Osbon	Subscription	4 00	May 2, 1884	do	do	Required: Evidence of delivery and to what office.
532	Hershoff Manufacturing Company.	Machinery	2,000 00	May 7, 1884	do	do	Required: Evidence of delivery.
533	A. P. Brown	Beef and pork	3,404 00	Apr. 5, 1884	do	do	Exhibit A.
534	do	Beef	830 00	May 12, 1884	do	do	Do.
535	do	Pork	3,505 44	May 12, 1884	do	do	Do.
536	J. McNamara	Bread	168 17	Apr. 10, 1884	do	do	Required: Evidence of delivery.
537	do	do	312 71	May 10, 1884	do	do	Do.
538	J. H. Abbot	Flour	1,302 00	Apr. 17, 1884	do	do	Do.
539	C. A. McLaughlin	Water	33 36	Apr. 17, 1884	do	do	Do.
540	Old Colony Steamboat Company.	Freight	54 94	Apr. 15, 1884	do	do	Required: Bill of lading.
541	E. Treadwell's Sons	Baking	52 08	May 2, 1884	do	do	Required: Evidence of service.
542	J. W. Young	Inspection	98 35	May 2, 1884	do	do	Do.
543	A. H. Welch	Flannel	8,381 12	May 3, 1884	do	do	Not delivered within period of contract.
544	H. D. Ostermoor & Son	Bolsters and mattresses	640 00	Apr. 10, 1884	do	do	Required: Evidence of service.
545	W. P. Clyde & Co.	Freight	1 60	Apr. 15, 1884	do	do	Required: Bill of lading.
546	Old Colony Steamboat Company.	do	1 50	Apr. 15, 1884	do	do	Do.
	do	do	1 44	Apr. 15, 1884	do	do	Do.
	do	do	57 30	Apr. 15, 1884	do	do	Do.

NAVY PAY AND ALLOTMENT DIVISION—Continued.

Number.	To whom paid.	On what account.	Amount.	When paid.	By whom paid.	Where paid.	Reason for suspension.
549	Old Dominion Steamship Company.	Freight.....	\$52 29	May 2, 1884	Pay inspector Caswell	New York	Required: Bill of lading.
550	G. W. Knox	do	16 56	May 10, 1884	do	do	Do.
551	Hektograph Manufacturing Company.	Hektograph	10 00	Apr. 5, 1884	do	do	Required: Evidence of delivery.
552	W. H. Shieffelin & Co.	Medicines	37 55	Apr. 23, 1884	do	do	Do.
553	P. W. Engs & Sons	Whisky	167 63	Apr. 23, 1884	do	do	Do.
554	W. H. Shieffelin & Co.	Medicines	37 55	Apr. 25, 1884	do	do	Do.
555	do	do	344 76	May 7, 1884	do	do	Do.
556	B. Westermann & Co.	Books	2 87	Apr. 10, 1884	do	do	Do.
557	do	do	1 50	May 10, 1884	do	do	Do.
558	W. A. Belford	Hay	109 56	Apr. 12, 1884	do	do	Do.
559	D. Appleton & Co.	Books	69 86	Apr. 15, 1884	do	do	Do.
560	do	do	5 00	May 7, 1884	do	do	Do.
561	Decorator and Furnisher Company.	do	6 00	Apr. 15, 1884	do	do	Do.
562	B. K. Bliss & Sons	Seeds	60 88	Apr. 17, 1884	do	do	Do.
563	Eimer & Amend	Chemicals	44 73	Apr. 23, 1884	do	do	Do.
564	D. Appleton & Co.	Books	9 23	Apr. 25, 1884	do	do	Do.
565	J. H. Vail & Co.	do	2 00	May 3, 1884	do	do	Do.
566	C. L. Condit	Subscription	5 00	May 12, 1884	do	do	Do.
567	N. Y. Belting Co.	Hose	59 00	Apr. 2, 1884	do	do	Do.
568	J. Hanley	Meats	2,454 95	Apr. 23, 1884	do	do	Do.
569	W. H. Belford	Flour	2,037 16	Apr. 23, 1884	do	do	Do.
570	Knickerbocker Ice Co.	Ice	21 27	Apr. 23, 1884	do	do	Do.
571	J. A. & C. H. Baldwin	Bedding	47 40	May 2, 1884	do	do	Do.
572	do	Repairs	228 00	Apr. 23, 1884	do	do	Required: Evidence of service.
573	Manhattan Oil Company	Oil	347 98	Apr. 23, 1884	do	do	Required: Evidence of delivery.
574	E. Treadwell's Sons	Baking	447 15	Apr. 9, 1884	do	do	Required: Evidence of service.
575	H. Burnett	Pilotage	71 50	Apr. 10, 1884	do	do	Do.
576	Stackpole & Bro.	Repairs	7 00	Apr. 10, 1884	do	do	Do.
577	T. S. & J. D. Negus	do	17 40	May 10, 1884	do	do	Do.
578	Manhattan Oil Company	Candles	45 00	Apr. 10, 1884	do	do	Required: Evidence of delivery.
579	Sutton & Co.	Coal	13,168 32	Apr. 23, 1884	do	do	Do.
580	do	do	4,350 00	May 14, 1884	do	do	Do.
581	J. & H. J. Green	Thermometer	20 50	May 2, 1884	do	do	Do.
582	H. L. Doolittle	Grenades	300 00	May 7, 1884	do	do	Do.
583	Toy, Bickford & Co.	Fuse	54 00	May 10, 1884	do	do	Do.
584	T. S. & J. D. Negus	Chronometer	1,225 00	May 14, 1884	do	do	Do.
585	J. Bliss & Co.	do	640 00	May 14, 1884	do	do	Do.

586	McKesson & Robbins	Medicines	158 90	May 8, 1884	do	do	Contract exceeded, and orders furnished not identified with purchases going to make up sum expended.
587	Nat. Vac. Establishment	Vaccine	62 50	Feb. 16, 1883	Washington	Washington	Evidence and date and to whom delivered.
586	Royce & Mareau	Reps. &c	38 00	Jan. 26, 1883	do	do	Do.
587	T. A. Wood	Coal	35 00	Feb. 6, 1883	do	do	Do.
588	M. C. Parker	Painting	83 40	Mar. 2, 1883	do	do	Evidence service.
589	C. W. Thorn & Co.	Sheeting	26 25	Feb. 16, 1883	do	do	Do.
590	T. Dowling	Books	21 00	Jan. 23, 1883	do	do	Evidence and date and to whom delivered.
591	Willard, Fracker & Co	Caligraph	63 10	Mar. 21, 1883	do	do	Do.
592	W. H. Dempsey	Stationery	85 00	Feb. 14, 1883	do	do	Do.
593	do	Books	217 47	Apr. 25, 1883	do	do	Do.
594	do	do	55 06	May 31, 1883	do	do	Do.
595	do	Paper	46 40	June 15, 1883	do	do	Do.
596	do	do	123 75	June 15, 1883	do	do	Do.
597	G. P. Goff	Dish covers	52 00	June 15, 1883	do	do	Do.
598	do	Books	93 90	Apr. 4, 1885	do	do	Do.
599	W. H. Dempsey	do	2,450 00	June 19, 1883	do	do	Do.
600	J. D. Cumming	Hose	48 24	Apr. 13, 1883	do	do	Do.
601	W. H. Dempsey	Stationery	318 00	Apr. 7, 1883	do	do	Do.
602	J. W. Drew	Vaccine	367 40	June 11, 1883	do	do	Do.
603	Nat. Vac. Establishment	do	27 50	Apr. 23, 1883	do	do	Do.
604	J. J. Walton	Supplies	30 00	Apr. 18, 1883	do	do	Do.
605	do	Rep material	1,097 06	Apr. 20, 1883	do	do	Do.
606	A. Burgdorf	Tables	754 02	Apr. 20, 1883	do	do	Do.
607	T. Dowling	Books	200 00	June 2, 1883	do	do	Do.
608	G. Motts	Harness	25 05	May 19, 1883	do	do	Do.
609	A. Burgdorf	Tables	45 00	Apr. 7, 1883	do	do	Do.
610	P. Ferguson	Allotment	364 50	June 2, 1883	do	do	Do.
611	J. Perry	do	21 00	3d qr., 1883	do	do	Voucher imperfect.
612	W. H. Stayton	Mileage	15 00	Sept. 1, 1883	do	do	Do.
613	G. W. Knox	Hauling	13 92	Aug. 31, 1883	do	do	Do.
614	Sunday Herald	Bill for advertising	212 98	July 16, 1883	do	do	Section 3718, Revised Statutes, not complied with.
615	Wheatley Bros	Transportation	7 00	Aug. 1, 1883	do	do	Voucher imperfect.
616	A. P. Brown	Pork	3,400 00	Sept. 3, 1883	do	do	Section 3718, Revised Statutes, not complied with.
617	do	do	4,360 00	Sept. 12, 1883	do	do	Not delivered according to contract nor within fiscal year. No legal authority for extension of time of delivery.
618	do	do	2,476 48	Sept. 24, 1883	do	do	
619	do	do	1,709 12	July 10, 1883	do	do	
620	J. M. Baker	Bedding	4,255 36	July 27, 1883	do	do	Evidence and date and to whom delivered.
621	A. Burgdorf	Cases	826 90	Aug. 23, 1883	do	do	Do.
622	T. Southard	Services	370 00	July 17, 1883	do	do	Do.
623	do	do	1 90		C. P. Wallach	Norfolk	Why express fees were paid and receipt bill of express company.
624	do	do	4 50	May 3, 1884	do	do	Do.
625	do	do	1 65	May 3, 1884	do	do	Do.
626	McBlair & Co.	Coal	1,155 00	June 30, 1884	do	do	Paid from wrong appropriation.
627	G. E. Harmon	Mileage	30 40	Aug. 6, 1884	do	do	Explanation as to shortest route.
628	G. P. Cushman	do	512 80	Sept. 4, 1884	do	do	Explanation as to route from Alaska.
629	W. C. Whittle	Witness fees	8 00	Sept. 25, 1884	do	do	Vouchers incomplete.
630	M. V. Moriarty	Office expenses	103 87	Sept. 30, 1884	do	do	Do.
631	C. F. Greenwood & Bro.	Reps	5 00	Aug. 14, 1884	do	do	Evidence of service and delivery.
631	R. C. Etheridge	do	5 40	Aug. 16, 1884	do	do	Do.

NAVY PAY AND ALLOTMENT DIVISION—Continued.

Number.	To whom paid.	On what account.	Amount.	When paid.	By whom paid.	Where paid.	Reason for suspension.
632	J. G. Reid	Hay	\$702 03	Sept. 29, 1884	C. P. Wallach	Norfolk	Exhibit B.
633	do	Provender	219 13	Sept. 30, 1884	do	do	Do.
634	Mayer & Co.	Oil, &c.	444 74	July 17, 1884	do	do	Not proper to pay out of contingent navigation bills provided for in regular appropriation.
635	do	Pump, &c.	370 53	July 17, 1884	do	do	Do.
636	G. L. Neville	Bricks	1,133 87	Aug. 8, 1884	do	do	Do.
637	Norfolk Landmark	Advertising	3 60	July 16, 1884	do	do	Vouchers incomplete.
638	P. H. Kane	Arrears	68 39	Dec. 1, 1884	do	do	Do.
639	J. J. Miller	do	82 28	Dec. 2, 1884	do	do	Do.
640	J. Davis	do	82 28	Dec. 9, 1884	do	do	Do.
641	A. Dickinson	Mileage	26 24	Oct. 27, 1884	do	do	Evidence of residence.
642	W. A. Mintzer	do	14 16	Oct. 30, 1884	do	do	Do.
643	E. W. Watson	do	26 24	Oct. 30, 1884	do	do	Do.
644	do	do	31 36	Nov. 17, 1884	do	do	Do.
645	Old Dominion Steamship Company.	Transportation	30 00	Oct. 13, 1884	do	do	One bill apparently paid twice.
546	do	do	30 00	Oct. 13, 1884	do	do	Do.
647	W. V. Moriarty	Office expenses	99 40	Dec. 31, 1884	do	do	Voucher incomplete.
648	Crump & Anderson	Stationery	376 08	Oct. 13, 1884	do	do	Do.
649	J. G. Reid	Hominy	111 44	Dec. 1, 1884	do	do	Exhibit B.
650	T. J. Anderson	Transportation	15 50	Oct. 13, 1884	do	do	Provisions of Navy Regulations not complied with.
651	W. H. Buchanan	Painting	325 00	Nov. 28, 1884	do	do	Evidence of service.
652	Bilisoly & Co.	Paints	1,127 20	Oct. 22, 1884	do	do	Original voucher wanted.
653	Virginia Iron Works	Iron	917 86	Oct. 21, 1884	do	do	Error in computation.
654	Norfolk Landmark	Advertising	12 15	Oct. 21, 1884	do	do	Copy of advertisement.
655	G. L. Neville	Saw-teeth	25 00	Nov. 21, 1884	do	do	Original voucher.
656	do	Buttons	892 60	Dec. 23, 1884	do	do	Vouchers incomplete.
657	Norfolk Landmark	Advertising	6 30	Oct. 21, 1884	do	do	Copy of advertisement.
658	W. V. Moriarty	Ofs. exps.	91 05	Mar. 31, 1885	do	do	Certificates of pay director that the articles were furnished and delivered.
659	Merch. & M. Trans. Co.	Rent of wharf	75 00	Jan. 28, 1885	do	do	Original contract.
660	Norfolk Tel. Exchange	Rent of telephone	42 50	Jan. 29, 1885	do	do	Do.
661	A. T. Spencer	Services	40 23	Mar. 25, 1885	do	do	Dates of service.
662	G. L. Neville	Sundries	222 00	Feb. 24, 1885	do	do	Voucher incomplete.
663	do	do	107 35	Feb. 24, 1885	do	do	Do.
664	do	Lime	4 50	Feb. 24, 1885	do	do	Do.
665	do	Sundries	152 00	Feb. 24, 1885	do	do	Do.
666	do	Paints	98 50	Feb. 24, 1885	do	do	Do.
667	do	Sundries	212 68	Mar. 7, 1885	do	do	Do.

668	Hume & Parker	Stationery	106 45	Feb. 23, 1885	do	do	Do.
669	do	do	49 04	Feb. 23, 1885	do	do	Do.
670	do	do	57 65	Feb. 23, 1885	do	do	Do.
671	do	do	2 10	Feb. 23, 1885	do	do	Do.
672	Mayer & Co	Rope	1, 825 35	Mar. 7, 1885	do	do	Do.
673	do	do	195 39	Mar. 7, 1885	do	do	Do.
674	do	do	272 30	Mar. 7, 1885	do	do	Do.
675	Old Dominion S. S. Co	Transportation	78 00	Feb. 13, 1885	do	do	Commandant's order.
676	do	do	36 00	Feb. 23, 1885	do	do	Do.
677	Merch. & M. Trans. Co.	do	229 80	Mar. 23, 1885	do	do	Do.
678	do	do	25 78	Feb. 13, 1885	do	do	Bale of lading.
679	do	do	16 21	Feb. 13, 1885	do	do	Do.
680	do	do	158 76	Feb. 23, 1885	do	do	Do.
681	Virginia Iron Works.	Repairs	857 00	Mar. 7, 1885	do	do	Itemized bill and Bureau's order.
682	Old Dominion S. S. Co	Transportation	31 62	Jan. 7, 1885	do	do	Bill of lading.
683	do	do	6 31	Mar. 23, 1885	do	do	Do.
684	do	do	3 97	Mar. 6, 1885	do	do	Do.
685	do	do	50	Mar. 7, 1885	do	do	Do.
686	do	do	7 02	Mar. 7, 1885	do	do	Do.
687	Merch. & M. Trans. Co.	do	28 36	Jan. 7, 1885	do	do	Do.
688	Schooner H. W. Race	do	37 00	Feb. 9, 1885	do	do	Voucher incomplete.
689	Mayer & Co	Antimony	537 87	Jan. 20, 1885	do	do	Do.
690	G. L. Neville	Tin, &c	243 31	Jan. 20, 1885	do	do	Do.
691	do	Tar	37 50	Jan. 20, 1885	do	do	Do.
692	do	Brushes	159 00	Jan. 20, 1885	do	do	Do.
693	do	Soap, &c	32 81	Jan. 20, 1885	do	do	Do.
694	do	Iron, &c	105 59	Jan. 20, 1885	do	do	Do.
695	do	Basins, &c	519 75	Jan. 20, 1885	do	do	Do.
696	do	Pipe, &c	36 00	Feb. 13, 1885	do	do	Do.
697	do	Nails, &c	15 50	Feb. 3, 1885	do	do	Do.
698	do	Forges	182 45	Feb. 3, 1885	do	do	Do.
699	do	Files	265 30	Feb. 3, 1885	do	do	Do.
700	do	Iron	18 55	Feb. 3, 1885	do	do	Do.
701	do	Buttons	184 56	Feb. 3, 1885	do	do	Do.
702	do	Hardware	82 51	Feb. 3, 1885	do	do	Do.
703	do	Lumber	915 00	Mar. 23, 1885	do	do	Do.
704	A. P. Brown	Oil cans	568 00	Feb. 4, 1885	do	do	Do.
705	do	Packing	119 49	Feb. 4, 1885	do	do	Do.
706	G. L. Neville	Lumber	575 00	Feb. 24, 1885	do	do	Do.
707	Portsmouth Times	Advertisements	3 00	Mar. 23, 1885	do	do	Copy of advertisement.
708	do	do	5 40	Mar. 23, 1885	do	do	Do.
709	G. L. Neville	Bolts	1, 050 00	Mar. 16, 1885	do	do	Voucher incomplete.
710	Hume & Parker	Stamps	20 00	Mar. 20, 1885	do	do	Do.
711	Old Dominion Steamship Company.	Transportation	5 20	Mar. 20, 1885	do	do	Bill of lading.
712	H. Wertheimer	Carpet	200 00	Jan. 28, 1885	do	do	Itemized bill and Bureau order.
713	G. W. Duval & Co	Repairs	325 00	Jan. 29, 1885	do	do	Original proposal and Bureau order.
714	Atkinson & Son	Plastering	198 50	Jan. 15, 1885	do	do	Do.
715	W. T. Truxton	Mileage	31 36	Apr. 6, 1885	do	do	Evidence of reporting.
716	G. F. Mallett	do	15 68	Apr. 25, 1885	do	do	Certified copy of written order of Secretary.
717	A. J. Pritchard	do	31 04	May 14, 1885	do	do	Certified copy of orders.
718	W. A. Clarke	Telegrams	19 87	June 1, 1885	do	do	Voucher incomplete.

List of claims, accounts, and vouchers suspended since January 1, 1885—Continued.

NAVY PAY AND ALLOTMENT DIVISION—Continued.

Number.	To whom paid.	On what account.	Amount.	When paid.	By whom paid.	Where paid.	Reason for suspension.
709	J. H. Stevenson	Mileage	\$60 00	June 29, 1885	C. P. Wallach	Norfolk	Certificate proper officer that these paymasters returned and resumed duty.
710	J. N. Speel	do	60 00	June 29, 1885	do	do	Do.
711	W. V. Moriarty	Ofs. exps	45 75	June 30, 1885	do	do	Certificate of pay director that articles were furnished and delivered.
712	A. Wrenn & Son	Salt, &c	82 00	Apr. 9, 1885	do	do	Voucher incomplete.
713	J. G. Reid	Hominy	277 78	Apr. 11, 1885	do	do	Do.
714	Evans B. & Co	Hay, &c	692 78	Apr. 23, 1885	do	do	Do.
715	H. R. Anderson & Co.	Silk	111 63	June 25, 1885	do	do	Do.
716	Portsmouth Times	Advertisements	1 50	Apr. 23, 1885	do	do	Copy of advertisement.
717	Mayer & Co	Fire-brick	74 35	June 25, 1885	do	do	Voucher incomplete.
718	E. V. White & Co	Glue, &c	126 83	June 25, 1885	do	do	Do.
719	R. J. Neely & Co	Pine	122 22	June 25, 1885	do	do	Do.
720	G. L. Neville	Charcoal	4 95	June 30, 1885	do	do	Do.
721	do	Hose, &c	2 90	May 5, 1885	do	do	First of the requisition having the order to purchase or decisions in regard to exigency written thereon to be filed with voucher.
722	H. Wertheimer	Curtains	130 50	May 5, 1885	do	do	Do.
723	do	Furniture	194 43	June 11, 1885	do	do	Do.
724	do	do	1,361 25	June 19, 1885	do	do	Do.
725	do	do	75 00	June 19, 1885	do	do	Do.
726	J. W. Oast & Bro'	Wood	199 00	May 6, 1885	do	do	Do.
727	G. L. Neville	Sheeting	126 05	June 9, 1885	do	do	Do.
728	do	Ticking	33 02	June 9, 1885	do	do	Do.
729	do	Hoops	2 40	June 9, 1885	do	do	Do.
730	do	Canvas, &c	205 92	June 9, 1885	do	do	Do.
731	do	Wire rope	187 82	June 24, 1885	do	do	Do.
732	Mayer & Co.	Kettle	3 00	June 10, 1885	do	do	Do.
733	do	do	77 50	June 10, 1885	do	do	Do.
734	Chapman & Gale	Candle stands	29 53	June 10, 1885	do	do	Do.
735	Murray & Milhads	Grenades	34 50	June 19, 1885	do	do	Do.
736	T. M. Read	Brooms, &c	28 16	June 19, 1885	do	do	Do.
737	Holmes & Weaver	Cooking utensils	34 20	June 1, 1885	do	do	Voucher incomplete.
738	do	Range	276 85	June 1, 1885	do	do	Do.
739	Hume & Parker	Stationery	79 91	June 1, 1885	do	do	Do.
740	G. L. Neville	Brushes, &c	3,046 64	June 1, 1885	do	do	Do.
741	do	Brooms, &c	301 88	June 1, 1885	do	do	Do.
742	do	Canvas, &c	164 50	June 1, 1885	do	do	Do.
743	do	Brushes, &c	10 00	June 1, 1885	do	do	Do.
744	do	Tacks, &c	98 54	June 1, 1885	do	do	Do.

745	Mayer & Co.	Brooms, &c.	103 70	June 1, 1885	do	do	Do.
746	do	Needles, &c.	39 10	June 2, 1885	do	do	Do.
747	do	Brushes	231 47	June 2, 1885	do	do	Do.
748	Crump & Anderson	Stationery	60 54	June 10, 1885	do	do	Do.
749	do	do	59 47	June 10, 1885	do	do	Do.
750	do	do	5 00	June 10, 1885	do	do	Do.
751	Old Dominion Steamship Company.	Transportation	10 30	Apr. 10, 1885	do	do	Do.
752	do	do	7 46	June 3, 1885	do	do	Bill of lading.
753	do	do	30 72	June 3, 1885	do	do	Do.
754	Adams Express Company	do	1 25	June 10, 1885	do	do	Do.
755	B. A. Richardson	Glass	8 00	June 25, 1885	do	do	First of voucher.
756	G. L. Neville	Lumber	39 53	June 30, 1885	do	do	First of requisitions.
757	Old Dominion Steamship Company.	Transportation	90 51	Apr. 23, 1885	do	do	Bill of lading.
758	G. W. Knox	do	5 57	Apr. 23, 1885	do	do	Do.
759	Hume and Parker	Stationery	246 85	Apr. 28, 1885	do	do	Voucher incomplete.
760	G. L. Neville	Acids	476 07	May 2, 1885	do	do	Do.
761	do	Brooms	413 42	May 5, 1885	do	do	Do.
762	do	Charcoal	190 00	May 5, 1885	do	do	Do.
763	do	Iron	1, 032 16	June 1, 1885	do	do	Do.
764	do	Drill, &c	719 85	June 11, 1885	do	do	Do.
765	do	Compasses	577 36	June 9, 1885	do	do	Do.
766	Mayer & Co.	Bellows	782 42	May 5, 1885	do	do	Do.
767	A. P. Brown	Augers, &c	516 54	June 16, 1885	do	do	Do.
768	do	Sand	513 74	June 19, 1885	do	do	Do.
769	do	Pine	547 13	June 19, 1885	do	do	Do.
770	Adams Express Company	Transportation	26 70	June 10, 1885	do	do	Bill of lading.
771	G. L. Neville	Oil	300 00	May 2, 1885	do	do	Voucher incomplete.
772	do	Lead	420 00	May 1, 1885	do	do	Do.
773	do	Screws	91 07	May 2, 1885	do	do	Do.
774	do	Tin	193 80	May 2, 1885	do	do	Do.
775	do	Mirror	89 40	May 2, 1885	do	do	Do.
776	do	Charcoal	40 00	May 2, 1885	do	do	Do.
777	do	Walnut	300 00	May 2, 1885	do	do	Do.
778	do	Zinc	300 00	May 2, 1885	do	do	Do.
779	do	Varnish	415 00	May 2, 1885	do	do	Do.
780	do	Paints	477 64	May 2, 1885	do	do	Do.
781	do	Buttons, &c.	465 05	May 2, 1885	do	do	Do.
782	do	Lumber	332 90	May 2, 1885	do	do	Do.
783	do	Augers	23 00	June 9, 1885	do	do	Do.
784	do	Oak	2, 700 00	June 9, 1885	do	do	Do.
785	do	Nails	31 75	June 9, 1885	do	do	Do.
786	do	Bolts	80 00	June 30, 1885	do	do	Do.
787	do	Sundries	152 00	June 30, 1885	do	do	Do.
788	do	Bolts	30 09	June 30, 1885	do	do	Do.
789	do	Basins	409 50	June 30, 1885	do	do	Do.
790	J. B. MacNeal & Co	Alcohol	130 00	May 2, 1885	do	do	Do.
791	Hume & Parker	Stationery	158 88	June 30, 1885	do	do	Do.
792	M. J. Rose & Co	Oils	179 20	June 30, 1885	do	do	Do.
793	do	Tar	22 50	June 30, 1885	do	do	Do.

List of claims, accounts, and vouchers suspended since January 1, 1885—Continued.

NAVY PAY AND ALLOTMENT DIVISION—Continued.

Number.	To whom paid.	On what account.	Amount.	When paid.	By whom paid.	Where paid.	Reason for suspension.
794	Old Dominion Steamship Company.	Transportation	\$11 05	May 19, 1885	C. P. Wallach.....	Norfolk.....	Bill of lading.
795	C. Irwin.....	do	8 00	May 19, 1885	do	do	Do.
796	Clyde Steamship Line.....	do	53 75	June 1, 1885	do	do	Do.
797	G. L. Neville.....	Tools	125 60	June 1, 1885	do	do	Voucher incomplete.
798	Norfolk Landmark.....	do	3 00	Apr. 9, 1885	do	do	Publisher's bill.
799	Portsmouth Times.....	do	3 00	Apr. 23, 1885	do	do	Do.
800	do	Advertisement.....	4 80	May 19, 1885	do	do	Copy of advertisement and publisher's bill.
801	Richmond Whig.....	do	16 25	June 10, 1885	do	do	Publisher's bill.
802	Jameston & Ware.....	Rebuilding wharf.....	944 00	Apr. 11, 1885	do	do	Original contract.
803	do	Repairs to wharf.....	100 00	Apr. 11, 1885	do	do	Original proposal and Bureau order.
804	E. B. Allen & Co.....	Oil	78 42	Jan. 20, 1885	do	do	Voucher incomplete.
805	R. J. Neely & Co.....	Coal	992 25	Apr. 23, 1885	do	do	Do.
806	G. W. Taylor & Co.....	do	129 07	Apr. 23, 1885	do	do	Do.
807	Mayer & Co.....	Glass, &c.....	127 74	May 14, 1885	do	do	Do.
808	A. E. Moriarty.....	Mileage	261 60	June 31, 1884	W. W. Williams.....	San Francisco	Actual expenses, not mileage, allowed to paymaster's clerks on shore duty.
809	J. Irwin.....	do	5 12	July 7, 1884	do	do	Wanted, evidence of service.
810	do	do	2 56	June 30, 1884	do	do	Do.
811	do	do	2 65	July 31, 1884	do	do	Do.
812	A. Lietz & Co.....	Repairs to insts.....	21 50	Sept. 23, 1884	do	do	Do.
813	Goodall & Perkins.....	Towage	190 00	Sept. 16, 1884	do	do	Do.
814	Vallejo Chronicle.....	Advertising	6 00	Aug. 6, 1884	do	do	Voucher incomplete.
815	Evening Post.....	do	10 00	Aug. 6, 1884	do	do	Do.
816	J. Irwin.....	Mileage	5 12	Oct. 2, 1884	do	do	Wanted: Evidence of service.
817	do	do	5 12	Oct. 2, 1884	do	do	Do.
818	C. C. Wolcott.....	do	5 12	Oct. 2, 1884	do	do	Do.
819	A. E. Moriarty.....	Offices expenses.....	193 38	Oct. 17, 1884	do	do	Wanted: Receipted sub-bills and pay director's certificate of receipt of articles.
820	Goodall & Perkins.....	Transportation	40 00	Oct. 9, 1884	do	do	Error in bill.
822	A. Lietz & Co.....	Repairs to insts.....	109 00	Oct. 9, 1884	do	do	Wanted: Evidence of service.
823	do	do	58 00	Oct. 7, 1884	do	do	Do.
824	A. Page.....	do	160 00	Nov. 29, 1884	do	do	Do.
825	A. Gomez.....	Freight	6 25	Oct. 15, 1884	do	do	Wanted: Receipted sub-bills.
826	A. Lietz & Co.....	Repairs	69 00	Nov. 29, 1884	do	do	Wanted: Evidence of service.
827	Vallejo Chronicle.....	Advertising	3 00	Nov. 19, 1884	do	do	Voucher incomplete.
828	do	do	18 50	Nov. 19, 1884	do	do	Do.
828	do	do	5 00	Oct. 27, 1884	do	do	Do.
829	Evening Post.....	do	10 67	Oct. 27, 1884	do	do	Do.
830	Dutton & Partridge.....	Stores	16 28	Oct. 3, 1884	do	do	Wanted: Evidence of delivery.

831	J. F. Tobin	Provisions	1,030 76	Nov. 3, 1884	do	do	Do.
832	H. M. Martin	Mileage	252 24	Feb. 13, 1885	do	do	Wanted: Amended copy orders.
833	G. M. Stoney	do	251 52	Feb. 19, 1885	do	do	Wanted: Correct indorsement orders.
834	G. F. Ormsby	do	18 16	Mar. 27, 1885	do	do	Wanted: Amended copy orders.
835	J. Irwin	do	5 12	Feb. 15, 1885	do	do	Wanted: Evidence of service.
836	A. F. Gomez	Sundries	152 46	Feb. 13, 1885	do	do	Wanted: Receipted sub-bills.
837	J. McCudden	Revenue duty	618 10	Feb. 10, 1885	do	do	Wanted: Copy of agreement.
838	A. F. Gomez	Freight	5 00	Jan. 22, 1885	do	do	Wanted: Bill of lading.
839	California Wire Works	Wire rope	32 89	Feb. 28, 1885	do	do	Wanted: Sub-bills.
840	A. F. Gomez	Freight	5 00	Jan. 22, 1885	do	do	Do.
841	do	do	10 05	Mar. 4, 1885	do	do	Do.
842	do	do	6 50	Mar. 30, 1885	do	do	Do.
843	do	do	6 50	Mar. 30, 1885	do	do	Do.
844	do	do	6 25	Jan. 12, 1885	do	do	Do.
845	Selby Smelting and Lead Company.	Rolling lead	574 00	Feb. 28, 1885	do	do	No advertisement and contract.
846	T. H. Selby & Co.	Cast steel	69 74	Mar. 30, 1885	do	do	Wanted, sub-bills.
847	G. W. Gibbs & Co.	Steel plates	438 85	Mar. 30, 1885	do	do	Wanted, sub-bills and accepted bid
848	J. McCudden	Provisions	533 00	Mar. 30, 1885	do	do	Accepted bid and agreement should be filed with voucher; suspended by Second Comptroller.
849	Dalton & Partridge	Stamp	6 50	Mar. 30, 1885	do	do	Do.
850	J. J. Mack & Co.	Sulphate of copper	30 00	Mar. 30, 1885	do	do	Do.
851	J. Gallup & Co.	Glue, &c	37 50	Jan. 13, 1885	do	do	Do.
852	G. W. Gibbs & Co.	Iron pipe	123 51	Feb. 26, 1885	do	do	Do.
853	A. Powell	Lumber	382 20	Feb. 26, 1885	do	do	Do.
854	J. Gallup & Co.	Axes, &c	85 82	Feb. 26, 1885	do	do	Do.
855	F. Whittier & Co.	Oil	45 00	Feb. 28, 1885	do	do	Do.
856	J. McCudden	Cement	2,249 00	Feb. 28, 1885	do	do	Do.
857	Aden Brothers	Sand	130 00	Mar. 3, 1885	do	do	Do.
858	J. McCudden	Cement	1,115 00	Mar. 31, 1885	do	do	Do.
859	J. Gallup & Co.	Cooking utensils	139 10	Mar. 30, 1885	do	do	Do.
860	do	Cpd. line	60 00	Mar. 30, 1885	do	do	Do.
861	do	Dish-covers	26 00	Mar. 30, 1885	do	do	Do.
862	Pacific Mail Steamship Co.	Freight	182 50	Mar. 4, 1885	do	do	Wanted, bill of lading.
863	J. McCudden	Pine plank	495 00	Jan. 12, 1885	do	do	Accepted bid and agreement should be filed with voucher; suspended by Second Comptroller.
864	A. Powell	Lumber	1,897 83	Jan. 21, 1885	do	do	Do.
865	H. P. Gregory & Co.	Rubber hose	1,270 00	Feb. 28, 1885	do	do	Do.
866	do	Drill	649 80	Mar. 30, 1885	do	do	Do.
867	Blochman & Co.	Fire brick	251 00	Mar. 30, 1885	do	do	Do.
868	Pacific Mail Steamship Co.	Transportation	617 30	Mar. 4, 1885	do	do	Wanted, bills of lading.
869	F. Merry & Co.	Mess beef	1,693 00	Mar. 4, 1885	do	do	Accepted bid, &c.
870	M. Ehrmann & Co.	Sugar, &c	1,815 41	Feb. 26, 1885	do	do	Do.
871	Philadelphia Soap Co.	Salt-water soap	712 50	Mar. 30, 1885	do	do	Do.
872	J. McCudden	Brick, &c	388 22	Jan. 12, 1885	do	do	Do.

NOTE.—In the matter of the preceding suspensions no subsequent action has been taken.

DISALLOWED ACCOUNTS.

List of accounts, claims, and vouchers, disallowed since January 1, 1885.

PAYMASTERS' DIVISION.

To whom paid.	On what account.	Amount.	By whom paid.	Where paid.	Reason for disallowance.	Subsequent action.
Cash vouchers.....	Advertising.....	\$7 88	T. J. Cowie, asst. paymaster.	U. S. S. New Hampshire.	Suspended for copy of authority, advertisement, and statement of rates.	Paymaster's explanation, marked D, filed for next settlement.
Do.....	Water.....	882 25	do.....	do.....	Suspended for requisition and certificate of exigency.	Do.
Do.....	Provisions.....	1,368 85	do.....	do.....	Suspended for requisition and compliance with regulation circular No. 42 of February 12, 1885, pages 10 and 11.	Do.
D. L. W. Watkins, pay clerk.	Pay.....	41 10	do.....	do.....	Suspended for copy of oath of allegiance.	Do.
A. T. Cowie, pay clerk.	do.....	7 12	do.....	do.....	Paid two days before the paymaster entered on duty.	Do.
Men and apprentices..	do.....	38 71	do.....	do.....	Issues of clothing, small stores and money; suspended for proper receipt.	Do.
W. Harkness.....	Rations.....	1 00	H. T. Stancliffe, paymaster.	U. S. S. Independence.	Excess of credit for commuted rations..	Remains suspended.
J. W. Graydon, lieutenant, U. S. N.	Pay.....	106 00	W. B. Wilcox, asst. paymaster.	U. S. S. Palos.....	Pay from September 16 to September 30, 1884, disallowed. Resignation accepted on September 15, 1884. (Second Comptroller.)	Remains suspended; no explanation from paymaster.
Do.....	Allotment.....	125 00	do.....	do.....	Allotment for October, 1884, disallowed as above	Do.
Cash vouchers, fourth quarter, 1884.	Supplies.....	3,404 12	do.....	do.....	Suspended for certificate as required by form 21, page 194, and paragraph 4, page 41, Regulations Pay Department.	Do.
Cash vouchers, first quarter, 1885.	do.....	651 24	do.....	do.....	do.....	Do.
Cash vouchers, fourth quarter, 1884.	Freight and materials.	28 94	do.....	do.....	Suspended as above and for commanding officer's certificate that articles were received. Navy Regulation circular No. 14, Nov. 29, 1878.	Do.
Cash vouchers fourth quarter, 1884.	Work.....	84 89	do.....	do.....	Suspended for evidence that work was performed.	Do.
W. Williams.....	Pay.....	52 83	do.....	do.....	Suspended for proper receipt.	Do.
W. Fennick.....	do.....	30 72	do.....	do.....	do.....	Do.
Cash vouchers.....	Freight and medicine.	20 04	W. B. Wilcox, asst. paymaster.	U. S. S. Palos.....	Suspended for certificate that purchases were made at regular market rates.	Remains suspended; no explanation from paymaster.
Do.....	Labor and supplies...	700 77	do.....	do.....	Suspended as above; also for certificate that articles were received and labor performed.	Do.
Pay Department.....	Ship stores.....	10 39	do.....	do.....	Suspended for explanation.....	Do.

D. A. King	Allotment	8 00	do	do	Allotment not checked	Do.
Cash voucher	Traveling expenses	5 19	do	do	Suspended for copy of orders to travel, with proper indorsements. (Second Comptroller.)	Do.
Do	China and glassware	26 01	do	do	Disallowed per letter of Bureau of Equipment and Recruiting and charged to Lieut. Comdr. G. M. Book. Copy of letter filed herewith, marked S.	Amount ordered checked against G. M. Book.
Cash vouchers, first quarter, 1885.	Freight and rent, telephone.	54 73	F. H. Clark, passed asst. paymaster.	Torpedo station, Newport, R. I.	Suspended for paymaster's certificate that articles were purchased and services rendered at lowest market rates.	Remains suspended; no explanation from paymaster.
Do	Clothing	21 73	do	do	Not taken up on account current	Do.
Cash vouchers, second quarter, 1885.	Freight, labor, and supplies.	541 11	do	do	Suspended for paymaster's certificate of lowest market rates.	Do.
C. B. Magruder, gunner.	Pay	2 19	do	do	Excess of time claimed while traveling	Do.
W. B. Styles, pay clerk.	do	14 25	do	do	Suspended for evidence of appointment, &c.	Do.
Cash voucher	Advertising	4 37	do	Naval station, New London.	Suspended for copy of advertisement	Do.
I. S. Choate, boatswain.	Pay	267 00	do	do	Suspended for receipt	Do.
Marines	do	7 81	A. Burtis, paymaster.	U. S. S. Galena	Issue of ship stores claimed on account-current, but not checked against men.	Do.
J. Toomey, private, Marine Corps.	do	80	do	do	Overdrawn clothing not checked	Do.
Do	do	1 00	do	do	Error in footing money column	Do.
T. Horrigan	Allotment	4 00	A. Burtis, paymaster.	U. S. S. Galena	Allotment for February, 1885, not checked.	Do.
C. H. Judd, lieutenant, U. S. N.	Traveling expenses	90 00	do	do	Suspended for evidence that it had been indorsed on his original orders.	Do.
E. Forte	Pay	40	do	do	Error in account	Do.
James Sheddy	do	70	do	do	do	Do.
J. H. Smith	do	20	do	do	do	Do.
W. E. Brown	Allotment	7 00	H. R. Smith, passed asst. paymaster.	U. S. S. Wyandotte	Allotment for January, 1884, not checked.	Paymaster's explanation, marked E, filed for next settlement.
Cash voucher	Washing	7 75	do	do	Suspended for itemized bill	Do.
Do	Money expended	200 00	do	do	More claimed on account-current than expended per pay-roll.	Do.
J. Williams	Pay	53 40	E. B. Webster, asst. paymaster.	U. S. S. Pinta	Discharged before sentence of a court-martial had expired, and no evidence furnished that sentence had been remitted.	Paymaster's explanation, marked F, filed for next settlement.
W. Gleason	do	3 40	do	do	do	Do.
Cash voucher	Transportation	222 00	do	do	Suspended for approval of Secretary of the Navy and authority of F. O. Downing to sign receipt.	Do.

PAYMASTERS' DIVISION—Continued.

To whom paid.	On what account.	Amount.	By whom paid.	Where paid.	Reason for disallowance.	Subsequent action.
C. Pretson	Pay	\$0 40	J. H. Stevenson, pay inspector.	U. S. S. Tennessee ..	Error in computation	Pay inspector's explanation, marked G, filed for next settlement.
R. Jackson	do	52	do	do	Error in pay 1 day	Do.
Deserters	do	499 59	do	do	Issues suspended for compliance with Navy Regulation circular No. 30.	Do.
D. N. Bertollette, P. A. Surgeon.	do	1 10	do	do	Excess of time claimed for travelling	Do.
R. E. Impey, lieutenant.	do	6 98	do	do	Difference between sea and other duty; pay for 5 days suspended.	Do.
..... Do	Entertainment of visitors at New Orleans during exposition.	400 00	do	do	Charged against Admiral J. E. Jouett, by decision of Second Comptroller, dated September 4, 1885. (Copy herewith.)	Decision, marked H, filed herewith; also letter.
Deserters	Pay	274 98	J. H. Stevenson, pay inspector.	U. S. S. Tennessee...	Suspended for proper receipts	Pay inspector's explanation, marked G, filed for next settlement.
E. T. Ross, deserter	do	40 00	do	do	Commanding officer authorizes payment of \$8.07; claimed on roll \$48.07; difference suspended for explanation.	Do.
G. A. Goss, deserter	do	50 00	do	do	Authorized payment \$2.89; claimed \$52.89; difference suspended.	Do.
W. Ryan	do	20 00	do	do	Authorized payment \$9.04; claimed \$29.04; difference suspended.	Do.
Aug. Gross	do	8 00	do	do	Error in computation	Checked on Swatara.
G. A. Goss, deserter	do	1 14	do	do	Overpayment suspended	Explanation, marked G, filed for next settlement.
P. Ferguson	Allotment	7 04	do	do	Allotment for June, 1884, not checked on roll.	Do.
G. F. Schneider	Pay	1 23	G. R. Watkins	U. S. S. Ossipee	Error in computation	Paymaster's explanation, marked I, filed for next settlement.
Ah Kow	do	4 12	do	do	No order to discharge	Do.
Ah Mow	do	2 10	do	do	do	Do.
Cash voucher	Pilotage	88 54	do	do	Suspended for certificate of commanding officer that services of a pilot were necessary.	Do.
W. E. Wirt, naval cadet.	Pay	1 23	L. A. Frailey paymaster.	U. S. S. Marion	Difference between sea and W. O. pay, 1 day, before reporting for duty.	Paymaster's explanation, marked J, filed for next settlement.
C. A. Gibson, pay clerk.	do	2 74	do	do	Excess claimed for travel, two days	Do.
Deserters	do	224 11	do	do	No witness to issues	Do.

G. O'Donnell.....	do	1 00	do	do	Error in computation	Do.
Cash voucher.....	Labor and supplies.	7 85	do	do	Suspended for certificate that articles were received and labor performed.	Do.
George S. Willets, asst. engineer.	Pay	4 44	do	do	Differences between sea and W. O. pay, 2 days; for explanation. (Second Controller.)	Do.
G. A. Deering, past assistant paymaster.	Pay	1 64	G. A. Deering, past assistant paymaster.	U. S. S. Quinnebang	Excess of time claimed for traveling, two days.	Remains suspended.
William Thomas.....	do	2 26	G. C. Goodloe, paymaster Marine Corps.	U. S. Marine Corps.	Overpayment.	Paymaster's explanation, marked K, filed for next settlement.
H. W. McLean.....	Allotment	114 00	do	do	Transferred from the Hartford to Marine Barracks, Mare Island; allotment paid from June, 1883, to December, 1884, charged to G. C. Goodloe.	
W. J. Fair.....	Pay	44	do	do	Error in pay one day.	Do.
D. A. Wise.....	do	3 10	do	do	Overpayments; short checked	Do.
R. A. Chester.....	do	1 70	do	do	Overpaid	Do.
H. Sears.....	do	10	do	do	Error in transfer to ship	Do.
Lieutenant Harrington.	do	7 91	do	do	Paid increase for longevity prior to acceptance.	Do.
Lieutenant Berryman.	do	42	do	do	do	Do.
E. F. Stanton.....	do	43	do	do	Error in computing time	Do.
John Busch.....	do	30	do	do	Overpaid	Do.
E. McCloskey.....	do	10	do	do	do	
H. C. De Leon.....	Traveling	86	do	do	Error computing travel allowance	Do.
W. P. Minzie.....	Pay	15	do	do	Error in transfer to ship	Do.
Joseph Casey.....	do	26	do	do	Error computing pay	Do.
J. C. Selby.....	do	26	do	do	do	
E. Hazard.....	do	80	do	do	Overpayments suspended.	Do.
D. F. Coleman.....	do	3 40	do	do	do	Do.
T. F. Kenny.....	do	2 78	do	do	do	Do.
G. McC. Young.....	do	6 03	do	do	do	Do.
D. Nicholson.....	do	2 77	do	do	do	Do.
John Kirkwood.....	do	6 73	do	do	do	Do.
John Moran.....	do	56	do	do	do	Do.
F. P. Reynolds.....	do	44	do	do	do	Do.
John Fielding.....	do	60	do	do	do	Do.
J. H. H. Brown, chaplain.	Traveling	2 19	H. M. Denniston, pay inspector.	U. S. S. Hartford	Excess of pay claimed for time traveling.	Remains suspended; no explanation from pay inspector.
A. S. Borges.....	Pay	1 83	do	do	Error in rate of pay	Do.
C. Berminghaus.....	do	80	do	do	Suspended for order to rate	Do.
John Hill, deserter	do	10 00	do	do	Certificate for issues, \$4.52; claimed on roll, \$14.52; difference suspended.	Do.
A. Schmidt.....	do	8 00	M. C. McDonald, past assistant paymaster.	U. S. S. Ranger	Suspended for receipt.	Remains suspended; no explanation from paymaster.
James Priest.....	do	26 00	do	do	do	Do.
L. Mayers.....	do	30 00	do	do	do	Do.
W. Phillips.....	do	40 00	do	do	do	Do.
J. W. Forshong.....	do	11 00	do	do	do	Do.

List of accounts, claims, and vouchers disallowed since January 1, 1885—Continued.

PAYMASTERS' DIVISION—Continued.

To whom paid.	On what account.	Amount.	By whom paid.	Where paid.	Reason for disallowance	Subsequent action.
James Donovan.....	Pay.....	\$1 87	M. C. McDonald, past-assistant paymaster.	U. S. S. Ranger.....	Overdrawn clothes not checked.....	Remains suspended; no explanation from paymaster
John Anderson.....	do.....	8 54	do.....	do.....	Error in computation.....	Do.
A. L. Key.....	do.....	2 60	do.....	do.....	do.....	Do.
Cash voucher.....	do.....	41 08	do.....	do.....	Suspended for itemized bill.....	Do.
Do.....	Traveling.....	115 00	do.....	do.....	Suspended for evidence that amount is indorsed on original order to travel.	Do.
Do.....	Postage, &c.....	47 90	do.....	do.....	Voucher not furnished.....	Do.
J. H. Gilman.....	Rations.....	3 90	do.....	do.....	Disallowed while in hospital; sec. 1579, R. S.	Do.
Pacific R. R. Co.....	Freight and transportation.	96 45	W. B. Slack, quartermaster, M. C.	U. S. M. C.....	Disallowed; sec. 5260, R. S.....	Do.
G. M. L. McCarty.....	Travel.....	4 38	J. F. Tarbell, paymaster.	Navy-yard, Boston..	Excess claimed for time traveling.....	Ordered checked.
H. A. Wilson.....	do.....	4 38	do.....	do.....	do.....	Do.
Cash voucher.....	Sofa.....	65 00	H. B. Lowry, quartermaster, M. C.	U. S. M. C.....	Not embraced in list of furniture to be supplied paymaster's office.	Ordered checked against paymaster, G. C. Goodloe.
Do.....	Benches and tables...	53 00	do.....	do.....	Suspended for copy of bill.....	To be allowed in next settlement.
Do.....	Looking-glass.....	3 50	do.....	do.....	Emergency certified to not apparent...	Ordered checked against Maj. G. W. Collier.
Cash vouchers 39 and 187.	Provisions, M. C.....	3 00	do.....	do.....	Meals furnished enlisted men while traveling, disallowed for evidence that their rations were stopped while traveling.	To be allowed in next settlement.
Cash voucher.....	Meals to officers.....	75	do.....	do.....	Not entitled to them.....	Ordered checked.
Do.....	Repairs to quarters...	10 74	do.....	do.....	Suspended for report of Board of Survey.	To be allowed in next settlement.
Do.....	Forage for horses.....	128 94	do.....	do.....	Disallowed in second quarter, 1885, as it is an advance payment pertaining to third quarter, 1885.	Do.
Do.....	Transferring and re-counting overpayment.	16 80	do.....	do.....	In excess of funds on hand.....	Remains suspended.
Do.....	Cont., M. C.....	14 10	do.....	do.....	Suspended for order and approval of commanding officer (Second Comptroller.)	To be allowed in next settlement.
Do.....	Provisions, M. C.....	6 00	do.....	do.....	Same, and 39 and 187.....	Do.
Do.....	Reports, blanks.....	80	do.....	do.....	Error computing time.....	Ordered checked.

Joseph Starz	do	30	F. H. Swan, paymaster.	U. S. S. Powhatan	Error in bringing forward balance due from previous quarter.	Remains suspended; no explanation filed by paymaster.
F. Bell	do	3 56	do	do	Overpayment.	Do.
F. H. Swan	do	4 02	do	do	Difference between sea and O. D. pay 7 days while transferring stores.	Do.
C. Howard, pay clerk	Provisions	2 10	do	do	Rations for same time	Do.
D. W. Lewis	Pay	6 17	do	do	Error in computation	Do.
W. F. Brown	do	80	C. F. Guild, paymaster.	U. S. S. Wabash	do	Suspended by auditor awaiting action of Second Comptroller.
F. Moore	do	80	do	do	do	Do.
Five men	do	124 87	L. Hunt, assistant paymaster.	U. S. S. Alert	Suspended for orders to drop from roll.	Paymaster's explanation marked L filed for next settlement.
	Exchange	1 00	do	do	Error in computation	Do.
Lieutenant Gilman; P. A. Surgeon Dickson	Transportation	96 25	do	do	Suspended for indorsement on orders of amount paid.	Do.
Cash voucher	Material	69 74	do	do	Suspended for certificate that it was received by proper officer.	Do.
Commodore Barclay	Transportation	10 68	do	do	Suspended for indorsement on orders of amount paid.	Do.
Kum Ki	Pay	8 70	do	do	Error in computation	Do.
A. Hudson, medical inspector	do	30 68	James Hoy, pay inspector.	Navy yard, Washington.	Difference between sea and O. D. pay from October 1 to 14. Left the Lancaster June 30.	Pay Inspector's explanation, marked M, filed for next settlement.
J. D. Sloane, assistant engineer.	Rations	27 60	do	do	Credited while in hospital	Do.
W. J. Chambers	Pay	1 64	do	do	Difference between O. D. and W. O. pay suspended for 3 days. Reported October 27 instead October 23.	Do.
W. H. Nauman, P. A. engineer.	do	82	do	do	Paid other duty pay 1 day too soon.	Do.
L. G. Billings	do	67 95	do	do	Difference between O. D. and W. O. pay for October suspended for copy of orders, &c.	To be allowed in next settlement, evidence filed.
John Lowe, chief engineer.	do	2 19	do	do	Difference between O. D. and W. O. pay 2 days disallowed on information from Navy Department.	Explanation marked M, filed for next settlement.
G. A. Converse, tenant commander	do	61 37	do	do	Excess of time claimed for traveling	Do.
D. Kindleberger, medical inspector.	Rations	27 30	do	do	Credited while in hospital	Do.
Do	Subsistence in hospital.	4 80	do	do	Amount short checked	Do.
M. C. Buford, lieutenant commander.	Pay	4 38	do	do	Excess of time claimed for traveling (Second Comptroller).	Do.
B. P. Lamberton, lieutenant commander.	do	2 19	do	do	Excess of time claimed for traveling	Do.

List of accounts, claims, and vouchers disallowed since January 1, 1885—Continued.

PAYMASTERS' DIVISION—Continued.

To whom paid.	On what account.	Amount.	By whom paid.	Where paid.	Reason for disallowance.	Subsequent action.
John Lowe, chief engineer.	Pay	\$8 77	James Hoy, pay inspector.	Navy yard, Washington.	Difference between O. D. and W. O. pay from January 1 to 8 disallowed on information from Navy Department.	Pay inspector's explanation, marked M, filed for next settlement.
R. M. G. Brown	Rations	6 60	do	do	Credited after he left the Lackawanna. Not entitled to them when not on ship.	Do.
Do.	Pay	2 19	do	do	Time erroneously claimed for travelling.	Do.
W. E. Cooley, assistant engineer.	do	6 03	do	do	Difference between first and second five years suspended. Officer must make claim to Fourth Auditor's office.	Do.
G. W. McElroy, assistant engineer.	do	6 03	do	do	do	Do.
W. H. Schuetze, lieutenant.	do	41 92	do	do	Difference between W. O. and O. D. pay suspended for evidence that he was on duty from May 11 to June 30.	Do.
H. Webster, past assistant engineer.	do	1 64	do	do	Excess of O. D. pay for traveling	Do.
C. H. Stockton, lieutenant commander.	do	1 10	do	do	do	Do.
Jos. Brummett, clerk, Ordnance Bureau.	do	373 97	do	do	Suspended for certificate of number of days employed and rate of pay per day; sec. 1545, R. S.)	Do.
J. H. King, clerk, Bureau Navigation.	do	200 00	do	do	Suspended for same reasons as in case of J. Brummett.	Do.
Cash voucher	Champagne and ice for entertainment on ship.	32 45	G. E. Hendee, paymaster.	U. S. S. Powhatan ..	Disallowed, as vouchers are disapproved by the Secretary of the Navy as not in accordance with customs of the Department. Letter filed herewith, marked R. 2.	Charged to Capt. L. A. Beardslee, per opinion of the Second Comptroller, dated September 4, 1885. Copy filed herewith marked H.
W. F. Lowe, lieutenant.	Pay	244 19	do	do	Difference between W. O. and sea pay suspended for commanding officer's certificate of date of reporting for duty.	Paymaster's explanation, marked N, filed for next settlement.
Cash voucher	Removing ashes	15 00	do	do	Suspended for certificate of proper officer that the service was performed.	Remains suspended; no explanation filed.
Part of crew	Pay	1,636 77	do	do	Issues of money, clothing, and small stores to sundry men suspended for proper form of receipt.	Do.
"J. C. Wise, surgeon	do	14 25	R. W. Allen, paymaster.	Naval Academy	Paid O. D. pay 13 days before reporting. Disallow difference between W. O. and O. D. pay 13 days.	Paymaster's explanation, marked O, filed for next settlement.
R. V. Wicks, pay yeoman.	do	37 87	do	do	Credit claimed on account. Current suspended for explanation.	Do.

John Gould.....	do	2 27	H. T. B. Harris, paymaster.	U. S. S. Minnesota ..	Error in rate of pay	Paymaster's explanation, marked P, filed for next settlement.
Cash vouchers 5 and 6.	Food for sick, and washing.	14 00	do	do	Suspended for itemized bills.....	Do.
C. W. Slamm	Deserters' clothes, &c.	9 45	C. W. Slamm.....	U. S. S. Kearsage....	Deserters' clothing bought; checked on roll, but not taken up on account-current.	Remains suspended. No explanation filed.
G. B. Livingston, lieutenant commander.	Pay.....	2 19	H. G. Colby, paymaster	U. S. S. Monongahela	Excess of O. D. pay for travel.....	Do.
E. H. Marsteller, P. A. surgeon.	do	1 64	do	do	do	Do.
E. P. Wood, lieutenant	do	1 10	do	do	do	Do.
H. Wells, P. A. surg.	do	2 46	do	do	Excess of O. D. pay for travel (Second Comptroller).	Do.
Cash voucher 2.....	Freight.....	789 30	do	do	Suspended for B. of L	Do.
Cash voucher 3.....	Lighterage and freight	106 55	do	do	do	Do.
Cash voucher 4.....	do	50 35	do	do	do	Do.
Cash voucher 1, 1885..	Supplies, &c.....	16,960 89	Ed. Putnam	Navy yard, Portsmouth.	Suspended by the Second Comptroller, in accordance with opinion of date July 28, 1885, in case of C. P. Wallach, third and fourth quarters, 1884. Copy filed, marked —.	Paymaster's explanation, marked Q, filed for next settlement.
Do.....	do	7,491 76	do	do	Suspended by Comptroller for Bureau's order to purchase.	Do.
Do.....	Services	180 00	do	do	Suspended by Comptroller for order to employ, and evidence that service was performed.	Do.
Do.....	Supplies	60 00	do	do	Suspended by Comptroller for contract.	Do.
Do.....	do	87 46	do	do	Requisition pertains to next quarter.	Do.
Do.....	do	171 66	do	do	Suspended for paymaster's certificate as to rates.	Do.
Do.....	do	123 85	do	do	Suspended, copy of requisition.	Do.
Do.....	Electric bells	189 00	do	do	Suspended by Comptroller for the contract.	Do.
Admiral Wells.....	Sleigh and robes.....	80 00	do	do	Disallowed in accordance with Par. 15, Navy Regulations, 1876, and charged to Admiral Wells.	Checked against pay of Admiral Wells. This checking is being reconsidered. Letter of Admiral Wells, marked Q2.
W. V. Bronaugh, ensign	Pay.....	9 86	H. E. Drury, P. A. paymaster.	U. S. S. Portsmouth.	Error in computation.....	Remains suspended. No explanation filed.
P. Hendricks, qr. gunner.	do	20	do	do	Hospital fund not checked	Do.
O. E. Andrews, ship corporal.	do	20	do	do	do	Do.
John Thompson	do	1 00	I. G. Hobbs, paymaster.	U. S. S. Juniata.....	Error in amount taken up due from previous account.	Do.
Ah Chung	do	53	do	do	Error in computing time.....	Do.
M. Fabrigas	do	9 30	H. T. Wright, paymaster.	U. S. S. Nipsic	Error in balance "due and unpaid"	Do.

List of accounts, claims, and vouchers^a disallowed since January 1, 1885—Continued.

PAYMASTERS' DIVISION—Continued.

To whom paid.	On what account.	Amount.	By whom paid.	Where paid.	Reason for disallowance.	Subsequent action.
Cash vouchers.	Supplies, &c.	\$36 94	H. T. Wright, paymaster.	U. S. S. Nipsic	Suspended for receipts of officers who received the articles.	Remains suspended. No explanation filed.
W. Jackson	Pay	8 00	do	do	Error in computation	Do.
Seamen	do	939 62	do	do	Suspended for witnesses to signatures in receipt column.	Do.
Chas. Wilson	do	54	do	do	Error in bringing forward balance overpaid last quarter.	Do.
Cash vouchers.....	Paint, &c	1 03	do	do	Error in computation	Do.
N. Jones.....	Pay	16 00	S. L. Heap, assistant paymaster.	U. S. S. Ajax and monitors.	do	Do.
E. Fick	Rations	3 90	do	do	Amount not checked	Do.
L. S. Heap.....	Expenditures	10 00	do	do	Error in amount claimed on account current expended per roll.	Do.
Reah Frazer	Pay	226 85	Reah Frazer, passed asst. paymaster.	U. S. S. Wachusett ..	Sentence of court-martial	Ordered checked.
Do	do	153 92	do	do	do	Will be allowed next settlement.
Cash voucher.....	Hospital expenses, G. W. Ritchie	85 26	do	do	Suspended for dates and further information.	Do.
Cash vouchers	Supplies	277 07	do	do	Difference between prices paid for supplies under Admiral Upshur's order and prices for which they could have been bought by paymaster. Charged to Admiral Upshur per sec. 285, R. S.	Allowed by Auditor, as he considers the order justified on evidence since furnished, and awaiting action of the Second Comptroller. Letter of Admiral Upshur, marked R.
J. C. Sullivan.....	Pay	2 47	J. C. Sullivan, passed asst. paymaster.	Naval depot, Nagasaki.	Excess of time claimed while settling accounts.	Remains suspended; no explanation filed.
D. Ferrel, pay clerk.....	do	10 65	do	do	do	Do.
J. C. Sullivan.....	Maint. Y. and D	89	do	Naval station, New London.	Amount short taken up from Paymaster F. H. Clark.	Do.
John Jones	Pay	20	J. R. Stanton, passed asst. paymaster.	U. S. C. S. vessels	Error in overpayment	Paymaster's explanation, marked V, filed for next settlement.
J. H. Hawley.....	do	15 35	do	do	Difference between sea and O. D. pay for explanation.	Do.
Cash vouchers	Medical department ..	9 25	do	do	Vouchers not filed	Do.
U. S. Adams, clerk	Pay	3 56	F. H. Arms, paymaster.	Naval Academy	Error in computation, time	Checked by Paymaster Arms's letter, marked T.
Cash vouchers.....	Transportation	100 00	do	do	Suspended for orders under which transportation was furnished. (By Second Comptroller.)	Remains suspended; no explanation filed.

Do.....	Repairs, Naval Acad	3,281 30	do	do	(1) There is no certificate that the articles were purchased at lowest market rates. (2) There is no order or authority from the Navy Department authorizing the purchase. (3) It does not appear that the purchases were made after advertisement, as required by sections 3709, 3714, 3718, &c. (By Second Comptroller.)	Do.
Do.....	Htg. and Ltg., Naval Acad.	145 32	do	do		
Do.....	Library, Naval Acad	283 99	do	do		
Do.....	Stationery, Naval Acad.	370 85	do	do		
Do.....	Chemistry, Naval Acad.	7 30	do	do		
Do.....	Miscellaneous, Naval Acad.	824 93	do	do		
Do.....	Stores, Naval Acad.	3,472 92	do	do		
Do.....	Materials, Naval Acad	364 22	do	do		
Do.....	Rent.....	487 99	do	do		
Do.....		45 00	do	do	Suspended for copy of orders to rent house. (By Second Comptroller.)	Do.
Do.....		150 00	do	do	Suspended for order or authority. (By Second Comptroller.)	Do.
Do.....	Portraits.....	60 00	do	do	No appropriation authorizing expenditures. (By Second Comptroller)	Do.
Do.....	Freight.....	8 44	do	do	Bill of lading wanted. (By Second Comptroller.)	Do.
Do.....	Ordnance.....	107 44	do	do	Suspended in accordance with Comptroller's decision of July 28, 1885, in account of C. P. Wallach. Copy filed. (By Second Comptroller.)	Do.
Do.....	Steam cruisers.....	82 96	do	do	Suspended under paragraph 4, page 157, Navy Regulations, 1876. (By Second Comptroller.)	Do.
Do.....	S. R. B. L. guns.....	53 95	do	do	do	Do.
Do.....	do.....	438 99	do	do	Suspended in accordance with Wallach decision. (By Second Comptroller.)	Do.
Do.....	Railroad fare.....	13 40	do	do	Suspended for orders and explanations.	Do.
Do.....	Repairs, Naval Acad	44	do	do	Error in computation.....	Do.
Do.....	Miscellaneous, N. Acad	100 00	do	do	do	Do.
Do.....	do.....	10 15	do	do	Suspended for certificate that copy of orders filed is a true copy, that amount paid was indorsed, and itemized bill.	
Do.....	do.....	19 20	do	do	Suspended for authority to advertise, and compliance with regulations Pay Department, page 44, sec. 16-19.	Do.
Do.....	do.....	11 50	do	do	As above, and authority for W. M. Abbott to receipt voucher.	Do.
Do.....	do.....	5 38	do	do	For itemized bill with dates	Do.
Do.....	do.....	915 00	do	do	For correction of errors in computation.	Do.
Do.....	do.....	867 27	do	do	do	Do.
E. S. Paine, lieutenant	Pay.....	18 15	C. H. Eldredge, pay director.	Navy-yard, New York.	Difference between sea and O. D. pay. Nina not in commission.	Do.
J. H. Chasman	do.....	8 48	do	do	do	Do.
N. P. Town	do.....	112 78	do	do	Difference between sea and O. D. pay. Tallapoosa not in commission.	Do.
J. W. Moore, chief engineer.	do.....	57 53	do	do	Sentence court-martial.	Do.

PAYMASTERS' DIVISION—Continued.

To whom paid.	On what account.	Amount.	By whom paid.	Where paid.	Reason for disallowance.	Subsequent action.
E. A. K. Benham, captain.	Pay	\$3 84	C. H. Eldredge, pay director.	Navy-yard, New York.	Excess of O. D. pay claimed for travel ..	Remains suspended; no explanation filed..
L. B. Gallagher, mate	do	5 09	do	do	Difference between sea and O. D. pay. Tallapoosa not in commission.	Do.
F. A. Miller	Rations	26 40	do	do	In hospital	Do.
H. R. Philbrick	do	7 50	do	do	do	Do.
J. B. Aiken	Pay	1 10	do	do	Excess O. D. pay claimed for travel ..	Do.
C. P. Rees	do	8 22	do	do	Error in rate of pay	Suspended by Auditor; awaiting action of Second Comptroller.
Cash voucher	Oil	1 94	R. S. McConnell, paymaster.	U. S. S. Quinnebaug.	Error in computation	Deposited; letter marked U.
T. A. Witherspoon, naval cadet.	Pay	420 75	do	do	Suspended for date of detachment	Explained; letter marked U.
W. C. Pratt	do	65 77	do	do	For certificate of issues	Do.
Chas. Abela	do	31	do	do	Error in computation	Deposited (U).
Cash voucher	Transportation	384 72	do	do	Suspended for evidence that amount paid for each passage is indorsed on orders of officer for whom purchased.	Explained by letter marked U, filed for next settlement.
Do	Treatment of sick	30 00	do	do	Suspended for surgeon's certificate that there were no means of treatment on ship, and commanding officer's certificate that he ordered him on shore for treatment.	Do.
A. Pelican	Pay	73	do	do	Error in computing time	Deposited.
J. Pace	do	53	do	do	do	Do.
A. Forstram	do	53	do	do	do	Do.
E. Otway	do	1 00	do	do	Error, computing time pay	Do.
O. Coquelin, pay yeoman.	Pay	78 00	R. S. McConnell, paymaster.	U. S. S. Quinnebaug.	Pay yeoman not allowed settling accounts when there is a clerk.	Deposited; letter marked U.
Cash voucher	Transportation	196 73	W. J. Thomson, paymaster.	U. S. S. Mohican	Suspended for evidence that amount was indorsed on orders.	Paymaster's explanation, marked W, filed for next settlement.
Do	Medicines	132 30	do	do	Suspended for receipt of the medical officer.	Do.
Do	Advertising	42 00	do	do	For copy of authority, advertisement, and statement of rates.	Do.
Do	Diver	61 00	do	do	For certificate of proper officer that service was performed.	Do.
Do	Transportation	230 00	do	do	For evidence that amount paid was indorsed on orders.	Do.

James Baxter.....	Pay.....	362 24	do	do	For order giving date of discharge.....	Do.
G. Williams.....						
William Hasson.....						
Cash voucher.....		166 64	do	do	Difference between amounts paid for supplies by order of Admiral Upshur and amounts for which they could have been purchased by paymaster, charged to Admiral Upshur under section 285, R. S.	Allowed by Auditor, as he considers the Admiral's order justified by evidence since filed. Awaiting action of Second Comptroller. Admiral's letter, R.
J. McCarty.....	Pay.....	2 00	do	do	Error in computing pay.....	Explanation filed for next settlement.
Pay yeoman.....	do	1 84	do	do	do	Do.
I. Tasseur.....	do	1 50	do	do	do	Do.
A. Hakason.....	do	7 00	do	do	do	Do.
E. Ferris.....	do	25 71	do	do	For receipt.....	Do.
S. M. Badeue.....	Allotment.....	10 00	do	do	Not checked on roll.....	Do.
Joseph Casey.....	Pay.....	54	do	do	For order to credit one-fourth additional.....	Do.
C. A. Foster.....	do	222 39	do	do	Overpaid; suspended for transfer account.	Do.
W. J. Thomson.....	do	51 51	do	do	Difference between O. D. and W. O. pay suspended for copy of detachment and order to settle accounts.	Do.
F. P. Thomson.....	do	141 64	do	do	Suspended for same reason.....	Do.
J. G. Sankey.....	Pay and rations.....	49 71	T. T. Caswell, pay inspector.	U. S. S. Hartford.....	Paid for same on roll of Navy pay office, New York.	Checked by paymaster.
Cash vouchers.....	Traveling expenses.....	58 26	do	do	Not approved by Secretary of the Navy, but paid by order of Admiral Upshur. Charged to Admiral Upshur under section 285, R. S.	Since approved by Secretary of Navy and allowed by the Auditor. Awaiting action of Second Comptroller.
L. M. Emanuel.....	Pay.....	1 10	W. Goldsborough, paymaster.	Navy-yard, League Island.	Excess of O. D. pay claimed for travel....	Remains suspended; no explanation filed.
J. A. Scott.....	do	1 10	do	do	do	Do.
J. Maltimar.....	do	1 80	do	do	For proper receipt.....	Do.
Cash vouchers.....	Recruiting in London.....	81 51	Ed. Stewart, pay inspector.	U. S. S. Lancaster.....	Suspended for competent authority to incur such expenses.	Paymaster's explanation, marked X, filed for next settlement.
Do.....	Exchange.....	57	do	do	Error in computation.....	Do.
Do.....	Treatment of sick.....	150 66	do	do	For certificate of surgeon that the men required medical treatment in hospital on shore, and order of commanding officer authorizing same.	Do.
Lewis Nixon.....	Pay.....	492 86	do	do	For receipt.....	Do.
H. Kimmell.....	do	85	George A. Lyon, paymaster.	U. S. S. Trenton.....	Sea pay, August 9; detached from ship August 8.	Remains suspended; no explanation filed.
R. B. Bradford.....	Rations.....	20	do	do	While in hospital, en route.....	Do.
J. S. Peacock.....	Pay.....	2 00	do	do	Error in extending credits.....	Do.
Cash voucher.....	Supplies.....	50	do	do	Error in computation.....	Do.
G. A. Lyon.....	Rations.....	12 30	do	do	Not checked while in hospital.....	Do.
Do.....	Treatment in hospital.....	93 98	do	do	For evidence of necessity for treatment in hospital.	Do.

PAYMASTERS' DIVISION—Continued.

To whom paid.	On what account.	Amount.	By whom paid.	Where paid.	Reason for disallowance.	Subsequent action.
C. A. Lyon	Ship stores	\$0 20	George A. Lyon, paymaster.	U. S. S. Trenton	Error in carrying forward balance.....	Remains suspended; no explanation filed.
Cash voucher.....	Freight, cartage, &c..	66 08	T. D. Hoxsey, past assistant paymaster.	U. S. S. Michigan....	For certificate of proper officers that articles were received.	Paymaster's explanation, marked Y, filed for next settlement.
C. Forcillo	Pay.....	20	James E. Tolfree, paymaster.	U. S. S. Vermont	Error in bringing forward amount due..	Paymaster's explanation, marked D 2, filed for next settlement.
E. Kershner	do	19 22	do	do	Overpayment suspended for receipted transfer.	Do.
M. Gaynor	do	2 00	do	do	Error in extending debits	Do.
H. Rhode	do	44 80	do	do	Suspended for explanation; man in insane asylum.	Do.
H. Murphy	do	10 00	do	do	Error in transfer account.....	Do.
J. E. Tolfree	Expenditures	20	do	do	Error in addition	Do.
W. La Forge	Pay	1 00	do	do	Error in extending debits	Do.
James Howard	do	147 85	do	do	Account dropped from roll without explanation.	Do.
T. Thornton	do	2 00	do	do	Error in computing pay	Do.
G. Kershaw	do	2 33	do	do	Error in computing time	Do.
J. J. Murphy	do	1 00	do	do	Error in transfer account	Do.
J. Cunningham	do	2 68	do	do	Checkage reported by letter not on roll.	Do.
C. Somerkamp	do	3 67	J. S. Carpenter, assistant paymaster.	U. S. S. Yantic	Error in computing time	Suspended by Auditor and awaiting action of Comptroller.
H. Eldredge.....	Travelling expenses...	5 61	do	do	For indorsement on orders that amount was paid.	Do.
Cash vouchers	do	1 50	do	do	Not receipted	Do.
W. B. Whittlesey, ensign.	Pay	46 97	O. C. Tiffany, past assistant paymaster.	U. S. S. Jamestown..	Difference between sea and O. D. pay, and sea and W. O. pay for explanation.	Paymaster's explanation, marked Z, filed for next settlement.
W. Stevenson	do	29	do	do	Error in computation	Do.
N. P. Towne	do	35 07	do	do	Difference between sea and O. D. pay. Nina not in commission.	Do.
J. F. Merry	do	1 40	do	do	Difference between sea and O. D. pay, Nov. 18. Tallapoosa not in commission that date.	Do.
F. E. Beatty	do	1 95	do	do	do	do
O. C. Tiffany	do	85	do	do	do	do
J. W. Baxter	do	85	do	do	do	do
J. Bishop	do	3 04	do	do	do	do
L. B. Gallagher	do	17 80	do	do	Difference between sea and O. D. pay while Nina was not in commission.	Do.

H. Kuhl	do	17 80	do	do	Excess claimed	Do.
J. Bishop	Ration	30	do	do	For letter of acceptance and oath of allegiance.	Do.
Do	Pay	491 74	do	do	do	Do.
H. O. Melius	do	345 00	do	do	For proper receipts	Do.
Deserters	do	208 58	do	do	Error in rating	Do.
George Worms	do	2 10	do	do	Overdrawn clothing not checked	Do.
F. McMannus	do	3 98	do	do	Suspended for certificates that work was properly done at lowest market rates. (By Second Comptroller.)	Do.
Cash voucher	Repairs pumps	50 00	do	do	For copy of appointment, acceptance, and oath.	Paymaster's explanation, marked E 2d, filed for next settlement.
T. G. McGreal, apothecary	Pay	84 00	S. Rand, paymaster	Panama expedition	Error in computation	Do.
P. Schultze	do	5 60	do	do	For receipt of express company	Do.
T. Gregory	Expressage	12 50	do	do	For itemized bill	Do.
Cash voucher	Cablegrams	1,025 00	do	do	For certificate that it was at lowest rates.	Do.
Do	Cartage	60 00	do	do	For information showing number of officers and men and amount paid for each.	Do.
Do	Transportation officers and men	165 00	do	do	For information why they were purchased of Lieutenant Elliott.	Do.
G. F. Elliott, lieutenant	Provisions	49 07	do	do	For information from where and to where the articles were shipped.	Do.
Cash voucher	Expressage on books and blanks	6 45	do	do	Excess of O. D. pay for traveling	Paymaster's explanation, marked F. 2, filed for next settlement.
H. M. Denniston	Pay	2 74	J. B. Redfield, paymaster	Navy-yard, Mare Island	do	Do.
J. V. D. Mather	do	3 56	do	do	do	Do.
R. Hayward	do	1 10	do	do	do	Do.
J. N. Hall	do	1 64	do	do	do	Do.
G. D. Strickland	do	82	do	do	do	Do.
C. Schenck	do	19 18	do	do	Paid O. D. pay before being ordered	Do.
E. Laws	do	92 05	do	do	O. D. pay for date of reporting	Do.
H. L. Davids	do	1,376 10	do	do	For order to take him up	Do.
Cash vouchers	Advertising	16 40	do	do	For copy of advertisement, and statement of rates.	Do.
G. E. Chase	Pay	1 80	T. S. Thompson, paymaster	U. S. S. Swatara	Error in rate of pay	Remains suspended; no explanation filed.
T. J. Clay	do	52	do	do	Error in balance due from last quarter	Do.
J. B. Burke	do	1 00	do	do	Checkage charged by J. E. Tolfree	Do.
A. B. Cillie	do	2 00	C. W. Littlefield, passed assistant paymaster	U. S. S. Saratoga	Error in balance from last account	Do.
D. Donovan	do	28	do	do	Error in computation	Do.
F. E. Sutton, second lieutenant, M. C.	Pay, second quarter, 1885	232 60	do	do	Paid by paymaster G. C. Goodloe, for second quarter, 1885.	Do.
P. McKeen	Honorable discharge	166 00	D. A. Smith, paymaster	U. S. S. Franklin	Suspended for authority to credit	Paymaster's explanation, marked G 2, filed for next settlement.
Do	Pay	93	do	do	C. S. C. pay same as above	Do.
J. M. Poyer	Rations in hospital	18 60	do	do	Disallowed under sec. 1579, R. S.	Do.

PAYMASTERS' DIVISION—Continued.

To whom paid.	On what account.	Amount.	By whom paid.	Where paid.	Reason for disallowance.	Subsequent action.
D. A. Smith.....	Pay.....	\$2 24	D. A. Smith, paymaster.	U. S. S. Franklin ...	Mileage overpaid	Paymaster's explanation, marked G 2, filed for next settlement.
Cash voucher.....	Traveling expenses...	38 50	H. R. Sullivan, assistant paymaster.	U. S. S. Enterprise ..	For evidence that amount is indorsed on orders.	Remains suspended; no explanation filed.
H. R. Sullivan	Pay.....	4 38	do	do	Excess O. D. pay for travel	Do.
J. R. Rosse	do	595 31	do	do	For copy of acceptance and oath.....	Do.
C. W. George	do	10 00	do	do	Error in computation pay	Ordered checked.
G. Derrick	do	10 00	do	do	do	Do.
B. Fountain	do	10 00	do	do	do	Do.
J. Habighurst	do	125 00	do	do	Allotment not checked	Remains suspended; no explanation filed.
W. Thompson	do	11 00	do	do	do	Do.
H. R. Sullivan	Exchange	153 21	do	do	For certificate of commanding officer, showing amount on hand in Mexican dollars when value was changed.	Do.
T. C. Craig	Pay.....	61 78	W. C. McGowan, past assistant paymaster.	U. S. S. Alliance	O. D. pay, for copy of orders.....	Do.
C. Hines	do	87	do	do	Twice paid for November 20, 1884	Do.
Cash vouchers.....	Pilotage	112 92	do	do	Suspended for certificate that a pilot was necessary.	Do.
F. Holmes	Pay.....	2 00	John Corwine, assistant paymaster.	U. S. S. Monocacy ...	Error in computation.....	Do.
W. Steel	do	60	do	do	do	Do.
Ah Chow	do	22 00	do	do	do	Do.
J. Corwine	Exchange	10 00	do	do	do	Do.
Do	Discount	150 40	do	do	For explanation.....	Do.
Cash voucher	Charges on books...	10 00	do	do	For certificate of paymaster that amount was paid for the purpose named.	Do.
Do	Pilotage	55 13	do	do	For certificate of commanding officer that pilot was necessary.	Do.
D. Francisco	C. S. C	4 50	do	do	For evidence he is entitled to it.....	Do.
Jas. Ford	Travel expenses	39 38	do	do	For itemized receipted bill.....	Do.
S. Baggott	Pay.....	20	do	do	Error in addition	Do.
Cash vouchers	Repairs on ship.....	4,528 13	do	do	For certificate of construction officer.	Paymaster's explanation, marked H 2, filed for next settlement.
Do	Commissions	96 25	do	do	For account of sales	Remains suspended; no explanation filed.
John Corwine.....	Loss on Mexican dollars.	320 61	do	do	For certificate of commanding officer giving amount on hand when circular changing value was received.	Do.

Do.....	Pay.....	43 84	do.....	do.....	O. D. pay after he was placed on waiting orders.....	Do.
W. J. Larkin.....	Rations in hospital.....	2 40	do.....	do.....	Not checked on roll.....	Do.
Crew.....	Pay.....	86 01	do.....	do.....	For order to take up for pay.....	Do.
J. R. Edwards.....	do.....	5 75	do.....	do.....	Excess O. D. pay for travel.....	Do.
Cash vouchers.....	Rations in hospital.....	2 40	do.....	do.....	Disallowed while in hospital, W. J. Larkin.....	Do.
Do.....	Construction and repairs.....	7,560 00	do.....	do.....	Agreement not filed.....	Do.
Do.....	Machinery.....	1 75	do.....	do.....	Error in computation.....	Do.
Do.....	Supplies.....	2 70	do.....	do.....	Error in addition.....	Do.
Do.....	Exchange.....	177 03	do.....	do.....	Error in computation.....	Do.
Do.....	Coin values.....	4 32	do.....	do.....	Error in addition.....	Do.
John Corwine.....	Expenditures.....	15 84	do.....	do.....	do.....	Do.
Cash vouchers.....	St. machinery.....	22,078 12	do.....	do.....	Contract not on file in Comptroller's office.....	Do.
Do.....	Supplies.....	1,256 69	do.....	do.....	For certificate of lowest market rates.....	Do.
Do.....	St. machinery.....	1,852 61	do.....	do.....	For requisition.....	Do.
Do.....	do.....	153 10	do.....	do.....	For original bill of merchants, as vouchers filed have been changed as to amounts.....	Do.
Do.....	Con. and Rep.....	1,075 68	do.....	do.....	Contract not filed.....	Do.
Do.....	do.....	120 96	do.....	do.....	Agreement not filed.....	Do.
Do.....	do.....	7,351 77	do.....	do.....	Contract not filed.....	Do.
Do.....	Labor.....	522 50	R. T. M. Ball, assist. paymaster.	Naval Station, Key West, Fla.	For certificate of lowest market rates.....	Account balanced.
H. Nichols.....	Pay.....	53 42	S. R. Colhoun, P. A. paymaster.	U. S. S. New Hampshire.	Error in time.....	Paymaster's explanation, marked I 2, filed for next settlement.
C. J. Kern.....	do.....	2 00	do.....	do.....	Error in transfer act.....	Do.
Apprentices.....	do.....	45 90	do.....	do.....	More claimed than is receipted for on roll.....	Do.
De L. Walkins, clerk.....	do.....	464 39	do.....	do.....	For oath of allegiance.....	Do.
Cash vouchers.....	Hose.....	265 50	do.....	do.....	For evidence of lowest bid being accepted.....	Do.
Do.....	Furniture.....	582 13	do.....	do.....	do.....	Do.
Do.....	Groceries.....	132 00	do.....	do.....	For itemized bill.....	Do.
Do.....	Advertising.....	23 20	do.....	do.....	For copy of authority, advertisement and statement of rates.....	Do.
J. L. Cowell.....	Pay.....	3 38	do.....	do.....	Error in transfer account.....	Do.
Apprentices.....	Rations.....	22 50	do.....	do.....	Error in computation.....	Do.
Cash vouchers.....	Supplies.....	26 50	do.....	do.....	Evidence of lowest rates.....	Do.
Do.....	Transportation.....	132 50	do.....	do.....	For names of parties.....	Do.
Do.....	Coal for war college.....	56 70	do.....	do.....	No appropriation available.....	Do.
Do.....	Postage.....	3 25	do.....	do.....	For certificate that amounts are correct.....	Do.
Do.....	Furniture.....	2,257 99	do.....	do.....	Purchases not made in accordance with Navy Regulations Circular No. 14, and General Order 242, and disbursements charged to Commodore P. C. Johnson per sec. 285, R. S.	Letter of Commodore Johnson, marked J 2, filed herewith.

List of accounts, claims, and vouchers disallowed since January 1, 1885—Continued.

PAYMASTERS' DIVISION—Continued.

To whom paid.	On what account.	Amount.	By whom paid.	Where paid.	Reasons for disallowance.	Subsequent action.
Cash vouchers	Paint, &c.	\$7 36	S. R. Calhoun, P. A. paymaster.	U. S. S. New Hamp shire.	Charged to Commodore Luce as above..	Allowed by Auditor; awaiting action of Second Comptroller. Letter marked K 2.
Do	Work and material..	653 48	do	do	Charged to Capt. A. R. Yates as above	Letter of Captain Yates, marked L 2, filed herewith.
J. M. Flint	Pay	09	C. D. Mansfield, paymaster.	Fish Commission vessels.	Error in computing pay	Remains suspended; no explanations filed.
John Brodie	do	3 20	do	do	Error in balance from last account	Do.
F. Jacobs	do	08	do	do	do	Do.
Do	Two locks	8 60	J. R. Martin, assistant paymaster.	Naval depot, Rio de Janeiro.	Charged by order of Bureau Provisions and Clothing.	Paymaster's explanation, marked M 2, filed for next settlement.
J. R. Martin	Sale of stores	3,941 47	do	do	Proceeds of sale not satisfactorily accounted for.	Do.
Deserters	Pay	81 59	do	U. S. S. Alliance	For proper receipts	Do.
C. Griffith	do	1 26	do	do	Overpayment disallowed	Do.
Cash voucher	Cartage and labor	78 00	do	do	For certificate that the services were performed.	Do.
Do	do	9 90	do	do	For itemized bill	Do.
W. D. Rose	Rations	16 80	do	do	In accordance with sec. 1579, R. S.	Do.
Cash voucher	Transportation	180 00	do	do	For evidence that amounts are indorsed on orders.	Do.
Do	Cartage and labor	56 00	do	do	For certificate that the articles have been received and services performed.	Do.
Do	do	8 10	do	do	For itemized bill	Do.
Edward May	Pay	216 43	H. C. Machette, paymaster.	Navy-yard, Norfolk.	Other duty pay suspended for information when he left his domicile to enter on the duty.	Paymaster's explanation, marked N 2, filed for next settlement.
Clerks	do	1,611 98	do	do	For certificate of number of days employed and rate of pay per diem.	Do.
Workmen	do	224 10	do	do	Not properly receipted	Do.
Borthwick	Rations	4 80	E. B. Rogers, assistant paymaster.	Naval hospital, Yokohama	Sec. 1579, R. S.	Remains suspended; no explanation filed.
Cash voucher	Medicines	85	do	do	Error in computation	Do.
G. A. Barstadt	Pay	10 00	A. W. Grant, acting assistant paymaster.	U. S. S. Iroquois	do	Paymaster's explanation, marked O 2, filed for next settlement.
A. W. Grant	Issues	2 04	do	do	Error in addition	Do.
G. Arthur	Pay	55	do	do	Error in computation	Do.
Cash voucher	Removing ashes	30 00	G. H. Griffing, paymaster.	U. S. S. Omaha	For certificate that service was performed.	Remains suspended; no explanation filed.

Do.....	Freight.....	3 75	do	do	For evidence of G. Mays connection with the New York Transfer Company and authority to receipt for them.	Do.
E. Herabner	Pay.....	1 64	do	do	Excess O. D. pay for travel	Do.
W. Winder	do	160 00	do	do	For date of reporting for duty on ship ..	Do.
W. D. Weaver	do	4 38	do	do	Delay in reporting for duty on ship ..	Do.
Crew	do	3 08	do	do	For receipt	Do.
G. Martin	do	223 70	do	do	For date of accepting appointment and reporting for duty.	Do.
H. J. Hacker	do	79	do	do	Error in transfer account	Do.
A. Monohan	do	20	do	do	Clothing not checked	Do.
J. Wolverton	do	61 37	E. Bellows, paymaster.	U. S. S. Shenandoah.	Other duty pay suspended for evidence when he was entitled to it.	Paymaster's explanation, marked P 2, filed for next settlement.
B. Verwan	do	10 00	do	do	Error in balance from last account	Do.
J. J. Collins	do	63	do	do	Error in computation	Do.
E. R. Sieson	do	63	do	do	do	Do.
M. J. Hennessey	do	6 00	do	do	Error in allotment account	Do.
E. Bellows	Expenditures	229 63	do	do	Error in addition	Do.
Do	Pay	291 51	do	do	Sentence court-martial	Do.
J. Roche, clerk	do	207 04	do	do	For acceptance of appointment and oath ..	Do.
E. Bellows	Traveling	47 73	do	do	Approval of Secretary of the Navy	Do.
J. Roche, clerk	do	9 00	do	do	do	Do.
Cash voucher	Supplies	117 30	do	do	Difference between prices paid for supplies by order of Admiral Upshur and prices for which they could have been bought by paymaster. Charged to Admiral Upshur under sec. 285, R. S.	Allowed by Auditor on evidence since furnished to show that the order was justified. Awaiting action of Second Comptroller.
T. D. Davidson	Rations	30	J. P. Loomis, paymaster.	U. S. S. Constellation ..	One day before reporting	Remains suspended; no explanation filed.
Cash voucher	Extra surgical appliances.	120 00	J. C. Trott, A. A. paymaster.	U. S. S. Wachusett ..	For surgeon's certificate of the necessity for such.	Do.
L. Dean	Pay	50	do	do	Error in balance from last account	Do.
Cash voucher	Supplies	105 94	do	do	Charged to Admiral Upshur under sec. 285, R. S., as in case of Paymaster Bellows.	Allowed by Auditor, as in case of Paymaster E. Bellows. Awaiting action of Second Comptroller.
C. J. Iverson	Pay	1 04	A. J. Pritchard, pay inspector.	U. S. S. Pensacola ..	Twice paid for one day	Remains suspended; no explanation filed.
H. B. Mansfield	do	12 05	do	do	Twice paid for two days	Do.
Deserters'	do	14 23	do	do	For proper receipt	Do.
D. Tennant	do	6 90	do	do	Paid before reporting for duty, three days.	Do.
J. A. Briscoe	do	357 42	do	do	Amount overpaid for transfer signed by paymaster who took up his accounts.	Do.
Cash voucher	Repairs to closets, &c.	200 50	do	do	For bill of items and prices	Do.

PAPERS PERTAINING TO ITEM 5.

BUREAU OF ORDNANCE, NAVY DEPARTMENT,
Washington City, May 1, 1885.

SIR: The Bureau is in receipt of a communication from Pay Director A. W. Russell, dated 29th instant, inclosing duplicate of bill of E. I. Dupont & Co., for freight, \$76.39, approved by the Bureau January 25, 1884, suspended by the Fourth Auditor of the Treasury, with the remark, "Information wanted why payment for freight charges was here made, in contravention of the laws regulating such payment to land-grant and bonded railroads west of Chicago."

In compliance with the request of Pay Director Russell that such explanation be furnished the Auditor as may seem proper, this Bureau would state that this is a payment to the Messrs. Dupont for the cost of freight paid by them on articles contracted to be delivered at the Mare Island navy-yard, the manner and route of transportation being optional with the shippers, and it was not Government freight until delivered at the Mare Island navy-yard.

I am, sir, your obedient servant,

MONTGOMERY SICARD,
Chief of Bureau.

HON. CHAS. BEARDSLEY,
Fourth Auditor, Treasury Department.

TREASURY DEPARTMENT, FOURTH AUDITOR'S OFFICE,
Washington, D. C., May 7, 1885.

SIR: I am in receipt of your letter of the 1st instant, referring to the sum of \$76.39 freight paid E. I. Dupont & Co., by Pay Director A. W. Russell, in the first quarter of 1884, a portion of which must have been for transportation over land-grant and bonded railroads west of Chicago.

The voucher having been suspended by this office in the settlement of Pay Director Russell's account, for the reason that such payments were illegal, you state in your letter above referred to that the payment to the Messrs. Dupont was for freight paid by them on articles contracted to be delivered at Mare Island, and that it was not Government freight until delivered at that yard.

If it was not Government freight while being transported, it is obvious that the Government should not pay for its transportation, and if it was the property of the Duponts until delivered at Mare Island, the transportation expenses should be paid by that firm. But, even if the purchase was made upon a contract to deliver the supplies at the Mare Island navy-yard (which does not appear from the voucher, which is an open purchase under a public exigency certificate), it would appear to be in conflict with Navy Department Regulation Circular No. 18, of June 23, 1881, which forbids payments made directly or indirectly by officers of the Navy, for freights shipped on account of the Government over any of the land-grant or bonded railroads; and further forbids such officers from making arrangements with, or conditional purchases from, private parties involving the shipment of articles for the public service by such parties over these railroads, and the subsequent payment by the Government of the freight charges on them.

This regulation of the Navy Department was issued to assist in carrying out the wise public policy provided for in the several acts of Congress for the protection of the interests of the Government involved in the land-grant and bonded railroads, and a careful compliance with the instructions of the Secretary of the Navy, contained therein, would insure the proper *credits* being carried to the accounts of the railroads which have received Government aid through both bonds and land grants, and would aid the Treasury Department in enforcing the laws limiting the *payments* to 50 per cent. of the earnings of such roads as have been aided by land grants only.

But the bill in question having received your approval in the form of a public voucher, and payment having been made thereon in contravention of law and regulations, I have no other course than to disallow the payment as illegal, and require the pay officer to deposit such amount as may have been paid by the Messrs. Dupont to any of the land-grant or bonded roads over which the articles were transported.

To that end, it is necessary that I be furnished with the subbills and receipts, showing to whom the Duponts paid the money claimed by them, which evidence I presume you would require before giving them a public voucher for payment.

Very respectfully,

CHAS. BEARDSLEY,
Auditor.

Commodore MONTGOMERY SICARD,
Chief of Bureau of Ordnance, Navy Department.

UNITED STATES NAVY PAY OFFICE,
Philadelphia, Pa., May 26, 1885.

SIR: Respectfully referring to the "reconciliation" of my account for the first, second, and third quarters of 1884, dated March 16, 1885, and received April 26, 1885, I have the honor to request that the amounts therein enumerated as suspended and disallowed may be credited to me for the reasons herein stated, viz:

* * * * *
Voucher 470, E. I. Dupont & Co., freight, \$76.39. Duplicate voucher inclosed, on which is certificate of service performed.

This appears to be for the actual cost of freight on articles contracted to be delivered at the risk of the contractors, and is not a Government shipment, but a part of the cost of the hoops delivered. See voucher 471 for hoops.

* * * * *
Very respectfully, your obedient servant,

A. W. RUSSELL,
Pay Director, United States Navy.

Hon. C. M. SHELLEY,
Fourth Auditor of the Treasury, Washington, D. C.

UNITED STATES NAVY PAY OFFICE,
Philadelphia, November 17, 1885.

SIR: I have the honor to acknowledge your letter of the 14th instant, with reconciliation of my account for the fourth quarter, 1884.

* * * * *
As to the remaining item, voucher 470, E. I. Dupont & Co., for \$76.39, suspended, I beg to refer to the "duplicate" voucher inclosed in my letter of May 26, 1885, containing the certificate of "service performed," and the explanation made by the Bureau of Ordnance, by whom the payment was ordered, why the payment was made. All of which, I trust, may be satisfactory, and that the "disallowance" and "suspension" may be removed.

Very respectfully, your obedient servant,

A. W. RUSSELL,
Pay Director, United States Navy.

Hon. C. M. SHELLEY,
Fourth Auditor of the Treasury, Washington, D. C.

DUPONT, January 15, 1884.

E. I. Dupont & Co. to Wilmington and Northern Railroad Company, Dr.

	Description.	Weight.	Rate.	Amount.
1883. Jan. 15	To freight on 50 bundles hoops, Dupont to Coatsville, for John Skinker, San Francisco, Cal.	2,900	7	\$2 03

Received payment.

I. R. RHOADS,
Agent.

STATEMENT.

SAN FRANCISCO, January 12, 1884.

Mr. E. I. Dupont de Nemours & Co. to John Skinker, Dr.

Jan. 7. To cash:

Freight on fifty bundles barrel-hoops from Coatsville to San Francisco	\$70 11
Drayage from railroad depot to Mare Island, steamer	1 50
Prepaid freight on same from San Francisco to Mare Island	2 75

Total

74 36

Sent simply as a memorandum of expenses.

DISALLOWED ACCOUNTS.

SAN FRANCISCO, January 9, 1884.

Received from John Skinker, for account of Messrs. E. I. Dupont de Nemours & Co., of Wilmington, Del., in good order, fifty bundles of wooden barrel-hoops, shipped to Mare Island navy-yard, California.

LOUIS KEMPF,
Commander, U. S. Navy,
Inspector of Ordnance, Navy-Yard, Mare Island.

COMMANDANT'S OFFICE, NAVY-YARD, MARE ISLAND, CAL.,
January 11, 1884.

Approved and forwarded.

JNO. H. RUSSELL,
Commandant.

BUREAU OF ORDNANCE, NAVY DEPARTMENT,
Washington City, May 9, 1885.

SIR: In compliance with the request contained in your letter of the 7th instant, the Bureau incloses herewith the subvouchers and receipts covered by the bill in favor of Messrs. E. I. Dupont & Co., for \$76.39, made and approved January 25, 1884, and requests that they may be returned for its files when you are through with them.

I am, sir, your obedient servant,

MONTGOMERY SICARD,
Chief of Bureau.

HON. CHAS. BEARDSLEY,
Fourth Auditor, Treasury Department.

TREASURY DEPARTMENT, FOURTH AUDITOR'S OFFICE,
Washington, D. C., November 28, 1885.

SIR: Referring to your letter of the 17th instant, you are informed that vouchers 215, 222, and 256, suspended, and now on reconciling statement, will be allowed in the next settlement of your account.

Upon receipt of information as to the several roads over which the freight was carried, and the proportion earned by each, so much of voucher 470 as pertains to non-aided lines will be allowed, but payment for services over land-grant and bonded roads is forbidden by law.

Very respectfully, your obedient servant,

C. M. SHELLEY,
Auditor.

Pay Director A. W. RUSSELL, U. S. N.,
Navy Pay Office, Philadelphia.

UNITED STATES NAVY PAY OFFICE,
Philadelphia, December 24, 1885.

SIR: Respectfully referring to my letter of the 26th May last, and the duplicate voucher No. 470, E. J. Dupont & Co., for \$76.39; first quarter 1884, suspended; I beg to ask the return of the original to enable me to comply with your requirement in regard to freight over land-grant roads.

Very respectfully, your obedient servant,

A. W. RUSSELL,
Pay Director, U. S. N.

HON. C. M. SHELLEY,
Fourth Auditor of the Treasury, Washington, D. C.

PAPERS PERTAINING TO ITEM 15.

NAVY DEPARTMENT,
BUREAU OF EQUIPMENT AND RECRUITING,
Washington, August 28, 1885.

SIR: In reply to your letter of the 24th instant, relative to certificate of the civil engineer on voucher of Walworth Manufacturing Company for heating apparatus at

Coasters' Harbor Island, you are informed that there has been no civil engineer on duty at that station since December, 1884.

The contract was completed under the sole supervision of the commanding officer of the station, whose certificate is appended to the voucher.

Respectfully,

W. S. SCHLEY,
Chief of Bureau.

Pay Director C. W. ABBOT,
Boston.

NAVY PAY OFFICE, POST-OFFICE BUILDING,
Boston, August 31, 1885.

SIR: Referring to your letter of the 20th instant, in regard to bill of Walworth Manufacturing Company, \$32.87, in my account for the first quarter 1885, I inclose herewith a letter from the Bureau of Equipment, &c., in explanation.

Very respectfully,

C. W. ABBOT,
Pay Director, U. S. N.

Hon. C. M. SHELLEY,
Fourth Auditor, Washington, D. C.

TREASURY DEPARTMENT, FOURTH AUDITOR'S OFFICE,
Washington, D. C., August 20, 1885.

SIR: In your account for the first quarter 1885, you pay to Walworth Manufacturing Company \$3,287 for heating apparatus, furnished at Coasters' Harbor Island, under contract dated October 1, 1884.

The contract provides that payment shall be made upon vouchers certified by the civil engineer of the station, approved by the commanding officer. As there is no certificate of the civil engineer upon the voucher, I will thank you to procure his certificate and forward to this office at your earliest convenience.

Very respectfully,

C. M. SHELLEY,
Auditor.

Pay Director C. W. ABBOT, U. S. N.,
Navy Pay Office, 45 Milk Street, Boston, Mass.

PAPERS PERTAINING TO ITEM 51.

[Office of Joseph Gillott & Sons. Henry Hoe, sole agent, 91 John street.]

NEW YORK, July 17, 1884.

DEAR SIR: On the 27th of last month I sent our collector to you with receipt for open purchase of pens made by Commodore J. G. Walker for Bureau of Navigation. The receipts were signed by me as attorney for Joseph Gillott & Sons, the agent, Mr. Henry Hoe, being absent and in Europe.

The collector was told that "both Mr. Hoe's and my powers of attorney would have to be filed in Washington before we could obtain payment."

I beg to refer you to Mr. Hoe's letter of the 6th ultimo, in which he says, "We are not contractors."

The pens were sold in ordinary course of business on our terms. Surely you do not mean that we are to be subjected to the very heavy expense (and great delay) of filing two long documents in order to collect a bill of goods for \$51.54, sold more to oblige a Department officer than anything else?

Yours, very respectfully,

THEODORE E. PIGUET,
Attorney for Joseph Gillott & Sons.

A. H. GILMAN, Esq.,
Pay Director, U. S. N.

[Office of Joseph Gillott & Sons. Henry Hoe, sole agent, 91 John street.]

NEW YORK, July 18, 1884.

DEAR SIR: I beg to inclose herewith a copy of letter I wrote A. H. Gilman, esq., pay director in navy pay office here. In his answer he says that the rule of the Treasury Department is that powers of attorney are to be filed in all cases where vouchers are signed by an attorney, and that he has no power to modify or change the rule.

He suggests that by applying to you I might possibly obtain an order "that he could accept my signature without the power being filed." I have therefore taken the liberty of sending you copy of my letter to him, so that you may understand the matter. The goods (103 gross of steel pens) were sold on Bureau order June 9. Net amount of bill No. 7, \$51.54.

If it is in your power to grant me an order as suggested by Mr. Gilman, so that I can collect without such delay and expense as filing power would entail, kindly do so and greatly oblige,

Yours, very respectfully,

THEODORE E. PIGUET,
Attorney for Joseph Gillott & Sons.

Hon. CHARLES BEARDSLEY,
Fourth Auditor, Treasury Department, Washington, D. C.

EXHIBIT A.

TREASURY DEPARTMENT, SECOND COMPTROLLER'S OFFICE,
October 2, 1885.

In the matter of the settlement of the accounts of Pay Director A. H. Gilman, U. S. N.

Opinion.

Objection is made to the allowance of two items in this account, one of \$1,744, paid to Austin P. Brown, May 27, 1884, for 80 barrels of pork, delivered May 24, 1884, which the voucher states was received under a contract dated November 11, 1882, and extended by Bureau order of November 16, 1882; the other of \$4,011.20, being the sum total of the reservations of 20 per cent. upon this contract.

November 11, 1882, Brown and his sureties entered into a contract with the chief of the Bureau of Provisions and Clothing in the Navy Department, acting for the Secretary of the Navy in the matter, by the terms of which he was to furnish and deliver, at his own risk and expense, at the Brooklyn navy-yard, within 90 days from the date of the contract, 500 barrels of beef and 1,000 barrels of pork, together with other merchandise, at prices therein stated, which were to be paid upon the delivery, inspection, and acceptance of the property, with the reservation of 25 per cent. as security for the full completion and performance of the contract by Brown.

November 7, it seems, Brown had made an offer to furnish all the beef and pork that might be required by the Bureau before the close of the packing season, at the prices named in his bid of October 19, which were the same prices inserted in said contract; and November 16, 1882, the chief of the Bureau wrote him a letter, stating that his offer of the 7th instant was accepted, and directing him to deliver, under the terms of his contract of November 11, 1882, 500 barrels of beef and 1,000 barrels of pork in addition to the quantity therein specified.

January 27, 1883, Brown wrote the chief the Bureau a letter, inquiring if he would be held to a strict compliance with the terms of his contract of the 11th of November in regard to the time of delivery; and February 2, 1883, the chief of the Bureau replied that, if he would make deliveries when demanded, a strict compliance as to the time stated in the contract would not be required, provided this concession as to the time should in no way be held to invalidate the other conditions of the contract.

It seems that none of the pork specified in the letter of November 16, 1882, was delivered until October 4, 1883; and the delivery was not completed until May 24, 1884.

The voucher for the eighty barrels of pork contains the certificate of A. J. Clark, inspector in charge of provisions, clothing, &c., to the effect that he had inspected and received the articles therein charged, and that they were in all respects conformable to contract dated 11th of November, 1882, extended by Bureau order 16th of November, 1882. There was also appended the approval of Thomas Scott Fillebrown, commodore-commandant of the navy-yard, stating that the bill was approved for the sum of \$1,744.

[The voucher for the 20 per cent. reservations contains the certificate of A. J. Clark, naval inspector, to the effect that he had carefully examined the 20 per cent. reservations charged in the account, and certified that they were correct, and that the contract of Austin P. Brown had been completed. There was also a certificate of Thomas Scott Fillebrown, commandant, that the bill was correct, and below it a statement, signed by J. A. Smith, chief of the Bureau, to the effect that he approved the bill for \$4,011.20, and that it was payable by A. H. Gilman, pay director, navy pay office, New York. In the execution of the contract of November 11, 1882, it is conceded that all of the provisions of law were complied with; and it is also undisputed that, in making the contract of November 16, 1882, none of the provisions of sections 3709, 3710, or 3718 were regarded.]

Sections 3709 and 3718 require that all provisions for the Navy, when time will permit, shall be furnished by contract, by the lowest bidder, after advertising for at least four weeks in one or more of the principal papers published in the place where the articles are to be furnished for sealed proposals for furnishing the same, specifying the classes of materials, and referring bidders to the several chiefs of Bureaus, who will furnish them with printed schedules, giving a full description of each and every article, with dates of delivery, &c. And it is mandatory upon the Secretary of the Navy to let the contract to the lowest bidder, who will furnish adequate security for its due and faithful performance; and the Navy regulations upon the subject are in harmony with these provisions of the statute.

It is evident that, under these sections of the statute and the Navy regulations, this attempt on the part of the contractor and the chief of the Bureau of Provisions to enlarge the contract of November 11, 1882, and materially change its most important provisions, cannot be upheld; and the same is true of the attempted modification of the contract by the chief of the Bureau in his letter of February 2, 1883, by which the contractor was relieved from a strict compliance with the terms of the contract as to the time of delivery, and was permitted to furnish the articles whenever required by the Navy Department. The circumstances attending this transaction are fairly susceptible of no other explanation than that they were intended as a device by the parties to evade the provisions of law which required the contract to be let to the lowest bidder.

It is not a sufficient answer to say that the contract of November 11, having been let after advertisement to the lowest bidder, that the contract of November 16, by which the quantity of beef and pork was doubled, was a substantial compliance with the statutory regulations upon the subject, for the price of an article frequently depends upon the quantity to be delivered, and a contractor in making his bid will always take this fact into consideration in determining the price at which the articles can be furnished.

It is also plain that the necessities of the service did not require any such material modification of the contract, for the additional quantity thus provided for was not wholly delivered until over eighteen months thereafter. So with reference to the time within which the contract was to be performed. Had the bidder known that complete delivery would not have been required within the ninety days, but that the time would be indefinitely extended by the Government at the request of the contractor, it may safely be presumed that bids much more favorable to the Government would have been received.

Upon the papers presented no explanation of the transaction is offered. Four days before the contract of November 11 is closed, the contractor makes an offer to furnish all the beef and pork that may be required by the Bureau before the close of the packing season at the prices named in his bid of the 19th of October, and five days after the execution of the contract the chief of the Bureau writes him a letter that his offer of the 7th instant is accepted, and that he will deliver, under the terms of his contract of November 11, 500 barrels of beef and 1,000 barrels of pork in addition to the quantity therein specified; but it will be observed that this letter was not responsive to the offer contained in the contractor's letter of the 7th, and therefore one of the essential elements of a contract is wanting; the minds of the parties do not meet in the transaction. It was simply a direction to deliver twice the quantity of beef and pork called for by the written contract. Had the letter of November 16 gone no further than to accept of the offer of the contractor to furnish all the beef and pork that might be required before the close of the packing season, Brown would not have been required to furnish more than was called for by the contract of November 11, for the proof shows that no more than that quantity was required by the Bureau before the close of the packing season. The additional quantity specified by the chief of the Bureau in his letter was not required until the next season, and some of it not until after its close.

There is another ground upon which it must be held that these vouchers were illegally allowed and paid. If the letters of the chief of the Bureau of November 16, 1882, and February 3, 1883, are to be regarded as modifications of the contract of November 11, 1882, then the contract thus modified was prohibited by sections 3735

and 3732 of the Revised Statutes. The former section declares that it shall not be lawful for any of the Executive Departments to make contracts for supplies for a longer term than one year from the time the contract is made. In the present case, by reason of these modifications, the term of the contract was extended for a period of fifteen months. Section 3732 provides that no contract or purchase on behalf of the United States shall be made unless the same is authorized by law, or is under an appropriation adequate to its fulfillment, except in the War and Navy Departments, for clothing, subsistence, &c., which, however, shall not exceed the necessities of the current year. It is conceded that the appropriation for the fiscal year ending June 30, 1884, was exhausted, and therefore inadequate for the fulfillment of this contract; and it has been shown, that the supplies purchased exceeded the necessities of the current year.

The mode of payment was also unauthorized. The payment was made out of the appropriation for the purchase of provisions for the Navy for the fiscal year ending June 30, 1884. If the contract was valid, then payment could only be made out of the appropriation for the year ending June 30, 1883.

Section 3690 of the Revised Statutes provides that all balances of appropriations contained in the annual appropriation bills, and made specifically for the service of any fiscal year, and remaining unexpended at the expiration of such fiscal year, shall only be applied to the payment of expenses properly incurred during that year or to the fulfillment of contracts properly made within that year, and balances not needed for such purposes shall be carried to the surplus fund.

This contract was made in the fiscal year 1882 and 1883, and under this section the appropriation for 1883 and 1884 cannot be applied to its fulfillment. This was the view taken by First Comptroller Lawrence in this case in an opinion rendered to the Fourth Auditor November 15, 1883, and in the sewer appropriation case (5th Lawrence, 7) the same rule is laid down. Speaking of the effect of section 3690, at page 12, he says, "Hence no contract can be made after the expiration of such year for the expenditure of such appropriation, and money appropriated for any one fiscal year cannot be expended in paying liabilities accrued under a contract made in pursuance of an appropriation for a prior or subsequent fiscal year, as such contract can only authorize the expenditure of the appropriation for the service of the prior or subsequent year."

It remains to be determined how far the paymaster is protected under section 285 of the Revised Statutes, which provides that every disbursement of public moneys, made by a disbursing officer pursuant to an order of any commanding officer of the Navy, shall be allowed by the proper accounting officers of the Treasury, in the settlement of the officer's accounts, upon satisfactory evidence of the making of such order, and of the payment of moneys in conformity with it, and the commanding officer by whose order such disbursement was made shall be held accountable for the same.

In the case of the first voucher for the 80 barrels of pork, amounting to \$1,744, it does not appear to have been paid pursuant to the direction of any commanding officer of the Navy. It is approved by the commandant of the navy-yard, but it is not accompanied by any order or direction tantamount to an order for its payment. The pay director is therefore not protected by this section in making this payment.

The second voucher, however, for \$4,011.20, being the 20 per cent. reservations upon this contract, is not only approved by the chief of the Bureau of Provisions and Clothing, but the approval is accompanied with a statement, signed by him, that the amount is payable by Pay Director A. H. Gilman. This is equivalent to an order for its payment, and it has been so held in a communication addressed by the Second Comptroller to Paymaster Arms, dated October 21, 1885.

It follows that the pay director is entitled to credit for this payment, and the amount thereof should be charged against the chief of the Bureau by whose order the payment was made.

The account will be adjusted in accordance with the views here expressed.

I. H. MAYNARD,
Comptroller.

PAPERS TO ACCOMPANY EXHIBIT A.

TREASURY DEPARTMENT, FOURTH AUDITOR'S OFFICE,
Washington, D. C., November 13, 1883.

SIR: I respectfully request your decision upon the following question: A contract was entered into November 11, 1882, to furnish to the Navy a large quantity of beef and pork, the goods to be delivered within ninety days from date of contract. On the 16th of the same month (November), the chief of the Bureau awarding the contract, by letter to the contractor, extended the time of delivery. A portion of the pro-

visions was delivered and paid for before the close of the fiscal year ending June 30, 1883.

The appropriation, "Provisions, Navy," out of which bills under this contract were payable, became exhausted before the expiration of the year.

Bills are now presented under the contract, approved by the chief of Bureau, for payment out of the appropriation for 1884.

The goods have been delivered since the beginning of the current fiscal year. Can these bills be legally paid?

I have the honor to be, sir, very respectfully, your obedient servant,
CHAS. BEARDSLEY,
Auditor.

Hon. WM. LAWRENCE,
First Comptroller.

TREASURY DEPARTMENT, FIRST COMPTROLLER'S OFFICE,
Washington, D. C., November 15, 1883.

SIR: Your letter of the 13th instant is received requesting my decision upon a question arising upon the facts which you state, in substance, as follows: A contract was entered into November 11, 1882, to furnish to the Navy Department a quantity of beef and pork, to be delivered within ninety days. On the 16th of the same month the chief of the Bureau awarding the contract extended the time of delivery. A portion of the provisions was delivered and paid for before the close of the fiscal year ended June 30, 1883. The appropriation "Provisions Navy," out of which bills under this contract were payable, became exhausted before the expiration of the year. Bills are now presented under the contract approved by the chief of the Bureau for payment out of the appropriation for 1884. The goods have been delivered since the beginning of the current fiscal year, and you inquire whether these bills can be legally paid. In answer, I have to state that under an ordinary annual appropriation act, such as that to which you refer, a contract can be made for supplies to be delivered within the year for the service of the fiscal year, but it is not lawful to make a contract for the delivery of goods after the fiscal year has closed. A contract made under such an appropriation act for goods to be delivered after the fiscal year is void, and can give no right to payment. There is no authority to receive goods delivered under a contract providing for their delivery after the close of the fiscal year, for which the contract is made. I infer from your letter that the contract which you mention was so extended as to authorize the delivery of goods after the close of the fiscal year, June 30, 1883. No payment could be lawfully made for goods so delivered. This is so clear that it can scarcely be necessary to submit an argument upon the question. I have decided several cases involving similar principles, to which I call your attention, and which have been printed, in addition to which I have my manuscript decision of Coyle's case made on the 23d ultimo, which decides the same question. This I can show to you if you desire.

Very respectfully,

WILLIAM LAWRENCE,
Comptroller.

Hon. CHARLES BEARDSLEY,
Fourth Auditor.

NAVY DEPARTMENT,
Washington, November 19, 1883.

SIR: My attention has been called to a letter from the First Comptroller of the Treasury to the Fourth Auditor of the Treasury dated November 15, in reply to a letter from the Auditor of the 13th, requesting the Comptroller's decision upon a question arising concerning a contract to furnish supplies to the Navy Department. In view of the rendition of this opinion, I have the honor to ask you whether, for decisions upon questions arising under such contracts, the Department is to look hereafter to the First Comptroller instead of the Second Comptroller.

Very respectfully,

WM. E. CHANDLER,
Secretary of the Navy.

Hon. CHARLES J. FOLGER,
Secretary of the Treasury.

TREASURY DEPARTMENT,
November 21, 1883.

Respectfully referred to the Hon. Fourth Auditor for report.

A. WEBSTER,
Chief Clerk.

TREASURY DEPARTMENT,
November 24, 1883.

Respectfully referred to the Hon. First Comptroller for such report as he may desire to make on the question herein submitted. Attention is invited to the statement submitted by the Hon. Fourth Auditor.

A. WEBSTER,
Chief Clerk.

TREASURY DEPARTMENT,
January 5, 1884.

Respectfully returned to the Hon. Fourth Auditor, whose attention is invited to the inclosed copy of letter addressed to the Secretary of the Navy.

A. WEBSTER,
Chief Clerk.

WASHINGTON, D. C., November 19, 1883.

DEAR SIR: The facts in the case about which I spoke to you are as follows:

(1) The Navy Department contracted with Austin P. Brown on the 11th of November, 1882, for the delivery of a certain amount of pork and beef, the same to be delivered within ninety days. Five days afterwards the amount of pork and beef was doubled, and on the 2d of February following the time of delivery was changed from ninety days to "when wanted or when ordered."

The first question is, where beef and pork have been contracted for in one fiscal year, and partly delivered in that year and partly in the succeeding year, whether the part delivered during the succeeding fiscal year can be paid for out of the appropriation for that year.

Section 3735 provides "that it shall not be lawful for any of the Executive Departments to make contracts for stationery or other supplies for a longer term than one year from the time the contract is made."

Certainly such a contract might include portions of two fiscal years, and would seem sufficient to decide this question in the affirmative.

Sec. 3732 provides "that no contract or purchase on behalf of the United States shall be made, unless the same is authorized by law, or is under an appropriation adequate to its fulfillment, except in the War and Navy Departments for clothing, subsistence, forage, fuel, quarters, or transportation; which, however, shall not exceed the necessities of the current year."

At the time the contract for the beef and pork was made there was "an appropriation adequate to its fulfillment." Now the provision that the amount shall not exceed the necessities of the current year is, as I understand it, a check upon the officers, but cannot affect the contractor. He has no right to judge of the amount required for the current year. That must be passed on by officers of the Navy; and such officers having passed on it, it cannot, so far as the contractor is concerned, remain an open question, nor in any way be questioned to the injury of the contractor.

I also call attention to the fact that the appropriations for subsistence for the Army and Navy are annual—that is to say, perpetual. Such appropriations must be made; and they cannot be treated as appropriations made for the erection of a building, or for the purpose of trying some experiment. When such appropriations fail, as a matter of course the building stops and the experiment ceases; but whether an appropriation is sufficient or not—made or not—the Army and the Navy must be fed. And for this reason contracts made under one appropriation can be paid for under another, provided the articles contracted for are delivered under the subsequent appropriation. Officers cannot estimate the exact amount that will be required in the Army or Navy, and as a consequence such exact amounts cannot be contracted for, and there must be left something to the discretion of the officers, and contracts must be varied according to the necessities of the service.

(2) The next question is as to whether the decision of the Second Comptroller upon cases arising in the Navy Department can be reversed, or interfered with in any manner by the First Comptroller.

I find that the two Comptrollers seem to be placed upon a perfect equality, and the duties of each are specified.

The duty of the First Comptroller is, first, to examine the accounts of the First Auditor, except receipts from customs; also of the Fifth Auditor, of the Commissioner of the Land Office, and to certify balances arising thereon to the Register; second, to superintend the preservation and adjustment of public accounts, *subject to his revision*; third, to countersign all warrants drawn by the Secretary of the Treasury, which shall be warranted by law; fourth, to superintend the recovery of debts, &c.; fifth, to decide cases which are appealed from the Sixth Auditor; sixth, to make a report to Congress of such officers as shall fail to make settlement of their accounts.

The duties of the Second Comptroller are, first, to examine accounts settled by the

Second, Third, and Fourth Auditors, and certify the balances to the Secretary; second, to countersign all warrants drawn by the Secretaries of War and of the Navy, which shall be warranted by law; third, to report to the Secretaries of War and the Navy official forms, &c., to be used in disbursing public money; fourth, to superintend the preservation of the public accounts, *subject to his revision*; fifth, to prescribe certain rules for the payment of arrears of pay to petty officers, &c.

It would seem that the Second Comptroller, within his sphere, has exactly the same rights and powers that the First Comptroller has within his. Should there be any doubt upon that point, I refer to sec. 3673, which provides "That all moneys appropriated for the use of the War and Navy Departments shall be drawn from the Treasury by warrants of the Secretary of the Treasury upon the requisitions of the Secretaries of these Departments respectively, countersigned by the Second Comptroller of the Treasury, and registered by the proper Auditor."

It is also provided by section 277 that the Fourth Auditor shall receive and examine all accounts accruing in the Navy Department, and shall certify all balances, and shall transmit such accounts, with the vouchers and certificates, to the Second Comptroller for his decision.

It seems clear to me that the Second Comptroller sustains to the Navy Department precisely the same relation that the First Comptroller sustains to the Treasury Department. All naval matters are examined by the Fourth Auditor, and by him referred to the Second Comptroller. Matters arising in the Treasury Department are referred to the First Auditor, and by him to the First Comptroller. The Second Comptroller has no supervising power over the First, neither has the First over the Second. Each, so far as regards the other, is supreme in his sphere.

(3) I have so far called attention only to the question involved on the present vouchers, but it is to me clear that when a contract like the one in question is made with any of the Departments, the Department at the time having the power to make it, the contractor delivering the goods and articles as called for he has the right to be paid out of any appropriation covering the same subject matter, no matter in what fiscal year it may be.

This view is upheld by section 3721, in which the Secretary of the Navy is authorized to enter into contracts for tobacco for a period not exceeding four years. Certainly this could not be paid out of the appropriation for the first year. Neither would the appropriation of any one year be bound for all.

It seems reasonable to say that it would be paid for as delivered, and that the Secretary of the Navy would have the right to fix the time of delivery; and if all the tobacco was not used in the four years, certainly the contractor would have the right to deliver it in the fifth, and it should be paid out of the appropriation for the fifth.

This view is still further strengthened by section 3732, which provides "that no contract or purchase on behalf of the United States shall be made unless the same is authorized by law, or is under an appropriation adequate to its fulfillment, except in the War and Navy Departments, for clothing, subsistence, forage, fuel, quarters, or transportation; which, however, shall not exceed the necessities of the current year."

This section, with its exception, was a necessity. In no other way could the Army and Navy be rendered useful. All the ships might sink, and all the soldiers starve for lack of an appropriation. What I insist upon, after all, is this: The contract made by Brown with the Navy Department was and is legal; the change in the contract as to the amount was and is legal. Each change made a new contract within the power of the Navy Department, and no new advertisement was necessary, because the price was not changed.

The beef and pork have been delivered under the terms of the contract, as required. When the contract was made the appropriation was adequate to its fulfillment. There is at present an appropriation adequate to its fulfillment. The beef and pork are being eaten in this fiscal year, and I see no reason why the appropriation of this fiscal year should not pay for them.

The provision that contracts shall not be made for a longer term than one year, simply means that the quantity purchased shall not exceed the quantity estimated for such period.

Section 3721, referred to by me, allowing the purchase of tobacco for four years, I believe has been repealed so far as tobacco is concerned, but is left in force as to butter and cheese, and still provides that contracts may be made for these articles for periods longer than one year; so that the illustration remains the same.

In conclusion, I insist that it is a question for you to decide—one that is submitted to your jurisdiction, and that does not require the approval of any officer of any other Department.

Yours, respectfully,

R. G. INGERSOLL.

Hon. WILLIAM E. CHANDLER,
Secretary of the Navy.

NAVY DEPARTMENT,
Washington, D. C., November 21, 1883.

SIR: The Department is desirous of issuing orders to a pay officer to pay the inclosed voucher for \$906.88 for pork furnished the Navy Department, the payment to be charged to the appropriation for provisions for the current fiscal year.

Whether the claim is in such form as to be entitled to be audited is a question for the Fourth Auditor, and whether it can be legally paid, as proposed, is a question for the Second Comptroller, as this Department understands the law and the practice. Will you give directions to have the claim examined in due accordance with law and communicate to me the result?

Herewith please find a communication on the questions involved, submitted to this Department by Col. R. G. Ingersoll, counsel for the claimant, which please return at your convenience.

Respectfully,

WM. E. CHANDLER,
Secretary of the Navy.

Hon. CHAS. J. FOLGER,
Secretary of the Treasury.

NAVY DEPARTMENT,
Washington, December 3, 1883.

MY DEAR SIR: The matter of difference between the Second Comptroller and Fourth Auditor you will find fully and admirably stated in my recent communication in Col. R. G. Ingersoll's paper therein inclosed.

Very truly yours,

WM. E. CHANDLER.

Hon. CHAS. J. FOLGER,
Secretary of the Treasury.

NAVY DEPARTMENT, BUREAU OF PROVISIONS AND CLOTHING,
Washington, D. C., November 26, 1883.

SIR: Your letter of the 24th instant requesting the Bureau to furnish you with copies of the orders of this Bureau extending and modifying the contract of Austin P. Brown, dated November 11, 1882, has been received, and in reply thereto please find inclosed, as requested, copies of letters of Bureau to Austin P. Brown, of November 16, 1882, and February 2, 1883.

Respectfully,

J. A. SMITH,
Paymaster-General, U. S. N.

Hon. CHAS. BEARDSLEY,
Fourth Auditor Treasury.

DEPARTMENT OF THE INTERIOR,
Washington, November 28, 1883.

SIR: As requested in your letter of the 27th instant, I inclose herewith copy of contract made by J. A. Smith, Paymaster-General, U. S. Navy, with Austin P. Brown, esq., for beef, pork, preserved beef, vinegar, and candles.

There is no paper on file in the returns office showing that this contract has been modified or the time extended.

Very respectfully,

H. M. TELLER,
Secretary.

The FOURTH AUDITOR, *United States Treasury.*

DEPARTMENT OF THE INTERIOR, RETURNS OFFICE,
Washington, November 27, 1883.

I hereby certify that the contract attached hereto is an exact copy of the one now on file in this office.

W. C. WHITE,
Returns Clerk.

DEPARTMENT OF THE INTERIOR,
Washington, D. C., November 27, 1883.

I hereby certify that W. C. White, whose signature appears above, is the duly appointed returns clerk.

In witness whereof I have hereunto set my hand and caused the seal of this Department to be affixed.

[SEAL.]

M. L. JOSLYN,
Acting Secretary.

CONTRACT.

This contract of two parts, made and concluded this 11th day of November, A. D. 1882, by and between Austin P. Brown, of Washington, D. C., as principal, and Noah L. Jeffries and G. H. Plant, of Washington, D. C., as sureties, parties of the first part, and the United States, by the Paymaster-General, U. S. Navy (chief of the Bureau of Provisions and Clothing), acting under the direction of the Secretary of the Navy, party of the second part, witnesseth: That for and in consideration of the payments hereinafter specified, the parties of the first part, for themselves and their personal and legal representatives, do hereby covenant and agree to and with the party of the second part as follows, viz:

That the said Austin P. Brown will furnish and deliver, at his own risk and expense, at the Brooklyn navy-yard, within ninety days from the date of this contract:

Five hundred (500) bbls. beef, $\frac{1}{2}$ in $\frac{1}{4}$ bbls.;

One thousand (1,000) bbls. pork, $\frac{1}{2}$ in $\frac{1}{4}$ bbls.;

Thirty thousand (30,000) bls. preserved beef;

Five thousand (5,000) galls. vinegar;

Thirty-five thousand (35,000) lbs. candles;

The beef, pork, preserved beef, vinegar, and candles to conform with this Bureau's specifications for the same, dated May 2, 1881, and to pass the usual naval inspection.

It is hereby mutually and expressly covenanted and agreed, and this contract is upon the express condition, that no Member of or Delegate to Congress, nor any officer of the United States, naval, military, or civil, is, or shall be, admitted to any share or part of this contract, or to any benefit to arise therefrom; that any transfer of this contract, or of any interest therein, to any other person or party than said parties of the first part, shall annul this contract so far as the United States are concerned; and that if said parties of the first part shall fail in any respect to perform this contract on their part, it may, at the option of the United States, be declared null and void, without prejudice to the right of the United States to recover for defaults herein or violations thereof, and that for such default the United States may demand and recover of said parties of the first part, and their representatives aforesaid, as liquidated damages, a sum of money equal to twice the sum herein agreed to be paid by the United States.

And this contract further witnesseth, that the United States, party of the second part, in consideration of the foregoing stipulations, do hereby covenant and agree to and with the parties of the first part, and their said representatives, as follows, viz:

That upon the presentation of the customary bills, and the proper evidence of the delivery, inspection, and receipt of the said beef, pork, preserved beef, vinegar, and candles, there shall be paid to the said Austin P. Brown, or to his order, by the Navy paymaster for the port of New York, for all the beef, pork, preserved beef, vinegar, and candles delivered under this contract the following prices, viz:

For the beef, twenty dollars and seventy-five cents (\$20.75) per bbl.;

For the pork, twenty-one dollars and eighty cents (\$21.80) per bbl.;

For the preserved beef, thirteen and three-fourths (13 $\frac{3}{4}$) cents per lb.;

For the vinegar, fourteen (14) cents per gallon;

For the candles, thirteen and nine-tenths (13 $\frac{9}{10}$) cents per lb.

It is mutually understood and agreed, as aforesaid, that no payment or allowance to said parties of the first part will or shall be made by the United States for or on account of this contract, except those payments herein specified; that twenty per cent. will be withheld from the amount of each payment herein stipulated as security for the full completion and performance of their covenants and agreements by said parties of the first part; and that eighty per cent. of each said payments shall be made within ten days after a warrant therefor shall have been passed by the Secretary of the Treasury.

In witness whereof the said parties hereto have hereunto set their hands and seals at Washington, D. C., this 11th day of November, A. D. 1882.

AUSTIN P. BROWN. [L. s.]

NOAH L. JEFFRIES. [L. s.]

GEO. H. PLANT. [L. s.]

J. A. SMITH, [L. s.]

Paymaster-General, U. S. Navy.

Signed and sealed in presence of—

SAM. L. MATTINGLY.

Witness the signature of J. A. Smith.

W. S. GIBSON

TREASURY DEPARTMENT, FOURTH AUDITOR'S OFFICE,
Washington, D. C., November 30, 1883.

By your reference of the 23d instant, I have the honor to acknowledge the receipt of a letter of the honorable Secretary of the Navy in which he says that Department is desirous of issuing orders to a pay-officer to pay the inclosed voucher for \$906.88, for pork furnished the Navy Department, the payment to be charged to the appropriation for provisions for the current fiscal year, and asking you to have the claim examined in due accordance with law; and also inclosing a communication on the questions involved, submitted to that Department by Col. R. G. Ingersoll, counsel for claimant.

In compliance with your direction for a report upon these matters, I have the honor to submit the following:

The approved public bill transmitted with the letter of the honorable Secretary of the Navy is not in form to be passed upon as a claim in the Treasury Department. To be so, it should be presented by the claimant directly to this office, with such facts and papers as he may have to establish its validity. Nor is this bill in a proper condition to audit, as it has not been paid by, and rendered to this office in the account of, a naval disbursing officer. If this bill were a part of a lawful contract made November 11, 1882, as I supposed it was when I wrote to you the letter of the 23d instant, it could not, in my opinion, now be lawfully paid by a disbursing officer; because the appropriation for the fiscal year 1883, under and for which that contract was entered into, is exhausted—there being indeed a deficiency of not less than \$150,000 in that appropriation. But the question whether there is an appropriation out of which a claim can be lawfully paid is one for the Secretary of the Treasury, as clearly set forth in a decision of the Department on a claim which had been allowed by the Third Auditor and the Second Comptroller, rendered April 20, 1877, and from which I copy as follows:

"The Secretary of the Treasury is not called upon to consider the validity of this claim, but must know that an appropriation exists applicable to its payment before issuing a warrant therefor; and if of the opinion that there is no such appropriation he must decline to issue a warrant for the payment of the claim. If he grant a warrant not in pursuance of an appropriation by law he violates his duty, and is responsible for it. (5 Op. Attorney-General. 641.) This is in execution of the powers conferred upon the Secretary by section 248 of the Revised Statutes to grant warrants in pursuance of appropriations by law, and does not conflict with the provisions of section 191, which relates to 'balance' of accounts, and not to warrants or appropriations."

The facts in reference to the contract of November 11, 1882, and the delivery of goods under it, so far as it is necessary to refer to them for a full understanding of the status of the inclosed bill, are these:

On the date named a contract (after advertising and opening of bids as required by law) was duly executed by the Bureau of Provisions and Clothing, Navy Department, with Austin P. Brown as principal and Noah L. Jeffries and George H. Plant as sureties, for delivery within ninety days of 1,000 barrels of pork at \$21.80 per barrel, and 500 barrels of beef at \$20.75 per barrel. The goods were to be delivered at the Brooklyn navy-yard, and paid for by the Navy paymaster for the port of New York. So far as the records of this office show (the accounts, however, having been rendered to include only the final quarter of the last fiscal year) the payments were not made in New York, but were made in Washington, D. C.

On the 2d of February, 1883, the following letter, as stated by the chief of the Bureau of Provisions and Clothing, was sent to the contractor, Mr. Brown:

NAVY DEPARTMENT,
BUREAU OF PROVISIONS AND CLOTHING,
Washington, D. C., February 2, 1883.

SIR: In reply to your letter of the 27th ultimo, inquiring if you will be held to a strict compliance with the terms of your contract of the 11th of November last in regard to the time of delivery, the Bureau would state that if you make deliveries when demanded a strict compliance to the time stated in the contract will not be required, provided this concession as to time shall in no way be held by you to invalidate the other conditions of the contract.

Respectfully,

J. A. SMITH,
Paymaster-General, U. S. N.

AUSTIN P. BROWN, Esq.,
Washington, D. C.

NAVY DEPARTMENT,
BUREAU OF PROVISIONS AND CLOTHING,
Washington, D. C., November 16, 1882.

SIR: Your offer of the 7th instant to furnish all the beef and pork that may be required by the Bureau before the close of the packing season, at the price named in your bid of the 19th October, 1882, is hereby accepted, and you will deliver under the terms of your contract of November 11, 1882, 500 barrels beef and 1,000 barrels pork, in addition to the quantity therein specified.

Pay-inspector Edwin Stewart, inspector of provisions and clothing, navy-yard, New York, has this day been notified of the above addition made to your contract.

Very respectfully,

J. A. SMITH,
Paymaster-General, U. S. N.

AUSTIN P. BROWN, Esq.,
Washington, D. C.

The record shows that the 500 barrels of beef were delivered and paid for before the close of the fiscal year. The deliveries of and payments for pork were as follows: April 17, 1883, 250 barrels; July 6, 1883, 98 barrels; July 23, 1883, 244 barrels; September 10, 1883, 250 barrels; September 19, 1883, 142 barrels; October 2, 1883, 16 barrels; total, 1,000 barrels.

On the date of the last delivery the 20 per cent. which had been reserved on former deliveries was paid and the contract completed. These payments were all made out of the appropriation for the fiscal year 1883, but it will be observed that only 250 barrels of pork were delivered in that year. The accounts of the disbursing officer in which these deliveries during the current fiscal year are shown have not yet been rendered to this office.

That there had been a doubling of this contract or a purported new contract for a like amount of beef and pork, based upon the old one, I first learned from the communication of counsel above referred to.

Writing to the Bureau for further information I have been furnished with the following letter. It is hardly necessary to say that this lacks the essential elements of a lawful contract. There was no advertising; there was no receiving nor opening of bids; there was no competition; there is no evidence that a bond was given or sureties furnished. Nor was it treated by the Navy Department as a contract. It was not filed in the office of the Second Comptroller until this investigation began. It was not filed in the Department of the Interior, as all contracts of the Navy Department are, under heavy penalties, required to be (see Revised Statutes, sections 3744, 3745, and 3746). It was, in short, in no proper sense a lawful contract, and there can be no obligation on the part of the Government to receive or pay for the goods furnished under its pretended authority. I learn, however, upon inquiry at the Navy pay-office in this city that on the 4th day of October, 1883, ninety-two barrels of pork were delivered and paid for (less 20 per cent. reserved) under this Bureau letter, payment being made out of appropriation for 1883. It is now desired to pay a similar bill from the appropriation of 1884. If the quantity can be increased and the time of delivery extended without reference to the fiscal year or the law governing the making of contracts, then any contract might be enlarged and extended without limit, and the object of legislation upon the subject could thus be entirely defeated. The necessities of the service cannot be pleaded in this case, for of the 1,000 barrels of pork lawfully contracted for, only 250 barrels were required for use, or were actually delivered within the fiscal year.

I respectfully submit that the principles involved in this case are of very great importance. Should the enlargement of contracts, the extension of time of delivery beyond the limits of the fiscal year in and for which they are made, and the indiscriminate use of appropriations be sanctioned by the Treasury Department, the door would be opened to great irregularity, abuse, and possible corruption.

I return herewith the letter of the honorable Secretary of the Navy and accompanying papers.

Very respectfully,

CHAS. BEARDSLEY,
Auditor.

HON. CHARLES J. FOLGER,
Secretary of the Treasury.

TREASURY DEPARTMENT,
January 4, 1884.

SIR: I have the honor to acknowledge the receipt of your letter of November 19, 1883, in which you refer to a letter from the First Comptroller of the Treasury to the Fourth Auditor of the Treasury in reply to a letter from the Fourth Auditor to the

First Comptroller requesting the Comptroller's opinion upon a question arising concerning a contract to furnish supplies to the Navy Department. You remark that in view of the rendition of this opinion you have the honor to ask me whether for decisions upon questions arising upon such contracts the Navy Department is to look hereafter to the First Comptroller instead of the Second Comptroller. I have no hesitation in replying that when accounts arising out of contracts to furnish supplies to the Navy Department are properly and formally presented to this Department for settlement, the course they will take will be that marked out by the law. They will go to the Fourth Auditor for preliminary examination, and will be transmitted by him, when he has arrived at conclusions, to the Second Comptroller for subsequent examination and decision. I do not suppose that any opinion of the First Comptroller upon any question arising concerning them, or the contracts upon which they are founded, will be imperative upon the Second Comptroller, so as to absolutely direct his action in the premises.

Whatever weight the reasoning contained in an opinion given by the First Comptroller may have, it is for the Second Comptroller to say, as it is not unusual for the auditing officers of this Department, not only to consult the published opinions of other auditing officers, but also, in a spirit of friendliness and mutual assistance, to ask for and receive suggestions upon questions arising. Still the official determination upon accounts presented by the Navy Department lies with the Fourth Auditor and Second Comptroller.

I have also received your favor of December 3, 1883, upon the same subject, in which you state that I will find the matter fully and admirably stated in a paper of Col. R. G. Ingersoll, inclosed in your recent communication.

Perhaps I am to infer from this that you desire not only an answer to the question propounded in your first letter, to which I have replied, but also my opinion upon the merits of the discussion shown in the various reports from the Fourth Auditor and Second Comptroller, and the letters between the Fourth Auditor and First Comptroller, and this paper of Colonel Ingersoll. I gather from the report of the Fourth Auditor that a case has not yet arisen which requires my practical decision from the Department. I understand from that report that no accounts have yet been presented for audit, but merely a hypothetical inquiry made whether if a payment was made on a certain contract, and an account and voucher presented, for reimbursement to the disbursing agent of the Navy Department, the auditing officers of this Department would pass and allow it. I disincline to decide a hypothetical question such as this inquiry presents. I prefer to wait until it becomes practical. Then all the facts bearing upon it would be presented in authentic shape. But as it may aid in the administration of your Department, I feel compelled to say that my mind does not yet assent to the conclusions of the paper prepared by Col. Ingersoll and inclosed to me. It seems to me, on a perhaps superficial view, that to approve the action of the officer of your Department in directing the making and extending the contract and occasional delivery of the provisions in the case would be to supervene the provisions of statute which were made to control the authority of that class of officers and to circumscribe their power to create claims against the Government. However, I hold my judgment in suspense until an actual case is presented requiring the exercise of it.

There is also among the papers a letter from you dated November 21, 1883, in which you ask whether I will give direction to have the claim examined in due accordance with law, and communicate to you the result. I answer in the affirmative. Whenever a claim is properly and formally presented from your Department or any officer of it to an auditing officer of this Department, it shall have the consideration which the subject-matter demands, and for which the law provides.

I return herewith the paper of Col. Ingersoll, in accordance with your request.

Very respectfully,

CHARLES J. FOLGER,
Secretary.

Hon. WILLIAM E. CHANDLER,
Secretary of the Navy.

NAVY DEPARTMENT,
BUREAU OF PROVISIONS AND CLOTHING,
Washington, D. C., May 26, 1884.

SIR: Course has this day been given to a requisition in your favor for \$5,970, to pay bills due A. P. Brown for deliveries of pork at the navy-yard, New York, under his contract dated November 11, 1882, extended, and December 7, 1883, and also a

reservation bill due him on deliveries of pork under his contract dated November 11, 1882, extended.

The triplicate bills pertaining to the same have been retained to be filed with your monthly returns.

Respectfully,

Pay Director A. H. GILMAN,
Navy Pay Office, New York.

J. A. SMITH,
Paymaster-General, U. S. N.

I hereby certify the above to be a true copy of the original, and that the amount of requisition covers the vouchers No. 759, for \$1,744, and No. 760, for \$4,011.20.

A. H. GILMAN,
Pay Director, U. S. N.

TREASURY DEPARTMENT, FOURTH AUDITOR'S OFFICE,
Washington, D. C., November 18, 1885.

SIR: The Hon. Second Comptroller has decided that the 20 per cent. reservations on the contract with A. P. Brown dated November 11, 1882, and extended by bureau order of November 16, 1882, were illegally allowed, and paid by open order, and in the adjustment of the accounts of Pay Director Gilman, he has debited you with the amount of said reservations, viz, \$4,011.20.

You will please deposit that sum with the United States Treasurer forthwith, and forward his certificate to this office.

Very respectfully,

C. M. SHELLEY,
Auditor.

Paymaster-General J. A. SMITH,
United States Navy.

NAVY PAY OFFICE, 27 STATE STREET,
New York, November 18, 1885.

SIR: I have the honor to forward herewith certified copies of letters, as follows:

(1) Paymaster-General J. A. Smith, U. S. N., dated May 26, 1884, notifying me of passage of requisition for funds to pay bills for \$1,744 and \$4,011.20, in favor of A. P. Brown.

(2) Engineer-in-Chief Charles H. Loring, U. S. N., dated January 3, 1885, notifying me of passage of requisition for funds to pay bill for \$76,225.46, in favor of John Roach, as requested by you.

Very respectfully, your obedient servant,

A. H. GILMAN,
Pay Director, U. S. N.

Hon. I. H. MAYNARD,
Second Comptroller of the Treasury, Washington, D. C.

EXHIBIT B.

TREASURY DEPARTMENT, SECOND COMPTROLLER'S OFFICE,
Washington, D. C., July 28, 1885.

In the matter of the settlement and adjustment of the accounts of Pay Director C. P. Wallach, of the United States Navy.

Opinion.

The question to be passed upon in this case arises with reference to the validity of an open-purchase requisition, so called, for one year's supply of stationery for the use of the navy-yard at Norfolk, Va., amounting to \$376.08.

Section 3709 of the Revised Statutes provides that all purchases and contracts for supplies in any of the Departments of the Government shall be made by advertising a sufficient time previously for proposals respecting same, when the public exigencies do not require the immediate delivery of the articles.

When immediate delivery is required by the public exigencies, the articles may be procured by open purchase or contract at the place and in the manner in which such articles are usually bought and sold between individuals.

Chapter 4 of the regulations relating to the Pay Department of the United States Navy (edition of 1878) provides that all requisitions for stores must be approved by the commandant of the yard or station, and those for articles not under contract will be made upon the purchasing agent, who will procure them and be responsible that they are obtained at the lowest market prices and of the best quality, and subject to inspection at the yard before being received; and paragraph 5 prohibits open purchases unless the requisition has the approval of the proper bureau; and paragraph 6 provides that when a public exigency requires the immediate use of articles not on hand or procurable under existing contracts, the commandant of the yard will make a requisition on the purchasing officer for the same and transmit it to the proper bureau for approval, with a statement of the circumstances and the nature of the exigency, and the bureau will then decide as to the necessity of open purchases, and, if it approves, will return the requisition so approved to the purchasing officer, who will procure the articles in the manner prescribed by law, and when no public exigency exists all other articles not exempted by law shall be procured after public advertisement.

In the present case there does not appear to have been any exigency whatever requiring the purchase in open market and immediate delivery of stationery for the use of the navy-yard in question for the period of an entire year.

It was the scheme of the statute that articles of this character should be furnished by contract by the lowest bidder, and that the Secretary of the Navy should advertise once a week for at least four weeks in one or more of the principal papers published in the place where the articles were to be furnished, for sealed proposals for furnishing same. (Section 3718, R. S.)

While the purchase of the necessary stationery for the use of the navy-yard during the period of advertisement required for proposals, under the section above referred to, would doubtless be authorized, yet it is difficult to conceive of any exigency which could require the immediate purchase and delivery of all such articles which might be needed in the service for the period of one year. If the mandate of the statute can be defied and such purchases made of a year's supply, the officer charged with the duty of making such purchases might also contract in this manner for the furnishing of supplies for five or ten years or an indefinite period.

The intent of the statute is clear. While adopting a general rule which would require a delay of at least four weeks for the purpose of advertising, it was careful to provide that the public service should not suffer in cases of emergency requiring the immediate use of supplies, and it therefore provided that sufficient articles might be purchased and delivered to meet the wants of the service until a contract could be made and articles delivered under it in the mode pointed out by statute.

If the exigency clause of this statute can be made use of to authorize the purchase of a year's supply, then what was intended as a wholesome provision of law for the protection of the Government against fraud and favoritism becomes a dead letter.

But it may be insisted in behalf of the pay director that the commandant of the navy-yard having certified that the public exigency required the immediate delivery of these articles, and that they were properly obtained by open purchase; that the disbursing officer is protected, and that he was not at liberty to question the legality or the propriety of the method of purchase adopted.

It seems to me that there are several conclusive answers to this position:

First. An exigency cannot be created by the simple certificate of a public officer that it exists, providing it appears upon the face of the papers that the certificate is false.

An exigency is something more than a condition of things which renders a particular line of action expedient. It involves a state of pressing necessity so great that the public interests would be prejudiced if the contemplated purchase was not made.

It is difficult to conceive of any combination of circumstances requiring the immediate delivery of a year's supply of stationery for a navy-yard. It might be admitted that, if the existence of such circumstances were possible, the certificate of the officer of the bureau charged with the duty of determining their sufficiency would be conclusive upon the purchasing officer. But where it is plain upon the face of the papers presented that the certificate was issued in violation of law it affords no protection to any person assuming to act under it. And so a series of exigency vouchers might be issued covering, in the aggregate, a long period of time, the evident purpose of which was to evade the statute, and in such a case it would be the duty of the purchasing agent of the Government to take cognizance of such transparent frauds upon the law and treat them as nullities.

Second. It is not claimed that in the present case any such certificate was obtained before the purchases were made. These articles were purchased and delivered on July 23, 1884, or at least as early as September 17 in that year, when the civil engi-

neer certifies that they have been received. The commandant of the navy-yard makes a certificate on the 26th of September, 1884, that the public exigencies required the immediate delivery of the articles mentioned in the bill.

A certificate made after the purchase will not avail the disbursing officer. He has no right to buy at all unless the proper authorities of the Navy Department have certified to the existence of an exigency requiring the immediate delivery and directing him to purchase in open market.

Third. I am not able to find any provision of law or regulation of the Navy Department which imposes upon the commandant the duty of deciding when an exigency exists.

Possibly the Bureau of Yards and Docks, under the provisions of sections 419 and 420 of the Revised Statutes, might properly exercise such functions.

Paragraphs 5 and 6 of the naval regulations above referred to contemplate that no exigency purchase shall be made except upon the previous approval of the bureau of the requisition and a decision by them as to the necessity of an open purchase.

The mode of procedure there pointed out requires the commandant of the yard to make a requisition on the purchasing officer for the articles needed for immediate use, and to transmit this requisition to the bureau for approval, with a statement of the circumstances and nature of the exigency, and the bureau must then decide upon the necessity of the open purchase, and if it approves of such purchase return the requisition to the purchasing officer.

Every safeguard provided by statute and by the Navy regulations appears to have been disregarded in this case, and the item of credit in the pay director's account referred to of \$376.08 should therefore be disallowed.

I. H. MAYNARD,
Comptroller.

EXHIBIT C.

TREASURY DEPARTMENT, SECOND COMPTROLLER'S OFFICE,
November 20, 1885.

In the matter of payment of fraudulent vouchers, in the account of Pay Director Looker, U. S. N.

MEMORANDUM.

The paymaster was justified in paying these vouchers, as there was nothing to indicate that they were false or fraudulent; the signatures thereto are genuine, and it appears that they were issued through the negligence of the chief of bureau. Being regular in form, and the paymaster having no notice of their fraudulent character, he should be protected and have credit for the payment made upon them.

It seems that the Government never received the property; but that was not the fault of the disbursing officer. Under the laws and Navy regulations upon the subject, the vouchers as they were presented to the paymaster were sufficient evidence of the delivery of the property.

The finding of the court-martial conclusively shows that the chief of the bureau was guilty of culpable inefficiency in the performance of his duty, and neglect of duty in the matter of the issue of these vouchers, and in consequence thereof payment was obtained of the Government for property that was never delivered to or received by it.

The amount represented by these vouchers should therefore be charged against the chief of bureau in his account.

I. H. MAYNARD,
Comptroller.

FOURTH AUDITOR'S OFFICE, TREASURY DEPARTMENT.

Official.

Auditor.

EXHIBIT D.

PAYMASTER'S DEPARTMENT,
UNITED STATES RECEIVING SHIP NEW HAMPSHIRE, 2D RATE,
Newport, R. I., November 25, 1885.

SIR: I have the honor to acknowledge the receipt of your letter of the 18th instant, transmitting a copy of the reconciling statement of my account for the second quarter of 1885.

For the following reasons I respectfully request the removal of all suspensions shown thereon, viz:

Voucher No. 3 (\$7.88). I transmit herewith a statement of rates. Copy of authority I forwarded to you October 29, 1885.

Voucher No. 2, (\$882.25) for water. I transmit copy of correspondence marked A. Vouchers 1 and 2 (\$1,368.85), commissary account. I have respectfully to state that as soon as I learned that the new regulation of February 12, 1885, applied to fresh provisions I made a requisition (April 4) on the bureau of provisions and clothing. On April 11 I received authority to advertise for proposals. The proposals were opened April 17, and since that time all provisions have been purchased under contract.

No. 16, De Lancey W. Watkins, clerk (\$41.10). I transmit certified copy of oath of allegiance.

No. 21, Albert T. Cowie, pay clerk (\$7.12). I have checked the amount in this quarter's roll and marked over the checkage, "Overpayment second quarter, 1885." Mr. Cowie reported for duty June 19, 1885, and immediately went on duty, as it required much time and care to get an account of stores, &c., turned over to me. I reported as the relief of Passed Assistant Paymaster S. R. Colhoun, on June 20, not June 21, as stated, so I trust that the decision in this case may be reconsidered. The usual marks were made on the rough roll, to the names of the following-named men, and they again signed their accounts during the third quarter, as will be seen by reference to the roll, now on file.

Crew roll:

No. 86, John W. Newman, lds. (\$545). Signed September 30, 1885.

No. 152, James Cavanaugh, lds. (\$5.56). Signed and delivered August 31, 1885.

No. 170, C. H. Fogel, C. and C. (\$10.28). Signed and delivered August 10, 1885.

Apprentice roll:

No. 2, G. A. Ward, third-class apprentice (\$7.69). Signed and transferred to Portsmouth September 21.

No. 6, C. McL. Wessels, third-class apprentice (\$3.30). Signed and transferred to Saratoga September 22.

No. 43, C. A. Burlew, third-class apprentice (\$2.85). Signed and transferred to Saratoga September 30.

No. 80, Frank Hayley, third-class apprentice (\$3.58). Signed and transferred to Saratoga September 30.

The overpayments, amounting to \$3,567.85, are shown on my rolls for the third quarter, 1885, now on file in your office.

* * * * *

THOMAS J. COWIE.

* * * * *

Hon. C. M. SHELLEY,
Fourth Auditor.

EXHIBIT E.

U. S. R. S DALE, 3D RATE,
Washington, December 21, 1885.

SIR: I have the honor to state that on the receipt of your letter of the 12th instant, inclosing copy of reconciling statement in my account for the second quarter, 1885. I examined the same.

I have deposited with the Treasurer, under "Pay of the Navy," \$207, and have this day received duplicate Treasury certificate No. 35035.

Please credit me as follows:

To difference between pay-roll and account current second quarter, 1885	\$200
To allotment of W. E. Brown (W. R. S.), United States steamer Tallapoosa, January, 1884.....	7

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Very respectfully, your obedient servant,

H. R. SMITH,
Passed Assistant Paymaster, U. S. N.

Hon. C. M. SHELLEY,
Fourth Auditor of the Treasury.

U. S. R. S. DALE,
Navy-Yard, Washington, December 26, 1885.

SIR: I have the honor to inclose herewith itemized bills of washing done on the U. S. S. Dispatch during the second quarter, 1884, public bills for which were filed with my returns for that quarter, but were disallowed on my reconciling statement.

Will you please append these itemized bills to the public bills on file in your office in order that the suspensions may be removed.

Very respectfully, your obedient servant,

H. R. SMITH,
Passed Assistant Paymaster, U. S. N.

Hon. C. M. SHELLEY,
Fourth Auditor of Treasury, Washington, D. C.

EXHIBIT F.

U. S. S. PINTA,
Juneau, Alaska, November 6, 1885.

SIR: I have the honor to acknowledge the receipt of a copy of my reconciling statement of first quarter, 1885. In regard to the account of Thomas Williams, ordnance sergeant, and William Gleason, ordnance sergeant, "suspended for evidence why they were discharged before sentence of court-martial had expired, no evidence having been furnished that the sentence was remitted." I would state that they were discharged on account of rebate for good conduct. I inclose certificate of Lieut. Commander H. E. Nichols, commanding Pinta, in regard to the above.

Cash vouchers Nos. 10, 21, and 14, have been suspended for authority of F. O. Downing to sign for Pacific Coast Steamship Company.

I would state that he is the purser of the steamer, and the only one from whom tickets and transportation on the steamer can be procured in the Territory. Requisition No. 7694 was not taken up on account current, not being received in time.

I am, sir, very respectfully,

EDWIN B. WEBSTER,
Assistant Paymaster, U. S. N.

Hon. C. M. SHELLEY,
Fourth Auditor.

This is to certify that there are on the general court-martial orders in the cases of Thomas Williams, ordnance sergeant, and Martin Gleason, ordnance sergeant, the following indorsements, in the handwriting of Lieut. Com'd'r A. G. Caldwell, late commanding Pinta:

"Dis.—Rebate for good conduct.

"A. G. C."

And that referring to the log-book of the Pinta they were discharged by order of Lieutenant-Commander Caldwell, on August 21, 1884.

H. E. NICHOLS,
Lieutenant-Commander U. S. N., Commanding Pinta.

U. S. S. PINTA,
Juneau, Alaska, November 14, 1885.

EXHIBIT G.

U. S. S. MICHIGAN, 4TH RATE,
Erie, Pa., October 20, 1885.

SIR: I transmit herewith receipts for the articles on which freight was paid by account current, vouchers Nos. 1, 2, 3, 5, 6, 7, 10, 12, 14, 15, and 16 for the second quarter, 1885; also surgeon's certificate of necessity for voucher No. 29, for same quarter, all to remove suspensions.

Very respectfully,

T. D. HOXSEY, JR.,
Past Assistant Paymaster, U. S. N.

Hon. C. M. SHELLEY,
Fourth Auditor of the Treasury, Treasury Department, Washington, D. C.

U. S. FLAG-SHIP TENNESSEE,
OFFICE OF FLEET PAYMASTER, N. A. S.,
New York, September 22, 1885.

SIR: Inclosed herewith, please find vouchers to remove suspensions in my accounts for the first quarter, 1885, and fourth quarter, 1884.

Very respectfully, your obedient servant,

JNO. H. STEVENSON,
Pay Inspector, U. S. N.
ARMS.

Hon. C. M. SHELLEY,
Fourth Auditor Treasury Department, Washington, D. C.

EXHIBIT H.

NAVY DEPARTMENT,
Washington, D. C., October 7, 1885.

SIR: In answer to yours of the 2d inst., I have to reply that all the papers in the case have been placed before the honorable Secretary of the Navy. I have to request that further action may be deferred until the honorable Secretary has had time to consider the case.

Very respectfully,

JAS. E. JOUETT,
Rear-Admiral,
Commanding U. S. Naval Force on North Atlantic Station.

Hon. C. M. SHELLEY,
Fourth Auditor, Treasury Department, Washington, D. C.

SEPTEMBER 4, 1885.

In the matter of the settlement of the accounts of John H. Stevenson, pay inspector of the United States Navy.

MEMORANDUM.

In the adjustment of the accounts of United States Navy Pay Inspector Stevenson, an item of \$400 is charged, for which a voucher is presented, stating that the United States Navy Department per United States ship Tennessee, first rate, is indebted to Rear-Admiral J. E. Jouett in the sum of \$400 for entertaining public officials at New Orleans, La., as follows:

1885.

- Feb. 7. Colonel Burke, Director-General World's Exposition, and party.
- Feb. 9. Governor McEnery, of Louisiana, with staff and friends.
- Feb. 13. Governor Bourne, of Rhode Island, with staff and friends.
- Feb. 16. Mexican Commissioner, Mgr. Gillot, and party of officials.
- Feb. 20. Governor Cameron, of Virginia, with staff and friends.

There is added the following approval:

"NAVY DEPARTMENT.

"Approved February 23, 1885, for \$400.

"WM. E. CHANDLER,
"Secretary of Navy."

This is followed by a certificate by Pay Inspector Stevenson, that "the above-mentioned articles were purchased by me at regular market rates."

Appended to this is a statement signed by O. S. Stanton, United States Navy, commanding officer, to the effect that "the public exigencies having required the immediate delivery of the above-mentioned articles, they were purchased in open market by John H. Stevenson, Pay Inspector, United States Navy, and by my order, and this bill is approved for \$400, and he is hereby ordered to pay the amount."

There is also a receipt, signed by Admiral Jouett, acknowledging that on March 6, 1885, he received of John H. Stevenson, pay inspector, United States Navy, the sum of \$400, in currency, in full of the above bill.

I find no authority in law for this expenditure.

There is no statute or naval regulation which imposes upon the officers of a squadron the duty of entertaining public officials at the expense of the Government. It is one

of the penalties of official position that the incumbent is sometimes required, by social usage or the etiquette of his station, to extend hospitalities to persons and upon occasions when, as a private citizen, he would be free from such obligations.

But it is a burden voluntarily assumed, and apparently not of such magnitude as to repress the ambition of men to seek public positions.

There is no bill of items rendered with this voucher, and I am not informed of the character of the outlay, except that it is declared that "the public exigencies required the immediate delivery of the above-mentioned articles," from which is to be inferred that they were merchandise of some character not embraced in the regular supplies with which the ship was provided.

The paymaster has paid the bill in good faith, and by the order of the commanding officer, and he should be protected.

There is a statute designed to meet such cases.

Section 285 of the Revised Statutes provides that every disbursement of public moneys made by a disbursing officer, pursuant to the order of any commanding officer of the Navy, shall be allowed by the proper accounting officers of the Treasury in the settlement of the accounts of the officer, upon satisfactory evidence of the making of such order, and of the payment of moneys in conformity with it, and the commanding officer by whose order such disbursement was made shall be held accountable for the same.

This item must therefore be allowed in the accounts of the paymaster, and might, under the statute, be charged against the commanding officer in his accounts with the Government.

But full justice will not thereby be done.

The voucher shows that the money was received by the rear-admiral commanding the squadron, and as it is money belonging to the United States unlawfully expended, it may be followed into whatever hands it can be traced and restitution compelled.

It should therefore be charged against the latter officer in his accounts, and be regarded as an advancement upon the pay to which he is entitled from the Government.

I. H. MAYNARD,
Comptroller.

EXHIBIT I.

PAYMASTER'S OFFICE, U. S. S. OSSIPPEE, 3D RATE,
Hiogo, Japan, October 15, 1885.

SIR: I herewith inclose orders and certificates necessary to remove suspensions on reconciling statement of my accounts for the fourth quarter 1884 and the first quarter 1885.

I am, sir, very respectfully,

G. R. WATKINS,
Paymaster, U. S. N.

Hon. C. M. SHELLEY,
Fourth Auditor, United States Treasury.

EXHIBIT J.

U. S. S. MARION, 3D RATE,
Chemulpo, Corea, November 9, 1885.

SIR: I have to acknowledge the receipt of your letter of the 15th September ultimo, inclosing a copy of the reconciling statement of my account for the first quarter 1885. In reply I would state that to remove such suspended items as pertain to that quarter's accounts, I have made the following checkages on my pay-roll for the current quarter, viz:

Against the pay of No. 12, Assistant Engineer G. S. Willets	\$4 44
Against the pay of No. 22, Pay Clerk Charles A. Gibson	2 74
Against the pay of No. 74 (crew roll), G. O'Donnell, oiler	1 00

I have also requested Paymaster George A. Lyon, of the United States steamer Trenton, to check the sum of \$1.23 against the pay of Naval Cadet William E. Wirt, he having been transferred to that vessel. I also inclose herewith commanding officer's certificate with witness to issues made to deserters, amounting to \$224.11; also a certificate from the chief engineer of this vessel that the articles referred to in voucher

No. 2 were received by him. Likewise my own certificate that the articles referred to in voucher No. 3 were received by me, and that the service was satisfactorily performed.

Trusting that these will be found in every particular correct,
I am, respectfully, &c.,

L. A. FRAILEY,
Paymaster, U. S. N.

Hon. C. M. SHELLEY,
Fourth Auditor, Treasury Department, Washington, D. C.

EXHIBIT K.

HEADQUARTERS MARINE CORPS, PAYMASTER'S OFFICE,
Washington, D. C., November 19, 1885.

SIR: Herewith inclosed please find explanation of items on last reconciling statement that have not been fully explained; also, one certificate from the adjutant United States Marine Corps, one certificate from this office, and also one letter from Maj. Charles Heywood, at Brooklyn, all of which I would thank you to file, along with the inclosed remarks.

Very respectfully,

GREEN CLAY GOODLOE,
Major and Paymaster, Marine Corps.

Hon. C. M. SHELLEY,
Fourth Auditor, Treasury Department.

EXHIBIT L.

U. S. S. ALERT, 3D RATE,
Shanghai, China, November 18, 1885.

SIR: I have to acknowledge the receipt of your letter transmitting reconciling statement for the fourth quarter 1884, and first quarter 1885. In reply, I have to state that the orders to drop deserters from the rolls have been forwarded to your office, and a letter acknowledging the receipt of the same has been received by me.

In reference to the error in bill of exchange No. 3 of \$1, I have to state that the amount has been taken up on the quarter account current.

The orders of Lieutenant Gilmore have been forwarded to your office, and those of Past Assistant Surgeon Dickson will be sent as soon as received.

I inclose the triplicate voucher No. 15, for \$69.74, with the receipt duly signed, and respectfully request that the original be returned to me. Also, please find copy of Commander C. J. Barclay's orders, with the amount paid for transportation indorsed thereon.

In regard to No. 216, Kum Ki, steerage cook, I have to state that I have checked against his pay the sum of \$26.70, being \$8.70 for the first quarter 1885, \$9 for the second quarter 1885, and \$9 for the third quarter 1885, he having been carried on the rolls those quarters at the rate of \$25 per month instead of \$22.

I respectfully request that the above amounts be removed from my reconciling statement.

Very respectfully, your obedient servant,

LIVINGSTON HUNT,
Assistant Paymaster, U. S. N.

Hon. C. M. SHELLEY,
Fourth Auditor of the Treasury, Washington, D. C.

U. S. S. ALERT, 3D RATE,
Hong-Kong, China, May 16, 1885.

SIR: I have to acknowledge the receipt of reconciling statement for the second and third quarters 1884. In reply I respectfully state that in regard to the error of \$1, in bill of exchange No. 3, I have taken it up on my quarterly account current for the second quarter 1885. The orders for dropping men from the rolls I herewith inclose for the fourth quarter 1883, first, third, and fourth quarters 1884, and first quarter

1885. In regard to voucher No. 5, I respectfully request that the copies of the orders of Lieutenant Gilmore and Past Assistant Surgeon Dickson, U. S. N., be forwarded to me for indorsement.

Very respectfully,

LIVINGSTON HUNT,
Assistant Paymaster, U. S. N.

HON. CHARLES BEARDSLEY,
Fourth Auditor of the Treasury Department, Washington, D. C.

EXHIBIT M.

249 WOODLAND AVENUE,
Cleveland, Ohio, November 13, 1885.

SIR: Inclosed herewith please find draft for \$83.04 to balance my reconciling statement * * * (marked deposited).

T. A. Witherspoon's detachment was delivered March 21, 1885, and should have been indorsed on his orders.

No. 120, W. O. Pratt (issue of clothing, small stores, and money), and at end of the quarter a statement was made and signed by the commanding officer which went with my quarterly returns.

Cash voucher No. 85 suspended for surgeon's certificate and captain's order.

Commander Nicoll Ludlow has been detached, and is on his way home. If it is necessary I will communicate with him on his arrival and try to get the order.

Very respectfully, your obedient servant,

R. S. MCCONNELL,
Paymaster U. S. N.

HON. C. M. SHELLEY,
Fourth Auditor Treasury, Washington, D. C.

PAY OFFICE, NAVY-YARD,
Washington, D. C., December 5, 1885.

SIR: Referring to reconciling statement of my account for the second quarter of 1885, received 4th instant, I have to say: No. 213, M. E. Cooley, assistant engineer, and 532, George W. McElroy, assistant engineer, were allowed pay as on second five years from June 20 to 30, before letter referred to, dated July 8, 1885, was received, the Navy Register giving the date of their present commissions as June 20, 1880. I inclose herewith evidence required to remove suspensions in cases of No. 543, W. H. Schuetze, lieutenant, and Nos. 2 and 12, civil establishment, Joseph Brummett, clerk, John H. King, clerk, respectively.

In regard to No. 552, Harrie Webster, passed assistant engineer, and No. 554, Charles H. Stockton, lieutenant-commander, I can only say that these officers were allowed other-duty pay for the time they claimed was actually and necessarily required to travel from Panama to their homes in the United States.

All suspensions prior to the second quarter, 1885, were, I believe, satisfactorily settled, either by checkage or otherwise, in the third quarter 1885, as the records of the Auditor's office will show.

Very respectfully, your obedient servant,

JAMES HOY,
Pay Inspector, U. S. N.

HON. C. M. SHELLEY,
Fourth Auditor of the Treasury, Washington, D. C.

EXHIBIT N.

U. S. S. POWHATAN, 2D RATE,
Key West, Fla., December 14, 1885.

SIR: In reply to your letter of the 7th instant, referring to voucher No. 8, for contingent expenses for September, 1885, I beg leave to offer the following explanation:

The first item, 75 cents, was paid for official telegrams sent by the commanding officer; the item \$8.55 was paid by order of Lieut. Commander C. H. Davis, who was commanding officer at the time, to the master-at-arms and sergeant of marines for travel-

ing expenses in New York and Brooklyn in search of stragglers and deserters from the ship at different times during the month; the item of \$2.50 was paid for car-fares and ferriage while transporting public funds from the subtreasury in New York to Brooklyn.

I enclose herewith copy of orders of Lient. W. F. Low, with indorsement of the commanding officer that he reported on the 24th of March, 1885. Also order for discharge of Solomon Gotthardt (seaman, appointed second class), showing expiration of enlistment.

Very respectfully,

GEO. E. HENDEE,
Paymaster, U. S. N.

Hon. C. M. SHELLEY,
Fourth Auditor of Treasury, Washington, D. C.

EXHIBIT O.

NAVY DEPARTMENT,
Washington, October 8, 1885.

SIR: Referring to your communication of the 21st of August last, inclosing a copy of the reconciling statement of my account for the Naval Academy and ships from July 1 to August 31, 1884, and my own pay to October 29, 1884, I have the honor to submit: (1) As to the checkage of \$14.25 because of overcredit on the account of Surgeon John C. Wise, that he has had the benefit of the error, and I therefore request that the amount be checked against him. He is serving on the Jamestown, which vessel is now at sea on her way to the Norfolk navy-yard. (2) As to the suspension of \$37.87, claimed on my account current as having been paid to R. V. Wickes, that this amount was paid to him for services as paymaster's yeoman in making my transfer of the articles at the Naval Academy store, and I inclose copies of the orders covering my detachment from the Academy, and respectfully call attention to the indorsements of the superintendent showing that this transfer was completed, and my detachment took effect on the 19th of September, 1884. I held at the Naval Academy three positions: (1) Paymaster of the Naval Academy; (2) Paymaster of ships, and (3) Storekeeper of the Academy. In the first position I was allowed two clerks, and in each of the second and third positions a clerk and a yeoman. My offices were in the same building, but in different parts of it. Mr. Wickes was, and had been for fourteen years, the yeoman in the storekeeper's department, and had had immediate charge of the stores and their issue to the cadets. All the clerks and yeomen I have mentioned, except Mr. Wickes, were reappointed by my successor from the 1st September, 1884. While the transfer was being made, which included all the accounts of the officers, professors, mechanics, watchmen, messengers, laborers, enlisted men, bandsmen, and cadets at the Academy or on the ships stationed there, the current work must go on. Mr. Wickes's services were necessary to the Government in making the inventory and transfer of the articles in the Academy store, which numbered between three hundred and four hundred of all sizes and character. This work had to be done without interruption to the regular issues to the cadets, and it was done at the busiest season of the year, when new cadets were being admitted and required their outfits. Mr. Wickes had been borne for pay on the rolls of the Academy, and while this work in the store was going on these rolls had inadvertently closed and footed and recapitulated without my knowledge, and rather than make an erasure on them I paid Mr. Wickes the money he had earned, on a receipt, and made an entry of the payment on the account current.

I have been thus circumstantial in the foregoing statement to show conclusively to your honor that Mr. Wickes's services were absolutely necessary, and that he was paid for them at the same rate that Government had paid him for similar services for the last fourteen years.

I had commenced this letter before yours of the 6th instant (which was received this morning) was written. My explanation had been somewhat delayed by absence, ill-health, and a pressure of other duties, and the fact that some of the papers I needed were packed away with my effects in Annapolis.

Very respectfully, your obedient servant,

ROBERT W. ALLEN,
Paymaster, U. S. N.

Hon. C. M. SHELLEY,
Fourth Auditor of the Treasury, Washington, D. C.

EXHIBIT P.

U. S. S. MINNESOTA,
New York, December 18, 1885.

SIR: In reply to your letter of the 12th instant, inclosing copy of reconciling statement, I beg leave to transmit itemized accounts of vouchers 5 and 6 of date June 30, 1885, to file with my returns for the second quarter 1885.

Very respectfully, your obedient servant,

H. T. B. HARRIS,
Paymaster, U. S. N.

Hon. C. M. SHELLEY,
Fourth Auditor, Washington, D. C.

EXHIBIT Q.

PAYMASTER'S OFFICE, UNITED STATES NAVY-YARD,
Portsmouth, N. H., December 8, 1885.

SIR: Referring to the reconciling statement of my accounts for the second quarter of 1885, I make the following statement as to the suspensions therein: Vouchers 61, 62, 63, 64, 65, 70, 71, 72, 97, 107, 166, 167, and 168 are for freight and express charges on supplies sent to this station. As I did not and could not make any agreement as to the transportation of these supplies, I have made no certificates on the bills as to prices. The supplies have been received and the Government called upon to pay the charges for delivering in the same manner, and, I have no doubt, at the same rates paid by the general public for express and railroad charges. As there are bills of a like nature as the above unpaid, I have the honor to request a decision on these payments as soon as possible. Of vouchers No. 56 and 60 I had no knowledge until presented to me for payment, probably for the reason that the services rendered could be considered as personal. I have no doubt that the bills are correct as to reasonableness of charges. For vouchers Nos. 191, 66, and 67 I inclose requisitions. Relative to voucher No. 57 I have no accountability, except as to making the payment. The contract, I understand, was made by the chief of the Bureau of Navigation.

Very respectfully, your obedient servant,

EDWIN PUTNAM,
Paymaster, U. S. N.

Hon. C. M. SHELLEY,
Fourth Auditor, United States Treasury Department, Washington, D. C.

EXHIBIT R.

NAVY DEPARTMENT,
Washington, October 28, 1885.

SIR: Referring to your letter of the 26th instant, covering "vouchers for purchases in which the difference between the bids and the amounts paid under your (my) Circular Order No. 6 of November 6, 1884, are charged to you (me) on the books of this office," I observe the items are for coal, water, beef, vegetables, and hard-bread, which, it is alleged by Assistant-Paymaster Frazer, were bought by my order at prices above the market rates. To substantiate this he has furnished affidavits from Grace & Co., of Callao.

I desire to state that, before any purchase of supplies referred to was made, I directed a board of officers to obtain from two or more *reliable* dealers in Callao the current market rates, which was done, and the purchases made of the lowest bidder. I do not remember having seen any bids from Grace & Co. and below those of Shute & Co.

At this time there was in session a court of inquiry into the culpable negligence and inefficiency of Paymaster Frazer and other paymasters of the squadron in the purchase of supplies from Grace & Co., in Callao, at inordinate prices.

The subsequent alleged offer of this firm to sell coal at \$10.50, water at 70 cents, hard-bread at 5½ cents, beef at 11½ cents, and vegetables at 3 cents, being *below* the market prices, and made after they were convicted on sworn evidence of having uniformly been paid from 20 to 200 per cent. more than the market rates, stamped them as unreliable dealers.

It should be noted that only a few days previous to this they had demanded and received from the paymasters \$17.50 per ton for coal, 15 cents for beef, 10 cents for hard-bread, 5 cents for vegetables, and \$2 per ton for water; and before the court of inquiry they testified, under oath, that they considered these last figures as fair market values. It is therefore evident that their affidavit furnished to and forwarded by Paymaster Frazer, after supplies were bought of Shute & Co., was done to relieve them, if possible, of the odium they and the paymasters rest under for cheating the United States Government.

As a proof of their insincerity, so soon as my circular order forbidding dealings with their firm was revoked they returned to their exorbitant prices. Coal was sold to the United States steamship Patterson, forty tons only, at \$10.50, and, immediately after the revocation of my circular order, to the Iroquois at \$17.50 per ton.

I desire to point attention to my letter of November 5, 1884, to the Secretary of the Navy, and replies thereto, dated December 10, 1884, and January 27, 1885. It will be seen that my action throughout is sustained by the Department, and that this charge of my having given an order to purchase supplies for the Pacific squadron at figures above the lowest market price is false, and done with mischievous intent, by an officer who was convicted by a court of his peers of gross negligence and inefficiency in the performance of his duties, and adjudged the punishment of four years' suspension from duty on furlough pay, and to be reprimanded in General Orders by the honorable Secretary of the Navy, which finding and sentence were virtually approved by the Secretary of the Navy.

It is admitted that an officer occupying the responsible position of commander-in-chief on a foreign station should be accorded a wide discretion, and given all possible countenance where he is plainly seeking to protect the interests of the Government.

Inclosed herewith please find two letters, marked respectively A and B.

Very respectfully,

JNO. H. UPSHUR,
Rear-Admiral.

Hon. C. M. SHELLEY,
Fourth Auditor of the Treasury.

EXHIBIT S.

NAVY DEPARTMENT, BUREAU OF EQUIPMENT AND RECRUITING,
Washington, February 18, 1885.

SIR: The Bureau notices in the account of Assistant Paymaster W. B. Wilcox, of the United States steamer Palos, for fourth quarter, 1884, a voucher for certain china and glassware, amounting to \$26.01.

As the requisition for these articles, and their subsequent purchase, was unauthorized and contrary to regulations, the voucher should be disallowed and the amount checked against the officer ordering the same.

Very respectfully,

W. S. SCHLEY,
Chief of Bureau.

Hon. CHAS. BEARDSLEY,
Fourth Auditor of the Treasury, Washington, D. C.

EXHIBIT T.

PAYMASTER'S OFFICE, UNITED STATES NAVAL ACADEMY,
Annapolis, Md., December 23, 1885.

SIR: I have this day checked against the account of Pay Clerk Nevett Steele the sum of \$3.56, being the amount overpaid Pay Clerk N. S. Adams, as per reconciling statement for third quarter, 1884.

Very respectfully, your obedient servant,

FRANK H. ARMS,
Paymaster, U. S. N.

Hon. C. M. SHELLEY,
Fourth Auditor of Treasury, Washington, D. C.

EXHIBIT V.

NAVAL PAYMASTER'S OFFICE,
UNITED STATES COAST SURVEY VESSELS,
ROOM 127, CORCORAN BUILDING,
Washington, D. C., October 3, 1885.

SIR: I have the honor to inclose account current vouchers 42, 43, and 44, called for on reconciling statement for the first quarter of 1885.

Very respectfully,

J. R. STANTON,
Passed Assistant Paymaster, U. S. N.

Hon. C. M. SHELLEY,
Fourth Auditor United States Treasury, Washington D. C.

NAVAL PAYMASTER'S OFFICE,
UNITED STATES COAST SURVEY VESSELS,
ROOM 127, CORCORAN BUILDING,
Washington, D. C., October 6, 1885.

SIR: I have the honor to inclose letter of Lieut. John M. Hawley, U. S. N., relating to his command of the schooner Eagre, and I respectfully request may be filed with my accounts of the Coast Survey vessels for the first quarter, 1885, in the settlement of \$15.25, suspended upon reconciling statement for that quarter.

Respectfully,

J. R. STANTON
Passed Assistant Paymaster, U. S. N.

Hon. C. M. SHELLEY,
Fourth Auditor Treasury, Treasury Department, Washington, D. C.

EXHIBIT W.

U. S. S. MOHICAN, THIRD RATE,
Corinto, Nicaragua, November 25, 1885.

SIR: I have the honor to acknowledge the receipt of reconciling statement of my final account of the U. S. S. Lackawanna and up to 7th April, 1885.

Inclosed herewith please find vouchers and explanations called for which I hope will prove satisfactory to the Department and remove the items noted as suspended on the reconciling statement.

Item 1.—Cash voucher No. 1, third quarter, 1884, was paid for the transportation of Assistant Engineer R. T. Isbester. This bill was paid on August 30, 1884, on orders of detachment, a copy of which is appended to the original bills. On the same date that the transportation ticket was purchased Mr. Isbester became insane and attempted suicide by cutting his throat. His detachment was at once withdrawn by Admiral Upshur because it was impossible for him to proceed in obedience thereto.

Mr. Isbester was confined on board the Lackawanna under sentry's charge until October 3, 1884, when he was sent to the insane asylum at Washington, D. C., under the charge of Passed Assistant Surgeon P. A. Lovering, U. S. N. Although his orders had been canceled the same ticket purchased on August 30 was used on October 5.

Item 2.—Cash voucher No. 8, fourth quarter, 1884, suspended for certificate of medical officer that the medicines were received. Inclosed herewith please find duplicate copy of the bill duly receipted.

Item 3.—Cash voucher No. 17, fourth quarter, 1884, for \$42. Suspended for authority to advertise, copy of advertisement, and affidavit as to cost. Inclosed herewith please find copy of the telegram from the honorable Secretary of the Navy, under which the sale was made, certified to by Admiral McCauley, also the copy of the advertisement and affidavit as to cost.

Item 4.—Cash voucher No. 31, fourth quarter, 1884, \$61. Suspended for certificate that the service was performed. Inclosed herewith please find certificate of Chief Engineer E. Laws, U. S. N., that it was necessary to employ a diver in order to make the repairs upon the injection valve.

Item 5.—Cash voucher No. 49, fourth quarter, 1884, for \$230. Suspended for evidence that the cost of transportation was indorsed upon the orders of Lieut. Commander F. A. Miller and Carpenter H. R. Philbrick. These officers were sent home on medical survey from Panama. To prevent delay I procured the transportation on December 31, by order of Capt. A. P. Cooke, commanding Lackawanna. The orders were not made out

at the time the tickets were purchased, and through a mistake the orders were delivered to the officers before daylight on the morning of January 1, as they were leaving the ship and without giving me a chance to make the required indorsement. I wrote to the officers requesting them to return their orders to me for indorsement. I inclose herewith a certified copy of the orders of Lieutenant-Commander Miller showing that the indorsement for transportation has been made. Also a letter from Carpenter Philbrick, in which he states that his orders are in the hands of the Fourth Auditor.

I respectfully request that before his orders are returned to him the indorsement of "Paid transportation from Panama to New York, \$115," may be made.

Item 6.—Amount overpaid James Baxter, seaman, No. 201, pay-roll fourth quarter, 1884; suspended for order to drop from the roll. This overpayment was not made by me. I inclose herewith a certificate from Capt. A. P. Cooke, showing that the man deserted en route, and never appeared on board the Lackawanna at all.

Items 7 and 8.—George Williams, seaman No. 78, and William Hasson, seaman No. 82, pay-roll fourth quarter, 1884. Suspended for order to drop from the roll. These men were discharged at Panama, at the expiration of their term of enlistment, and at their own request. Inclosed herewith please find order of Captain Cooke to cover the cases.

Item 9.—John McCarthy, coal heaver, No. 91, pay-roll fourth quarter, 1884. Suspended for error in calculating pay. I do not know where to find this man, so I have charged myself with the amount (\$2) on my account current.

Item 10.—Edward Ferris, seaman, No. 215, pay-roll fourth quarter, 1884. Suspended for receipt. Inclosed herewith please find certificate of unsigned accounts duly approved and witnessed. This man died on board the Lackawanna at Callao, Peru.

Item 11.—L. N. Badene, seaman, No. 197, pay-roll fourth quarter, 1884. Suspended on account of allotment not charged for month of December, 1884. I wrote to the Department on December 1, requesting that this allotment might be stopped with the payment for November. I received in reply a letter from the honorable Fourth Auditor, dated January 14 (J. E. D. and W. F. S.), stating that the allotment had been discontinued, and that the amount paid agreed with the amount checked. I would respectfully state that it was impossible for me to anticipate this result, and the man is, I believe, no longer in the service.

Item 12.—Error in calculating the pay of pay yeoman for the coast survey vessels, from January 11 to March 11, 1884. It is impossible for me to rectify this mistake; and I have therefore charged myself with the amount (\$1.84) on my account current.

Item 13.—Joseph Casey, private, United States Marine Corps, No. 15, pay-roll, fourth quarter, 1884. Suspended for order to give one-fourth additional pay. Inclosed herewith please find order signed by the commanding officer to cover the case.

Items 14 and 15.—Overpayments to Lieuts. C. A. Foster and J. M. Miller. Suspended for transfer accounts. These officers have been continuously on duty, and I presume the accounts have been received before this time.

Items 16 and 17.—Other duty for self and clerk while settling the accounts of the Lackawanna. Suspended for orders of detachment. A certified copy of the order, necessitating the settlement of these accounts, is herewith inclosed.

Item 18.—I. L. Fasseur, sailor, No. 1, pay-roll, first quarter, 1885. Amount suspended on account of error in calculation of pay (\$1.50). This man is now on board of the Mohican, and I have checked the amount suspended against his account.

Item 19.—August Hakasson, Qr. Gr., No. 150, pay-roll, first quarter, 1885. Suspended on account of error in calculating pay. I do not know what has become of this man, and as I cannot rectify the mistake I have charged myself with this amount (\$7.00) on my account current.

These vouchers and explanations have been made as thorough as possible, with the hope they may prove satisfactory to the Department, and that I may be able to start with a clean sheet in opening the accounts of this ship.

Very respectfully, your obedient servant,

WM. J. THOMSON,
Paymaster.

HON. CHARLES M. SHELLEY,
Fourth Auditor of the Treasury.

EXHIBIT X.

OFFICE OF PAY INSPECTOR, U. S. NAVY,
MORGAN IRON WORKS,
New York City, December 23, 1885.

SIR: I inclose herewith a notification from Pay Director Chas. W. Eldredge, that he has checked against my account the sum of 57 cents; also a receipt from Assistant Naval Constructor Lewis Nixon for \$492.86, and respectfully request that the second and third items in my reconciliation for the second quarter, 1885, be removed.

As to the first item, cash voucher No. 39, expenses of enlisting men in London, suspended for competent authority to incur the expense, I beg to say that the voucher is approved and ordered to be paid by Capt. Edward E. Potter, who was at that time commander-in-chief on the European station. As there was no higher authority to order the payment of the bill I respectfully request that suspension be removed.

Referring to voucher No. 29, for maintenance of Lieutenant-Commander Schinler in Cosmopolitan Hotel, I have written to the commanding officer of the Lancaster for the certificate called for, but as the Lancaster has gone to Madagascar and it must be a long time before the certificate can be received, I beg that you either refer to the Bureau of Medicine and Surgery for the information required, or accept my statement that the necessity for sending Mr. Schinler on shore for treatment, grew out of the fact that the Lancaster was at that time undergoing repairs and could not be heated or made comfortable.

This statement likewise applies to vouchers Nos. 7 and 20, and I therefore respectfully request that in view of the statements herein made all the suspensions in my reconciling statement for U. S. S. Lancaster, second quarter, 1885, be removed.

I have the honor to be, very respectfully, your obedient servant,

EDWIN STEWART,
Pay Inspector, U. S. N.

Hon. C. M. SHELLEY,
Fourth Auditor, U. S. Treasury, Washington, D. C.

EXHIBIT Z.

U. S. S. JAMESTOWN, NAVY-YARD,
Norfolk, Va., November 18, 1885.

SIR: Referring to reconciling statement for third quarter, 1884, fourth quarter, 1884, and first and second quarters, 1885, I forward herewith letters of acceptance and oaths of allegiance of J. Bishop, jr., pay clerk, and H. O. Metuis, pay yeoman. Also vouchers in cases of deserter's accounts, suspended for non-compliance with Navy Department circular of October 24, 1881.

I have checked against the account of No. 118, apprentice roll, Geo. Morong, \$2.10, on account of second quarter, 1885, and also \$3 on account of third quarter, 1885, he having been carried on my rolls as second-class apprentice.

I have also checked the following amounts, viz: F. E. Beatty, lieutenant, \$1.95; O. C. Tiffany, passed assistant paymaster, 85 cents; J. Bishop, jr., pay clerk, \$3.04.

I have charged myself, on account current for fourth quarter, 1885, with the following amounts, viz: 23 cents on account of No. 21, W. Stevenson, third quarter, 1884; \$3.98 on account of Private F. H. McManners, first quarter, 1885; total, \$4.27.

I also forward account current voucher No. 3, second quarter, 1885, with certificate as required by Comptroller.

I request that the remaining items on reconciliation be ordered checked against the officers in whose accounts the various items are disallowed.

Very respectfully,

O. C. TIFFANY,
Passed Assistant Paymaster, U. S. N.

Hon. C. M. SHELLEY,
Fourth Auditor U. S. Treasury, Washington, D. C.

EXHIBIT D 2.

3 EAST 42D STREET,
New York, N. Y., December 21, 1885.

SIR: * * * I shall deposit an amount embracing the sums not susceptible of explanation which appeared against me on reconciling statement, and will forward certificate of deposit to your office.

I am, sir, very respectfully, your obedient servant,

JAMES E. TOLFREE,
Paymaster, U. S. N.

Hon. C. M. SHELLEY,
Fourth Auditor of the Treasury, Washington, D. C.

EXHIBIT E 2.

NAVAL ACADEMY,
Annapolis, Md., December 1, 1885.

SIR: In reply to your letter of November 27, 1885, I have the honor to state that in regard to the account of No. 4, Thomas J. McGreal, apothecary, I shall forward as soon as possible the necessary papers to settle the account—\$84.

Will you please direct Passed Assistant Paymaster H. E. Drury, U. S. training-ship Portsmouth, to check the sum of \$5.60 against the pay of Paul Schultz, sergeant Marine Corps.

I enclose the original receipt of Wescott's express company for \$12.50, voucher No. 1; also itemized bill of voucher No. 9, amounting to \$1,025, for cablegrams. Voucher No. 10, with certificate as to the lowest market price, I herewith enclose. It was impossible for me to do as I should ordinarily do with voucher No. 11, for moving and buying necessary things for the force in Panama. Lieutenant Kelton, acting quartermaster, had each of the little bills, amounting to \$165, American money, as per voucher No. 11; but I have been unable to get them, they having become mislaid, but I hereby certify to have truly and lawfully paid the sum of \$165, and would respectfully refer you to the commanding officer for his substantiation of these facts.

I respectfully state that as to private provisions of Lieutenant Elliott, he purchased them of Acker, Merrill, and Conduit, Broadway and Forty-second streets, New York, for private use, but it being deemed necessary to the health and comfort of his men they were issued to them. I have finally to say that voucher No. 13, express on books and blanks, was from P. M. steamer Colon lower harbor up to Battery, from there to Fall River pier, from there to Newport, R. I., and from the dock in Newport to my house.

Very respectfully, your obedient servant,

STEPHEN RAND,
Paymaster U. S. N.

Hon. C. M. SHELLEY,
Fourth Auditor, Treasury, Washington, D. C.

EXHIBIT F 2.

PAYMASTER'S OFFICE, NAVY-YARD,
Mare Island, California, December 10, 1885.

SIR: I have the honor to acknowledge the receipt of your letter, dated November 27, inclosing copy of reconciling statement to June 30, 1885.

The first suspensions thereon noted (those of the fourth quarter, 1884, and first quarter, 1885) were contained in a former reconciling statement and the officers were checked on roll for third quarter, of which action I duly notified you under date of August 11.

The amount suspended against the account of Pay Director Casper Schenck, \$19.18, I have checked on this the fourth quarter roll.

Regarding the suspension against the account of Chief Engineer Elijah Laws, I presumed that the orders of the honorable Secretary of the Navy had been fully carried out when Mr. Laws reported to the commandant for duty in this yard, as in no portion of such orders was contained any direction to report to Chief Engineer Kutz. I have, however, procured from Mr. Kutz a certificate which I inclose, that Mr. Laws did report to him, which I hope will be regarded as sufficient evidence of that fact.

As to the suspension against the account of Chief Engineer Henry I. Davids, I would say that I took his account up on a certificate of settlement, issued by Pay Inspector James Hoy, which certificate was forwarded to you with the papers of the second quarter, 1885. As Mr. Davids is a retired officer, he of course had no orders, and I am unaware that any authority was required further than his transfer accounts for me to place him on my rolls.

In regard to the vouchers for payment of expenses of sale of condemned stores, "suspended for sworn statements and copies of advertisements," I would respectfully state that such statements were not, nor ever have been, furnished me by the Navy Department. On the "authority to publish" is a certificate to the effect that such statement is on file in the office of the Secretary.

In this connection I would further say that it would seem to me that as the vouchers were forwarded to me from the Navy Department, approved by the acting chief of Bureau of Provisions, such an approval is a sufficient order for my payment of the same.

Very respectfully, your obedient servant,

J. B. REDFIELD,
Paymaster U. S. Navy.

Hon. C. M. SHELLEY,
Fourth Auditor, Treasury Department, Washington, D. C.

EXHIBIT G 2.

PAYMASTER'S OFFICE, U. S. R. S. FRANKLIN,
Navy Yard, Norfolk, Va., December 14, 1885.

SIR: I inclose herewith vouchers to remove suspension on my reconciling statement for the second quarter, 1885.

Very respectfully,

DANIEL A. SMITH,
Paymaster, United States Navy.

Hon. C. M. SHELLEY,
Fourth Auditor of the Treasury, Washington, D. C.

EXHIBIT H 2.

U. S. S. MONOCACY, 3D RATE,
Chefoo, China, November 16, 1885.

SIR: I have the honor to inclose the triplicate of cash voucher No. 4 (for \$4,528 13), properly signed by the construction officer, to complete my returns for the first quarter, 1885.

* * * * *
Very respectfully, your obedient servant,

JOHN CORWINE,
Assistant Paymaster, U. S. N.

Hon. C. M. SHELLEY,
Fourth Auditor, Treasury Department, Washington, D. C.

EXHIBIT I 2.

PAYMASTER'S DEPARTMENT, U. S. S. NEW HAMPSHIRE,
Newport, R. I., February 20, 1885.

SIR: I have the following report to make in regard to the proposals advertised to be opened at 11.30 a. m. to-day, in my office:

No proposals for the blacksmith forge. Requisition No. 148 was received.

No proposals for stationery. Requisitions Nos. 203 and 212 were received.

No proposal for 3 barrels slacked lime. Requisition No. 211 was received.

No proposal for 75 pounds white cotton cord. Requisition 209 was received.

One proposal for 18 three-gallon tin coffee-pots, copper bottoms. Requisition 207 was received, one copy of which I inclose.

Very respectfully,

S. R. COLHOUN,
Passed Assistant Paymaster, U. S. N.

Capt. A. R. YATES, U. S. N.,
Commanding Naval Training Station
and U. S. S. New Hampshire, Newport, R. I.

16 CHESTNUT STREET,
Newport, R. I., October 6, 1885.

SIR: Referring to the suspension of \$53.42 against me, for 15 days' pay claimed for H. Nichols, day clerk, in my accounts for the third quarter of 1884, as per my reconciling statement for the third and fourth quarters of 1884, I would respectfully ask if there be not an error of 10 cents in this amount.

Mr. Nichols received \$53.42 less hospital fund for 15 days, which would make the amount overpaid him \$53.32.

If this be correct, I shall, upon the receipt of my pay, at the end of this month, deposit the sum of \$53.32 to the credit of "pay miscellaneous, 1885," and send you the original certificate of deposit.

Very respectfully yours,

S. REED COLHOUN,
Passed Assistant Paymaster, U. S. N.

Hon. C. M. SHELLEY,
Fourth Auditor, Treasury Department, Washington, D. C.

16 CHESTNUT STREET,
Newport, R. I., October 27, 1885.

SIR: Inclosed herewith please find supplemental apprentice pay-roll voucher No. 1, in the fourth quarter, 1884, being "Commanding officer's certificate of unsigned accounts," to remove the following suspensions, as per my reconciling statement of the third and fourth quarters of 1884, viz:

No. 231. Chas. Stenber.....	\$9 30
No. 242. Oscar A. Bentley.....	9 30
No. 263. Arthur Leahy.....	18 30
No. 272. Frank E. Rowe.....	9 30

I am, sir, very respectfully, your obedient servant,

S. REED COLHOUN,
Passed Assistant Paymaster, U. S. N.

Hon. C. M. SHELLEY,
Fourth Auditor, Treasury Department, Washington, D. C.

16 CHESTNUT STREET,
Newport, R. I., November 20, 1885.

SIR: Inclosed herewith please find authority of the Secretary of the Navy to publish original bill, copy of advertisement, and sworn statement of the publisher, in the case of cash voucher No. 4 for \$9.55, suspended against me in the first quarter of 1885.

I am, sir, very respectfully, your obedient servant,

S. REED COLHOUN,
Passed Assistant Paymaster, U. S. N.

Hon. C. M. SHELLEY,
Fourth Auditor, Treasury Department, Washington, D. C.

16 CHESTNUT STREET,
Newport, R. I., November 20, 1885.

SIR: Inclosed herewith please find two letters of authority from the Secretary of the Navy to publish two advertisements, two original bills, one for each advertisement, a copy of each advertisement, and two sworn statements of the publisher covering said advertisements, all in the case of cash voucher 5, suspended against me in first quarter of 1885, amounting to \$5.40.

I am, sir, very respectfully, your obedient servant,

S. REED COLHOUN,
Passed Assistant Paymaster, U. S. N.

Hon. C. M. SHELLEY,
Fourth Auditor, Treasury Department, Washington, D. C.

16 CHESTNUT STREET,
Newport, R. I., November 20, 1885.

SIR: As per the copy of my reconciling statement for the first and second quarters of 1885, in the accounts of the U. S. S. S. New Hampshire, there are sundry vouchers suspended against me, "for evidence that price paid was lowest bid." I respectfully ask if I forward you the original bids, as received by me, will they be satisfactory evidence?

I am, sir, very respectfully, your obedient servant,

S. REED COLHOUN,
Passed Assistant Paymaster, U. S. N.

Hon. C. M. SHELLEY,
Fourth Auditor, Treasury Department, Washington, D. C.

16 CHESTNUT STREET,
Newport, R. I., November 23, 1885.

SIR: Inclosed herewith please find two letters of authority from the Secretary of the Navy to publish two advertisements, two original bills, one for each advertisement, a copy of each advertisement and two sworn statements of the publisher, covering said advertisements, all in the case of cash voucher No. 22 for \$8.25, suspended against me in the first quarter of 1885.

I am, sir, very respectfully, your obedient servant,

S. REED COLHOUN,
Passed Assistant Paymaster, U. S. N.

Hon. C. M. SHELLEY,
Fourth Auditor, Treasury Department, Washington, D. C.

16 CHESTNUT STREET,
Newport, R. I., November 24, 1885.

SIR: Inclosed herewith please find a letter from Passed Assistant Paymaster C. W. Littlefield, of the U. S. S. Saratoga, stating that he has checked against the account of J. L. Cowell the sum of \$3.38.

This is to remove the above amount suspended against me in the second quarter of 1885, as per the copy of my reconciling statement for the first and second quarters of 1885.

I am, sir, very respectfully, your obedient servant,

S. REED COLHOUN,
Passed Assistant Paymaster, U. S. N.

Hon. C. M. SHELLEY,
Fourth Auditor, Treasury Department, Washington, D. C.

16 CHESTNUT STREET,
Newport, R. I., November 25, 1885.

SIR: Inclosed herewith please find a copy of the appointment, agreement, and oath of allegiance of No. 33, officers' roll, De Lancey W. Watkins, commandant's clerk, U. S. N., to remove the suspension of \$131.51 in the first quarter of 1885, and \$332.88 in the second quarter of 1885, as per the copy of my reconciling statement, in the accounts of the U. S. S. New Hampshire, for said quarter.

I am, sir, very respectfully, your obedient servant,

S. REED COLHOUN,
Passed Assistant Paymaster, U. S. N.

Hon. C. M. SHELLEY,
Fourth Auditor, Treasury Department, Washington, D. C.

16 CHESTNUT STREET,
Newport, R. I., November 27, 1885.

SIR: The following statement in regard to cash voucher No. 43, "Cont. Nav., 1885," for \$56.70 paid G. B. Reynolds & Co. for coal for War College, and suspended against me, in the second quarter of 1885 with the explanation "No appropriation available," is respectfully submitted.

By referring to navigation requisition, dated May 2, 1885, sent to your office under date of the 21st ultimo, you will find, unless my memory be at fault, that the requisition authorizes the purchase of the coal under the appropriation from which the voucher was paid. This being the action of the Chief of the Bureau of Navigation, transmitted to me through the commanding officer, no course was left me but obedience, as section 420 Revised Statutes makes such authority that of the honorable Secretary of the Navy.

Again, this voucher was paid in obedience to the order of my commanding officer, as it appears thereon.

For these reasons I respectfully request that the amount of this voucher, *i. e.* \$56.70, be allowed in the settlement of my accounts, as provided by section 285 Revised Statutes.

I am, sir, very respectfully, your obedient servant,

S. REED COLHOUN,
Passed Assistant Paymaster, U. S. N.

Hon. C. M. SHELLEY,
Fourth Auditor, Treasury Department, Washington, D. C.

16 CHESTNUT STREET,
Newport, R. I., November 28, 1885.

SIR: Inclosed herewith please find the triplicate of cash voucher No. 15 (postage, &c., April, 1885), bearing the certificate of Capt. A. R. Yates, U. S. N., to the correctness of the sums charged under the heading "Office of captain of ship."

This is to remove the amounts of 75 cents under "Pay Mis. 1885" and \$2.25 under "Cont. E and R, 1885," suspended in my accounts of the U. S. S. New Hampshire in the second quarter of 1885, as per my reconciling statement.

I am, sir, very respectfully, your obedient servant,

S. REED COLHOUN,
Passed Assistant Paymaster, U. S. N.

Hon. C. M. SHELLEY,
Fourth Auditor, Treasury Department, Washington, D. C.

16 CHESTNUT STREET,
Newport, R. I., December 2, 1885.

SIR: The following explanation and copies of two letters, in regard to cash vouchers No. 13 for \$28.20 and No. 23 for \$14.40 in the first quarter of 1885, and No. 3 for \$35.40 No. 17 for \$25.80, and No. 34 for \$28.20 in the second quarter of 1885, all paid for groceries, &c., for the sick, and suspended against me, for itemized bills, on my reconciling statement, in the accounts of the U. S. S. New Hampshire for said quarters, are respectfully submitted.

When vouchers No. 47 for \$17.20 in the third quarter of 1884 and No. 51 for \$18.90 in the fourth quarter of 1884 were suspended against me, for the same reason as those now in question, I wrote to Surgeon H. Aulick, U. S. N., in regard to them.

Inclosed herewith is a copy of my letter, in which it will be seen that I also asked him for itemized bill for \$42.60 (\$28.20+\$14.40) in the first quarter of 1885 and \$89.40 (\$35.40+\$25.80+\$28.20) in the second quarter of 1885.

In his answer, a copy of which is also inclosed (the original was sent to your office in my letter of September 8, 1885), you will see that he states that it is impossible for him to furnish me with such bills; and he goes on to give a statement of the way food was furnished the sick in need of special diet when he joined the New Hampshire, and says that said practice was continued up to the present; i. e., September 4, 1885.

I would also make the same statement as I made in my letter of September 8, 1885, as it also applies to these vouchers.

I could not know anything about these transactions, and I have always believed, in the absence of any positive instructions as to detail, that the surgeon's certificate was the final proof required as to the correctness of the bill.

When I first joined the New Hampshire the mess bill was considerably over \$20 per month. It was afterwards reduced to \$18 per month, or 60 cents per diem. This was for groceries and provisions only; other expenses were met by extra assessments; so that I think I can safely say it was under rather than over the cost that was charged to the Government.

Hoping that my explanation may prove satisfactory,

I am, sir, very respectfully, your obedient servant,

S. REED COLHOUN,
Passed Assistant Paymaster, U. S. N.

Hon. C. M. SHELLEY,
Fourth Auditor, Treasury Department, Washington, D. C.

16 CHESTNUT STREET,
Newport, R. I., December 3, 1885.

SIR: In the reconciling statement of my accounts of the U. S. S. New Hampshire, for the first and second quarters of 1885, there is suspended against me, in the latter quarter, cash voucher No. 14, T. & R., E. & R., 1885, for \$132.50, for the names of the apprentices transferred.

In explanation I would respectfully refer you to the copy of the letter from the Bureau of Equipment and Recruiting, herewith inclosed, containing the order for me to furnish this transportation; also the original order, likewise inclosed, of my commanding officer, Capt. A. R. Yates.

These apprentices were transferred from the Portsmouth, Jamestown, and Saratoga; and no names were furnished me. Their accounts were sent to the Portsmouth yard direct.

If I may be permitted to suggest a proof of the correctness of this voucher, I would say it may be found by examining the accounts of the paymasters of the above vessels for the second quarter of 1885 to see if ten boys were transferred to the Omaha from each; or by examining the accounts of the paymaster of the Omaha for the same quarter to see if ten boys were received from each of the above vessels.

As I only obeyed the instructions of the Bureau of Equipment and Recruiting and the written order of my commanding officer, and the bill was paid in obedience to the latter's order, as it appears thereon, I respectfully request that the amount of this voucher may be allowed in the settlement of my accounts, as provided in section 285, Revised Statutes.

I am, sir, very respectfully, your obedient servant,

S. REED COLHOUN,
Passed Assistant Paymaster, U. S. N.

Hon. C. M. SHELLEY,
Fourth Auditor, Treasury Department, Washington, D. C.

16 CHESTNUT STREET,
Newport, R. I., December 9, 1885.

SIR: Inclosed herewith please find the bid of P. F. Conroy & Co. for fire and steam hose purchased on cash voucher No. 7, bearing my certificate that it was the lowest received.

This is to remove the suspension of the above voucher, amounting to \$265.50, made against me in the first quarter, 1885.

Very respectfully, yours,

S. REED COLHOUN,
Passed Assistant Paymaster, U. S. N.

Hon. C. M. SHELLEY,
Fourth Auditor, Treasury Department, Washington, D. C.

16 CHESTNUT STREET,
Newport, R. I., December 9, 1885.

SIR: Inclosed herewith please find the proposals of A. C. Titus & Co. (two in number), M. Cottrell and N. C. Cozzens & Co., to furnish articles charged in cash voucher No. 41; also a copy of my letter transmitting these proposals to Capt. A. R. Yates for his instructions. For quite a number of these articles A. C. Titus & Co. were the only bidders; for all others they were the lowest to the best of my knowledge and belief. I have concluded that it will be best to lay all these papers before you with a statement of my action in regard to the only point which is troublesome in the matter—that is, the curtain material. I am not an expert in such questions and, being unwilling to trust to my own judgment, I asked for and received the assistance of Lieut. F. M. Symonds in making the selection.

We had nineteen qualities to select from, and, to the best of our ability, we chose the best quality for the least money. Qualified by the above statement, I certify that the bid of A. C. Titus & Co. was the lowest received for the articles charged on voucher No. 41. The proposals for coffee-pots is complete in itself, having my certificate indorsed thereon. This explanation is to remove the amount of the above voucher, *i. e.*, \$582.13, suspended against me in the first quarter of 1885.

Very respectfully,

S. REED COLHOUN,
Passed Assistant Paymaster, U. S. N.

Hon. C. M. SHELLEY,
Fourth Auditor, Treasury Department, Washington, D. C.

16 CHESTNUT STREET,
Newport, R. I., December 14, 1885.

SIR: The following papers and explanations in relation to cash vouchers No. 28, for \$22.50, and No. 29, for \$4, suspended against me in the second quarter of 1885, are respectfully submitted.

First. A copy of my letter to the commanding officer, showing that at the time these proposals were to be opened none for the articles in question had been received.

Second. The proposal of J. M. K. Southwick to furnish these articles, with my certificate indorsed thereon. My note in the upper right-hand corner shows that this proposal was received in the afternoon, consequently after the limit fixed in the advertisement for the reception of proposals and after the report made to the commanding officer. As this bid was received after the hour advertised for the opening of proposals I did not consider myself obliged to accept it unless satisfied that I could do no better; consequently on the 26th of February, six days later than the date of Mr. Southwick's proposal, I procured from Mr. L. Coggeshall the prices at which he would furnish said articles. It will be seen from my note on the back of this proposal that the aggregate of his offer was \$33.75, or \$7.25 more than the aggregate of Mr. Southwick's offer. Accordingly on the 26th February Mr. Southwick was authorized to furnish the twine and lime.

If it be thought that this proposal vitiates in any degree my certificate on the proposal of A. C. Titus & Co., for coffee-pots, forwarded in my letter of the 9th instant, in that it contains a second proposal for the above articles, I would respectfully call your attention to the fact stated above, *i. e.*, this proposal was received after the time fixed for the opening of these proposals, which authorizes its rejection; and further that the offer is much in excess of the one accepted and stated to be the only one received. Hoping that these papers, explanations, and this certificate will be sufficient to remove the suspension of the above amounts,

I am, sir, very respectfully,

S. REED COLHOUN,
Passed Assistant Paymaster, U. S. N.

Hon. C. M. SHELLEY,
Fourth Auditor, Treasury Department, Washington, D. C.

EXHIBIT J 2.

UNITED STATES NAVY-YARD, COMMANDANT'S OFFICE,
Portsmouth, N. H., December 11, 1885.

SIR: Your letter of the 8th instant, inclosing copies of vouchers, for certain purchases made at Coaster's Harbor Island, while I was in command of the training squadron, is at hand. I am requested to file any evidence in my possession, to prevent a checkage against my pay, for the amount involved.

Of course, I have no evidence that the purchases were properly made upon requisitions duly approved by the Bureau, but feel confident that they were.

I can only make such explanation, as can be derived from my memory, and beg you to inform me what further steps it is advisable for me to take in order to make a satisfactory settlement.

In regard to the farm implements (voucher No. 11, third quarter, 1884), my impression is that they were tools belonging to the poor-house farm, when it was transferred for a training station, and that their value was determined by appraisement by a board of officers before I took command of the station, and that I was ordered to pay the superintendent of the poor-house (Mr. Whaley), to whom the tools belonged, the amount of appraisement. I feel quite certain that no farming tools were selected and purchased while I was in command.

The articles mentioned in all the other vouchers were selected by me or the civil engineer at such places as were designated by the paymaster (either Paymaster Furey or Passed Assistant Paymaster Colhoun, the latter having relieved the former while the requisitions were being filled), which seems to be in accordance with sections (4 and 8) of the "Regulations relating to the Pay Department" referred to in your letter.

The requisitions must have been properly approved or the articles would not have been ordered.

The goods were purchased at the place where the pay agent was stationed, and were selected at such establishments as were designated by Paymaster Furey or Colhoun, whichever officer may have been the pay agent at the time of selection.

I have every reason to believe that the section of Regulations referred to in your letter were adhered to, but if you will kindly designate more particularly in what respect they were not complied with, I will try to make such explanation as may be necessary.

Very respectfully,

P. C. JOHNSON,
Commodore, U. S. N., Commandant.

Hon. C. M. SHELLEY,
Fourth Auditor, U. S. Treasury, Washington, D. C.

UNITED STATES NAVY-YARD, COMMANDANT'S OFFICE,
Portsmouth, N. H., December 19, 1885.

SIR: Referring to your letter of the 16th instant, in which my attention is called to section 285 of the Revised Statutes in connection with vouchers that were charged to me, probably Pay Officer Colhoun "declined to certify that the prices paid were the regular or lowest market rates," because he did not order or purchase them, that being done, if my memory is correct, by Pay Officer Furey, who was relieved by Colhoun after the articles were ordered, but before they were all delivered and the bills paid.

If my certificate is of any avail, I can certify that the goods mentioned in the vouchers were purchased "at the lowest market rate" in Newport at that time, and that they were selected at such places as were designated by the pay officer.

I can the more confidently certify to that fact as I was much interested in getting the things for repairing and furnishing the quarters upon which they were used, for I was allowed but a limited amount of money for the purpose and was anxious to make it go as far as possible.

In regard to the farming tools (Voucher No. 11, third quarter, 1884), as was stated in my letter of the 11th instant, they were appraised by a board of officers before I took command of the station, and I was ordered by the Bureau to pay to Mr. Whaley the amount of appraisement, which was certainly less than they could have been bought for in the market.

I hope that my explanation will be sufficient to comply with the requirements of the section (285) of the Revised Statutes referred to in your letter. Will you do me the kindness to inform me if such be the case, and oblige,

Very respectfully, &c.,

P. C. JOHNSON,
Commodore, U. S. N., Commandant.

Hon. C. M. SHELLEY,
Fourth Auditor, United States Treasury, Washington, D. C.

EXHIBIT K 2.

U. S. NAVAL WAR COLLEGE,
Newport, R. I., December 15, 1885.

SIR: In answer to the Fourth Auditor's letter of 8th instant, calling for "any evidence I may have to file, to prevent checkage against my pay to the amount of \$7.36," I beg leave to submit the following:

There are now at Newport three separate and distinct commands, viz, the war college, the torpedo station, and the training station.

I have to do with the war college alone, and exercise no authority whatever over either of the two other stations.

As there is no paymaster attached to the war college, and as the paymasters of the other stations are not subject to my authority, I have been obliged in certain instances to act without one. That is to say, I have selected articles authorized by the Bureaus, but have had nothing whatever to do with paying for them.

It is obvious that I could make no purchase for the Government, as I have neither the public funds subject to my control nor a pay officer subject to my orders.

It is true that I signed the statement on the face of the public bills (copies of which accompany the Auditor's letter), that I purchased the articles, but I signed it inadvertently. The statement is incorrect and should be altered. In no sense did I purchase the articles; I selected them, and so the certificate should have been written.

The Fourth Auditor will observe from the preceding that section 255, Revised Statutes, quoted in his letter, does not apply to this case, as I did not "order the disbursement," and cannot, therefore, under the law, "be held responsible for the same."

The bill for paint (\$1.75) contains in the "public-exigency" clause a manifest error. It states that I was ordered to pay the bill; whereas it should have been written that Paymaster Colhoun was ordered to pay it, as in the bill for lumber.

The statement of Captain Yates that I *purchased* the articles was of course based upon my certificate on the face of the bill, but that certificate I repeat was an error, and should be changed from *purchased* to *selected*.

Trusting this explanation will prove satisfactory,

I have the honor to be, very respectfully, your obedient servant,

S. B. LUCE,
Rear-Admiral, U. S. Navy.

Hon. C. M. SHELLEY,
Fourth Auditor.

EXHIBIT L 2.

COMMANDANT'S OFFICE,
U. S. TRAINING SQUADRON AND STATION,
U. S. T. S. NEW HAMPSHIRE,
Coaster's Harbor Island, Newport, R. I., December 17, 1885.

SIR: In answer to your communication of the 8th instant requesting me to file evidence why a checkage of \$653.48 should not be made against my pay, and transmitting certain vouchers relating thereto, I have to state that I have the subject under earnest consideration, and I hope to be able to show very soon why the checkage should not be made.

I am, respectfully, your obedient servant,

A. R. YATES,
Captain, U. S. N., Commanding U. S. N. T. Station.

Hon. C. M. SHELLEY,
Fourth Auditor, Treasury Department, Washington, D. C.

EXHIBIT M 2.

U. S. S. ALLIANCE,
Norfolk, Va., November 18, 1885.

SIR: I have the honor to inclose vouchers for removal of suspensions in my reconciling statement.

Very respectfully,

JOHN R. MARTIN,
Passed Assistant Paymaster, U. S. N.

Hon. C. M. SHELLEY,
Fourth Auditor, Treasury, Washington, D. C.

DISALLOWED ACCOUNTS.

EXHIBIT N. 2.

PAY OFFICE, NAVY-YARD,
Norfolk, Va., October 17, 1885.

SIR: To remove suspensions charged against me, in your reconciling statement of my accounts for first quarter, 1885, I respectfully inclose herewith vouchers No. 57 $\frac{1}{4}$, 57 $\frac{1}{2}$, and 37 $\frac{1}{4}$, to be filed with my returns for that quarter.

I also inclose a copy of the orders of Pay Director Edward May, U. S. Navy, with certificate attached showing the date he left his domicile in obedience thereto. The latter please substitute for pay-roll voucher No. 14 of my returns for first quarter, 1885.

I remain, very respectfully, your obedient servant,

HENRY C. MACHETTE,
Paymaster, U. S. Navy.

Hon. C. M. SHELLEY,
Fourth Auditor, Treasury, Washington, D. C.

PAY OFFICE, NAVY-YARD,
Norfolk, Va., November 6, 1885.

SIR: I respectfully inclose herewith a duplicate copy (in part) of the pay-rolls of the departments of "Construction and Repair" and "Provisions and Clothing" of this yard for the second half of April, 1885, giving the receipts of the parties for the time due and paid them, which were, by a clerical omission, not filled in on the rolls already on file with my returns for the second quarter, 1885.

I remain, very respectfully, your obedient servant,

HENRY C. MACHETTE,
Paymaster, U. S. Navy.

Hon. C. M. SHELLEY,
Fourth Auditor Treasury, Washington, D. C.

EXHIBIT O 2.

NAVY YARD,
Norfolk, Va., October 9, 1885.

SIR: I have to acknowledge the receipt of the reconciling statement for the time during which I was acting paymaster of the U. S. S. Iroquois, and respectfully request that Assistant Paymaster J. D. Doyle, of the Iroquois, be authorized to check the sum of \$10 against the pay of No. 159, G. A. Barstadt, 2d C. F.

Also, that the paymaster who has the accounts of Past Assistant Surgeon George Arthur, United States Navy, be authorized to check 55 cents against his pay (pay number on my roll being 12).

The remaining \$2.04 is an error committed in the small stores and clothing account of No. 63, Henry Wilson, 2d C. F., and as he has been discharged it cannot be corrected.

As soon as the checkages against Past Assistant Surgeon Arthur, Samuel Logan, C. Qm., and G. A. Barstadt, 2d C. F., are heard from, a deposit will be made in the Treasury for the amount checked against me.

I am, very respectfully, your obedient servant,

ALBERT W. GRANT,
Ensign, U. S. Navy.

Hon. C. M. SHELLEY,
Fourth Auditor, U. S. Treasury, Washington, D. C.

EXHIBIT P 2.

WALPOLE, N. H., October 19, 1885.

SIR: I have to request that you will authorize Paymaster Geo. W. Beaman, United States Navy, U. S. S. Shenandoah, Pacific station, to make the following checkages on his rolls, viz:

T. Wolverton, surgeon, U. S. N	\$61 37
Bernard Keriran, seaman	10 00
Jno. J. Collins, ordinary seaman	63
Edward R. Sessions, ordinary seaman	63
M. J. Hennessey, fifer	6 00

These checkages are to remove suspensions in the settlement of my account of the U. S. S. Shenandoah.

I have notified Paymaster Beaman of these amounts, but presume he will require notification from your office.

Very respectfully,

EDWARD BELLOWS,
Paymaster, U. S. N.

Hon. C. M. SHELLEY,
Fourth Auditor of the Treasury, Washington, D. C.

WALPOLE, N. H., October 5, 1885.

SIR: Your favor of the 30th ultimo, transmitting a reconciling statement of my final account for the U. S. S. Shenandoah, showing a balance due the United States by reason of the non-receipt by you of necessary vouchers to remove suspensions, is at hand.

I respectfully ask that my account may remain *in statu quo* to enable me time to furnish the required vouchers, which will be forthcoming at as early a date as is practicable, for I must communicate with the U. S. S. Shenandoah, Pacific station, and also with my late clerk, who is now, I believe, in Dakota Territory.

Very respectfully, your obedient servant,

EDWARD BELLOWS,
Paymaster, U. S. Navy.

Hon. C. M. SHELLEY,
Fourth Auditor of the Treasury, Washington, D. C.

WALPOLE, N. H., August 24, 1885.

SIR: I transmit herewith inclosed the original orders of detachment of John Roche, pay clerk, U. S. S. Shenandoah, duly approved by the honorable Secretary of the Navy.

Mr. Roche has a claim for mileage from New York to Chicago, Ills., and this document is also necessary to complete vouchers in my accounts, rendered July 7, 1885.

Very respectfully, your obedient servant,

EDWARD BELLOWS,
Paymaster, U. S. Navy.

Hon. C. M. SHELLEY,
Fourth Auditor of the Treasury, Washington, D. C.

EXHIBIT Q 2.

1206 EIGHTEENTH STREET,
Washington, D. C., May 5, 1885.

SIR: I have the honor to acknowledge the receipt of your communication of the 1st instant, ordering a checkage against me for a violation of paragraph 15, page 82, Navy Regulations, and informing me that Paymaster Putnam of the navy-yard, Portsmouth, under date of the 28th ultimo, had requested your office to have this amount checked against my pay.

In explanation of the circumstances, and with a view of having the checkage removed, I beg leave to state that the sale of the sleigh and robes to the Government for the sum of \$80 was authorized by an approved requisition of the Bureau of Yards and Docks (No. 17, September 18, 1884); that the articles in question had belonged to my predecessor in command, the late Rear-Admiral J. C. Beaumont, U. S. N., and were purchased from him by me, upon assuming command, at a price less than he had originally paid.

When my time of service expired, in 1884, Captain Benham, who relieved me, was about leaving the station, and as there was no one to whom I could transfer the articles, which I deemed in that rigorous climate to be as much a necessary part of the outfit of the commandant as the carriage and horses, I asked authority from the Bureau to sell them to the Government.

The requisition was formally approved, and I disposed of them at a valuation less than what I paid for them.

I would invite your attention to a reconsideration of all these facts, coupled with my sincere assurance that, in my opinion, I had no personal interest, within my interpretation of the law or regulation, in any purchase or contract for supplies for the Navy, nor that I have received, directly or indirectly, any emolument from any contractor or other person furnishing supplies, nor have I acted as the agent or attorney for any such persons.

I found that the sleigh and robes were a part of the commandant's outfit. I purchased them, and subsequently returned them at a reduced valuation and in better condition, only after receiving the approval of the Bureau which controls such purchases; and I have the honor to request that you will, with this fuller statement of the facts, be pleased to reconsider your decision and to order that the checkage against my pay be removed.

I am, sir, very respectfully, your obedient servant,

C. H. WELLS,
Rear-Admiral, U. S. N.

Hon. CHARLES BEARDSLEY,
Fourth Auditor, Treasury Department.

EXHIBIT R 2.

NAVY DEPARTMENT,
Washington, September 23, 1885.

SIR: The Department returns herewith certain cash vouchers pertaining to the accounts of Paymaster George E. Hendee, U. S. S. Powhatan, referred to it by you on the 25th of July last for approval.

* * * * *

Nos. 4 and 5, amounting to \$32.45, being for champagne and ice for entertaining on board ship, are not approved, as such expenditures are not in accordance with what I find to be the custom of the Department.

Very respectfully,

W. C. WHITNEY,
Secretary of the Navy.

Hon. C. M. SHELLEY,
Fourth Auditor.

AMOUNTS DISALLOWED IN ACCOUNTS OF POSTMASTERS,

(Office of the Auditor of the Treasury for the Post-Office Department.)

Statement of amounts disallowed in accounts of postmasters from January 1, 1885, to December 31, 1885.

Post-office.	Postmaster.	Amount disallowed.	Reason for disallowance.
Adrian, Mich	J. H. Fee	\$4 00	No authorization.
Do	W. Stearns	2 00	Do.
Akron, Ohio	J. N. Morrison	2 00	Do.
Allegheny, Pa	J. A. Wyler	1 50	Do.
Allentown, Pa	R. Iredell, jr	1 50	Do.
Do	G. T. Gross	12 50	Do.
Amsterdam, N. Y.	William J. Kline	65	Do.
Ann Arbor, Mich	E. Duffey	8 15	Do.
Atchison, Kans.	M. G. Winegar	7 50	Do.
Augusta, Ga	R. Boyes	13 08	Do.
Baltimore, Md	L. Adreon	2 75	Do.
Bay City, Mich	F. L. Westover	5 80	Do.
Bismarck, Dak	C. A. Lounsberry	13 00	Do.
Do	do	6 50	Do.
Bloomington, Ill	G. F. Dick	7 00	Do.
Bridgeport, Conn	J. W. Knowlton	10 25	Do.
Brockton, Mass	J. M. Hollywood	30 60	Do.
Brooklyn, N. Y	J. McLeer	35 68	Do.
Charlotte, N. C	L. W. Jenkins	75	Do.
Dallas, Tex	L. S. Garrison	9 05	Do.
Do	do	16 70	Do.
Danbury, Conn	J. Tweedy	3 45	Do.
Do	do	3 00	Do.
Davenport, Iowa	J. M. D'Armand	3 00	Do.
Denison City, Tex	C. T. Dougherty	72 30	Do.
Denver, Colo	R. Morris	35 00	Do.
Easton, Pa	J. K. Dawes	1 77	Do.
Eau Claire, Wis	J. C. Shackett	11 00	Do.
Erie, Pa	H. C. Shannon	3 05	Do.
Evansville, Ind	H. S. Bennett	3 60	Do.
Fargo, Dak	N. N. Tyner	5 20	Do.
Fort Wayne, Ind	F. W. Keil	1 75	Do.
Franklin, Pa	D. D. Grant	89 50	Do.
Freeport, Ill	S. D. Atkins	10 25	Do.
Galesburg, Ill	M. J. Dougherty	10 00	Do.
Glens Falls, N. Y	W. H. Van Colt	50	Do.
Greenville C. H., S. C.	S. S. Crittenden	3 60	Do.
Hamilton, Ohio	C. E. Griffin	43 30	Do.
Do	do	43 35	Do.
Hastings, Nebr	C. H. Paul	15 00	Do.
Haverhill, Mass	W. E. Blunt	5 00	Do.
Helena, Mont	D. H. Cuthbert	90	Do.
Houston, Tex	H. D. Johnson	8 00	Do.
Hudson, N. Y	J. Ryder Cady	2 25	Do.
Indianapolis, Ind	A. Jones	5 51	Do.
Ithaca, N. Y	E. C. Van Kirk	26 00	Do.
Jackson, Miss	G. C. McKee	6 00	Do.
Jacksonville, Fla	William W. Ledwith	22 69	Do.
Keokuk, Iowa	S. M. Clark	12 00	Do.
Do	do	2 50	Do.
Kingston, N. Y	William W. Hayes	7 05	Do.
Lansing, Mich	S. D. Bingham	1 00	Do.
Leadville, Colo	C. C. Davis	5 00	Do.
Leavenworth, Kans	F. T. Lynch	35 15	Do.
Little Falls, N. Y	A. H. Green	3 00	Do.
Lockport, N. Y	J. A. Hubbard	4 00	Do.
Louisville, Ky	V. C. Thompson	30 00	Do.
Lowell, Mass	E. T. Rowell	4 50	Do.
Los Angeles, Cal	J. W. Green	12 00	Do.
Lynchburgh, Va	R. P. W. Morris	6 20	Do.
Madison, Ind	M. A. Barnett	7 00	Do.
Manistee, Mich	J. A. Thompson	44 25	Do.
Meriden, Conn	E. D. Hall	4 05	Do.
Meridian, Miss	W. M. Hancock	50	Do.
Mobile, Ala	J. E. Slaughter	15	Do.
Montgomery, Ala	C. W. Buckley	16 90	Do.
Nashua, N. H	H. A. Marsh	9 25	Do.
New Albany, Ind	W. M. Hurley	4 00	Do.
New Bedford, Mass	T. Coggeshall	3 75	Do.

Statement of amounts disallowed in accounts of postmasters, &c.—Continued.

Post-office.	Postmaster.	Amount disallowed.	Reason for disallowance.
New Haven, Conn.....	B. R. English.....	\$3 00	No authorization.
New London, Conn.....	W. H. Tubbs.....	3 50	Do.
Newport, Ky.....	M. L. Ross.....	5 25	Do.
Do.....	do.....	3 00	Do.
Ottawa, Ill.....	William E. Bowman.....	6 00	Do.
Pawtucket, R. I.....	E. A. Perrin.....	6 50	Do.
Do.....	do.....	3 00	Do.
Peoria, Ill.....	W. Cockle.....	2 00	Do.
Do.....	J. Warner.....	6 70	Do.
Pittsburgh, Pa.....	W. H. McCleary.....	24 00	Do.
Pittsfield, Mass.....	T. H. Leonard.....	50	Do.
Portland, Me.....	J. H. Barker.....	75	Do.
Portsmouth, Ohio.....	L. C. Damarin.....	18 85	Do.
Do.....	do.....	22 87	Do.
Providence, R. I.....	H. W. Gardner.....	4 60	Do.
Pueblo, Colo.....	J. W. Stanton.....	94 43	Do.
Do.....	M. D. Crow.....	1 24	Do.
Do.....	do.....	9 78	Do.
Quincy, Ill.....	J. H. Richardson.....	70 32	Do.
Richmond, Ind.....	E. D. Palmer.....	16 50	Do.
Rochester, N. Y.....	D. T. Hunt.....	6 25	Do.
Sacramento, Cal.....	C. Green.....	75	Do.
Saint Louis, Mo.....	R. D. Wells.....	6 38	Do.
Saint Paul, Minn.....	D. Day.....	5 40	Do.
Salem, Oreg.....	W. W. Odell.....	15 86	Do.
San Antonio, Tex.....	J. T. Newcomb.....	3 00	Do.
San Francisco, Cal.....	S. W. Backus.....	2 68	Do.
Saratoga Springs, N. Y.....	B. F. Judson.....	5 50	Do.
Savannah, Ga.....	L. McLaws.....	6 25	Do.
Do.....	A. N. Wilson.....	21 31	Do.
Selma, Ala.....	M. M. Force.....	3 00	Do.
South Bend, Ind.....	G. Pfleger.....	7 00	Do.
Do.....	S. Lister.....	14 70	Do.
Springfield, Ohio.....	J. Johnson, sr.....	4 40	Do.
Staunton, Va.....	S. M. Yost.....	10 25	Do.
Terre Haute, Ind.....	J. O. Jones.....	2 45	Do.
Do.....	J. F. Regan.....	70	Do.
Do.....	do.....	1 55	Do.
Topeka, Kans.....	T. J. Anderson.....	1 50	Do.
Tucson, Ariz.....	W. P. Freeman.....	30 00	Do.
Vicksburg, Miss.....	J. D. Kinney.....	8 45	Do.
Vincennes, Ind.....	W. D. Lewis.....	47 90	Do.
Washington, D. C.....	F. B. Conger.....	28 57	Do.
Wheeling, W. Va.....	H. Sterling.....	5 00	Do.
Wilmington, N. C.....	E. R. Brink.....	19 50	Do.
Worcester, Mass.....	J. Pickett.....	6 03	Do.
Yonkers, N. Y.....	M. N. Jones.....	6 00	Do.
Abilene, Tex.....	H. H. Harden.....	256 60	Do.
Do.....	do.....	100 00	Do.
Allensville, Ky.....	Mary E. Gill.....	58	Do.
Asbury Park, N. J.....	P. G. Snedeker.....	71 60	Do.
Ashland, Ohio.....	R. W. Cowan.....	87	Do.
Ashland, Va.....	Mrs. A. C. Mayo.....	4 23	Do.
Atlantic, Iowa.....	S. M. Childs.....	150 00	Do.
Aurora Springs, Mo.....	N. D. Wright.....	41	Do.
Bath, N. Y.....	D. C. Alden.....	10 00	Do.
Baton Rouge, La.....	Alex. Smith.....	2 56	Do.
Beaver Dam, Ky.....	J. B. Bir.....	31	Do.
Bedford, Ind.....	J. C. Carlton.....	1 38	Do.
Bell's Depot, Tenn.....	S. C. Winburn.....	31	Do.
Belton, Tex.....	J. P. Osterhouts.....	45	Do.
Benton, Ill.....	A. M. Brownlee.....	1 27	Do.
Bentonville, Ark.....	Benjamin F. Hobbs.....	10	Do.
Berwick, Penn.....	R. S. Bowman.....	17	Do.
Beulah, Iowa.....	C. S. Spaulding.....	26 35	Do.
Black River Falls, Wis.....	John Parsons.....	75 00	Do.
Blood's Depot, N. Y.....	G. W. Marts.....	17	Do.
Bloomington, Nebr.....	S. S. Pickering.....	65	Do.
Bloomsburg, Pa.....	George A. Clark.....	98	Do.
Blountsville, Ala.....	R. B. Simms.....	5 76	Do.
Blue Earth City, Minn.....	J. H. Sprout.....	1 30	Do.
Bolivar, Mo.....	J. G. Simpson.....	2 50	Do.
Boulder, Colo.....	A. F. Safely.....	2 50	Do.
Boyson, Va.....	J. K. Jones.....	09	Do.
Bradford, Vt.....	G. E. Gaffield.....	28	Do.
Brandon, Miss.....	A. J. Frantz.....	23	Do.
Brandon, Vt.....	John L. Wright.....	17	Do.
Bridgeton, N. J.....	John Frenchard.....	3 65	Do.
Bristol, N. H.....	J. H. Brown.....	74 18	Do.
Do.....	do.....	75 84	Do.
Bristol, Tenn.....	W. Mullenie.....	41	Do.

Statement of amounts disallowed in accounts of postmasters, &c.—Continued.

Post-office.	Postmaster.	Amount disallowed.	Reason for disallowance.
Brodhead, Wis.....	H. C. Moore.....	\$20 19	No authorization.
Do.....	B. W. Beebe.....	6 48	Do.
Brownwood, Tex.....	W. Mullins.....	84	Do.
Buchanan, W. Va.....	T. G. Brady.....	55	Do.
Burlington Junction, Mo.....	J. B. Chrissinger.....	42	Do.
Calais, Me.....	M. M. McKresick.....	100 00	Do.
Camden, S. C.....	E. H. Brooks.....	03	Do.
Camden, Me.....	Wilfred B. Rich.....	11	Do.
Canton, Miss.....	G. W. Thomas.....	33	Do.
Carrollton, Ill.....	James Lynn.....	55	Do.
Carver, Minn.....	Charles Johnson.....	07	Do.
Cawker City.....	William C. Whitney.....	2 00	Do.
Chagrin Falls.....	J. S. Cleverdon.....	50 00	Do.
Chautauqua, N. Y.....	W. E. Salisbury.....	120 00	Do.
Charleston, Ill.....	G. W. Mitchell.....	33	Do.
Do.....	L. H. Ficklin.....	35 68	Do.
Do.....	do.....	30 00	Do.
Chetopa, Kans.....	J. P. De Jarnette.....	18	Do.
Chillicothe, Mo.....	P. J. Marsh.....	38 75	Do.
Do.....	B. B. Smith.....	26 75	Do.
Clarksville, Va.....	George W. Young, jr.....	17	Do.
Clifton Forge, Va.....	S. M. Butler.....	1 21	Do.
Clinton, Mo.....	C. M. Jones.....	28	Do.
Clinton, N. Y.....	B. F. Libby.....	75 00	Do.
Do.....	do.....	85 00	Do.
Cloverdale, Va.....	C. W. Harris.....	1 61	Do.
Clyde, Ohio.....	C. H. McCleary.....	25 00	Do.
Collegeville, Pa.....	J. W. Sunderland.....	7 50	Do.
Columbia City, Ind.....	J. W. Baker.....	1 11	Do.
Columbus, Ind.....	George W. Cooper.....	41	Do.
Columbus, Ky.....	H. C. Wilkie.....	33	Do.
Columbus, Miss.....	W. H. Kennon.....	1 12	Do.
Columbus, Mo.....	Eli Hodge.....	36	Do.
Corinth, Ky.....	C. C. Hanson.....	62	Do.
Corsicana, Tex.....	Adolph Zadik.....	2 50	Do.
Coshocton, Ohio.....	John W. Magan.....	07	Do.
Covington, Va.....	J. W. Jennings.....	12	Do.
Cross Plains, Ala.....	W. A. Wilson.....	08	Do.
Dadeville, Ala.....	A. J. Lowry.....	13	Do.
Dahlongega, Ga.....	S. W. Copeland.....	12 50	Do.
Decatur, Ala.....	H. G. Thomas.....	50 07	Do.
Do.....	do.....	1 38	Do.
Defiance, Ohio.....	G. W. Deatrick.....	112 50	Do.
Deposit, N. Y.....	E. B. Adams.....	36	Do.
Dillin, Colo.....	W. H. Evans.....	7 01	Do.
Dillon, Mont.....	John F. Goe.....	37 50	Do.
Dodge City, Kans.....	N. R. Klain.....	02	Do.
Ebensburg, Pa.....	Edmund James.....	17	Do.
Edenton, N. C.....	G. W. Lane.....	12 67	Do.
Edgerton, Wis.....	John Dawe.....	58	Do.
Edwardsville, Ill.....	J. W. Coventry.....	02	Do.
El Dorado, Kans.....	A. Sheldon.....	35 00	Do.
Ellendale, Dak.....	F. S. Huton.....	54	Do.
Ellsworth, Kans.....	George Huyck.....	41 25	Do.
Emaus, Pa.....	S. G. Giering.....	2 47	Do.
Do.....	R. T. Erdman.....	03	Do.
Ennis, Tex.....	J. L. Edwards.....	125 00	Do.
Do.....	do.....	125 00	Do.
Do.....	do.....	125 00	Do.
Estillville, Va.....	W. T. Edmonds.....	10 12	Do.
Eureka Springs, Ark.....	J. W. True.....	150 00	Do.
Do.....	do.....	150 00	Do.
Evergreen, Ala.....	C. A. Stearns.....	2 38	Do.
Fairfield, Iowa.....	F. L. Hoffman.....	75 00	Do.
Do.....	do.....	75 00	Do.
Flatbush, N. Y.....	Henry Patin.....	39	Do.
Do.....	T. A. Morehead.....	41 66	Do.
Forsythe, Mo.....	L. G. Reynolds.....	25	Do.
Fort Atkinson, Wis.....	M. H. Ganong.....	12 50	Do.
Do.....	do.....	12 50	Do.
Fort Collins, Colo.....	C. W. Ramer.....	2 27	Do.
Fort Valley, Ga.....	M. A. Brown.....	30	Do.
Franklin, Ky.....	T. M. Goodknight.....	07	Do.
Frenchburgh, Ky.....	Eliza A. Armitage.....	27 09	Do.
Frenchburgh, Ky.....	Eliza A. Armitage.....	24 72	Do.
Front Royal, Va.....	W. C. Weaver.....	2 01	Do.
Fulton, Ky.....	J. F. Hall.....	67	Do.
Gainesville, Tex.....	R. O. Dentry.....	123 46	Do.
Gardiner, Me.....	D. C. Palmer.....	112 50	Do.
Garnett, Kans.....	S. Kauffman.....	60 00	Do.
Do.....	do.....	80 00	Do.

Statement of amounts disallowed in accounts of postmasters, &c.—Continued.

Post-office.	Postmaster.	Amount disallowed.	Reason for disallowance.
Georgetown, Colo.....	Charles H. Jacobson.....	\$90 00	No authorization.
Do.....	do.....	91 00	Do.
Do.....	do.....	92 00	Do.
Georgetown, Mass.....	O. Smith.....	22 00	Do.
Goochland C. H., Va.....	G. G. Hughs.....	44	Do.
Grafton, Dak.....	William M. Chandler.....	90 93	Do.
Do.....	do.....	90 00	Do.
Grand Junction, Iowa.....	W. R. Park.....	12 50	Do.
Grass Valley, Cal.....	S. D. Bosworth.....	50 00	Do.
Do.....	do.....	50 00	Do.
Do.....	do.....	50 00	Do.
Greencastle, Ind.....	C. J. Langedale.....	31	Do.
Greenfield, Mo.....	John Harrison.....	67	Do.
Do.....	Temple E. Bell.....	20	Do.
Greensborough, Ala.....	W. White Jones.....	03	Do.
Greensburgh, Pa.....	J. C. Baldridge.....	25 00	Do.
Do.....	do.....	25 00	Do.
Do.....	do.....	25 00	Do.
Greentown, Ind.....	Rossiter Gray.....	14	Do.
Hamilton, N. Y.....	T. H. Beal.....	06	Do.
Harlansburgh, Pa.....	J. W. Campbell.....	25 00	Do.
Harrisonburgh, Va.....	W. H. Ritenour.....	91	Do.
Hebron, Nebr.....	J. M. Fitchpatrick.....	187 49	Do.
Henderson, Ky.....	O. J. S. Park.....	25 00	Do.
Hillsborough, Ohio.....	C. T. Pope.....	55	Do.
Hoopestown, Ill.....	Dale Wallace.....	13	Do.
Humestown, Iowa.....	R. R. Arnold.....	24	Do.
Ida Grove, Iowa.....	C. N. Clark.....	95 00	Do.
Do.....	George S. Willers.....	110 09	Do.
Idaho Springs, Colo.....	J. J. Elliott.....	130 00	Do.
Indian Springs, Mo.....	R. Anderson.....	50	Do.
Ipswich, Dak.....	W. N. Bold.....	53	Do.
Do.....	J. D. Pratt.....	1 13	Do.
Johnstown, N. Y.....	M. Wade.....	256 25	Do.
Jefferson, N. C.....	J. D. Thomas.....	16	Do.
Jonesborough, Ark.....	J. W. Owens.....	09	Do.
Kenosha, Wis.....	Charles Krautz.....	140 00	Do.
Do.....	do.....	150 00	Do.
Knoxville, Iowa.....	W. W. Craddick.....	30 00	Do.
Lake City, Minn.....	F. W. Luly.....	11	Do.
Lake Geneva, Wis.....	W. Beorin.....	143 00	Do.
Do.....	do.....	07	Do.
Do.....	C. A. Sayles.....	2 26	Do.
Do.....	do.....	11 25	Do.
Laredo, Tex.....	H. H. Burbank.....	5 00	Do.
Larned, Kans.....	F. E. Martin.....	1 08	Do.
La Salle, Ill.....	D. A. Leahy.....	20 00	Do.
Do.....	do.....	26 65	Do.
Do.....	A. J. Reddick.....	25 15	Do.
Leominster, Mass.....	T. A. Hills.....	175 00	Do.
Do.....	do.....	614 75	Do.
Do.....	do.....	156 65	Do.
Leonardtown, Md.....	W. H. Jones.....	17 25	Do.
Le Roy, N. Y.....	H. W. Hascall.....	115 00	Do.
Lexington, Mo.....	P. S. Fulkerson.....	18	Do.
Loogoote, Ind.....	G. W. Alford.....	51	Do.
Louisa, Ky.....	D. J. Burchette.....	09	Do.
McGregor, Tex.....	J. J. Padgett.....	21	Do.
McKeesport, Pa.....	S. E. Carothers.....	112 50	Do.
McPherson, Kans.....	C. E. Cook.....	82	Do.
Macomb, Ill.....	J. B. Venard.....	42 00	Do.
Do.....	do.....	7 00	Do.
Do.....	do.....	42 00	Do.
Manchester, Iowa.....	William C. Cawley.....	13 33	Do.
Do.....	C. E. Bronson.....	1 11	Do.
Manitowoc, Wis.....	Charles Esslinger.....	84 00	Do.
Do.....	do.....	28 00	Do.
Do.....	Adolph Piening.....	56 00	Do.
Mankato, Kans.....	E. P. Bancroft.....	19	Do.
Marion, Ind.....	David Overman.....	09	Do.
Marion, Ohio.....	V. Lapham.....	112 00	Do.
Do.....	do.....	22 18	Do.
Do.....	B. Tristram.....	6 00	Do.
Do.....	do.....	125 04	Do.
Marengo, Iowa.....	A. L. Donnard.....	05	Do.
Martinsville, Va.....	C. L. Puzee.....	22	Do.
Medina, N. Y.....	J. D. Filkins.....	52 48	Do.
Do.....	do.....	158 00	Do.
Melrose, Mont.....	Amos Purdum.....	32	Do.
Memphis, Mo.....	J. P. Craig.....	28	Do.
Metamora, Mich.....	C. N. Schuneman.....	82	Do.

Statement of amounts disallowed in accounts of postmasters, &c.—Continued.

Post-office.	Postmaster.	Amount disallowed.	Reason for disallowance.
Middlesex, Vt.	Orlo Dutton	\$0 03	No authorization.
Miller, Dak.	W. H. Kephart	16	Do.
Minneapolis, Kans.	W. L. Harney	60 00	Do.
Minonk, Ill.	M. A. Cushing	17	Do.
Monroe, Wis.	John S. Ball	105 00	Do.
Natick, Mass.	C. Bingham	128 00	Do.
Neosho, Mo.	James Wolfender	70 00	Do.
Nephi, Utah	James Larson	11 43	Do.
Newberry C. H., S. C.	C. S. Herbert	1 11	Do.
New Buffalo, Mich.	Alonzo Bennett	07	Do.
Newport, Ark.	Ada E. Remmel	105 00	Do.
Do.	do	5 00	Do.
Do.	do	1 05	Do.
Newport, N. H.	J. J. Dudley	09	Do.
Newport, Tenn.	George P. Mims	05	Do.
Newtown, Pa.	Cyrus Hillborn	17	Do.
Oberlin, Kans.	W. B. Mead	81	Do.
Onancock, Va.	McD. Tyler	31 14	Do.
Orangeburgh, S. C.	F. A. Schifley	08	Do.
Orange City, Iowa	John Kuyper	43 50	Do.
Oroville, Cal.	William Sharkey	1 10	Do.
Osage, Iowa	F. M. Atherton	97 00	Do.
Osage City, Kans.	J. V. Admiz	75 00	Do.
Do.	do	75 00	Do.
Osborn, Mo.	E. D. Morse	09	Do.
Oscola, Iowa	W. G. Agnew	06	Do.
Do.	J. W. Sherman	29	Do.
Oscola, Mo.	H. Decherd	20	Do.
Owatonna, Minn.	L. W. Wheelock	25 00	Do.
Owenton, Ky.	George A. Low	11	Do.
Oxford, N. C.	W. B. Jones	102 00	Do.
Ozark, Ark.	J. D. Berry	18	Do.
Ozark, Mo.	Jennie Ball	23 50	Do.
Paintsville, Ky.	Julia Howes	12	Do.
Parker, Dak.	John A. Cutter	29	Do.
Patchogue, N. Y.	William H. Sharp	80 00	Do.
Do.	do	80 00	Do.
Do.	do	80 00	Do.
Penn Yan, N. Y.	Daniel Lanning	152 00	Do.
Do.	do	156 38	Do.
Petersburgh, Ill.	A. M. Curry	83	Do.
Petersburgh, Ind.	Mary M. Glezen	38	Do.
Piedmont, Mo.	W. P. Toney	05	Do.
Plattsmouth, Nebr.	J. N. Wise	33	Do.
Do.	do	52	Do.
Do.	J. W. Marshall	33	Do.
Pleasanton, Kans.	John J. Harris	46	Do.
Pontiac, Mich.	Thomas F. Gerls	13 00	Do.
Portland, Ind.	Bayard S. Gray	09	Do.
Port Townsend, Wash.	W. H. H. Learned	5 00	Do.
Rapidan Station, Va.	John W. Peyton	13	Do.
Redfield, Dak.	Henry G. Rising	7 50	Do.
Ridgeway, Pa.	J. H. Hagerty	17 00	Do.
Rochester, N. H.	O. B. Warren	38 70	Do.
Do.	C. W. Howe	18 75	Do.
Rockwood, Tenn.	J. A. Shadden	13 87	Do.
Rolla, Mo.	H. E. Baker	13	Do.
Do.	H. S. Herbert	05	Do.
Rosendale, N. Y.	R. L. Hermance	27	Do.
Saint Louis, Mich.	J. M. Church	1 00	Do.
Salem, N. C.	J. Blickendorfer	13	Do.
Salem, Va.	N. S. Oakley	20	Do.
San Bernardino, Cal.	W. R. Porter	50 00	Do.
Do.	do	80 00	Do.
Santa Barbara, Cal.	P. J. Barber	230 00	Do.
Do.	do	110 00	Do.
Saugerties, N. Y.	Thomas Meadwell	46	Do.
Shawano, Wis.	Mary T. French	1 78	Do.
Shawneetown, Ill.	S. E. Edwards	09	Do.
Sheldon, Mo.	H. R. W. McCutcher	27	Do.
Sidney, Ohio	J. S. Laughlin	125 00	Do.
Siloam Springs, Ark.	J. A. Cravens	03	Do.
Silver Cliff, Colo.	E. C. Humphrey	75 00	Do.
Do.	do	75 00	Do.
Do.	do	75 00	Do.
Skowhegan, Me.	C. Davis Miller	67	Do.
Smith Centre, Kans.	L. T. Reese	18	Do.
Sneedville, Tenn.	G. W. Margraves	14	Do.
Socorro, N. Mex.	J. E. Loenard	312 50	Do.
Somerville, Ala.	D. W. Lynn	18	Do.
Spencer, Ind.	Frank N. Field	41 00	Do.

Statement of amounts disallowed in accounts of postmasters, &c.—Continued.

Post-office.	Postmaster.	Amount disallowed.	Reason for disallowance.
Spring Lake Beach, N. J.....	B. H. Yard.....	\$50 00	No authorization.
State Centre, Iowa.....	Joe Lander.....	85	Do.
Do.....	Austin P. Lowry.....	14	Do.
Stevens Point, Wis.....	J. O. Raymond.....	36	Do.
Susanville, Cal.....	W. D. Minckler.....	37	Do.
Suspension Bridge, N. Y.....	A. M. Witmer.....	44 40	Do.
Susquehanna, Pa.....	J. McKinney.....	22	Do.
Switz City, Ind.....	C. Butler.....	17	Do.
Tarborough, N. C.....	W. P. Williamson.....	94 00	Do.
Taylorville, Ills.....	John W. Squier.....	42	Do.
Texarkana, Ark.....	N. W. Shaw.....	50	Do.
Tilton, N. H.....	Daniel E. Hill.....	62 00	Do.
Do.....	do.....	61 00	Do.
Tombstone, Ariz.....	John P. Clum.....	25 25	Do.
Tontogany, Ohio.....	William Crom.....	07	Do.
Torrington, Conn.....	O. R. Tyler.....	26	Do.
Troy, Ala.....	S. A. Pilley.....	42	Do.
Tyler, Tex.....	A. F. Hunt.....	20 00	Do.
Do.....	do.....	20 00	Do.
Tyrone, Pa.....	F. M. Bell.....	5 00	Do.
Union, W. Va.....	Stephen R. Watts.....	37	Do.
Union City, Tenn.....	W. P. Richardson.....	10	Do.
Do.....	W. R. Andrews.....	55	Do.
Union Springs, Ala.....	J. W. Raborn.....	90 00	Do.
Valdosta, Ga.....	J. J. Newton.....	1 96	Do.
Valentine, Nebr.....	George A. Paxton.....	43	Do.
Vineland, N. J.....	W. H. Loppy.....	93 00	Do.
Viroque, Wis.....	W. N. Carter.....	88	Do.
Wabash, Ind.....	D. Sayre.....	6 99	Do.
Wadesborough, N. C.....	T. J. Hardison.....	2 00	Do.
Wahoo, Nebr.....	J. N. Davis.....	7 50	Do.
Wakefield, Mass.....	J. W. Locke.....	55 00	Do.
Do.....	do.....	55 00	Do.
Do.....	do.....	55 00	Do.
Warsaw, N. Y.....	C. J. Gardner.....	39 00	Do.
Do.....	do.....	39 00	Do.
Washington, Ga.....	George Ware.....	10 00	Do.
Do.....	do.....	10 00	Do.
Do.....	do.....	10 00	Do.
Washington, Kans.....	J. B. Besack.....	100 00	Do.
Washington, N. C.....	Macon Bonner.....	05	Do.
Waterloo, N. Y.....	George Donally.....	80 00	Do.
Do.....	L. Johnson.....	19 44	Do.
Watertown, Dak.....	John J. Monks.....	215 00	Do.
Do.....	do.....	215 00	Do.
Waukon, Iowa.....	D. W. Reed.....	78 75	Do.
Waupaca, Wis.....	G. Chamberlain.....	75	Do.
Webster, W. Va.....	J. B. Newton.....	13 33	Do.
Wellington, Ohio.....	John T. Ogden.....	7 50	Do.
Do.....	do.....	52 50	Do.
West Bay City, Mich.....	H. H. Alpin.....	57 50	Do.
Do.....	do.....	40	Do.
Westfield, N. Y.....	Jerome La Due.....	97	Do.
Do.....	F. A. Hall.....	66	Do.
West Point, Nebr.....	N. Fodrea.....	97	Do.
Wichita Falls, Tex.....	J. A. Williams.....	59	Do.
Do.....	A. D. Acers.....	21	Do.
Winchester, Ind.....	John Neff.....	22	Do.
Winchester, Mass.....	E. S. Merrill.....	84 00	Do.
Winterset, Iowa.....	D. C. Cooper.....	12 50	Do.
Woodbury, N. J.....	C. P. Abbott.....	1 25	Do.