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Letter from the Secretary of the Treasury, transmitting reports from the accounting officers of the Treasury giving lists of officers who have been delinquent in the rendition of their accounts during the fiscal year 1897, stating causes, etc.; also giving the names of such officers as are delinquent in the payment of balances due the United States.

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DELINQUENT OFFICERS.

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LETTER

FROM

THE SECRETARY OF THE TREASURY,

TRANSMITTING

REPORTS FROM THE ACCOUNTING OFFICERS OF THE TREASURY GIVING LISTS OF OFFICERS WHO HAVE BEEN DELINQUENT IN THE RENDITION OF THEIR ACCOUNTS DURING THE FISCAL YEAR 1897, STATING CAUSES, ETC.; ALSO GIVING THE NAMES OF SUCH OFFICERS AS ARE DELINQUENT IN THE PAYMENT OF BALANCES DUE THE UNITED STATES.

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JANUARY 5, 1898.—Referred to the Committee on Appropriations and ordered to be printed.

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TREASURY DEPARTMENT,  
OFFICE OF THE SECRETARY,  
*Washington, D. C., December 31, 1897.*

SIR: In compliance with the requirements of section 4 of the act of Congress approved May 28, 1896, I have the honor to transmit herewith reports from the accounting officers of the Treasury Department giving lists of officers who have been delinquent in the rendition of their accounts during the fiscal year 1897, stating the cause therefor, and indicating whether or not the delinquencies were waived; also reporting such officers as are delinquent in the payment of balances due from them to the United States.

Respectfully, yours,

L. J. GAGE, *Secretary.*

The SPEAKER OF THE HOUSE OF REPRESENTATIVES.

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TREASURY DEPARTMENT, OFFICE OF  
AUDITOR FOR THE STATE AND OTHER DEPARTMENTS,  
*Washington, D. C., December 29, 1897.*

SIR: I have the honor to submit the following report of officers and administrative departments and offices of the Government delinquent in rendering or transmitting accounts for the fiscal year ended June 30, 1897:

For the first quarter of the fiscal year a large majority of the United

States marshals were delinquent in rendering accounts, as explained in a letter addressed to the Secretary of the Treasury by the Acting Attorney-General, under date of October 24, 1896. On November 6, 1896, the Acting Secretary of the Treasury indorsed upon said letter of the Acting Attorney-General the following:

Upon the representation of the Attorney-General that there is, or likely to be, a manifest physical impossibility in the rendition of their accounts by United States marshals for the quarter ending September 30, 1896, in view of the radical changes instituted by the act of May 28, 1896, the delinquency in the rendition of accounts for the quarter ending September 30, 1896, is hereby waived.

The following United States marshals were delinquent in rendering and sending accounts to the Department of Justice for the second and third quarters of the fiscal year:

- J. C. Musgrove, northern district of Alabama, second and third quarters.
- W. H. Tisdale, middle district of Alabama, second quarter.
- Abner Gaines, eastern district of Arkansas, second quarter.
- Barry Baldwin, northern district of California, second and third quarters.
- H. E. Lannan, district of Delaware, third quarter.
- James McKay, southern district of Florida, second quarter.
- S. C. Dunlap, northern district of Georgia, second and third quarters.
- J. D. Harrell, southern district of Georgia, third quarter.
- C. L. Stowe, southern district of Indian Territory, third quarter.
- J. V. Guillotte, eastern district of Louisiana, second and third quarters.
- H. W. Swift, district of Massachusetts, second quarter.
- D. T. Guyton, northern district of Mississippi, second quarter.
- G. Y. Crenshaw, western district of Missouri, third quarter.
- Clark Campbell, district of New Hampshire, second quarter.
- F. C. Peck, northern district of New York, second and third quarters.
- H. I. Hayden, eastern district of New York, second quarter.
- O. J. Carroll, eastern district of North Carolina, second and third quarters.
- T. J. Allison, western district of North Carolina, second quarter.
- J. E. Cronan, district of North Dakota, second and third quarters.
- M. A. Smalley, northern district of Ohio, second quarter.
- M. Devaney, southern district of Ohio, second and third quarters.
- H. C. Grady, district of Oregon, second and third quarters.
- J. W. Walker, western district of Pennsylvania, second quarter.
- J. P. Hunter, district of South Carolina, second and third quarters.
- Otto Peemiller, district of South Dakota, third quarter.
- S. P. Condon, eastern district of Tennessee, second and third quarters.
- J. A. Manson, western district of Tennessee, second quarter.
- R. M. Love, northern district of Texas, third quarter.
- J. S. Williams, eastern district of Texas, second quarter.
- R. C. Ware, western district of Texas, second and third quarters.
- E. S. Harris, district of Vermont, second and third quarters.
- J. M. Hudgin, eastern district of Virginia, second quarter.
- C. E. Wells, district of West Virginia, second quarter.

Under date of July 19, 1897, the Acting Attorney-General addressed a letter to the Secretary of the Treasury, in which he stated that in view of the fact that the various appropriations for the fiscal year 1897 had for some time been practically exhausted, it would be impracticable for the United States marshals to render their accounts within the time prescribed by section 12 of the act of July 31, 1894, and recommended that the requirement of said act in so far as it relates to the accounts of United States marshals for the quarter ended June 30, 1897, be waived. Thereupon, on July 27, 1897, the Acting Secretary of the Treasury indorsed upon said letter the following:

Upon the representation of the Attorney-General that it will be impracticable for United States marshals to render their accounts for the quarter ended June 30, 1897, within the time prescribed by section 12 of the act of July 31, 1894, the delinquency in rendition of such accounts is hereby waived.

The Department of Justice was delinquent in transmitting to this office accounts of the following-named United States marshals for the quarters of the fiscal year as stated below:

J. C. Musgrove, northern district of Alabama, first quarter.  
 E. R. Morrisette, southern district of Alabama, first quarter.  
 J. W. Arnold, northern district of Illinois, first quarter.  
 W. M. Desmond, northern district of Iowa, first and second quarters.  
 R. T. O'Connor, district of Minnesota, first quarter.  
 J. S. McNeily, southern district of Mississippi, first and second quarters.  
 J. E. Lynch, eastern district of Missouri, first quarter.  
 William McDermott, district of Montana, first quarter.  
 Clark Campbell, district of New Hampshire, first quarter.  
 F. C. Peck, northern district of New York, first and second quarters.  
 O. J. Carroll, eastern district of North Carolina, first quarter.  
 P. S. Nagle, district of Oklahoma, first, second, and third quarters.  
 J. S. Williams, eastern district of Texas, first quarter.  
 J. C. Drake, district of Washington, first quarter.  
 C. E. Wells, district of West Virginia, first quarter.  
 G. W. Pratt, eastern district of Wisconsin, first quarter.

The Department of Justice was also delinquent in transmitting to this office the accounts of George Pfeiffer, jr., United States marshal for the district of New Jersey, for the period ended June 30, 1896.

J. M. Wright, marshal Supreme Court of the United States, was delinquent in rendering and sending his accounts for the quarters ended September 30, 1897, and June 30, 1897.

J. W. French, warden of the United States Penitentiary at Fort Leavenworth, Kans., was delinquent in rendering and sending his accounts for the months of September and November, 1896.

In the case of each of the marshals named above who were delinquent in rendering and sending their accounts, manifest physical difficulty was shown to the satisfaction of the Secretary of the Treasury, and thereupon the delinquency was waived. The same was true in the cases of Marshal Wright and Warden French.

In each case wherein the Department of Justice was delinquent in transmitting accounts to this office, it was shown to the satisfaction of the President to be impossible for that Department to complete the administrative examination and forward the accounts to this office within the time prescribed by the act of July 31, 1894. Upon representation so made to the President in each case it was ordered by him that the Secretary of the Treasury be authorized to advance moneys on requisitions drawn by the Department of Justice in favor of each of said marshals, except in the case of Marshal Nagle, of Oklahoma, for the quarter ended March 31, 1897, in which case the delinquency of the Department of Justice was, in the absence of the President, waived by the Acting Secretary of the Treasury and the proper order made for the advance of moneys on the requisitions of the Attorney-General.

B. J. Franklin, governor of Arizona, was delinquent in rendering and sending his accounts for the first and second quarters. Cause assigned, press of other business. The delinquency in both instances was waived by the Secretary of the Treasury.

A. R. Spofford, Librarian of Congress, has not rendered his account for copyright fees for fourth quarter, 1897. Cause assigned, press of other business. No waiver.

The following consular officers of the United States were delinquent in rendering their accounts to this office, to wit:

H. G. Huntington, United States commercial agent, Castellamare, fourth quarter.  
 B. D. Manton, United States consul, Colonia, fourth quarter.

John M. Thome, United States vice-consul, Cordoba, fourth quarter.

Gerardo Zalles, United States vice-consul, La Paz, third and fourth quarters.

Ignatio F. Hernandez, United States vice-consul, Madrid, fourth quarter.

Otto Munchmeyer, United States consul, San Salvador, first, second, third, and fourth quarters.

J. M. Villian, United States vice commercial agent, Samana, second, third, and fourth quarters.

H. R. Williams, United States consul, San Jose, second, third, and fourth quarters.

In the cases last mentioned no cause for the delinquency has been given, and in no case has the delinquency been waived.

The consulates at Colonia, Cordoba, La Paz, Madrid, and Samana are feed consulates, and the failure to receive any fees during the period above mentioned is doubtless the reason for the delinquency in making the returns; but report is required whether fees are received or not, and the consular officers located at these places have failed to make any report.

The following officers were found, upon final settlement of their accounts, to have been indebted to the Government, and up to this date have failed to pay their indebtedness into the Treasury of the United States:

Marshall P. Thatcher, late United States consul at Windsor, Ontario, on accounts as follows:

Consular fees and salaries, consular service, 1896.....	\$1,461.07
Salaries, consular officers while receiving instructions and in transit, 1894 .....	8.16
Total .....	1,469.23

Transcripts of Mr. Thatcher's accounts were transmitted to the Comptroller of the Treasury on May 12, 1897, with the request that suit be instituted to recover the amount of his indebtedness to the Government.

H. C. Smith, United States consul at Santos, Brazil, on accounts as follows:

Consular fees, 1897.....	\$1,188.62
Relief and protection of American seamen, 1895.....	146.39
Total .....	1,335.01

Transcripts of Mr. Smith's accounts were transmitted to the Comptroller of the Treasury on November 17, 1897, with the request that suit be instituted to recover the amount of his indebtedness to the Government.

W. D. Warner, late United States consul at Cologne, Germany, on account of consular fees and salaries, consular service, 1897 (account settled December 8, 1897).....

\$21.06

Respectfully, yours,

ERNST G. TIMME, *Auditor.*

To the honorable the SECRETARY OF THE TREASURY.

TREASURY DEPARTMENT,  
OFFICE OF AUDITOR FOR THE TREASURY DEPARTMENT,  
Washington, D. C., December 29, 1897.

SIR: In accordance with the provisions of section 4 of the act of Congress approved May 28, 1896, I have the honor to report the following balances due the United States on final settlement:

James C. Saunders, collector of customs, Puget Sound, Wash.:

Collecting revenue from customs, 1896.....	\$1,352.82
Collecting revenue from customs, 1897.....	1,898.38

James C. Saunders, collector of customs, Puget Sound, Wash.—Cont'd.	
Collecting revenue from customs, 1898.....	\$106.01
Repayment to importers of excess of deposits.....	2,140.46
Marine-Hospital Service.....	104.62
Ambrose W. Lyman, collector of internal revenue, Montana, account ending January 31, 1897 (suit instituted).....	8,232.93
Osca M. Welburn, collector of internal revenue, first California, account ending June 29, 1897.....	40,870.47
C. W. Raymond, engineer, Fourth light-house district, repairs, etc., of light-houses, 1895.....	1,040.65
William Ludlow, engineer, Third light-house district:	
Repairs, etc., of light-houses, 1897.....	67.59
Staten Island Light-House Depot, 1896.....	240.00
Staten Island Light-House Depot, 1897.....	6,286.28
E. H. Ruffner, engineer, Fifth light-house district:	
Repairs, etc., of light-houses, 1896.....	13.62
Oil houses for light stations, 1896.....	3.25

Respectfully, yours,

W. E. ANDREWS, *Auditor.*

The SECRETARY OF THE TREASURY.

Delinquencies in the rendition and transmission of accounts, year ending June 30, 1897.

[Reported under section 4, act of May 28, 1896.]

District or port.	Name.	Title.	Account.	When delinquent.	When waived.
<b>CUSTOMS OFFICERS.</b>					
Bath, Me	George Moulton, jr	Collector of customs	Warehouse and bond	June, 1897	Aug. 26, 1897.
Do	do	do	Expense of collection, 1897	do	Do.
Do	do	do	Customs	do	Do.
Do	do	do	Emoluments	do	Do.
Burlington, Iowa	Michael A. Frawley	Surveyor of customs	do	Mar., 1897	May 6, 1897.
Do	do	do	Expense of collection, 1897	do	Do.
Do	do	do	Customs	do	Do.
Do	do	do	Fines, penalties, etc	do	Do.
Champlain, N. Y.	George S. Weed	Collector of customs	Expense of collection, 1897	May, 1897	June 24, 1897.
Do	do	do	Customs	do	Do.
Do	do	do	Emoluments	do	Do.
Do	do	do	Excess of deposits	do	Do.
Do	do	do	Fines, penalties, etc	do	Do.
Cherrystone, Va	Robert S. Ailworth	do	Expense of collection, 1897	July, 1896	Aug. 24, 1896.
Do	do	do	Emoluments	do	Do.
Corpus Christi, Tex.	Frank B. Earnest	do	Warehouse and bond	Oct., 1896	Nov. 27, 1896.
Detroit, Mich	John B. Molony	do	Customs	Aug., 1896	Sept. 23, 1896.
Do	do	do	Fines, penalties, etc	June, 1897	July 23, 1897.
Do	do	do	Emoluments	do	Do.
Dunkirk, N. Y.	Philip R. Bradley	do	do	do	Aug. 20, 1897.
Do	do	do	Expense of collection, 1897	do	Do.
Do	do	do	Customs	do	Do.
Eastern district, Md.	Sidney R. Riffin	do	Emoluments	Sept., 1896	Oct. 26, 1896.
Do	do	do	Expense of collection, 1897	do	Do.
Do	do	do	Fines, penalties, etc	do	Do.
Evansville, Ind.	George W. Haynie	Surveyor of customs	Customs	Mar., 1897	Apr. 24, 1897
Do	do	do	do	Apr., 1897	June 5, 1897
Do	do	do	Expense of collection, 1897	do	Do.
Do	do	do	Fines, penalties, etc	do	Do.
Do	do	do	Emoluments	do	Do.
Do	do	do	Excess of deposits	do	Do.
Do	do	do	Steamboat inspection laws	do	Do.
Galveston, Tex. a	George P. Finlay	Collector of customs	Revenue-Cutter Service, 1897	Mar., 1897	May 19, 1897
Newark, N. J.	Henry W. Egner	do	Warehouse and bond	Aug., 1896	Nov. 19, 1896
Do	William R. Williams	do	Expense of collection, 1897	May, 1897	June 26, 1897
Do	do	do	Customs	do	Do.
Do	do	do	Emoluments	do	Do.
Do	do	do	Warehouse and bond	do	Aug. 23, 1897
Do	do	do	do	June, 1897	Oct. 19, 1897
Newburyport, Mass	Hiram P. Mackintosh	do	Expense of collection, 1897	May, 1897	July 17, 1897

New London, Conn.	A. T. Hale	do	do	June, 1897	July 29, 1897
Do.	do	do	Customs	do	Do.
Do.	do	do	Fines, penalties, etc.	do	Do.
Do.	do	do	Emoluments	do	Do.
Newport News, Va.	Lewis P. Stearnes	do	Customs	Mar., 1897	Apr. 24, 1897
Do.	do	do	Warehouse and bond	do	Do.
Do.	do	do	do	May, 1897	July 9, 1897
Do.	do	do	Customs	do	Do.
Niagara, N. Y.	William Richmond	do	Warehouse and bond	April, 1897	May 20, 1897
Do.	do	do	Excess of deposits	do	Do.
Do.	do	do	Customs	do	Do.
Paso del Norte, Tex.	Charles Davis	do	Warehouse and bond	Nov., 1896	Dec. 30, 1896
Do.	do	do	Customs	do	Do.
Do.	do	do	Fines, penalties, etc.	do	Do.
Pittsburg, Pa.	Albert J. Barr	Surveyor of customs	Expense of collecting, 1897	Oct., 1896	Nov. 24, 1896
Do.	do	do	Customs	do	Do.
Do.	do	do	Fines, penalties, etc.	do	Do.
Do.	do	do	Emoluments	do	Do.
Do.	do	do	Excess of deposits	do	Do.
Do.	do	do	Debentures, etc.	do	Do.
Do.	do	do	Warehouse and bond	do	Dec. 8, 1896
Puget Sound, Wash.	James C. Saunders	Collector of customs	Expense of collecting, 1897	Aug., 1896	Sept. 28, 1896
Do.	do	do	Customs	do	Do.
Do.	do	do	Fines, penalties, etc.	do	Do.
Do.	do	do	Excess of deposits	do	Do.
Do.	do	do	Debentures, etc.	do	Do.
Do.	do	do	Revenue-Cutter Service, 1897	do	Do.
Do.	do	do	Marine-Hospital Service	do	Do.
Puget Sound, Wash.	James C. Saunders	Collector of customs	Immigration fund	do	Do.
Do.	do	do	Quarantine service	do	Do.
Do.	do	do	Compensation in lieu of moieties	do	Do.
San Francisco, Cal.	John H. Wise	do	Warehouse and bond	Feb., 1897	Apr. 3, 1897
Sioux City, Iowa	Wm. B. Humphrey	Surveyor of customs	Expense of collection, 1897	Sept., 1896	Nov. 7, 1896
Syracuse, N. Y.	John F. Nash	do	do	Mar., 1897	Apr. 24, 1897
Do.	do	do	Customs	do	Do.
Do.	do	do	Fines, penalties, etc.	do	Do.
Do.	do	do	Emoluments	do	Do.
Do.	do	do	Excess of deposits	do	Do.
Vermont (Burlington)	Bradley B. Smalley	Collector of customs	Expense of collection, 1897	June, 1897	July 23, 1897
Do.	do	do	Customs	do	Do.
Wilmington, N. C.	William R. Kenan	do	Revenue-Cutter Service, 1897	do	Aug. 5, 1897
INTERNAL-REVENUE OFFICERS.					
First California	Osca M. Welburn	Collector of internal revenue	Salaries and expenses of agents, etc., 1897	July, 1896	Nov. 20, 1896
Do.	do	do	Salaries and expenses of collectors, etc., 1897	do	Do.
Colorado	Albert L. New	do	do	Feb., 1897	Apr. 1, 1897
Fourth Iowa	Wm. H. Stackhouse	do	do	May, 1897	June 23, 1897
Second Kentucky a	Joshua D. Powers	do	Internal-revenue collections	First quarter, 1897.	Feb. 17, 1897

a Administrative office delinquent; waived by the President.



Delinquencies in the rendition and transmission of accounts, year ending June 30, 1897—Continued.

[Reported under section 4, act of May 28, 1896.]

District or port.	Name.	Title.	Account.	When delinquent.	When waived.
INTERNAL-REVENUE OFFICERS—continued.					
Seventh Kentucky.....	Wallace M. Shelby.....	Collector of internal revenue	Salaries and expenses of collectors, etc., 1897.....	Feb., 1897.....	Mar. 20, 1897
Montana.....	Ambrose W. Lyman.....	do.....	do.....	July, 1896.....	Aug. 20, 1896
Do.....	do.....	do.....	do.....	Aug., 1896.....	Sept. 24, 1896
Do.....	do.....	do.....	do.....	Nov., 1896.....	Dec. 23, 1896
First New Jersey.....	James Butcher.....	do.....	do.....	Oct., 1896.....	Nov. 28, 1896
Fourth North Carolina.....	Furnifold M. Simmons.....	do.....	do.....	Feb., 1897.....	Mar. 22, 1897
Do.....	do.....	do.....	Salaries and expenses of agents, etc., 1897.....	do.....	Do.
Second Wisconsin.....	Moritz F. Blumenfeld.....	do.....	Salaries and expenses of collectors, 1897.....	Oct., 1896.....	Dec. 4, 1896
MISCELLANEOUS OFFICERS.					
Boise City, Idaho a.....	F. F. Church.....	Assayer, United States.....	Salary, wages, etc.....	July, 1896.....	Sept. 16, 1896
Do. b.....	do.....	do.....	do.....	Dec., 1896.....	Jan. 21, 1897
Do. b.....	do.....	do.....	Contingent expenses.....	do.....	Do.
Charlotte, N. C. a.....	W. E. Ardrey.....	do.....	Salaries.....	July, 1896.....	Sept. 10, 1896
Do. a.....	do.....	do.....	Contingent expenses.....	do.....	Do.
Do. a.....	do.....	do.....	Salaries and contingent expenses.....	Sept., 1896.....	Nov. 12, 1896
Chicago, Ill. b.....	Delos P. Phelps.....	Assistant treasurer.....	Salaries.....	Jan., Feb., Mar., 1897.	May 6, 1897
Do. b.....	do.....	do.....	Contingent expenses.....	do.....	May 24, 1897
Cincinnati, Ohio b.....	Michael Ryan.....	do.....	do.....	July, Aug., Sept., 1896.	Nov. 9, 1896
New York, N. Y. b.....	Andrew Mason.....	Superintendent assay office.	Salaries, etc.....	July, 1896.....	Sept. 9, 1896
San Francisco, Cal. b.....	John H. Wise.....	Collector and special disbursing agent.	Enforcement Chinese exclusion act.....	Oct., Nov., Dec., 1896.	Mar. 20, 1897
St. Louis, Mo. a.....	Guy Bryan.....	Assayer, United States.....	Salaries, etc.....	July, 1896.....	Sept. 10, 1896
Do. a.....	do.....	do.....	do.....	Sept., 1896.....	Nov. 12, 1896
Tompkinsville, N. Y. c.....	William Sudlow.....	Engineer, Third light-house district.	Supplies of light-houses.....	July, Aug., Sept., 1896.	Jan. 2, 1897
Do. c.....	do.....	do.....	Expenses of buoyage, etc.....	do.....	Jan. 5, 1897

a Administrative office delinquent; waived by President.

b Officer delinquent; waived by Secretary.

c Officer delinquent; waived by President.

TREASURY DEPARTMENT,  
OFFICE OF AUDITOR FOR THE WAR DEPARTMENT,  
*Washington, D. C., December 20, 1897.*

SIR: I have the honor to submit the following report of delinquencies of such officers and administrative departments and offices of the Government as were, respectively, at any time during the last fiscal year delinquent in rendering or transmitting accounts, the cause therefor, and whether the delinquency was waived.

No officers have been delinquent in paying into the Treasury the amount of indebtedness found on final settlements by this office during the last fiscal year.

The following officers were delinquent in mailing their accounts to the War Department:

William Ludlow, lieutenant-colonel, United States Engineers. The delinquency, caused by numerous changes of station and duties of Colonel Ludlow, was waived by the Secretary of the Treasury August 19, 1896.

James M. Moore, colonel and assistant quartermaster, U. S. A. The delinquency, caused by the amount of work assigned to Colonel Moore at the close of the fiscal year, was waived by the Secretary of the Treasury August 24, 1896.

J. B. Aleshire, captain and assistant quartermaster, U. S. A. The delinquency, caused by the absence of the officer on detached service attending to the details of business, was waived by the Secretary of the Treasury September 4, 1896.

James M. Moore, colonel and assistant quartermaster, U. S. A. The delinquency, caused by rush of work in closing up the prior fiscal year and the prostration of employees by excessive heat, was waived by the Secretary of the Treasury September 10, 1896.

J. B. Aleshire, captain and assistant quartermaster, U. S. A. The delinquency, caused by lack of clerical assistance during the latter part of July and early part of August, was waived by the Secretary of the Treasury September 11, 1896.

C. McD. Townsend, captain, United States Engineers. The delinquency, caused by misunderstanding as to instructions given by the Chief of Engineers to Captain Townsend as to the manner of rendering his account, and the consequent delay thereby, was waived by the Secretary of the Treasury October 2, 1896.

William Ludlow, lieutenant-colonel, United States Engineers. The delinquency, caused by delay in transmitting facts to Colonel Ludlow, was waived by the Secretary of the Treasury October 20, 1896.

J. W. Summerhayes, captain and assistant quartermaster, U. S. A. The delinquency, caused by the officer's change of station, was waived by the Secretary of the Treasury November 18, 1896.

George Ruhlen, captain and assistant quartermaster, U. S. A. The delinquency, caused by depositing the accounts in the post-office after the mails had closed on the last day on which he could transmit his accounts, was waived by the Secretary of the Treasury November 25, 1896.

William Ludlow, lieutenant-colonel, United States Engineers. The delinquency, caused by the delay in transmitting funds to Colonel Ludlow, was waived by the Secretary of the Treasury December 19, 1896.

C. G. Morton, lieutenant and acting assistant quartermaster, U. S. A. The delinquency was waived on explanation, which showed the officer not delinquent in mailing his accounts.

D. D. Wheeler, major and quartermaster, U. S. A. The delinquency, caused by an inadvertence in transmitting a portion of Colonel Wheeler's account for November, 1896, was waived by the Secretary of the Treasury January 12, 1897.

M. I. Luddington, colonel, U. S. A. The delinquency, caused by Colonel Luddington's absence from his station, was waived by the Secretary of the Treasury February 23, 1897.

G. McC. Derby, captain, United States Engineers. The delinquency, caused by unavoidable delay in completing his accounts, was waived by the Secretary of the Treasury March 2, 1897.

Peter C. Haines, colonel, United States Engineers. The delinquency, caused by the unavoidable absence of Colonel Haines from his station, was waived by the Secretary of the Treasury February 23, 1897.

R. L. Hoxie, major, United States Engineers. The delinquency, caused by the unavoidable absence of Major Hoxie from his station, was waived by the Secretary of the Treasury March 1, 1897.

Samuel Reber, lieutenant, United States Signal Corps. The delinquency, caused by delay in obtaining proper vouchers from the treasurer of the Western Union Tele-

graph Company pertaining to Lieutenant Reber's accounts, was waived by the Secretary of the Treasury March 9, 1897.

J. Pitman, major, U. S. A. The delinquency, caused by sickness of clerks of Major Pitman, was waived by the Secretary of the Treasury June 8, 1897.

The War Department was delinquent in transmitting accounts of the following-named officers to this office, viz:

Harry Taylor, captain, United States Engineers.  
 W. L. Fisk, captain, United States Engineers.  
 G. McC. Derby, captain, United States Engineers.  
 F. V. Abbott, captain, United States Engineers.  
 Chas. E. L. B. Davis, major, United States Engineers.  
 Wm. T. Rossell, major, United States Engineers.  
 Dan. C. Dingman, captain, United States Engineers.  
 John G. D. Knight, major, United States Engineers.  
 Wm. L. Sibert, captain, United States Engineers.  
 Hiram M. Chittenden, captain, United States Engineers.  
 Harry Taylor, captain, United States Engineers.

These delinquencies, caused by clerical error in the office of the Chief of Engineers, U. S. A., in counting thirty days in August instead of thirty-one days, were waived by the Secretary of the Treasury September 25, 1896 (the President being absent from the seat of Government).

Respectfully, yours,

W. W. BROWN, *Auditor.*

To the honorable the SECRETARY OF THE TREASURY.

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TREASURY DEPARTMENT,  
 OFFICE OF AUDITOR FOR THE NAVY DEPARTMENT,  
 Washington, D. C., December 4, 1897.

SIR: I have the honor to transmit herewith, as required by section 2, act of May 28, 1896, a list of disbursing officers of the Navy who have been delinquent in the rendition of their quarterly accounts and monthly returns under section 12, act of July 31, 1894, during the fiscal year 1897, giving the cause therefor and indicating whether or not the delinquency was waived.

There are no disbursing officers of the Navy who, upon the final settlement of their accounts, have failed to deposit the balances due the United States.

Respectfully, yours,

F. H. MORRIS, *Auditor.*

The SECRETARY OF THE TREASURY.

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*List of disbursing officers of the United States Navy who have been delinquent in the rendition of their quarterly accounts and monthly returns, under section 12, act July 31, 1894, during the fiscal year 1897.*

J. E. Cann, paymaster, U. S. N. Delinquent three days in the rendition of his accounts for the quarter ending July 31, 1896, owing to the vessel being at sea until October 23, 1896, when accounts were mailed. Delinquency waived October 24, 1896.

J. J. Cheatham, assistant paymaster, U. S. N. Delinquent two days in the rendition of accounts for the quarter ending March 31, 1897, owing to the absence of the commanding officer. Delinquency waived April 24, 1897.

John Corwine, paymaster, U. S. N. Delinquent twenty-five days in the rendition of his accounts for the fractional quarter ending November 26, 1896. The paymaster followed the United States Navy Regulations of 1896, which appears to grant fifty days for rendition of final accounts. Delinquency waived January 15, 1897.

- B. P. Du Bois, assistant paymaster, U. S. N. Delinquent seven days in rendition of monthly return for July, 1896, owing to there being no mail facilities. Delinquency waived October 6, 1896. Delinquent two days in rendition of monthly return for September, 1896, owing to the absence of the commanding officer. Delinquency waived November 10, 1896.
- Richard Hatton, assistant paymaster, U. S. N. Delinquent ten days in rendition of monthly return for September, 1896, owing to the vessel being at sea during the time the returns should have been forwarded. Delinquency waived December 19, 1896.
- W. J. Littell, passed assistant paymaster, U. S. N. Delinquent six days in rendition of accounts for the quarter ending March 31, 1897. The paymaster, through a misunderstanding, followed the United States Naval Regulations, which appears to allow forty days for rendition of quarterly accounts. Delinquency waived March 3, 1897.
- J. R. Martin, paymaster, U. S. N. Delinquent two days in rendition of accounts for the quarter ending September 30, 1896. Paymaster states that accounts were forwarded by the first steamer leaving port. Delinquency waived February 13, 1897.
- E. D. Ryan, passed assistant paymaster, U. S. N. Delinquent nine days in rendition of final accounts of the U. S. S. *Michigan*. The paymaster states that on being detached from the *Michigan* he was immediately ordered to the U. S. S. *Concord*, and owing to the time taken up in traveling and receiving stores from his predecessor, it was impossible to render his accounts within the time required by law. Delinquency waived June 26, 1897.
- T. J. Semmes, assistant paymaster, U. S. N. Delinquent three days in rendition of monthly return for January, 1897, owing to desertion of his yeoman. Delinquency waived February 23, 1897.

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TREASURY DEPARTMENT,  
OFFICE OF AUDITOR FOR THE POST-OFFICE DEPARTMENT,  
*Washington, D. C., December 22, 1897.*

SIR: In compliance with section 4 of the legislative appropriation act approved May 28, 1896, I have the honor to submit herewith a report of postmasters who retired from office during the fiscal year ended June 30, 1897, and were found upon final settlement of their postal and money-order accounts to have been indebted to the Government, with the amount of such indebtedness in each case; and who, at the date of making this report, have failed to pay the same into the Treasury of the United States.

The report shows an indebtedness on postal accounts of \$13,618.42; and an indebtedness on money-order accounts of \$6,830.90, a total of \$20,449.32.

Respectfully, yours,

HENRY A. CASTLE,  
*Auditor.*

To the honorable the SECRETARY OF THE TREASURY.

The following is a statement of postmasters who retired from office during the fiscal year ended June 30, 1897, and, upon a final settlement of their postal accounts, were found indebted to the United States the amounts set opposite their respective names, and who, at the date of making this report, have not paid the same into the Treasury of the United States:

Post-office.	Postmaster.	Amount.	Remarks.
Alabama:			
Bay Minette .....	M. J. Wilkins .....	\$36. 79	Post-office inspector case.
Castoria .....	J. C. Pearson .....	2. 21	
Decatur .....	S. A. Sparkman .....	. 08	
Gumpond .....	J. M. Green .....	3. 97	
Hardaway .....	M. J. Smith .....	11. 19	
Lineville .....	J. D. Jeter .....	33. 66	
Preston .....	S. G. Hunt .....	5. 85	
Alaska:			
Shakan .....	A. W. Sarel .....	6. 07	
Arizona:			
Tuba .....	A. E. Tanner .....	1. 24	
Arkansas:			
Bay .....	A. L. Garrett .....	42. 37	
Carrollton .....	G. F. McCracken .....	. 76	
Heber .....	G. W. Reed .....	28. 93	Inspector case.
Liveoak .....	R. A. Junper .....	7. 98	
Montongo .....	F. H. Ross .....	. 02	
Oregon .....	L. Lucas .....	42. 63	Fraud case.
Prescott .....	C. B. Andrews .....	9. 33	
Texarkana .....	W. R. Kelley .....	7. 22	
California:			
Banning .....	M. F. Gilman .....	4. 66	
Carey .....	J. A. Ford .....	4. 26	
Pismo .....	Fred'k Engels .....	31. 32	
Colorado:			
Fort Logan .....	J. E. Evans .....	11. 39	Inspector case.
Montrose .....	J. F. Kyle .....	237. 25	
Pinon .....	E. H. Wolf .....	1. 02	
Connecticut:			
Marlboro Mills .....	Dan. Jones .....	4. 08	
Florida:			
Amelia .....	J. D. Bradley, jr. ....	9. 43	
Apopka .....	E. C. Morgan .....	2. 76	
St. Nicholas .....	Cecelia Wendt .....	3. 51	
Georgia:			
Abbeville .....	W. G. Rogers .....	85. 04	
Adams Park .....	William Rolland .....	36. 70	
Cecil .....	J. R. Folsom .....	57. 40	Do.
Chocoe .....	S. A. Smith .....	10. 65	
Clarksboro .....	J. W. Hardy, jr. ....	7. 91	
Drone .....	J. F. Wynn .....	. 01	
Flowery Branch .....	I. N. Mooney .....	1. 54	
Genova .....	N. M. Renfro .....	. 37	
Hooper .....	Jas. Lichtenwaller .....	. 08	
Irby .....	J. T. Irby .....	19. 64	
Lowell .....	B. M. Fleming .....	6. 92	
Lillypond .....	G. H. Gardner .....	1. 52	
Lyons .....	R. A. Costin .....	. 10	
Meldrim .....	J. L. Mattox .....	16. 96	
Rixville .....	L. D. Ricks .....	35. 51	
Seed .....	C. T. Willbanks .....	7. 54	
Seville .....	W. G. Brown .....	5. 00	
Strouds .....	J. T. Britt .....	51. 81	
Vienma .....	W. J. Harvard .....	82. 33	
Idaho:			
Shoshone .....	Rose Burke .....	4. 00	
Illinois:			
Barreville .....	F. W. Munch .....	. 54	
Bigfoot Prairie .....	G. H. Stewart .....	27. 25	
Buenavista .....	J. G. Ermold .....	. 73	
Charity .....	J. D. Orr .....	. 73	
Columbus .....	Philip Amen .....	. 99	
Elmbranch .....	J. D. Keen .....	3. 17	
Huntville .....	J. B. Campbell .....	. 05	
Marquette .....	J. B. Smith .....	5. 36	
Newhaven .....	D. S. Lawrence .....	10. 59	
Pittsburg .....	J. M. Andrews .....	. 93	
Sixmile .....	S. L. Wood .....	. 08	
Stonefort .....	L. C. Penninger .....	9. 98	
Versailles .....	J. McCormick .....	15. 58	
Indiana:			
Attica .....	H. J. Schlosser .....	13. 42	
Bloomington .....	R. H. East .....	3. 83	
Brushy Prairie .....	A. W. Gardner .....	54. 56	Claim pending.
Brocker .....	G. Grieger .....	. 85	

Post-office.	Postmaster.	Amount.	Remarks.
<b>Indiana—Continued.</b>			
Dana .....	J. D. Smith .....	\$11. 17	
Ethel .....	H. M. Tilman .....	. 02	
Frankton .....	W. T. Wright .....	29. 18	
Hord .....	G. W. Showalter .....	6. 52	
Keystone .....	W. H. Templeton .....	. 96	
Lake Station .....	J. H. Lenburg .....	31. 22	
Laurel .....	W. P. Sudler .....	. 20	
Leach .....	A. E. Fowler .....	. 13	
Liberty Center .....	H. J. Johnson .....	1. 25	
New Harmony .....	William Richards .....	. 05	
Oriole .....	J. H. Steinhall .....	19. 00	
Ossian .....	W. A. Woodward .....	22. 50	
Princeton .....	O. N. Kolb .....	110. 11	Claim pending.
Point Isabel .....	G. A. Brizendine .....	4. 05	
Rolling Prairie .....	H. B. Worden .....	124. 18	Do.
Sunman .....	V. Hartman .....	13. 01	
Westpoint .....	J. C. Whicker .....	8. 90	
<b>Indian Territory:</b>			
Austin .....	C. O. Taylor .....	11. 43	
Concharty .....	J. H. Cudjo .....	13. 33	Inspector case.
Sulphur .....	W. J. Bloomer .....	3. 56	
<b>Iowa:</b>			
Duncombe .....	M. J. Bailey .....	4. 05	
Ewart .....	T. D. Ewart .....	. 20	
Fulton .....	W. C. Bell .....	17. 76	
Gilbert Station .....	L. Smith .....	10. 05	
Kirkman .....	D. Carter .....	9. 29	
Lewis .....	G. W. B. Fletcher .....	. 01	
Milford .....	A. Case .....	1. 72	
Moingona .....	D. J. Bricker .....	5. 64	
Monti .....	J. A. Donnelly .....	. 20	
Onslow .....	W. H. McKean .....	. 61	
Village Creek .....	M. E. Brennan .....	1. 10	
West Burlington .....	M. H. Gahegan .....	. 92	
<b>Kansas:</b>			
Climax .....	Peter Greenler .....	. 86	
Hollyrood .....	W. W. Smith .....	24. 05	
Reserve .....	C. E. Kelly .....	10. 77	
<b>Kentucky:</b>			
Blaze .....	Asberry Donohew .....	25. 51	
Bowling Green .....	J. B. Gaines .....	313. 91	
Brandenberg .....	E. V. Malin .....	. 06	
Briensburg .....	W. W. Nimmo .....	. 07	
Coon .....	W. A. Williams .....	16. 09	
Democrat .....	E. H. King .....	31. 42	
Fed .....	Morgan Turner .....	6. 43	Do.
Glendeane .....	W. C. Moorman .....	. 08	
Hazlewood .....	T. R. Graham .....	1. 72	
Mary .....	I. W. Montgomery .....	33. 23	Claim pending.
Newhope .....	R. Masterson .....	10. 29	
Newport .....	J. J. Hetsch .....	184. 79	
Pageville .....	W. N. Jewell .....	2. 00	
Panther .....	D. C. Robertson .....	16. 69	Inspector case.
Pinckard .....	J. L. Cotton .....	11. 04	
Potter .....	T. J. Branham .....	334. 66	In suit.
Sandyhook .....	M. M. Cottle .....	45. 14	
Sassafras .....	W. R. Cornett .....	5. 45	Claim pending.
Torrent .....	G. L. Congleton .....	19. 22	
Ulysses .....	Zach. Moore .....	15. 10	Do.
Waverly .....	H. A. Scott .....	. 01	
Wickliffe .....	E. W. McElya .....	30. 28	
Wolfcreek .....	D. S. Richardson .....	. 03	
<b>Louisiana:</b>			
Abbeville .....	E. J. Lyons .....	1. 13	
Girard .....	K. Myrick .....	1. 15	
Madisonville .....	B. Goldate .....	. 88	
Newton .....	J. C. Burnside .....	7. 14	
Washington .....	H. C. Lynch .....	11. 90	
<b>Maine:</b>			
Guilford .....	James Hudson .....	46. 67	
Milton Plantation .....	H. A. Bradeen .....	. 18	
West Mills .....	C. M. Hilton .....	4. 94	
<b>Maryland:</b>			
Clinton .....	E. Knowles .....	11. 99	
Compton .....	Jas. Stiff .....	1. 43	
Hardesty .....	W. W. Sisson .....	2. 00	
Parsonsburg .....	H. T. Farlow .....	. 11	
Poplar Springs .....	C. D. Pickett .....	13. 75	
Uniontown .....	E. L. Erb .....	. 01	
<b>Michigan:</b>			
Bently .....	A. N. Whitney .....	19. 48	
Hudsonville .....	J. N. Waite .....	1. 26	
Laird .....	A. L. Ely .....	9. 29	

Post-office.	Postmaster.	Amount.	Remarks.
<b>Michigan—Continued.</b>			
Rea .....	Edmund Day .....	\$1. 42	
Ribble .....	Emma Borland .....	6. 69	
Roscommon .....	E. Kiely .....	19. 83	
Royalton .....	A. J. Penland .....	. 10	
Scofield .....	J. W. Fulcher .....	. 11	
South Boardman .....	J. D. Dagle .....	48. 57	
Sterling .....	P. W. Van Antiverp .....	. 14	
Tawas City .....	M. Murphy .....	48. 41	
Warren .....	C. Hutton .....	14. 09	
<b>Minnesota:</b>			
Eveleth .....	P. E. Dowling .....	. 77	
Flak .....	P. Albert .....	8. 44	
Lawndale .....	C. Van Schoonhoven .....	18. 79	
Ross .....	E. M. Nelson .....	. 24	
Thomson .....	M. A. Kidder .....	. 63	
Willow River .....	R. H. Paul .....	20. 19	
Melrose .....	N. Koenigs .....	59. 42	
<b>Mississippi:</b>			
Bigbee .....	R. L. Smith .....	34. 42	
Grace .....	W. Lachs .....	2. 47	
Hood .....	J. H. Russell .....	. 48	
Morton .....	W. O. Porter .....	10. 00	
Old Cairo .....	D. H. White .....	. 53	
<b>Missouri:</b>			
Allendale .....	R. B. Tandy .....	. 03	
Banister .....	H. A. Bauer .....	16. 90	Inspector case.
Buckner .....	J. S. Pryor .....	. 50	
Cyrene .....	D. E. S. Taylor .....	4. 39	
Dewitt .....	J. T. Dewey .....	15. 54	
Famous .....	S. M. Todd .....	3. 71	
Granville .....	J. T. Parker .....	18. 52	
Hackney .....	O. R. Hartwig .....	13. 68	
Hermitage .....	W. Howard .....	8. 31	
Henderson .....	P. P. Wells .....	. 71	
Highpoint .....	C. L. Snyder .....	24. 46	
Holstein .....	A. Reker .....	18. 72	
Houston .....	H. A. Angel .....	22. 38	
Kennedy .....	W. S. Sorrell .....	. 18	
Low Wossie .....	G. W. Collins .....	40. 00	
Oakhill .....	E. Simpson .....	. 09	
Puxico .....	F. C. Ryle .....	9. 21	
Salem .....	M. H. McSpadden .....	425. 43	
Rodelia .....	G. B. Koyle .....	11. 02	
Roscoe .....	R. A. Fitzhugh .....	4. 92	
Roy .....	J. E. Smith .....	4. 08	
Marshfield .....	Oliver Wells .....	108. 21	
<b>Nebraska:</b>			
Cedar Bluffs .....	C. A. Jackson .....	19. 66	
Elwood .....	A. A. Whyte .....	. 50	
Enfield .....	D. H. Tate .....	. 66	
Greeley .....	T. D. Connell .....	78. 49	Inspector case.
Johnstown .....	A. G. Holt .....	7. 17	
Shickley .....	J. P. Thoma .....	71. 42	
Valentine .....	W. E. Haley .....	9. 91	
Western .....	S. Steel .....	. 05	
<b>Nevada:</b>			
Lovelocks .....	J. T. Reid .....	667. 38	In suit.
<b>New Hampshire:</b>			
Chesham .....	G. T. Bemis .....	6. 36	
East Andover .....	F. W. Durgin .....	4. 57	
Nottingham .....	D. P. Harvey .....	1. 02	
West Canaan .....	J. J. Harrigan .....	. 35	
<b>New Jersey:</b>			
Paulsboro .....	W. J. Cowgill .....	26. 14	
Pedricktown .....	S. Corson .....	24. 38	
Pleasant Grove .....	M. H. Hann .....	9. 61	
<b>New York:</b>			
Catatonk .....	H. A. Smith .....	49. 45	
Genoa .....	W. D. Norman .....	10. 00	
Granton .....	S. Bundelge .....	. 10	
Parma .....	C. E. Hodges .....	8. 40	
South Trenton .....	T. N. Bentley .....	. 21	
West Batavia .....	J. M. Kelcher .....	2. 18	
West Haverstraw .....	J. H. McVean .....	132. 63	Do.
<b>North Carolina:</b>			
Anlander .....	Alex. Lassiter .....	9. 86	
Brevard .....	M. A. Cooper .....	4. 88	
Burgaw .....	W. M. Hand .....	2. 55	
Cloudland .....	W. E. Ragsdale .....	8. 96	
Croft .....	Wm. Caldwell .....	13. 79	
Glenola .....	L. White .....	11. 40	
Inland .....	C. L. Allred .....	22. 41	Do.

Post-office.	Postmaster.	Amount.	Remarks.
<b>North Carolina—Continued.</b>			
Judson .....	C. C. Bryson .....	\$173.01	
Laurel Hill .....	J. Hargrave .....	4.83	
Rehoboth .....	Jas. Scull .....	9.61	
Sedges Garden .....	J. E. Crews .....	.28	
Smith Grove .....	M. E. Swing .....	158.18	Judgment for United States.
Swannanoa .....	E. C. Dewey .....	11.12	
Weldon .....	J. T. Evans .....	1.71	
<b>North Dakota:</b>			
Cooperstown .....	W. C. Jameson .....	20.01	
Wolcott .....	K. G. Hagan .....	49.60	
<b>Ohio:</b>			
Bladenburg .....	A. Blue .....	1.17	
Blatchford .....	J. T. Powell .....	.40	
Bond .....	D. Ferrell .....	.10	
Farmer .....	O. J. Martin .....	.13	
Polkadotte .....	W. H. Null .....	.87	
West Mentor .....	A. H. Mead .....	17.90	
Yellow Bud .....	F. Ebenhack .....	.10	
<b>Oregon:</b>			
Grass Valley .....	J. H. Marquis .....	7.63	
Oretown .....	V. Sutton .....	102.82	Inspector case.
Rufus .....	R. A. Wallis .....	36.32	
Victor .....	F. L. Gordon .....	17.34	
Westfalls .....	S. L. Payne .....	1.79	
<b>Pennsylvania:</b>			
Brookside .....	Wm. Thompson .....	.30	
Columbia Crossroads .....	H. Furman .....	48.49	
Constitution .....	I. B. Stewart .....	30.63	
Crothers .....	M. E. Clemenmer .....	14.40	
Fisher .....	J. P. Dougherty .....	9.10	
Forestville .....	J. C. Bovard .....	.40	
Geneva .....	D. A. Poole .....	10.00	
Glenora .....	J. M. Daubenpeck .....	4.20	
Heidlersburg .....	I. W. Haversfock .....	.13	
Hyner .....	W. C. Weaver .....	22.40	
Mount Pocono .....	A. M. Merwine .....	36.28	
Rillton .....	A. G. Highberger .....	.16	
Rogersville .....	Jas. Burroughs .....	1.34	
Mercur .....	W. H. Stephens .....	19.16	
Switzer .....	D. A. Hartman .....	.37	
Teepleville .....	S. N. Wilcox .....	.80	
Thompsontown .....	I. Tennis .....	.07	
Tioga .....	D. C. McAllister .....	.58	
Wapwallopen .....	A. B. Karchmer .....	1.71	
West Nanticoke .....	B. T. Smith .....	.44	
Worman .....	Henry Landis .....	.02	
<b>South Carolina:</b>			
Hagood .....	S. I. Gaillard .....	.35	
Milton .....	T. D. Hariston .....	9.82	
Mitchell .....	J. C. Mitchell .....	32.07	Claim pending.
Tennile .....	Chas. Lee .....	.82	
<b>South Dakota:</b>			
Bridgewater .....	T. J. Ryan .....	54.68	
Bryant .....	A. M. Mauson .....	6.49	
Henry .....	P. Walsh .....	.10	
Jolley .....	H. P. Garrison .....	6.11	
Ourtown .....	Albert Martin .....	49.19	
White .....	J. M. Farrell .....	74.92	
<b>Tennessee:</b>			
Deepspring .....	K. C. Griffin .....	36.94	In suit.
Deerlodge .....	A. Staples .....	22.19	
Euehoc .....	J. A. Ewing .....	7.00	
Flatwoods .....	J. A. Holt .....	.24	
Friendship .....	J. F. Peal .....	8.09	
Lovejoy .....	L. C. Webb .....	7.98	
Pulstow .....	Fanny Mask .....	7.85	
Reddick .....	M. W. Reddick .....	1.20	
Savannah .....	J. S. Irwin .....	19.83	
Somerville .....	R. N. Christian .....	393.21	
Sparta .....	J. M. Carrick .....	72.76	Inspector case.
Sunbright .....	W. R. Staples .....	3.71	
Uba .....	J. L. James .....	22.79	
White Bluffs .....	J. G. Brown .....	11.95	
Woody .....	Wm. Love .....	.02	
Xerxes .....	J. N. Willis .....	1.92	
<b>Texas:</b>			
Carrizo .....	Zella Bee .....	7.06	
Coryoll .....	I. P. O'B. Sadler .....	29.35	
Marianna .....	Martha Armitage .....	655.56	In suit.
Tellico .....	Geo. Hogge .....	8.30	
Topaz .....	J. H. Ervin .....	.41	



Post-office.	Postmaster.	Amount.	Remarks.
<b>Vermont:</b>			
Newbury .....	M. C. Knight .....	\$4. 10	
North Troy .....	H. B. Parkhurst .....	2. 90	
Norton Mills .....	M. A. Conway .....	1. 88	
Putney .....	A. J. Ayer .....	37. 19	
Randolph Center .....	H. C. Gilbert .....	11. 74	
<b>Virginia:</b>			
Alberne .....	R. E. Thomas .....	7. 24	
Applegrove .....	A. M. Mills .....	. 01	
Arvonnia .....	R. B. Hughes, jr .....	. 02	
Cloverhill .....	Daniel Smith .....	3. 95	
Fairfield .....	H. A. Ott .....	. 09	
Fernalda .....	R. B. Phipps .....	. 65	
Ford .....	S. E. Vaiden .....	. 12	
Gladehill .....	G. D. Williams .....	2. 16	
Holston .....	J. E. Hughes .....	51. 52	
Lucyville .....	S. C. Anderson .....	29. 69	In suit
Mattoax .....	U. T. Jones, sr .....	195. 17	Do.
Oaklevel .....	R. A. Pace .....	6. 83	
St. Clair Bottom .....	R. F. Young .....	. 12	
Sanville .....	W. E. Craig .....	. 05	
Sassafras .....	R. C. Newcomb .....	. 10	
Skipwith .....	J. A. Gregory .....	6. 36	
Verbena .....	J. H. Brown .....	12. 82	
West Appomattox .....	J. S. Plunkett .....	. 75	
Wren .....	Ada C. Clay .....	. 50	
<b>Washington:</b>			
Granville .....	Katie F. Huston .....	81. 04	
Port Orchard .....	J. H. Cline .....	5. 80	
Roslyn .....	W. A. Mohr .....	57. 96	
Sunnydale .....	M. De L. Hamilton .....	44. 62	Do.
Uniontown .....	J. A. Schultz .....	32. 50	
<b>West Virginia:</b>			
Bancroft .....	T. B. Bancroft .....	1. 48	
Belva .....	C. E. Mahan .....	. 46	
East Lynn .....	C. W. Osburn .....	. 01	
Edgerton .....	J. W. Green .....	54. 21	
Falling Waters .....	J. E. Wolford .....	30. 95	
Fayetteville .....	C. H. Burgess .....	381. 43	
Job .....	J. S. Parsons .....	21. 34	
Longreach .....	S. Johnson .....	. 05	
Lulah .....	James Davis .....	1. 43	
McGee .....	L. J. Currey .....	. 93	
Matewan .....	G. R. Buskirk .....	. 13	
Morgan Valley .....	C. D. Morgan .....	13. 01	Do.
Parkers .....	W. H. Duff .....	. 01	
Sissonville .....	J. N. Johnson .....	15. 59	
<b>Wisconsin:</b>			
Barron .....	H. G. Ellsworth .....	. 01	
Hyde .....	Anna J. Pinfold .....	. 67	
Lannon .....	J. Flanagan .....	10. 00	
Minong .....	H. H. Meredith .....	117. 15	
Oakley .....	J. F. Miller .....	8. 96	
<b>Wyoming:</b>			
Cheyenne .....	Geo. O. Draper .....	4, 852. 59	
Croton .....	G. M. Savage .....	22. 10	
Dixon .....	A. G. Fox .....	1. 00	
Glenrock .....	L. M. Kimball .....	. 95	
Green River .....	J. Kelliher .....	3. 97	
Total .....		13, 618. 42	

The following is a statement of postmasters who retired from office during the fiscal year ended June 30, 1897, and upon a final settlement of their money-order accounts were found indebted to the United States the amounts set opposite their respective names, and who at the date of making this report have not paid the same:

Post-office.	Postmaster.	Amount.
Arkansas:		
Heber .....	Geo. W. Reed .....	\$127.72
Lowell .....	J. D. Brown .....	.53
Yellville .....	W. E. Noe .....	4.11
Colorado:		
Fort Logan .....	Jas. E. Evans .....	335.80
Teller .....	S. E. Van Noorden .....	10.58
Georgia:		
Adel .....	J. B. Hester .....	15.87
Clarksville .....	L. C. Furr .....	148.97
Langtry .....	W. B. Hall .....	63.52
Seville .....	W. G. Brown .....	2.97
Idaho:		
Mullen .....	A. A. Wise .....	.68
Weiser .....	M. L. Hawthorn .....	3.04
Illinois:		
Clyde .....	James C. Bennett .....	68.69
Ewing .....	John C. Webb .....	10.09
New Haven .....	D. S. Lawrence .....	.21
Triumph .....	W. H. Worsley .....	.40
Indiana:		
Battleground .....	M. A. Thomas .....	28.01
Brooklyn .....	L. H. Gamble .....	9.25
Dana .....	J. D. Smith .....	4.38
Deercreek .....	J. W. Stone .....	.05
Lewis .....	J. S. Harrold .....	5.73
Spencer .....	O. T. Dickerson .....	25.53
Westpoint .....	J. C. Whicker .....	.71
Iowa:		
Buffalo Center .....	E. M. Wilson .....	19.18
Charlotte .....	Kate F. Bowden .....	214.51
Lowmoor .....	A. S. Hazard .....	.23
Luverne .....	B. F. Guthrie .....	.17
Lynnville .....	Ollie Matthews .....	11.90
Kansas:		
Centropolis .....	C. W. Clark .....	3.41
Stafford .....	G. T. Caplinger .....	56.10
Kentucky:		
Lily .....	J. H. Lee .....	44.34
Louisa .....	M. F. Conly .....	.40
Sandyhook .....	M. M. Cottle .....	1.32
Maine:		
Houlton .....	E. Woodbury .....	8.05
Perry .....	C. A. Leighton .....	2.35
Michigan:		
Ashton .....	Thos. T. Bennett .....	.03
Prescott .....	F. Pierce .....	2.82
Minnesota:		
Canby .....	M. E. Wescott .....	.01
Eagle Lake .....	J. A. Ewing .....	.02
Eveleth .....	P. E. Dowling .....	11.09
Laprairie .....	J. M. McMahon .....	82.21
Melrose .....	N. Koenigs .....	.79
Thomson .....	M. A. Kidder .....	5.69
Warren .....	A. R. Gordon .....	175.92
Willow River .....	R. H. Paul .....	10.03
Mississippi:		
Columbia .....	Jos. M. Ford .....	52.92
Grace .....	Will Lachs .....	.24
Missouri:		
Cyrene .....	D. E. S. Taylor .....	.87
Dawn .....	John Mossbarger .....	.69
De Witt .....	James T. Dewey .....	10.88
Granville .....	John T. Parker .....	12.88
Hale .....	L. L. Odell .....	.03
Halfrock .....	S. J. Carpenter .....	56.95
Millersburg .....	J. I. Adcock .....	30.78
Montana:		
East Helena .....	W. O. Hutchinson .....	.03
Nebraska:		
Arlington .....	A. B. Batson .....	112.18
Scotia .....	D. C. Christy .....	4,009.37
Nevada:		
Lovelocks .....	John T. Reid .....	.03
New Hampshire:		
West Stewartstown .....	Isaac F. Jacobs .....	.20

Post-office.	Postmaster.	Amount.
<b>New Jersey:</b>		
Sparta .....	J. L. Decker .....	\$0. 61
<b>New York:</b>		
Gerry .....	S. E. Palmer .....	14. 02
Guilford Center .....	M. D. Burnett .....	1. 07
Lndlowville .....	C. G. Benjamin .....	10. 05
Malone .....	A. H. Fay .....	6. 19
Van Hornesville .....	E. M. Snyder .....	. 60
<b>North Carolina:</b>		
Graham .....	S. G. McLean .....	102. 18
Kernersville .....	J. M. Bodenhamer .....	. 25
Roxboro .....	J. A. Noell .....	. 13
<b>Ohio:</b>		
Germano .....	D. M. McGee .....	2. 99
Stout .....	Jos. C. Fite .....	1. 00
<b>Oregon:</b>		
Bandon .....	Benj. F. Tupper .....	232. 87
Oretown .....	Vincent Sutton .....	338. 71
Siltz .....	Lee Wade .....	39. 88
<b>Pennsylvania:</b>		
Caledonia .....	John Marshall .....	13. 45
Miners Mills .....	John McNamara .....	5. 00
<b>Rhode Island:</b>		
Harrisville .....	Alex Breault .....	10. 55
<b>South Dakota:</b>		
Buffalo Gap .....	D. A. Elliott .....	1. 40
Newark .....	L. M. Buck .....	. 15
<b>Tennessee:</b>		
Crossville .....	Katie Hamby .....	. 05
Deer Lodge .....	Amanda Staplor .....	. 36
Dresden .....	E. Rogers .....	32. 18
Estell Springs .....	W. H. Hartford .....	1. 10
Kenton .....	W. F. Collins .....	10. 00
Mason .....	C. T. Booker .....	1. 91
Mauy City .....	S. G. Booth .....	. 40
Newbern .....	Jennie Haskins .....	. 05
Somerville .....	R. N. Christian .....	113. 23
Spring City .....	E. D. Allen .....	1. 00
<b>Texas:</b>		
Marshall .....	J. H. Hudson .....	56. 00
<b>Washington:</b>		
Kettle Falls .....	G. H. Bevan .....	. 10
<b>West Virginia:</b>		
Auburn .....	L. D. McWhorter .....	. 03
Fayetteville .....	C. H. Burgess .....	26. 01
Springfield .....	M. E. Guthrie .....	. 10
<b>Wisconsin:</b>		
Bayfield .....	L. J. Bachand .....	1. 32
Eden .....	Henry Baker .....	. 01
Oconto Falls .....	G. B. Maurer .....	. 06
Westfield .....	W. L. Sims .....	. 43
<b>Grand total</b> .....		<b>6, 830. 90</b>

**TREASURY DEPARTMENT,**  
**OFFICE OF AUDITOR FOR THE INTERIOR DEPARTMENT,**  
*Washington, D. C., December 17, 1897.*

SIR: In compliance with letter of the 6th instant, calling attention to section 4 of the legislative appropriation act approved May 28, 1896, I have the honor to submit the following information relative to "such officers and administrative departments and offices of the Government as were, respectively, at any time during the last preceding fiscal year, delinquent in rendering or transmitting accounts to the proper offices in Washington, and the cause therefor, and in each case indicating whether the delinquency was waived, together with such officers \* \* \* as were found upon final settlement of their accounts to have been indebted to the Government, with the amount of such indebtedness in each case, and who, at the date of making report, had failed to pay the same into the Treasury of the United States."

*Disbursing officers in the Indian service who were delinquent in rendering their accounts during the fiscal year 1896.*

Officer.	Office.	Delinquent.	When waived.	Remarks.
Allen, R. M . . . . .	Indian agent . . . . .	Second quarter .	Feb. 10, 1897	Snow delayed mail from sub-agencies.
Allen, R. M . . . . .	do . . . . .	Third quarter . .	May 15, 1897	Absent from agency arresting Indians.
Ash, B. C . . . . .	do . . . . .	Second quarter.	Feb. 13, 1897	Subpœnaed before United States commissioners.
Andrews, J. A . . . . .	do . . . . .	Fourth quarter .	Aug. 17, 1897	Additional work making census, etc.
Anderson, J. J . . . . .	Special disbursing agent.	Second quarter .	Mar. 9, 1897	Obtaining notaries' certificates to deeds, etc.
Breen, T. H. . . . .	Superintendent Indian school.	Fourth quarter .	Aug. 24, 1897	Waiting authority to pay employees.
Dickson, J. G . . . . .	Special Indian agent.	Third quarter . . . . .		Out of the service; no request to waive received.
Davis, A. P . . . . .	Special disbursing agent.	Second quarter .	Feb. 10, 1897	Receipts miscarried in mail; not received in time.
Day, D. F . . . . .	Indian agent . . . . .	do . . . . .		Out of the service; no request to waive received.
Day, D. F . . . . .	do . . . . .	Third quarter . . . . .		Delay caused by sickness of agency clerk.
Gaither, B . . . . .	do . . . . .	do . . . . .	May 15, 1897	Out of the service; no request to waive received.
Gallagher, P. . . . .	do . . . . .	First quarter . . . . .		Do.
Keller, A. M . . . . .	do . . . . .	Fourth quarter .		Delay caused by death of agency clerk.
Mattoon, F. G . . . . .	do . . . . .	First quarter . . .	Nov. 11, 1896	Increase of work at close of service.
Mercer, W. A . . . . .	do . . . . .	Second quarter . .	Aug. 7, 1897	No funds received; did not know it was necessary.
Meldrum, H . . . . .	Special disbursing agent.	Fourth quarter .	Oct. 13, 1897	Out of the service; no request to waive received.
Neil, J. S. C. . . . .	do . . . . .	Third quarter . . . . .		Do.
Oglesby, J. T. . . . .	do . . . . .	Fourth quarter .		It was a physical impossibility to forward account on time.
Pratt, R. H. . . . .	Superintendent Indian school.	do . . . . .	Aug. 18, 1897	Out of the service; no request to waive received.
Pearson, L. F. . . . .	Indian agent . . . . .	do . . . . .		Delay caused by sickness of agency clerk.
Randlett, J. T. . . . .	do . . . . .	Second quarter .	Mar. 11, 1897	Do.
Sprole, H. M . . . . .	do . . . . .	First quarter . . .	Oct. 31, 1896	Waiting return of open-market purchase vouchers.
Sprole, H. M . . . . .	do . . . . .	Second quarter .	Apr. 15, 1897	Additional work at agency during quarter.
Swett, J. A . . . . .	Superintendent Indian school.	First quarter . . .	Nov. 11, 1896	Delay caused by mail service.
Sheakly, J. . . . .	Governor Alaska.	do . . . . .	Jan. 19, 1897	Out of service; no request to waive received.
Teter, T. B. . . . .	Indian agent. . . . .	Third quarter . . . . .		Do.
White, E. E. . . . .	Special disbursing agent.	First quarter . . . . .		Delay caused by sickness of agent.
Wilson, P. H. . . . .	Indian agent . . . . .	do . . . . .	Nov. 11, 1896	

*Public-lands officers who were delinquent in rendering their accounts during the fiscal year 1897.*

Ely, John A . . . . .	Receiver of public moneys and disbursing agent at Minot, N. Dak.	Second quarter .	Mar. 9, 1897	Delay caused by negligence and ignorance of officer.
Biggs, Wm. H . . . . .	Receiver of public moneys and disbursing agent at The Dalles, Oreg.	do . . . . .	do . . . . .	Do.

During the last fiscal year no pension agent has been delinquent in rendering his accounts.

I also have the honor to report that there are but two officers who were found, upon final settlement of their accounts, to have been indebted to the Government, and who, at the date of this report, have failed to pay the balance due as instructed by this office, viz:

Leslie P. Ross, late receiver of public moneys at Oklahoma, Okla.,

retired from office April 30, 1897. On final settlement of his account for unearned fees and unofficial moneys he was found to be indebted to the United States to the amount of \$833.56, which he should have transferred to his successor in office at his retirement from office, but which he has not done to the present date.

William H. D. Cochrane, late pension agent at Concord, N. H., was found to be indebted to the United States, at date of final settlement of his accounts, in the amount of \$419.08. On November 15, 1897, notice was addressed to him to deposit that amount within sixty days, or that suit would be instituted against him, and at the same date notices were addressed to all his bondsmen.

Respectfully submitted.

ROBERT S. PERSON,  
*Acting Auditor.*

The SECRETARY OF THE TREASURY.

