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TO REPEAL CERTAIN LAWS RELATING TO PERMANENT AND INDEFINITE APPROPRIATIONS.

MARCH 2, 1893.—Laid on the table and ordered to be printed.

Mr. BRECKINRIDGE, of Arkansas, from the Committee on Appropriations, submitted the following

REPORT:

[To accompany H. R. 448.]
PERMANENT AND INDEFINITE APPROPRIATIONS.

It will be observed that the tendency to increase the number of permanent appropriations is of decided growth in comparatively recent times. It serves executive convenience to escape the task of annual discussions to procure estimates, and it lessens public scrutiny to afford this relief. Stability for certain payments is sought by this means; but it takes from the country and from Congress the habit of voluntarily providing yearly for those obligations which most strongly appeal to the debt-paying sentiment. In the great increase of public business Congress seems to vibrate between a disposition to retain full scrutiny of the public business and a desire to escape some of the annual labor involved.

Special interests naturally seek to be intrenched in permanent provisions of general law. The Treasury Department usually desires that repeals and retentions be expressed in specific terms, as general expressions may tend to confusion and disputes in the classification of accounts. The accounts are considered in numerical order, for greater convenience in referring to them. It is not a part of the theory of this report to segregate them into classes, as it is not a part of it to recommend a specific policy for any class, but simply to furnish an aid to the future execution of that task.

ANALYSIS OF LAWS PROVIDING FOR PERMANENT AND INDEFINITE APPROPRIATIONS.

1. ESTATES OF DECEDENTS' TRUST FUNDS. APRIL 14, 1792, VOL. 1, P. 255.

Section 2 provides that our consuls and vice-consuls shall, where the laws of the country permit, take possession of the personal estate of citizens of the United States, and of seamen belonging to any United States ship or vessel, who shall die within their consulate and who shall leave no legal representative, partner in trade, or trustee by him appointed. General directions of procedure are given, and any balance due the deceased shall be transmitted to the Treasury of the United States to be held in trust for the legal claimants.

2. PAY OF CONSULAR OFFICERS FOR SERVICES TO AMERICAN VESSELS AND SEAMEN. JUNE 20, 1884, VOL. 23, PP. 53-60.

This is "An act to remove certain burdens on the American merchant marine and encourage the American foreign carrying trade, and for other purposes."

Section 9, p. 55, amends section 4578 of Revised Statutes so that all masters of vessels of the United States shall take destitute seamen and transport them to the United States port to which the vessel is bound, for $10 or $20, as the case may be, per head; the consular officer to issue "certificates for such transportation, which certificates shall be assignable for collection."

Section 12, p. 56, provides that no fees named in the tariff of consular fees, prescribed by order of the President, shall be collected by consular officers for official services to American vessels and seamen. Consular officers shall furnish the master of every such vessel with an
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itemized statement of such services performed on account of such vessel, and they shall also make a detailed report to the Secretary of the Treasury, as the Secretary of State may prescribe, and the Secretary of the Treasury shall allow consular officers what they would have received, provided he thinks the service was necessarily rendered, and "a sum sufficient for the payment of such compensation," etc., "is hereby appropriated," etc.

3.

SALARIES, DIPLOMATIC OFFICERS, WHILE RECEIVING INSTRUCTIONS AND IN TRANSIT, MARCH 3, 1891, V. 26, P. 1053.

The section referred to simply makes an indefinite appropriation for 1892. It is not permanent. It is for the pay of these officials in accordance with the provisions of section 1740 Revised Statutes, which imposes certain limitations, and this section is cited in the above clause of the appropriation bill.

4.

SALARIES, CONSULAR OFFICERS, WHILE RECEIVING INSTRUCTIONS AND IN TRANSIT, MARCH 26, 1891, VOL. 26, P. 1053.

This account is in the same clauses and is upon the same conditions as the former one (3).

5.

REFUNDING PENALTIES OR CHARGES ERRONEOUSLY EXACTED (FOREIGN INTERCOURSE) JUNE 26, 1884, VOL. 23, PP. 53-60.

Section 26, page 59, provides that the Secretary of the Treasury may refund in whole or in part "any fine, penalty, forfeiture, exaction, or charge arising under the laws relating to vessels or seamen," if "paid to any collector of customs or consular officer, and application has been made within one year from such payment," and "if, on investigation, he finds that such fine," etc., was illegally, improperly, or excessively imposed.

6.

TRANSMISSION OF BOOKS AND MEMORANDUMS TO NATIONAL LINCOLN MONUMENT ASSOCIATION, SPRINGFIELD, ILL. VOL. 21, P. 519.

This is indefinite in amount, but self-limiting in its nature as to time.

7.

INTERNATIONAL BIMETALLIC COMMISSION. FEBRUARY 28, 1878, VOL. 20, P. 25.

This provides, under the Bland-Allison bill of February 28, 1878, for the silver conference, which is over, and hence this has practically expired.

8.

REFUNDING PROCEEDS OF GOODS SEIZED AND SOLD. VOL. 5, P. 653. ACT APPROVED APRIL 2, 1844.

This act provided for the sale of goods of $100 or less in value that have been illegally imported, and for the repayment of the proceeds to the owner within one year upon claim and proof satisfactory to the Secretary of the Treasury.
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General power is herein granted to the Secretary of the Treasury to refund duties, etc., as follows:

Whenever it shall be shown to the satisfaction of the Secretary of the Treasury that parties are entitled to a refund of duties, under the twenty-sixth section of the act of January 30, 1871, it shall be the duty of the Secretary of the Treasury to draw his warrant upon the Treasurer directing said Treasurer to refund the same out of any money in the Treasury not otherwise appropriated.

Section 26, referred to above, should be section 4, act of March 3, 1871, Vol. 16, p. 514. It refers to section 26, act of July 14, 1870, and joint resolution of January 30, 1871. These acts, or parts, simply state what shall be construed as "in public store or bonded warehouse."


It provides that money necessary for the payment of debentures or drawbacks, bounties and allowances, payable after June 30, 1849, is appropriated, to be expended under the direction of the Secretary of the Treasury, according to the laws authorizing the same.

Also that the Secretary shall submit to Congress at its next regular session estimates of appropriations necessary for the collection of the revenue from customs, and also from the public lands, for the second half of the next fiscal year, and separate estimates for the said purpose for the year ending June 30, 1850, and similar estimates from year to year thereafter.

Also that so much money as may be necessary to pay the expenses of collections referred to, including the first half of the next fiscal year, and until specific appropriations shall be made by Congress, are hereby appropriated, provided that the expense of collecting the revenue from customs shall not hereafter exceed the sum of $1,500,000 per annum, together with such sums as are paid into the Treasury for drayage, cartage, and storage, and in proportion for a less time.

The Secretary of the Treasury is to make an annual report of the expenses, number of persons employed, and their occupation and salary, at each custom-house.

11. **Expense of Collecting Revenue From Customs. March 3, 1871, Vol. 16, P. 521**

This makes an appropriation of $2,750,000 for the collection of customs for each half year after June 20, 1870, and also such sums as may be received during each half year from fines, penalties, and forfeitures connected with the customs, and from fees paid by customs officers, and amounts from storage, cartage, drayage, labor, and services.


This provides that the Secretary of the Treasury may expend not exceeding $100,000 per annum, out of the appropriation for collecting the revenues from customs, for the detection of frauds upon the customs revenue.
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13.

EXPENSES OF REGULATING IMMIGRATION, AUGUST 3, 1882. VOL. 22, P. 214.

This act lays a tax of 50 cents per head upon all immigrants, sets that aside as a special fund, and authorized the Secretary of the Treasury to use all or any part of the sum to relieve distress, etc., among immigrants, but not more at any port than there is so paid in at that port.

14.

SALARIES, SHIPPING SERVICE, JUNE 29, 1886. VOL. 24, P. 79.

This act abolishes various fees and charges, and authorizes the collector or other officer to report to the Secretary of the Treasury the amount he would have received in fees, and authorizes the Secretary to pay them out of the general fund.

15.

STATISTICS RELATING TO FUR INDUSTRIES AND NATIVES OF ALASKA, APRIL 7, 1890. VOL. 26, P. 46.

This statute authorizes the Secretary of the Treasury to appoint a special agent to visit the various settlements, etc., of Alaska, to collect and report to him upon the condition of the seal fisheries, the effect of pelagic sealing, the status of the sea-otter industry, information respecting the fur-bearing animals, statistics of the fur trade, and condition of the people, etc.; compensation to be $10 a day while employed, with actual traveling expenses, and to be employed at the discretion of the Secretary of the Treasury, appropriation therefor being made permanent.

16.

SERVICES TO AMERICAN VESSELS. JUNE 19, 1886. VOL. 24, P. 79.

This abolishes a long list of fees and charges upon vessels of the United States, requires collectors and other officials to report to the Secretary of the Treasury the service rendered, and the Secretary is required to pay them, out of the general fund, the amount they would have received.

17.

REPEALING PENALTIES OR CHARGES ERRONEOUSLY EXACTED (CUSTOMS). JUNE 26, 1884, VOL. 23, PP. 53-60.

This is in section 26, page 59. It provides that fines, penalties, etc., relating to vessels or seamen may be refunded at any time by the Secretary of the Treasury.

18.

EXTRA PAY TO OFFICERS AND MEN WHO SERVED IN THE MEXICAN WAR (REVENUE MARINE, WAR, AND NAVY). FEBRUARY 19, 1879. VOL. 20, P. 316.

This provides for the payment of the three months' extra pay provided for by the act of July 19, 1848.
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19.


This provides (section 12) that where moneys from fines, penalties, and forfeitures, or other sources, have been erroneously received and covered into the Treasury before the payment of the proper informers' moities or other charges legally and justly chargeable against the same, such charges shall be paid out of the general fund.

20.

BUILDING OR PURCHASE OF SUCH VESSELS AS MAY BE REQUIRED FOR THE REVENUE SERVICE. APRIL 20, 1866. VOL. 14, P. 40.

In the second section the Secretary of the Navy is authorized to sell at public auction revenue cutters and to expend the proceeds in the purchase or construction of other vessels better suited to the wants of the service.

21.


Section 3 provides that moneys received from the sale of old stations and equipment and other material may be expended in rebuilding or improving and equipping stations.

22.

MARINE HOSPITAL SERVICE (PROCEEDS OF SALES). APRIL 20, 1866, VOL. 14, P. 40.

The Secretary of the Treasury is authorized (sec. 1) to lease or sell at public auction marine hospital buildings and lands as he may deem advisable and to apply the proceeds to the Marine Hospital Establishment. Excepted, hospitals at Cleveland, Ohio, and Portland, Me., and "when no other suitable * * * accommodations can be procured upon reasonable terms," * * *.

23.

REFUNDING DUTIES ON GOODS DESTROYED. MARCH 28, 1854. VOL. 10, P. 273.

It is provided in section 8 that the Secretary of the Treasury may refund or rebate duties upon goods injured or destroyed while in the custody of the Government.

24.

TO PREVENT SMUGGLING, AND FOR OTHER PURPOSES. JULY 18, 1866, VOL. 14, P. 178. (SHOULD BE P. 180).

Section 7, p. 180, provides that the Secretary of the Treasury shall pay United States district attorneys what he thinks just and reasonable for expenses, etc., in conducting prosecutions for frauds, etc., upon the revenue (customs).

Section 11, pp. 180, 181, gives collectors and other officers $1 a day for services relating to the seizure of property, etc.

Section 35, p. 186, provides that proceeds of property seized shall,
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after payment of costs, etc., be disposed of as provided in section 91 of act of March 2, 1799, "An act to regulate the collection of duties on imports and tonnage." This section divides such moneys between the Treasury, the customs officers, etc.

Section 38, p. 186, authorizes the Secretary to increase the pay of "any collector or other principal officer of the customs" when he thinks the fees, etc., are insufficient.

25.

SALARIES, STEAMBOAT-INSPECTION SERVICE JUNE 19, 1886 VOL. 24, P. 79.

In section 1 of act, p. 80, inspectors are required to report services rendered to the Secretary of the Treasury, and he shall pay them what the law provides, or did provide before the passage of this act, and "also such compensation to clerks of shipping commissioners as would have been paid," etc.

26.

CONTINGENT EXPENSES, STEAMBOAT INSPECTION SERVICE FEBRUARY 28, 1871, VOL. 16, P. 468.

Section 66 of this act makes the salaries, etc., of the Steamboat Inspection Service payable "under the direction of the Secretary of the Treasury, out of the revenues" from this service, and makes it permanent.

27.

SALARIES AND EXPENSES, SPECIAL INSPECTORS OF FOREIGN STEAM VESSELS AUGUST 7, 1882, VOL. 22, P. 346.

This act creates the office of special inspectors of foreign steam vessels at $2,000 salary per annum and traveling and other necessary expenses while on duty, and provides for sixteen inspectors. The Secretary of the Treasury is authorized to provide clerks, offices, etc., at his discretion, both as to extent and expense, and to pay all charges relating to this service by permanent appropriation.

28.

CONTINGENT EXPENSES NATIONAL CURRENCY (REIMBURSABLE), TREASURER'S OFFICE JUNE 21, 1874, VOL. 18, P. 128.

This relates to the national-bank notes. It provides in section 5 that the expenses incident to redemption of national-bank notes, mutilated or otherwise, shall be assessed upon the respective banks. The power to first pay these expenses out of the Treasury seems to be inferred.

29.


This appropriates the amount necessary to buy silver and to coin the silver ordered to be bought.

The Sherman act of July 14, 1890, repeals the purchasing and compulsory coinage parts of this act, substituting its own. This seems to be a construction that the expense of coinage is still authorized if the bullion were provided, this being carried as a live account. The Sherman act, aforesaid, carries its own appropriation for coinage. See number 169.
30.

PARTING AND REFINING BULLION. AUGUST 15, 1876, VOL. 19, P. 137.

This provides that the moneys received from charges for refining and parting bullion may be used to defray all expenses relating thereto, and forbids the use of moneys appropriated for the support of the mints and assay office at New York for this purpose.

31.

RETURN OF PROCEEDS OF CAPTURED OR ABANDONED PROPERTY. MARCH 12, 1863 VOL. 13, P. 520.

General power is given the Secretary of the Treasury to appoint agents, have books kept, etc. No compensation is named except as to temporary special agents at Southern ports, nor is explicit power granted as to fixing salaries and making payments.

32.

REFUNDING TO NATIONAL BANKING ASSOCIATIONS EXCESS OF DUTY. MARCH 3, 1867, VOL. 14, P. 572.

This provides for a refund, by warrant, "in the ordinary manner," of any excess of duty found to have been paid by any national bank.

33.

TRUST-FUND INTEREST FOR SUPPORT OF FREE SCHOOLS IN SOUTH CAROLINA.

(1) MARCH 3, 1875, VOL. 17, P. 600. (2) MARCH 3, 1887, VOL. 24, P. 551.

(1) This provides that the proceeds of certain lands shall be invested in United States bonds in trust for certain schools in South Carolina to be held in trust by the Government, and the interest to be spent for said schools under the direction of three commissioners.

(2) This provides for the redemption by owners or sale by Government of the lands in question, and that the funds received shall be invested in United States bonds for the benefit of free public schools in St. Luke and St. Helena parishes, South Carolina, under provisions of section 6, act of June 8, 1872, as amended by act of March 3, 1873.

34.

PURCHASE AND MANAGEMENT OF LOUISVILLE AND PORTLAND CANAL. MAY 11, 1874, VOL. 18, P. 43.

Section 1 provides for the payment of the debt incurred in discharge of the obligation assumed by the Government.

Section 3 provides for tolls, under the supervision of the Secretary of War, to be expended for operating and keeping in repair the canal.

35.

SINKING FUND, UNION PACIFIC RAILROAD. MARCH 7, 1878, VOL. 20, P. 55-59.

This provides for payments to the sinking fund and for the disposition of the fund.

The provisions are quite lengthy, and in view of this and the possible effect of more recent legislation, no synopsis of the law in regard to this account is attempted.
36. SINKING FUND. CENTRAL PACIFIC RAILROAD. MAY 7, 1873, VOL. 20, PP. 58, 59.

Same nature as the provision for the Union Pacific Railroad (35).

37. REFUNDING TAXES ILLEGALLY COLLECTED UNDER DIRECT-TAX LAWS. FEBRUARY 25, 1867. VOL. 14, P. 598.

This relates to West Virginia, and section 4 authorizes the Secretary of the Treasury, upon "satisfactory evidence," to refund taxes illegally collected.

38. PAYMENT FOR LAND SOLD FOR DIRECT TAXES. MAY 9, 1872, VOL. 17, P. 89.

This provides that where land was improperly sold for taxes, as the judgment of a United States court may show, and the money paid to the Government, the Secretary of the Treasury shall pay the proceeds of the property to the rightful owner upon receipt from the proper party of the amount that was due the Government.


Section 7 provides that where lands sold for taxes have been redeemed the Secretary of the Treasury may refund taxes and interest to the buyer.

40. REFUNDING PROCEEDS OF COTTON SEIZED. MAY 18, 1872, VOL. 17, P. 134.

Section 5 provides that the Secretary of the Treasury may pay to owners the net proceeds of all cotton unlawfully seized after June 30, 1865.

41. TO PROVIDE FOR THE RESUMPTION OF SPECIE PAYMENT. JANUARY 14, 1875. VOL. 18, P. 296.

Section 3 provides that to enable the Secretary of the Treasury to "prepare and provide" * * * "for redemption" * * * "on and after" * * * "January 1, 1879" * * * he can use any surplus revenue "from time to time," and also "issue, sell, and dispose of * * * bonds of the United States" * * * "to the extent necessary to carry this act into full effect." * * *

42. TWENTY PER CENT ADDITIONAL COMPENSATION. (1) JUNE 5, 1864, VOL. 13, P. 160. (2) JULY 23, 1866, VOL. 14, P. 207. (3) JULY 28, 1866, VOL. 14, P. 323. (4) FEBRUARY 28, 1867, VOL. 14, P. 569.

No. 1 provided, in section 3, for 20 per cent increase of the pay of certain female employees for two years.

No. 2 provides for the continuation of the above for one year, viz, to July 1, 1867.

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No. 3 provides, in section 18, for the 20 per cent increase for the Capitol force, etc., to commence with that Congress, and it appropriates for this in general terms and seemingly in a permanent way.

No. 4 applies the 20 per cent increase to the departmental force, etc., seemingly in a permanent way.

43.

REPAYMENT ON DISTILLED SPIRITS DESTROYED BY CASUALTY. MAY 22, 1872, VOL. 17, P. 162.

This provides for such refund when in the custody of the United States, except to the extent that the amount involved may have been paid by insurance.

44.

REDEMPTION OF STAMPS. JUNE 30, 1864, VOL. 13, P. 294.

The Commissioner of Internal Revenue is given power to replace or pay for damaged, destroyed, or improperly used internal-revenue stamps. Section 161.

45.

REFUND MONEYS ERRONEOUSLY RECEIVED AND COVERED INTO THE TREASURY. JULY 22, 1866, VOL. 14, P. 298.

Section 12 provides that when moneys have been erroneously paid into the Treasury before the payment of the proper informers' moieties or other charges legally and justly chargeable against the same, the Secretary may pay the same out of the general fund.

46.

REFUND OF DIRECT TAX LEVIED UNDER ACT OF AUGUST 5, 1861. MARCH 2, 1891, VOL. 20, P. 822.

This is the act passed in the Fifty-first Congress for the repayment of the direct taxes. It provides for the payment of the amounts to the States, Territories, and District of Columbia as the same may be "found due."

47.

REBATE OF TAX ON TOBACCO. DECEMBER 15, 1890, VOL. 26, P. 689.

This is a general provision to pay the rebate for the tobacco-tax repeal of the McKinley bill, it having been omitted in that act.

48.

BOUNTY ON SUGAR. OCTOBER 1, 1890, VOL. 26, P. 583.

This is the provision in the McKinley bill for payment of the sugar bounty from July 1, 1892, to July 1, 1905.

49.

COMPENSATION TO PERSONS EMPLOYED IN THE INSURRECTIONARY STATES. JUNE 15, 1870, VOL. 10, P. 310.

It is provided in section 11 that persons employed in 1865 and 1866 in the revenue service of the United States in said States shall be paid what shall be found due them.
OUTSTANDING LIABILITIES. MAY 2, 1866, VOL. 14, P. 41.

This provides for an account to be entitled "outstanding liabilities;" and all checks, etc., outstanding three years shall be covered by money to be placed to this account, and the checks, etc., upon presentation are to be paid out of this fund. It seems to be principally a matter of bookkeeping.

REFUNDING TAXES, ACT LEGISLATIVE ASSEMBLY OF DISTRICT OF COLUMBIA, JANUARY 19, 1872. JUNE 11, 1878, VOL. 20, P. 102; ALSO REVISED STATUTES RELATING TO THE DISTRICT OF COLUMBIA, SECTION 91.

The act providing a form of government for the District of Columbia continues in force the acts of the former legislative assembly and all former acts of Congress, when not in conflict with that act (June 11, 1878); and certain old laws of Maryland are similarly continued. Considerable labor was bestowed in an effort to trace back the source of this act and of certain other acts, as enumerated after this item. Only the general reference to former acts and their adoption will be found in the act of June 11, 1878, and in section 91, Revised Statutes relating to the District of Columbia.

The matter was deferred at the time of inquiry in order to make certain oral inquiries, and now in taking it up again, near the end of Congress, there is only time to clearly indicate the references directly bearing upon these accounts. Such references are given in the respective titles of the accounts, and they are not those given in the marginal and footnote references of the documents upon these accounts furnished by the Treasury Department. Nothing more is now attempted in these cases than to make this distinction, and to arrange these accounts and the references spoken of in the order adopted for this report.

REDEMPTION OF TAX-LIEN CERTIFICATES. ACT LEGISLATIVE ASSEMBLY OF DISTRICT OF COLUMBIA (JUNE 25, 1873).

See remarks on No. 51.

WASHINGTON SPECIAL-TAX FUND. ACTS CORPORATION OF WASHINGTON (MAY 23 AND 24, 1853. OCTOBER 12, 1865.)

See remarks on No. 51.

WASHINGTON REDEMPTION FUND. ACT CORPORATION OF WASHINGTON (DECEMBER 27, 1849). ACT OF CONGRESS (MARCH 3, 1877, VOL. 19, P. 396).

See remarks on No. 51.

SURPLUS PROCEEDS OF SALES OF LANDS FOR TAXES IN DISTRICT OF COLUMBIA. ACT OF CONGRESS (MARCH 3, 1877, VOL. 19, PP. 397-399).

See remarks on No. 51.
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56.

REDEMPTION OF ASSESSMENT CERTIFICATES. ACTS LEGISLATIVE ASSEMBLY OF DISTRICT OF COLUMBIA. (AUGUST 19, 1872, MARCH 20, 1873).

See remarks on No. 51.

57.

REDEMPTION OF PENNSYLVANIA AVENUE PAVING CERTIFICATES. ACT OF CONGRESS JULY 19, 1876, VOL. 19, P. 93.

See remarks on No. 51.

58.

REDEMPTION OF PENNSYLVANIA AVENUE PAVING SCRIP. JULY 8, 1870.

See remarks on No. 51.

59.

GUARANTEE FUND, DISTRICT OF COLUMBIA. JUNE 11, 1878, VOL. 20, P. 106.

This requires that 10 per cent of amount of contracts for improvements shall be kept and invested as a guarantee fund during the time of the guarantee of all contract work, viz, five years.

60.

ARMING AND EQUIPPING THE MILITIA. FEBRUARY 12, 1887, VOL. 24, P. 401.

This provides $400,000 annually for the purpose of providing arms etc., for the militia.

61.

ORDNANCE MATERIAL, PROCEEDS OF SALES. MARCH 3, 1875, VOL. 18, P. 388.

This provides that the Secretary of the Navy and the Secretary of War may sell useless ordnance material and apply the proceeds to the purchase of suitable material, but the amount "expended" in any one year shall not exceed $75,000.

62.

POWDER AND PROJECTILES, PROCEEDS OF SALES. MARCH 3, 1881, VOL. 21, P. 468.

This gives general power to the Secretary of War to exchange unsuitable powder and projectiles for suitable material of similar character, or to effect such exchange by sale and purchase.

63.

SEACOAST BATTERIES FOR INSTRUCTION OF MILITIA. MAY 19, 1882, VOL. 22, P. 93.

This provides $5,000 for the construction and transportation of a suitable battery, to be used for training purposes. It is not clear that the appropriation is a continuing one.
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64.

TEUSSES FOR DISABLED SOLDIERS. MAY 28, 1872, VOL. 17, P. 164.

This provides for a single or double truss to every "soldier" of the Union Army (no allusion to "sailors") who was ruptured while in the line of duty.

65.

BOUNTY FOR THE FIFTEENTH AND SIXTEENTH MISSOURI CAVALRY VOLUNTEERS. JUNE 14, 1880, VOL. 21, P. 233.

This is practically explained by its title. They are permitted to come in under what is presumed to have been a general policy.

66.

THREE MONTHS' PAY PROPER. JULY 3, 1884, VOL. 23, P. 66.

This provides for the payment of the "three months' pay proper" to the heirs or legal representatives of "officers of volunteers specified" in the former act who were killed or who died in the service between the 3d of March and 10th of April, 1865.

67.

PAY OF TWO AND THREE YEARS VOLUNTEERS. MARCH 3, 1891, VOL. 26, P. 984.

This makes an appropriation, without limit as to amount, to pay what "may be certified," etc., "during the fiscal year 1892."

A note by the Department says this is provided for yearly in the sundry civil bill.

68.

BOUNTY UNDER ACT OF JULY 28, 1866. MARCH 3, 1871, VOL. 26, P. 985.

This is subject to the same remarks as No. 67.

69.

BOUNTY TO VOLUNTEERS, THEIR WIDOWS AND LEGAL HEIRS. MARCH 3, 1891, VOL. 26, P. 984.

This is subject to the same remarks as No. 67.

70.

COMMUTATION OF RATIONS TO PRISONERS OF WAR IN REBEL STATES AND SOLDIERS ON FURLOUGH. MARCH 3, 1891, VOL. 26, P. 985.

This is subject to the same remarks as No. 67.

71.

OPERATING SNAG AND DREDGE BOATS ON OHIO RIVER, SEPTEMBER 19, 1890. VOL. 26, P. 435.

This provides that not exceeding $25,000 may be used every year for this purpose.
72.

CONSTRUCTING JETTIES AND OTHER WORKS AT SOUTH PASS, MISSISSIPPI RIVER.
(1) MAY 3, 1875, VOL. 18, P. 463. (2) MAY 13, 1879, VOL. 21, P. 4.

(1) This provides for payment of installments, as per contract, with James B. Eads and his associates.
(2) This further provides for payment by the Government, as per contract.

The whole is to end twenty years after the annual yearly payments of $100,000 began, which runs twenty years from the time the 30-foot channel was obtained. Dates were fixed by ascertainment of results to be certified by the War Department, and hence it does not appear in the act in what year some of the periods began or in what year they end.

73.

REMOVING SUNKEN VESSELS OR CRAFT OBSTRUCTING OR ENDANGERING NAVIGATION. JUNE 24, 1880, VOL. 21, P. 197.

This is a permanent and indefinite appropriation (as to amount) for the removal, by the Secretary of War, of "derelicts" in the rivers, lakes, harbors, and bayous of the United States. The proceeds of derelicts when sold are to go to a special fund for this work in addition to the foregoing.

74.

OPERATING AND CARE ST. CLAIR FLATS CANAL, MICHIGAN. MARCH 3, 1881, VOL. 21, P. 478.

This is a permanent and indefinite appropriation, under the Secretary of War, "for the purpose of operating and keeping in repair" this canal.

75.

OPERATING AND CARE ST. MARYS FALLS CANAL, MICHIGAN. MARCH 3, 1881, VOL. 21, P. 478.

This is of the same nature as No. 74.

76.

OPERATING AND CARE LOUISVILLE AND PORTLAND CANAL, KENTUCKY. MARCH 4, 1881, VOL. 21, P. 478.

This is of the same nature as No. 74.

77.

OPERATING AND CARE DES MOINES RAPIDS CANAL, IOWA AND ILLINOIS. MARCH 3, 1881, VOL. 21, P. 478.

This is of the same nature as No. 74.

78.

OPERATING AND CARE OF CANALS AND OTHER WORKS OF NAVIGATION. JULY 17, 1884, VOL. 23, P. 147.

This seems to be a somewhat loosely drawn provision, as possibly it may apply to all completed river work, as well as to locks, canals, etc.
PERMANENT AND INDEFINITE APPROPRIATIONS.

It is a general, indefinite, and permanent appropriation, under the Secretary of War, for operating and maintaining "any canal or other work * * * belonging to the United States."

79.

EXAMINATIONS AND SURVEYS AT SOUTH PASS, MISSISSIPPI RIVER. AUGUST 11, 1888, VOL. 23, P. 424.

This provides for not exceeding $10,000 annually for examinations and surveys at this point, in order to carry out the terms of the contract with James B. Eads.

80.

GAUGING WATERS OF LOWER MISSISSIPPI AND ITS TRIBUTARIES. AUGUST 11, 1884, VOL. 25, P. 424.

This provides not over $6,000 yearly for this purpose. See amount, p. 421, Vol. 25, and Senate joint resolution, February 21, 1871.

81.

OPERATING SNAG AND DREDGE BOATS ON UPPER MISSISSIPPI RIVER. AUGUST 11, 1888, VOL. 25, P. 424.

This provides that not exceeding $25,000 annually shall be used in this way. See page 420 for amount.

82.

REMOVING OBSTRUCTIONS IN MISSISSIPPI RIVER. AUGUST 11, 1888, VOL. 25, P. 424.

(SEE P. 421, FOR AMOUNT.)

This provides that not exceeding $100,000 may be used annually for removing snags, wrecks, etc., "in the Mississippi River."

83.


This provides that in adjusting the accounts of the Union Pacific, Central Pacific, Kansas Pacific, Western Pacific, and Sioux City and Pacific railroads, respectively, "for transportation of the Army and transportation of the mails" the Secretary of the Treasury can carry to their credit the amounts so earned during each fiscal year. No change of rights, etc., is to work, this being simply to get a statement of the accounts on the Treasury books.

84.

CONSTRUCTION OF AIDS TO GUIDE WATER CRAFT THROUGH BRIDGE SPANS. JULY 5, 1884, VOL. 20, P. 148.

This provides, Vol. 23, p. 148 et seq., that the Secretary of War may order owners of bridges to make booms, dikes, etc., to guide boats and rafts through bridge openings. If they fail to do this in a reasonable time he may do it at Government expense, and institute suit to recover the cost to the Government. Not over $15,000 is to be spent by the Government on any one bridge in any one year. No other limit as to amount, and the matter is made permanent.
85.


This provides that the proper officers of the Treasury shall pay for the "reasonable, useful, necessary, and proper" property of "officers and soldiers" lost, "not in time of war or hostilities with Indians," but in line of duty and not through their own fault. It is permanent and without limit as to amount. No provision as to insurance or as to the Navy.

86.

HORSES AND OTHER PROPERTY LOST IN THE MILITARY SERVICE. MARCH 3, 1849, VOL. 9, P. 414.

This provides for the payment of such when the loss was not due to the fault of the owner. Claims shall be adjusted by the Third Auditor. The appropriation is permanent and indefinite.

87.

ALLOWANCE FOR REDUCTION OF WAGES UNDER EIGHT-HOUR LAW. MAY 18, 1872, VOL. 17, P. 134.

This provides for payment for reductions on account of the eight-hour law that took place between June 25, 1868, and May 19, 1869.

88.

PAYMENT OF CERTAIN MILITARY ORGANIZATIONS IN KANSAS. APRIL 12, 1871, VOL. 17, P. 641.

This provides for monthly payments of certain organizations in Kansas called into the military service of the United States in 1863.

89.

MILITARY CONTRIBUTIONS IN MEXICO. MARCH 3, 1849, VOL. 9, P. 412.

This provides for adjusting the accounts of officers receiving funds raised in Mexico by contributions exacted of citizens and places of that country during the war.

90.

RELIEF OF CERTAIN INHABITANTS OF EAST FLORIDA. JUNE 28, 1844, VOL. 6, P. 569.

This provides for the payment of losses adjudged to have been inflicted by the United States troops in 1812-13 upon citizens of Spain, in east Florida. There must be a judicial finding, and this has to be approved by the Secretary of the Treasury.

91.

ORDNANCE MATERIAL, PROCEEDS OF SALES, NAVY. MARCH 3, 1875, VOL. 18, P. 388.

This provides for the sale of obsolete material, etc., and the expenditure of not over $75,000 of the proceeds of the same in any one year in the purchase of suitable ordnance, etc.
SALE OF SMALL ARMS. JUNE 20, 1878, VOL. 20, P. 242.

This relates to the Navy, and authority is given to sell the .50-caliber rifles and carbines and the cartridges therefor, and to invest the proceeds in such arms and ammunition as were then in use in the Army.

PRIZE MONEY TO CAPTORS. MARCH 3, 1849, VOL. 9, P. 378.

Section 8 repeals the law providing for the appointment of "prize agents," and provides that the proceeds of prizes sold shall be paid by the marshal into the United States Treasury, and the Treasury shall distribute the money as "now provided by law."

INDEMNITY FOR LOST CLOTHING. JULY 4, 1864, VOL. 13, P. 390.

This section (2) provides for payment of not over $50 to any one in the naval service, other than officers, for "personal effects" lost or destroyed by reason of the destruction of a United States vessel.

GRATUITY TO MACHINEISTS IN LIEU OF REENLISTMENTS. JUNE 16, 1880, VOL. 21, P. 298.

This provides one-third of a year's pay to such men, for each "good-conduct badge they have received," "not exceeding three in number, in lieu of other compensation."

RELIEF OF CERTAIN OFFICERS OF THE NAVY. JANUARY 30, 1875, VOL. 18, P. 304.

This provides full pay for officers or their heirs dropped, furloughed, or retired between February 28, 1855, and the time they were again called into active service by the act of January 16, 1857, and subsequent acts.

PRIVATEER PENSION FUND. JUNE 29, 1812, VOL. 2, P. 763.

This provides (sec. 17) that 2 per cent of the net proceeds of prizes, etc., taken by the "private armed vessels of the United States shall be paid to the Government as a fund for the support of the widows and orphans of persons slain, and for the support of persons wounded in battle on such vessels, to be applied as may be directed by law.

BOUNTY FOR DESTRUCTION OF ENEMIES' VESSELS. JULY 17, 1862, VOL. 12, P. 606.

This provides, section 4, for prize money of $50 per head for every prisoner taken with an enemy's vessel, $100 for every person destroyed with such vessel, if of inferior force, and $200 per head if the opposing vessel be of equal or superior force.

H. Rep. 2610—2

This gives the President the power to "direct" the expenditures of moneys raised for this purpose.


(1) It is provided that "the value of issues of small stores shall be credited to a fund to be designated as the "small-stores fund," in the same manner as the value of the issues of clothing is now credited to the 'clothing fund,' * * * the resources of the fund to be used hereafter in the purchase of supplies of small stores for issue."

(2) This simply combines the clothing and small-stores funds.


This appropriates $785,000.87 to pay the Japanese Government.


This provides that balances unexpended for the pay of the Navy shall not be covered into the Treasury at the end of two years, as is the case with appropriations when not otherwise specially provided.


This makes the same provision for the pay of the Marine Corps as for the pay of the Navy. Section 102.


This makes a savings-bank arrangement for the enlisted men and petty officers of the Navy. Their deposits go to the fund appropriated for the pay of the Navy, are duly indicated as to the special claim of the depositor, must be in sums of not less than $5 for each deposit, bear interest after six months at 4 per cent, payable at death or discharge to depositor or his heirs, and forfeitable in certain cases of bad conduct.


This provides for pay to survivors for their losses, amount not to exceed twelve months' pay. Also for a payment to certain heirs of those who lost their lives. Also for burial of the dead, and for sundry other details. The amount necessary for these things is appropriated. This also would likely be permanent under general law, because it applies to the Navy.
PERMANENT AND INDEFINITE APPROPRIATIONS.

106.

RELIEF OF SUFFERERS BY WRECK OF UNITED STATES STEAMER HURON. DECEMBER 15, 1877, VOL. 20, P. 14.

This is a permanent appropriation of not over $6,000 to provide for the burial, etc., of persons drowned.

107.

RELIEF OF PERSONS IMPRESSED INTO THE UNITED STATES NAVAL SERVICE. MARCH 3, 1881, VOL. 21, P. 642.

This provides for pay and commutation of rations to the crews of two steamers during the time they were held as "prisoners of war;" does not say who held them, when, or for how long.

108.

ARREARS OF ARMY AND NAVY PENSIONS. MARCH 3, 1879, VOL. 20, P. 469.

This appropriates for the above purpose, and provides for keeping separate accounts as regards the two branches of the service.

109.


This separates the deaf and dumb asylum from the blind, and provides, under the Secretary of the Interior, for permanent expenditures to instruct "all indigent blind" children, under the law, to be sent to some institution for the blind in Maryland or in some other State. No limit as to amount except that the cost per child must not exceed what is so paid by the State.

110.

FEES ON CERTAIN INDIAN ALLOTMENTS. FEBRUARY 3, 1887, VOL. 24, P. 359, AND SUBSEQUENT ACTS.

This is in the act for the allotment of lands to Indians in severalty. It provides for the payment to officers of fees out of the Treasury at the same rate as if the lands had been entered in the usual way. The Commissioner of the General Land Office makes out the accounts and the Secretary of the Interior is to approve them before payment.

111.

COLLEGES FOR AGRICULTURE AND THE MECHANIC ARTS. AUGUST 30, 1890, VOL. 26, P. 417.

This extends the time for States to act, under the former act, for two years from July 1, 1872. Former act was of July 2, 1862.

112.

REVENUES, YELLOWSTONE NATIONAL PARK, R. S., P. 423.

Section 2475 authorizes the Secretary of the Interior to receive all revenues derived from the park, and to expend said sums for the improvement, etc., of the park.
INDEMNITY FOR SWAMP LAND PURCHASED BY INDIVIDUALS. MARCH 2, 1885, VOL. 10, P. 634.

This provides that upon proof that lands sold are of the swamp lands conveyed to a State the money received shall be paid to the State.

PAYMENTS FOR LANDS ERRONEOUSLY SOLD. JANUARY 2, 1825, VOL. 4, P. 89.

This provides for the repayment by the Secretary of the Treasury of moneys received for lands with a prior title and erroneously sold to individuals.

PROTECTION AND IMPROVEMENT OF HOT SPRINGS, ARK. MARCH 3, 1877, VOL. 19, P. 378.

Section 7 provides that the commission may expend money for improvements, removing obstructions, etc. Such money is the proceeds from sales of land at Hot Springs. Such money, not expended as provided, is a special fund for Hot Springs purposes, as defined in this act and in the title of this account, but subject as to expenditure to the future action of Congress. Proceeds of "water rents" is subject, for these purposes, to expenditure at the discretion of the Secretary of the Interior.

DEPOSITS BY INDIVIDUALS FOR SURVEYING PUBLIC LANDS. JULY 1, 1864, VOL. 12, P. 410.

This provides that in certain cases individuals may procure special surveys by the Government, provided they deposit enough money to cover all the expenses incident thereto.

5, 3, AND 2 PER CENT FUNDS OF THE NET PROCEEDS OF SALES OF PUBLIC LANDS IN THE STATE. FEBRUARY 20, 1811, VOL. 2, P. 643, AND SUBSEQUENT ACTS.

The act of February 20, 1811, provides (section 5) that 5 per cent of the net proceeds of the sales of United States lands in the "State" of Orleans shall be applied to the building of roads and levees after January 1, presumably the succeeding January.

No subsequent acts are cited by the Treasury Department, and this will require further inquiry and investigation.

PUBLISHING PROCLAMATIONS RELATING TO SALES OF PUBLIC LANDS. MARCH 3, 1887, VOL. 19, P. 357.

This appropriates "such sum as may be necessary" for the publication of proclamations relating to the sales of public lands in the different States and Territories, as provided for in the "Saline land" act, January 12, 1877, and the act repealing restrictions upon sales of lands in Alabama, Mississippi, Louisiana, Arkansas, and Florida.
119.

FIVE PER CENT OF THE NET PROCEEDS OF SALES OF AGRICULTURAL LANDS IN COLORADO. MARCH 3, 1875. VOL. 18, P. 476.

This provides for the payment of the above fund for such public improvements within the State as the legislature may direct.

120.

REIMBURSEMENT TO MARSHALS FOR EXPENSES OF TAKING NINTH CENSUS, JUNE 8, 1872, VOL. 17, P. 340.

This appropriates what the Secretary of the Interior may find to have been necessarily expended in this way by United States marshals and not covered by past appropriations, but not exceeding $1,900 to be paid to any one marshal.

121.

SURVEYING VIGIL AND ST. VRAIN PRIVATE LAND CLAIMS IN COLORADO. FEBRUARY 25, 1869. VOL. 15, P. 275.

This provides for the survey and disposition of the above lands, Vigil and Vrain to pay the cost so far as the lands surveyed may be theirs, before they can get a title; but first the cost is to be paid, without limit, out of the general funds of the United States. There are various details as to homesteading lands not belonging to claimants, etc.

122.

SURVEYING NOLAN PRIVATE LAND CLAIM IN COLORADO. JULY 1, 1870, VOL. 16, P. 646.

This provides for the survey and adjustment of this claim in the usual manner.

123.

DEFICIENCY IN POSTAL REVENUES. MARCH 3, 1891, VOL. 26, P. 1081.*

This simply provides that if the revenues of the Post-Office Department are not sufficient to meet the appropriations for 1892, then the deficiency for that year shall be paid out of the general funds.

*Note.—Provided for yearly in postal act.

124.

MAIL TRANSPORTATION, PACIFIC RAILROADS. MARCH 3, 1879, VOL. 20, P. 420.

This authorizes the Secretary of the Treasury to credit the accounts of Union Pacific, Central Pacific, Kansas Pacific, Western Pacific, and Sioux City Pacific railroads for transportation of the Army and of the mails, in order to get statements of their business on the books, without changing the nature of existing obligations.

125.

FEES, SUPERVISORS OF ELECTION. FEBRUARY 28, 1871, VOL. 16, P. 438.

This provides what the fees of the chief supervisors shall be and how they shall be verified and paid, and makes a permanent and unlimited appropriation for payment.
This makes a permanent appropriation for the specified salary, etc., of the reporter.

It is not clear how this can be construed as permanent. It says such a judge "shall thereafter * * * receive the same salary which was by law payable to him at the time of his resignation," but the contention would seem reasonable that this would only give a claim, like any other salary, and subject to annual appropriations by Congress for payment.

This provides for the sale of certain lands of the Stockbridge and Munsee tribe of Indians and for the payment out of the proceeds thereof of the expenses relating thereto, amounts due to individuals for improvements, a debt contracted by the sachem and councilors for the benefit of the tribes, the amounts found due to settlers, and not over $30,000 of the remainder may be used to transfer and locate said Indians on new lands. The balance is a special fund to be kept in the Treasury at 4 per cent interest, said interest to be applied to schools, etc., for these Indians, "or paid in such other manner as the President may direct."

This provides that the funds not provided for in the foregoing shall constitute a permanent fund, left in trust with the United States, at 5 per cent interest, said interest to be expended for them as the President may direct. This is further explained in the latter part of remarks under No. 128.

This provides that $53.33 shall be set aside for every Cherokee in North Carolina, and he or his heirs shall be paid the interest at 6 per cent per annum, unless he moves West, and then he shall have the principal.

This provides that the funds of these Indians may be used by the Secretary of the Interior to perfect their title to their lands.
This places the Eastern Cherokee fund with the Government at 5 per cent, and authorizes the Secretary of the Interior to use of interest and principal not over $6,000 a year for instruction, etc.

131.

UTE 4 PER CENT FUND. JUNE 15, 1880, VOL. 21, P. 199.

This provides for sundry continuing payments out of the Ute fund, and gives general directions for the management thereof, the interest on the permanent fund to be paid to them per capita, no provision being made for continuing expenditures upon the discretion of an executive officer.

132.

UTE 5 PER CENT FUND. APRIL 29, 1874, VOL. 18, P. 41.

This sets aside enough 5 per cent bonds to yield $25,000 interest annually, said interest to be paid annually for their benefit as the President may direct.

JUNE 15, 1880, VOL. 21, P. 199.

There does not appear to be any authority for the 5 per cent rate in the act. There are general directions about the financial matters of the Utes and provision, on page 204, section 5, for the 4 per cent fund.

133.

SIOUX NATION FUND. MARCH 2, 1889, VOL. 25, P. 893, SEC. 17.

This gives general direction for the management of the $3,000,000 fund, amount set aside, interest at 5 per cent, for the Sioux, under the Secretary of the Interior, for the "use" of these Indians. There is large discretion left to the Secretary in the expenditure of the interest on this fund.

134.

CHEYENNES AND ARAPAHOES IN OKLAHOMA FUND. MARCH 3, 1891, VOL. 26, P. 1025, SEC. 15.

This sets apart $1,000,000 for these Indians as a permanent fund, the interest on which, at 5 per cent, is to be paid to them per capita annually. No specific appropriating words are employed.

135.

SISSETON-WAHPEPON FUND. MARCH 3, 1891, VOL. 26, P. 1,038, SEC. 27.

After providing for certain immediate payments, $1,699,800, or so much thereof as may be necessary to pay for certain lands, is placed in the Treasury to the credit of these Indians, and this, "with interest thereof at 5 per centum per annum shall be at all times subject to appropriation by Congress or to application by order of the President for the education," etc., of these Indians.
136.

CREEK GENERAL FUND. MARCH 1, 1889, VOL. 25, P. 758, SEC. 1.

This provides that $2,000,000 shall remain in the Treasury at 5 per cent interest, subject to the direction of the council, and further subject to the discretion of Congress, and Congress may at any time cause the whole amount to be paid and interest thereby to cease. It is not clear that the council can call for more than the interest.

137.

SEMINOLE GENERAL FUND. MARCH 2, 1889, VOL. 25, P. 1004, SEC. 12.

This provides that $1,500,000 shall remain in the Treasury of the United States to the credit of said Indians. Interest at the rate of 5 per cent per annum shall be paid to the treasurer of said nation, payments semiannually. No conditions attached.

138.

INTEREST ON UTE 4 PER CENT FUND. JUNE 15, 1880, VOL. 21, P. 199.

Section 5, page 204, provides that enough money to yield, at 4 per cent, $50,000 per annum shall be set aside out of the general fund, and said interest shall be paid to them annually per capita.

139.

INTEREST ON UTE 5 PER CENT FUND. APRIL 29, 1874, VOL. 18, P. 41.

This provides “that the Secretary of the Treasury shall issue, set apart, and hold as a perpetual fund, in trust,” etc., enough 5 per cent bonds to yield $25,000 yearly interest, payable annually for their benefit, as the President may direct.

JUNE 15, 1880, VOL. 21, P. 199.

This seems to be a reaffirmation as to a fund to yield $25,000 a year—page 201, “condition 5”—for per capita distribution.

140.

INTEREST ON SIOUX NATION FUND. MARCH 21, 1889, VOL. 25, P. 885.

This provides how the 5 per cent interest on the $3,000,000 fund shall be spent under the direction of the Secretary of the Interior. A further provision relating to the principal is covered by the note on the fund itself. No. 133.

141.

INTEREST ON CHEYENNES, ARAPAHOES IN OKLAHOMA FUND. MARCH 3, 1891, VOL. 28, P. 1026, SEC. 15.

This provides for 5 per cent on $1,000,000 to be paid to them per capita annually.
PERMANENT AND INDEFINITE APPROPRIATIONS.

142.
INTEREST ON SISSETON AND WAHPETON FUND. MARCH 3, 1891, VOL. 26, P. 1033, SEC. 27.

The former citation (No. 135) of this law and section relates to the fund being subject to the approval by Congress or use by the President for the benefit of these Indians. This account relates to the interest, 5 per cent of which is subject to the same use by Congress or the President. The fund is $1,699,800, or so much thereof as may be necessary to pay for certain lands.

143.
INTEREST ON CREEK GENERAL FUND, MARCH 1, 1889, VOL. 25, P. 758, SEC. 1.

The fund ($2,000,000), previously cited (No. 136), can be paid by Congress to said nation at any time; but until this is done 5 per cent interest thereon shall be paid to the treasurer of the nation.

144.
INTEREST ON SEMINOLE GENERAL FUND. MARCH 2, 1889, VOL. 25, P. 1004, SEC. 12.

This provides that 5 per cent interest shall be paid to the treasurer semiannually of said nation. While the fund is permanently set aside or appropriated, no provision is made for its ever being paid, as with the Creeks. In this case only the interest is to be paid or can be paid.

FULFILLING TREATIES WITH PROCEEDS OF LANDS.

145.
IOWAS. MAY 17, 1854, VOL. 10, P. 1069, SEC. 2.

This provides that the United States shall, out of the net proceeds of certain lands, discharge certain obligations and set aside the remainder, to be invested in stocks for them, by the President, the interest to be spent for them as he may deem best, but all funds, principal and interest, subject to Congress.

146.
KANSAS. MAY 8, 1872, VOL. 17, P. 86.

This provides (section 3) for the sale of certain lands ceded to the United States, the net proceeds to be applied to paying the debts of the Kansas and the balance to be given to them per capita. 

Section 4 provides that they may have their other lands sold, the proceeds of improvements to go to each Indian so concerned, the balance to belong to the Kansas in common. Provision is made for one-half of this to remain in the Treasury for twenty years at 5 per cent interest, the interest to be given to them, and after that the principal to be given to them, the other one-half to be used for their benefit in case they go to the Indian Territory.

JUNE 23, 1874, VOL. 18, P. 272.

This provides that certain proceeds of lands may be placed to their credit on the books of the Treasurer at 5 per cent interest, interest and principal to be used for their benefit as the President may direct.

H. Rep. 3—56
This simply changes some details about the sale of the same lands. It permits, all under the President, the net proceeds to be used for their benefit in the Indian Territory, etc., and any fund not used to draw 5 per cent interest; interest and principal to be used for them by order of the President.

MAY 16, 1880, VOL. 21, PP. 68, 69.

This is simply an act for the relief of settlers, purchasers of the foregoing lands, and not able to meet the earlier conditions.

MENOMONEES. FEBRUARY 12, 1871, VOL. 16, P. 410.

This provides for the sale of certain of their lands in Wisconsin, the net proceeds to be paid to or funded for the benefit of said tribe in such manner as the President, with the assent of the chiefs and head men of said tribe may determine.

MARCH 22, 1882. VOL. 22, P. 30.

This provides for the sale of certain logs cut by these Indians, the net proceeds to be placed to their credit in the Treasury to be expended for their benefit, under the direction of the Secretary of the Interior.


This provides in sections 4, 5, and 6, for the sale of certain lands, and the consolidation of all moneys and effects into a consolidated fund for an adjustment of relations with certain other Indians, and then for the payment of annuities as the now united Peorias and Miamis may agree upon, subject to the approval of the Secretary of the Interior. Nothing is here said as to interest, or of permanency of principal, or of any like matters. No fixed amounts are named.

JUNE 23, 1874. VOL. 18, P. 273.

This is a directory act, saying how payments shall be made by purchasers of the foregoing lands.

MAY 15, 1882. VOL. 22, P. 63.

This makes further provision for carrying out the purposes of the prior act.


This extends the time for five payments to December 1, 1894, and the second and third payments are due one and two years thereafter. The principal shall be retained in the Treasury as heretofore provided, but the interest shall be paid to them per capita by the Secretary of the Interior.
This provides for the removal of these Indians to the Indian Territory. In section 5 provision is made for the Government to pay certain individual Indians moneys that may be deposited as the proceeds of their personal property. In section 6 provision is made for those who so desire to receive their portion of all lands and funds and become citizens of the United States. After providing for certain specific payments, etc., provision is made for the sale of certain lands, and “the interest on said purchase money shall be paid annually to the Secretary of the Interior for the use of said Indians.” This is the only statement relating to a moneyed relation with the Government.

This provides for certain immediate expenditures, all looking to their removal, and that the net proceeds of certain lands shall be added to their invested funds, and 5 per cent interest thereon shall be expended in the “same manner as the interest of their present funds is now paid.” Certain annuities are imposed upon this fund.

Section 7 of this act provides that certain of their lands may be sold, with their consent, and the net proceeds be placed to their credit, to be used for the benefit of said tribe as the Secretary of the Interior may direct.

In the earlier part of this act similar provision is made about lands of the Otie and Missouria tribes. There appears to be no account with them now, however.

This provides for the sale of lands belonging to certain absentees of said tribe, the proceeds to be “applied according to the provisions of the treaty * * * proclaimed November 2, 1854.”

This is supplementary to the foregoing, correcting certain errors as to land improved.

There is nothing to be found under this citation. The volume contains several annual appropriations to carry out treaty stipulations as to annuities, etc., but nothing as to this.
PERMANENT AND INDEFINITE APPROPRIATIONS.

PROCEEDS OF LANDS.

154.

CIVILIZATION FUND. SEPTEMBER 29, 1865, VOL. 14, P. 688, SEC. 1.

After providing for the establishment of a $300,000 fund for the benefit of the Great Little Osage Indians, the remainder of the net proceeds of the lands to be sold is ordered to be placed to the credit, in the Treasury, of the "civilization fund," which is "to be used under the direction of the Secretary of the Interior for the education and civilization of Indian tribes residing within the limits of the United States."

155.

PROCEEDS OF NEW YORK INDIAN LANDS IN KANSAS. FEBRUARY 19, 1873, VOL. 17, P. 466.

This provides that settlers upon these lands, previously allotted to certain of these Indians, may buy the same under certain rules and regulations, to be enforced by the Secretary of the Interior, and the proceeds shall be paid to the Indians or their heirs concerned. Any money not claimed in five years from date of the passage of this act shall be covered into the general fund of the Treasury.

156.

PROCEEDS OF SIOUX RESERVATIONS IN MINNESOTA AND DAKOTA. MARCH 3, 1863, VOL. 12, P. 819.

This provides for the removal of these Indians and for the sale of their lands in Minnesota and Dakota. The proceeds of the lands shall be "invested by the Secretary of the Interior for the benefit of said Indians in their new homes." All is left to the discretion of the Secretary of the Interior, with no specification as to interest or amount to be expended yearly.

157.

PROCEEDS OF FLATHEAD PATENTED LANDS, BITTER ROOT VALLEY, MONTANA. MARCH 2, 1888, VOL. 25, P. 872.

This provides that these lands may be sold and the proceeds paid to the Indians severally, as land was formerly allotted, or expended for their benefit, as the Secretary of the Interior may elect.

158.

INDIAN MONEYS, PROCEEDS OF LABOR. MARCH 3, 1883, VOL. 22, P. 590.

This provides that the proceeds of all pasturage and sales of timber, coal, or other product of any Indian reservation, except those of the five civilized tribes, and not the result of the labor of any member of an Indian tribe, shall be covered into the Treasury, for the benefit of such tribe, under * * * the Secretary of the Interior, etc. The balance relates only to his making regulations, and reporting to Congress.
PERMANENT AND INDEFINITE APPROPRIATIONS.

APPROPRIATIONS EXCEPTED.

159.

SINKING FUND. FEBRUARY 25, 1862, VOL. 12, P. 346.

Referring to the application of taxes paid on imported goods (section 5), it says they shall be applied "to the purchase or payment of 1 per cent of the entire debt of the United States, to be made within each fiscal year after the 1st day of July, 1862, which is to be set apart as a sinking fund, and the interest of which shall in like manner be applied to the purchase or payment of the public debt, as the Secretary of the Treasury shall from time to time direct.

JULY 14, 1870, VOL. 16, PP. 273, 274.

This is the act to authorize the refunding of the national debt. Section 6 provides that all "sinking-fund" bonds shall be made a matter of "record" and then destroyed. And "any bonds hereafter applied to said sinking fund, and all other United States bonds redeemed or paid * * * by the United States shall also in like manner be redeemed and destroyed." * * * These "bonds of each class * * * shall be deducted from the amount of each class of the outstanding debt of the United States."

"In addition to other amounts that may be applied to the redemption or payment of the public debt, an amount equal to the interest on all bonds belonging to the aforesaid sinking fund shall be applied, as the Secretary of the Treasury shall from time to time direct, to the payment of the public debt as provided in section 5 of the act aforesaid" (section and act first cited).

Then a permanent appropriation is made "out of the receipts for duties on imported goods" to carry into effect these requirements.

160.

INTEREST ON THE PUBLIC DEBT. FEBRUARY 9, 1847, VOL. 9, P. 123.

This short act is as follows: "That the Secretary of the Treasury be, and he is hereby, authorized and directed to cause to be paid out of any money in the Treasury not otherwise appropriated, any interest falling due, or accruing on, any portion of the public debt authorized by law."

161.

INTEREST ON PACIFIC RAILROAD BONDS. JULY 6, 1862, VOL. 12, P. 492.

This relates to the "Union Pacific Railroad," and section 5 provides that upon the bonds authorized "interest may be paid in United States Treasury notes or any other money or currency which the United States have or shall declare lawful money and a legal tender."

162.

PREMIUM ON PURCHASE OF BONDS.

The account is stated, but no citation is given.
REFUNDING THE NATIONAL DEBT. JULY 14, 1870, VOL. 16, P. 272.

The appropriating part of this act, as here referred to, is section 2. The Secretary of the Treasury is authorized to apply the proceeds thereof, referring to the bonds he is authorized to prepare and sell, "to the redemption of any bonds of the United States outstanding, and known as 5-20 bonds," etc. One-half of 1 per cent of the amount of the new bonds authorized is appropriated to pay for the expense incidental to their issue.

JANUARY 20, 1871, VOL. 16, P. 399.

This is a short act amendatory of the previous act, authorizing an increase of the amount of the 5 per cent bonds that may be issued, but not to increase the total of all kinds; and permitting the interest on all to be made payable quarterly.

JANUARY 14, 1875, VOL. 18, P. 296.

This is the "resumption" act, commonly so called. After providing for the redemption in silver coin of the fractional currency and after some provisions in relation to national-bank notes and the greenbacks, it says:

And on and after the first day of January, anno Domini eighteen hundred and seventy-nine, the Secretary of the Treasury shall redeem in coin the United States legal-tender notes then outstanding on their presentation for redemption, at the office of the assistant treasurer of the United States in the city of New York, in sums of not less than fifty dollars. And to enable the Secretary of the Treasury to prepare and provide for the redemption in this act authorized or required, he is authorized to use any surplus revenues, from time to time, in the Treasury, not otherwise appropriated, and to issue, sell, and dispose of, at not less than par, in coin, either of the descriptions of bonds of the United States described in the act of Congress, approved July fourteenth, eighteen hundred and seventy, entitled "An act to authorize the refunding of the national debt," with like qualities, privileges, and exemptions, to the extent necessary to carry this act into full effect, and to use the proceeds thereof for the purposes aforesaid. And all the provisions of law inconsistent with the provisions of this act are hereby repealed.

Subsequent legislation restricting this to "resumption" rather than to "redemption" is not cited.

The character of bonds referred to is as follows: First. Bonds redeemable after ten years, interest at 5 per cent. Second. Bonds payable after fifteen years, interest at 4½ per cent. Third. Bonds payable after thirty years, interest at 4 per cent. All bonds are to be sold "for coin," and they are "redeemable in coin of the (then) present standard of value."

SINKING FUND FOR 3.65 BONDS, DISTRICT OF COLUMBIA. MARCH 3, 1879, VOL. 20, P. 419.

This appropriates "annually," and hence permanently, "out of the proportional sum which the United States may contribute toward the expenses of the District of Columbia," etc., "such sums as will, with the interest thereon at the rate of 3.65 per cent per annum, be sufficient to pay the principal of the 3.65 bonds of the District of Columbia, issued under the act of Congress approved June 20, 1874, at maturity."
PERMANENT AND INDEFINITE APPROPRIATIONS.

165.

PAYMENT OF INTEREST ON 3.65 BONDS OF DISTRICT OF COLUMBIA (REIMBURSABLE). JULY 31, 1876, VOL. 19, P. 106.

This provides that the Secretary of the Treasury may, in certain contingencies, pay the interest or any part of the interest on these bonds for the year beginning July 1, 1876, and reimburse the Government out of any future surplus of the revenues of the District.

166.

PAYMENT OF INTEREST ON 3.65 BONDS DISTRICT OF COLUMBIA. ACT JUNE 11, 1878, AND JUNE 6, 1880, VOL. 21, P. 285.

This provides for the issue of bonds to meet certain judgments and accounts, the interest to be paid as provided in the act—section 7—of June 20, 1874, authorizing this class of bonds.

May 3, 1881, VOL. 21, P. 466.

This further provides for the issue and sale of bonds to meet District liabilities.

167.

POLICE RELIEF FUND, DISTRICT OF COLUMBIA. FEBRUARY 25, 1885, VOL. 23, P. 516.

This provides for the retention of $1 a month from the pay of District policemen for the establishment of a fund for their relief, all under the direction of the Commissioners.

168.

FIREMEN'S RELIEF FUND, DISTRICT OF COLUMBIA. FEBRUARY 25, 1885, VOL. 23, P. 317.

This provision is the same for firemen as the former is for policemen.

169.

COINAGE OF SILVER BULLION. ACT OF JULY 14, 1890, VOL. 26, P. 289.

Permanent and unlimited appropriation is made at the close of the first section "to carry into effect the provisions of this act." This is the "Sherman" silver bullion purchase act. No provision is made for holding the seigniorage as security for the Treasury notes issued for the purchase of the bullion, but it is to be covered into the Treasury.

170.

EXPENSE OF TREASURY NOTES. ACT JULY 14, 1890. JULY 14, 1890, VOL. 26, P. 289.

This is covered by the clause quoted in the former citation.

171.

STORAGE AND HANDLING OF SILVER BULLION, ACT JULY 14, 1890. JULY 14, 1890, VOL. 26, P. 289.

This is simply another division of the expenses of carrying into effect the provisions of that act, and is covered by the appropriations clause previously cited.
172.

EXPENSES OF SMITHSONIAN INSTITUTION, INTEREST ON TRUST FUND. AUGUST 10, 1846, VOL. 9, P. 102.

This provides that 6 per cent on $515,169, proceeds from the Smithsonian estate, shall be paid semiannually for the support of the institution, this being the amount over and above the sum set apart for buildings. These funds are construed as "loaned to the United States Treasury."

173.

REPAYMENT TO IMPORTERS EXCESS OF DEPOSITS. JUNE 30, 1864, VOL. 13, P. 215.

Section 16, making this provision, is as follows:

That whenever it shall be shown to the satisfaction of the Secretary of the Treasury that, in any case of unascertained duties, or duties or other moneys paid under protest and appeal, as hereinbefore provided, more money has been paid to the collector, or person acting as such, than the law requires should have been paid, it shall be the duty of the Secretary of the Treasury to draw his warrant upon the Treasurer in favor of the person or persons entitled to the overpayment, directing the said Treasurer to refund the same out of any money in the Treasury not otherwise appropriated.

174.

DEBENTURES OR DRAWBACKS. MARCH 3, 1849, VOL. 9, P. 398.

This appropriates "so much money as may be necessary" to pay all "debentures or drawbacks, bounties, or allowances," makes the "collectors of the customs" the "disbursing agents" under the direction of the Secretary of the Treasury, and all lawful debenture certificates are made receivable for customs dues.

175.

DEBENTURES OR OTHER CHARGES. OCTOBER 16, 1837, VOL. 5, P. 207.

In section 2, the Secretary of the Treasury is authorized to use the general funds of the Government to pay "debentures and other charges," if necessary.

176.

UNCLAIMED MERCHANDISE. MARCH 3, 1799, VOL. 1, P. 670.

This provides that upon the sale of unclaimed imported merchandise the net proceeds shall be placed in the Treasury of the United States "for the use of the owner or owners," who shall receive the same upon "due proof."

177.

MARINE-HOSPITAL SERVICE. JUNE 26, 1884, VOL. 23, P. 57.

Section 15 provides that "the expense of maintaining the Marine-Hospital Service shall hereafter be borne by the United States, out of the receipts for duties on tonnage provided for by this act; and so much thereof as may be necessary is hereby appropriated for that purpose."
PERMANENT AND INDEFINITE APPROPRIATIONS.

178.

REFUNDING TAXES ILLEGALLY COLLECTED. JUNE 30, 1864, VOL. 13, P. 239.

In section 44 the Commissioner of Internal Revenue, subject to regulations prescribed by the Secretary of the Treasury, is authorized to refund duties erroneously or illegally assessed or collected; and also to pay judgments of courts for such sums against collectors or deputy collectors; and also to "compromise such suits and all others relating to internal revenue."

179.

ALLOWANCE OR DRAWBACK. JULY 1, 1862, VOL. 12, P. 488.

Section 16 provided that there shall be a drawback upon exports of articles upon which the internal-revenue tax has been paid, equal to the amount of said tax, when the amount claimed is not less than $20, and except in the case of exports of raw cotton; but exports of cotton goods shall receive one-half a cent per pound if made of cotton which has paid the internal-revenue tax, all payable out of the receipts from internal-revenue taxes.

180.

SUPPORT OF SOLDIERS' HOME. MARCH 3, 1851, VOL. 9, P. 596.

This sets apart and appropriates certain funds, including $118,791.19, levied in Mexico; also certain forfeitures, deductions from pay, etc., for the erection and support of a "military asylum" (soldiers' home) for all soldiers, regular or volunteer, who have or may contribute as provided, and who are disabled, as specified in the act.

181.

SOLDIERS' HOME PERMANENT FUND. MARCH 3, 1883, VOL. 22, P. 565.

This is in an act to "prescribe regulations for the Soldiers' Home, located at Washington," and "for other purposes." It is provided in section 8 that all surplus current funds of the Home and the proceeds of all investments realized upon shall be deposited in the Treasury of the United States at 3 per cent interest, payable quarterly to the treasurer of the Home. On certain conditions the principal may be spent.

182.

SOLDIERS' HOME, INTEREST ON PERMANENT FUND. MARCH 3, 1883, VOL. 22, P. 56.

The provision for the interest is stated in the latter part of the former citation.

183.

NAVY PENSION FUND (INTEREST APPLIED TO PENSIONS). APRIL 3, 1800, VOL. 2, P. 53.

This act is for the better government of the Navy of the United States. Section 8 provides that "every officer, seaman, or marine, disabled in the line of his duty, shall be entitled to receive for life, or during his disability, a pension from the United States according to H. Rep. 2610—3
the nature and degree of his disability, not exceeding one-half his monthly pay."

Proceeds of prizes are set apart for "pensions and half pay, should the same be hereafter granted." If this is not enough the public faith is pledged "to make up the deficiency," but if too much "the surplus shall be applied to the making of further provision for the comfort, etc., of "disabled officers, seamen, and marines," and for such as by bravery, merit, or long and faithful service merit the gratitude of their country. All is placed under the Secretary of the Navy, the Secretary of the Treasury, and the Secretary of War, reports to be made to Congress, annually, and a majority of these cabinet officers can direct all expenditures.

JULY 1, 1864 VOL. 13, P. 414.

This short act directs the Secretary of the Navy to invest the surplus moneys of this fund in the registered securities of the United States. Certain other directions are simply to fully carry out this policy.

JULY 23, 1868, VOL. 15, P. 170.

This is the pension bill for the year ending June 30, 1869. It provides for the payment of $350,000 to persons already pensionable, "to be paid from the Navy pension fund," and seems to have been unnecessary.

JULY 11, 1870, VOL. 16, P. 222.

This made appropriations "from the navy fund" for current needs, while former laws make the appropriations permanent; but at the close of the act the Secretary of the Navy is required "annually to submit to Congress estimates of the claims and demands chargeable upon the naval pension fund, and no payments shall be made therefrom except upon appropriations made by Congress."

This makes the appropriations no longer permanent, in the usual sense.

184.

MISCELLANEOUS TRUST FUNDS OF INDIAN TRIBES. APRIL 1, 1880, VOL. 21, P. 70.

This short act provides for the disposition of Indian funds as they exist or arise, in the following terms:

That the Secretary of the Interior be, and he is hereby, authorized to deposit in the Treasury of the United States any and all sums now held, by him, or which may hereafter be received by him, as Secretary of the Interior and trustee of various Indian tribes, on account of the redemption of United States bonds or other stocks and securities belonging to the Indian trust fund, and all sums received on account of sales of Indian trust lands and the sales of stocks lately purchased for temporary investment, whenever he is of the opinion that the best interests of the Indians will be promoted by such deposits, in lieu of investments; and the United States shall pay interest semiannually from the date of deposit of any and all such sums in the United States Treasury at the rate per annum stipulated by treaties or prescribed by law, and such payments shall be made in the usual manner, as each may become due, without further appropriation by Congress.

These funds are enumerated by the Treasury Department as follows:

*Funds held by the United States in lieu of investment, act of April 1, 1880 (21 Stat. p. 70).*

Cherokee asylum fund; Cherokee national fund; Cherokee school fund; Cherokee orphan fund; Chickasaw national fund; Chippewa and Christian Indian fund; Choctaw general fund; Choctaw school fund; Choctaw orphan fund; Delaware general
PERMANENT AND INDEFINITE APPROPRIATIONS.

fund; Delaware school fund; Eastern Shawnee fund; Iowa fund; Kansas school fund; Kaskaskia, Peoria, Wea, and Piankeshaw fund; Kaskaskia, Peoria, Wea, and Piankeshaw school fund; Kickapoo general fund; Kickapoo 4 per cent fund; L'Anse and Vieux de Sert Chippewa fund; Menomonee fund; Omaha fund; Osage fund; Osage school fund; Otoe and Missouria fund; Pawnee fund; Ponca fund; Pottawatomie education fund; Pottawatomie general fund; Pottawatomie mills fund; Santee Sioux fund; Sac and Fox of the Missouri fund; Sac and Fox of the Mississippi fund; Seneca fund; Seneca (Tonawanda band) fund; Seneca and Shawnee fund; Shoshone and Bannock fund; Umatilla school fund; Umatilla general fund.

INTEREST ON THE PRECEDING FUNDS.

This is covered by the provisions of the act just cited, and the Treasury Department states the accounts as follows:

Interest on such funds.

Cherokee asylum fund; Cherokee national fund; Cherokee school fund; Cherokee orphan fund; Chickasaw national fund; Chippewa and Christian Indian fund; Choctaw general fund; Choctaw school fund; Delaware general fund; Delaware school fund; Eastern Shawnee fund; Iowa fund; Kansas school fund; Kaskaskia, Peoria, Wea, and Piankeshaw fund; Kaskaskia, Peoria, Wea, and Piankeshaw school fund; Kickapoo general fund; Kickapoo 4 per cent fund; L'Anse and Vieux de Sert Chippewa fund; Menomonee fund; Omaha fund; Osage fund; Osage school fund; Otoe and Missouria fund; Pawnee fund; Ponca fund; Pottawatomie education fund; Pottawatomie general fund; Pottawatomie mills fund; Santee Sioux fund; Sac and Fox of the Missouri fund; Sac and Fox of the Mississippi fund; Seneca fund; Seneca (Tonawanda band) fund; Seneca and Shawnee fund; Shoshone and Bannock fund; Umatilla school fund; Umatilla general fund.

The accounts treated of in the foregoing pages complete the list of such accounts furnished by the Treasury Department; and it is stated by the Treasury officials that this includes all the accounts or items of any kind that are in any way construed as authorized to be treated as covered by permanent and indefinite appropriations.

The following is the list of expenditures, under the heads of these accounts, for the fiscal years ending June 30, 1891, and June 30, 1892:

Expenditures for the fiscal years 1890 and 1891 from appropriations proposed to be repealed by House bill No. 448, Fifty-second Congress, first session.

<table>
<thead>
<tr>
<th>Item</th>
<th>Fiscal year 1890</th>
<th>Fiscal year 1891</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries, diplomatic officers, while receiving instructions and in transit</td>
<td>$9,330.34</td>
<td></td>
</tr>
<tr>
<td>Salaries, consular officers, while receiving instructions and in transit</td>
<td>18,426.45</td>
<td></td>
</tr>
<tr>
<td>Pay of consular officers for services to American vessels and seamen</td>
<td>$26,496.75</td>
<td></td>
</tr>
<tr>
<td>Refunding moneys or charges erroneously exacted</td>
<td>344.71</td>
<td></td>
</tr>
<tr>
<td>Contingent expenses, national currency (reimbursable), Treasurer's Office</td>
<td>116.60</td>
<td></td>
</tr>
<tr>
<td>Coinage of the standard silver dollar</td>
<td>138.00</td>
<td></td>
</tr>
<tr>
<td>Paying and refining bullion</td>
<td>23,505.92</td>
<td></td>
</tr>
<tr>
<td>Redemption of stamps (internal revenue)</td>
<td>22,280.70</td>
<td></td>
</tr>
<tr>
<td>Refunding moneys erroneously received and covered (internal revenue)</td>
<td>15,641.43</td>
<td></td>
</tr>
<tr>
<td>Repayment of taxes on distilled spirits destroyed by casualty</td>
<td>21,239.54</td>
<td></td>
</tr>
<tr>
<td>Refund of direct tax levied under act of August 5, 1881</td>
<td>22,666.35</td>
<td></td>
</tr>
<tr>
<td>Rebate of tax on tobacco, act December 15, 1890</td>
<td>4,003.92</td>
<td></td>
</tr>
<tr>
<td>Refund of direct tax levied under act of August 5, 1881</td>
<td>237.20</td>
<td></td>
</tr>
<tr>
<td>Rebate of tax on tobacco, act December 15, 1890</td>
<td>11,521,490.92</td>
<td></td>
</tr>
<tr>
<td>Rebate of tax on tobacco, act December 15, 1890</td>
<td>770,628.97</td>
<td></td>
</tr>
<tr>
<td>Rebate of tax on tobacco, act December 15, 1890</td>
<td>6,964,284.71</td>
<td></td>
</tr>
<tr>
<td>Collecting the revenue from customs</td>
<td>6,859,969.09</td>
<td></td>
</tr>
<tr>
<td>Refunding moneys erroneously received and covered (customs)</td>
<td>133.94</td>
<td></td>
</tr>
<tr>
<td>Refunding penalties and charges erroneously exacted (customs)</td>
<td>403.75</td>
<td></td>
</tr>
<tr>
<td>Refunding moneys erroneously received and covered (customs)</td>
<td>14.00</td>
<td></td>
</tr>
<tr>
<td>Refunding moneys erroneously received and covered (customs)</td>
<td>25,198.19</td>
<td></td>
</tr>
<tr>
<td>Refunding moneys erroneously received and covered (customs)</td>
<td>1,054.23</td>
<td></td>
</tr>
<tr>
<td>Refunding moneys erroneously received and covered (customs)</td>
<td>6,080.00</td>
<td></td>
</tr>
<tr>
<td>Refunding moneys erroneously received and covered (customs)</td>
<td>95.00</td>
<td></td>
</tr>
<tr>
<td>Refunding moneys erroneously received and covered (customs)</td>
<td>170,597.88</td>
<td></td>
</tr>
<tr>
<td>Refunding moneys erroneously received and covered (customs)</td>
<td>80,543.48</td>
<td></td>
</tr>
<tr>
<td>Refunding moneys erroneously received and covered (customs)</td>
<td>230,571.56</td>
<td></td>
</tr>
<tr>
<td>Refunding moneys erroneously received and covered (customs)</td>
<td>50,984.04</td>
<td></td>
</tr>
</tbody>
</table>
### Expenditures for the fiscal years 1890 and 1891 from appropriations proposed to be repealed by House bill No. 448, etc.—Continued.

<table>
<thead>
<tr>
<th>Item</th>
<th>Fiscal year 1890</th>
<th>Fiscal year 1891</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contingent expenses Steamboat Inspection Service</td>
<td>$38,946.15</td>
<td>$42,357.92</td>
</tr>
<tr>
<td>Salarary and expenses of special inspectors of foreign steam vessels</td>
<td>14,546.02</td>
<td>15,256.28</td>
</tr>
<tr>
<td>Trust fund interest for support of free schools in South Carolina</td>
<td>2,100.00</td>
<td>2,100.00</td>
</tr>
<tr>
<td>Payment for land sold for direct taxes</td>
<td></td>
<td>45.61</td>
</tr>
<tr>
<td>Refunding to national banking associations excess of duty</td>
<td></td>
<td>318.75</td>
</tr>
<tr>
<td>Purchase and management of Louisville and Portland Canal</td>
<td>1,900.00</td>
<td></td>
</tr>
<tr>
<td>Payment of surplus proceeds of land sold for direct taxes:</td>
<td>2,361.26</td>
<td></td>
</tr>
<tr>
<td>Arming and equipping the militia</td>
<td>366,971.94</td>
<td>322,697.10</td>
</tr>
<tr>
<td>Removing obstructions in Mississippi River</td>
<td>25,000.00</td>
<td>267,113.27</td>
</tr>
<tr>
<td>Operating and care of canals and other works of navigation</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Claims of officers and men of the Army for destruction of private property</td>
<td>4,658.95</td>
<td>2,715.04</td>
</tr>
<tr>
<td>Trusses for disabled soldiers</td>
<td>10,003.00</td>
<td>10,003.00</td>
</tr>
<tr>
<td>Powder and projectiles, proceeds of sales</td>
<td>360.00</td>
<td>597.88</td>
</tr>
<tr>
<td>Ordnance material, proceeds of sales</td>
<td>74,537.19</td>
<td>15,805.45</td>
</tr>
<tr>
<td>Removing sunken vessels or craft obstructing or endangering navigation</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Constructing jetties and other works at South Pass, Mississippi River</td>
<td>637,500.00</td>
<td>125,000.00</td>
</tr>
<tr>
<td>Removing obstructions in Mississippi River</td>
<td>85,000.00</td>
<td>94,089.17</td>
</tr>
<tr>
<td>Operating snag and dredge boats on Upper Mississippi River</td>
<td>25,060.00</td>
<td>25,000.00</td>
</tr>
<tr>
<td>Operating snag and dredge boats on Ohio River</td>
<td>10,000.00</td>
<td>10,000.00</td>
</tr>
<tr>
<td>Gauging the waters of Lower Mississippi and its tributaries</td>
<td>8,333.71</td>
<td>6,000.00</td>
</tr>
<tr>
<td>Pay of two and three year volunteers</td>
<td>45,013.99</td>
<td>58,425.44</td>
</tr>
<tr>
<td>Bounty under act of July 28, 1866</td>
<td>30,160.00</td>
<td>407,625.04</td>
</tr>
<tr>
<td>Commutation of rations to prisoners of war in rebel States and soldiers on furlough</td>
<td>14,000.00</td>
<td>49,169.74</td>
</tr>
<tr>
<td>Extra pay to officers and men who served in the Mexican war (Army)</td>
<td></td>
<td>2,481.34</td>
</tr>
<tr>
<td>Pay of the Navy, deposit fund</td>
<td></td>
<td>34,702.56</td>
</tr>
<tr>
<td>Ordnance material, proceeds of sales</td>
<td>93,200.31</td>
<td>33,837.14</td>
</tr>
<tr>
<td>Sales of small arms</td>
<td>1,810.55</td>
<td>135.27</td>
</tr>
<tr>
<td>Prize money to captors</td>
<td>4,705.41</td>
<td>6,491.39</td>
</tr>
<tr>
<td>Naval hospital fund</td>
<td>69,975.20</td>
<td>67,468.30</td>
</tr>
<tr>
<td>Extra pay to officers and men who served in the Mexican war (Navy)</td>
<td>31,324.00</td>
<td>2,927.50</td>
</tr>
<tr>
<td>Clothing and small-stores fund</td>
<td></td>
<td>261,247.28</td>
</tr>
<tr>
<td>Clothing</td>
<td>310,733.60</td>
<td></td>
</tr>
<tr>
<td>Small stores</td>
<td>73,063.53</td>
<td></td>
</tr>
<tr>
<td>Payment of Japanese award</td>
<td></td>
<td>49,169.74</td>
</tr>
<tr>
<td>Indemnity for lost clothing</td>
<td>18,766.96</td>
<td>1,107.01</td>
</tr>
<tr>
<td>Relief of sufferers by wreck of United States steamers at Apia, Samoa</td>
<td>69,171.99</td>
<td>122,706.77</td>
</tr>
<tr>
<td>Relief of sufferers by wreck of United States steamer Euren</td>
<td>138.00</td>
<td></td>
</tr>
<tr>
<td>Relief of persons impressed into the United States naval service</td>
<td>1,662.96</td>
<td></td>
</tr>
<tr>
<td>Deposits by individuals for surveying public lands</td>
<td>81,874.77</td>
<td>94,866.84</td>
</tr>
<tr>
<td>Repayment for lands erroneously sold</td>
<td>57,832.48</td>
<td>49,354.20</td>
</tr>
<tr>
<td>Indemnity for swamp lands purchased by individuals</td>
<td>6,146.01</td>
<td>27,091.24</td>
</tr>
<tr>
<td>Protection and improvement of Roat Springs Ark.</td>
<td>3,993.56</td>
<td>69.32</td>
</tr>
<tr>
<td>Fees on certain Indian allotments</td>
<td></td>
<td>52.56</td>
</tr>
<tr>
<td>Colleges for agriculture and the mechanic arts</td>
<td></td>
<td>1,081,000.00</td>
</tr>
<tr>
<td>Five, three, and two per cent funds of the net proceeds of sales of public lands in the States</td>
<td>314,464.44</td>
<td>158,992.64</td>
</tr>
<tr>
<td>Revenues, Yellowstone National Park</td>
<td>376.22</td>
<td>1,118.48</td>
</tr>
<tr>
<td>Maryland Institution for Instruction of the Blind</td>
<td>6,654.97</td>
<td>6,575.00</td>
</tr>
<tr>
<td>Indian moneys, proceeds of labor</td>
<td>38,991.15</td>
<td>82,817.63</td>
</tr>
<tr>
<td>Mail transportation, Pacific railroads</td>
<td>1,244,450.82</td>
<td>1,343,088.31</td>
</tr>
<tr>
<td>Deficiency in postal revenues</td>
<td>6,875,036.91</td>
<td>4,741,723.08</td>
</tr>
<tr>
<td>Fees for supervisors of elections</td>
<td>143,521.10</td>
<td>51,878.77</td>
</tr>
<tr>
<td>Salaries, retired judges</td>
<td>45,623.60</td>
<td>36,853.14</td>
</tr>
<tr>
<td>Salaries and expenses, reporter of the Supreme Court</td>
<td>7,500.00</td>
<td>7,500.00</td>
</tr>
</tbody>
</table>

**Total expenditures from permanent and indefinite appropriations proposed to be repealed:**

| Fiscal year 1890 | $19,657,149.38 |
| Fiscal year 1891 | 31,875,273.26 |
**Expenditures for the fiscal years 1890 and 1891 from appropriations proposed to be excepted by House bill No. 448, Fifty-second Congress, first session.**

<table>
<thead>
<tr>
<th>Items</th>
<th>Fiscal year 1890</th>
<th>Fiscal year 1891</th>
</tr>
</thead>
<tbody>
<tr>
<td>Interest on the public debt</td>
<td>$32,223,253.33</td>
<td>$32,138,264.25</td>
</tr>
<tr>
<td>Interest on bonds issued to Pacific railroads</td>
<td>3,876,030.72</td>
<td>5,408,871.12</td>
</tr>
<tr>
<td>Premium on purchase of bonds</td>
<td>20,304,224.06</td>
<td>10,401,220.61</td>
</tr>
<tr>
<td>Sinking fund, Union Pacific Railroad</td>
<td>1,442,578.72</td>
<td>1,837,098.45</td>
</tr>
<tr>
<td>Sinking fund, Central Pacific Railroad</td>
<td>399,288.30</td>
<td>481,191.25</td>
</tr>
<tr>
<td>Coinage of silver bullion, act July 14, 1890</td>
<td></td>
<td>210,863.14</td>
</tr>
<tr>
<td>Expenses of Treasury notes, act July 14, 1890</td>
<td></td>
<td>218,362.00</td>
</tr>
<tr>
<td>Allowance or drawback (internal revenue)</td>
<td>3,876.12</td>
<td>49,671.85</td>
</tr>
<tr>
<td>Refunding taxes illegally collected (internal revenue)</td>
<td>4,258.17</td>
<td>3,550.02</td>
</tr>
<tr>
<td>Repayment to importers, excess of deposits (customs)</td>
<td>3,888,794.19</td>
<td>6,989,845.78</td>
</tr>
<tr>
<td>Debentures or drawbacks, bounties or allowances (customs)</td>
<td>2,442,537.16</td>
<td>4,925,439.50</td>
</tr>
<tr>
<td>Debentures and other charges (customs)</td>
<td>170.42</td>
<td>897.67</td>
</tr>
<tr>
<td>Unclaimed merchandise (customs)</td>
<td>4,572.85</td>
<td>4,776.19</td>
</tr>
<tr>
<td>Marine-Hospital Service (including $23,894.29 for the office of the Supervisor-General)</td>
<td>532,425.62</td>
<td>569,739.50</td>
</tr>
<tr>
<td>Expenses of Smithsonian Institution</td>
<td>42,180.00</td>
<td>42,180.00</td>
</tr>
<tr>
<td>Support of Soldiers' Home</td>
<td>305,708.05</td>
<td>306,458.44</td>
</tr>
<tr>
<td>Soldiers' Home, permanent fund</td>
<td>198,100.00</td>
<td>206,330.00</td>
</tr>
<tr>
<td>Soldiers' Home, interest account</td>
<td>69,966.61</td>
<td>69,830.83</td>
</tr>
<tr>
<td>Miscellaneous trust funds of Indian tribes</td>
<td>771,805.66</td>
<td>1,110,710.33</td>
</tr>
</tbody>
</table>

**Total expenditures from permanent and indefinite appropriations proposed to be excepted**

| 67,047,260.14 | 64,970,331.63 |