

route from Lewiston, Idaho Territory, to Wallowa, Oregon—to the Committee on the Post-Office and Post-Roads.

By Mr. FINLEY: A paper relating to the establishment of a post-route from Ashland to Millin, Ohio—to the same committee.

By Mr. GUNTER: Papers relating to the claim of Pryor N. Lea for rescuing three United States soldiers from a sand bank in the Mississippi River and for caring for them during their sickness—to the Committee on War Claims.

By Mr. HUNTON: Papers relating to the claim of P. H. Hoof for property taken by and furnished to United States troops—to the same committee.

Also, papers relating to the claim of Valorous G. Austin, of similar import—to the same committee.

By Mr. KETCHAM: The petition of Alexander Ray, of Washington, District of Columbia, to be refunded certain taxes erroneously assessed and collected of him—to the Committee for the District of Columbia.

By Mr. KNOTT: The petition of John J. Elliott and 5 others, late United States soldiers, for pay for horses lost in the military service—to the Committee on Military Affairs.

By Mr. LEONARD: Papers relating to the claim of John Orsborne for property taken by the United States Army—to the Committee on War Claims.

By Mr. LOCKWOOD: The petition of 500 citizens of Western New York, for the repeal of the national-banking act, the resumption act, and to make greenbacks a legal tender—to the Committee on Banking and Currency.

By Mr. LUTTRELL: The petition of D. B. Woolf and others, of California, for the establishment of postal savings banks—to the Committee on the Post-Office and Post-Roads.

By Mr. MANNING: A paper relating to the establishment of a post-route from Senatobia by way of Hillsdale to Longtown, Mississippi—to the same committee.

By Mr. MCKENZIE: The petition of J. Clark, for a pension—to the Committee on Invalid Pensions.

By Mr. POLLARD: The petition of Daniel A. Martin, for a pension—to the same committee.

By Mr. REED: The petition of John Thomas, for a pension—to the same committee.

By Mr. REILLY: Two petitions of citizens of Schuylkill County, Pennsylvania, for the repeal of the resumption act—to the Committee on Banking and Currency.

By Mr. RYAN: Papers relating to the claim of David Morrow for property destroyed by United States troops—to the Committee of Claims.

Also, three petitions from 242 citizens of Kansas, respecting the disposition of the lands known as the Sac and Fox diminished reservation—to the Committee on Public Lands.

By Mr. SCHLEICHER: Papers relating to the claim of Thomas Kearney for losses sustained while in the revenue service of the United States—to the Committee of Ways and Means.

Also, papers relating to the claim of Duncan, Redding & Co. for Indian depredations—to the Committee on Indian Affairs.

By Mr. SINICKSON: The petition of William H. Warner, for a pension—to the Committee on Invalid Pensions.

By Mr. VANCE: Papers relating to the claim of Albert Fuller for the use of a patent by the United States—to the Committee on Patents.

Also, papers relating to the application of Moses Marshal for an extension of a patent on a knitting-machine—to the same committee.

Also, a paper relating to the bill granting C. W. Hughes a pension—to the Committee on Invalid Pensions.

By Mr. WALSH: Papers relating to the claim of Robert Warner for carrying the United States mail—to the Committee of Claims.

By Mr. WILLIAMS, of Michigan: Papers relating to the claim of Henry K. Sanger for services rendered as United States depository at Detroit, Michigan—to the same committee.

By Mr. YOUNG: Papers relating to the survey of the port of Memphis, Tennessee—to the Committee on Commerce.

## IN SENATE.

FRIDAY, November 16, 1877.

Prayer by the Chaplain, Rev. BYRON SUNDERLAND, D. D.  
The Journal of yesterday's proceedings was read and approved.

ADJOURNMENT TO MONDAY.

On motion of Mr. INGALLS, it was

Ordered, That when the Senate adjourn to-day it be to meet on Monday next.

PETITIONS AND MEMORIALS.

Mr. HOAR. I present the remonstrance of the Worcester County Institution for Savings, and other banking institutions established in Worcester County, Massachusetts, against the passage of the silver bill. These institutions are places of deposit of the savings of the working classes for themselves, their widows, and orphans to a very large amount, and their funds are, to a very great extent, invested

in the bonds of the Government. They remonstrate against the passage of a bill which, in their judgment, would amount to a repudiation of from 7 to 10 per cent. of the indebtedness of the Government to them—the so-called silver bill. I move the reference of the memorial to the Committee on Finance.

The motion was agreed to.

Mr. DAWES. I have a like remonstrance from eight savings banks of the city of Boston against the passage of the silver bill, and in addition to what my colleague has stated they represent that there are \$215,000,000 of the savings of the laborers of Massachusetts deposited in these banks.

I also present the remonstrance of the Sixth National Bank, of the city of Salem, against the passage of the same measure for the same reason. I move the reference of these memorials to the Committee on Finance.

The motion was agreed to.

Mr. ARMSTRONG presented the memorial of the Association of Mexican Veterans of Saint Louis, praying for the passage of a law granting pensions to the survivors of the Mexican war; which was referred to the Committee on Pensions.

He also presented the memorial of Joseph Calm & Co., and others, citizens and business men of Kansas City, Missouri, in favor of an amendment of the bankrupt law, and remonstrating against the repeal thereof; which was referred to the Committee on the Judiciary.

Mr. EDMUNDS. I present the petition of Lydia T. Haddock, of Fairfield, in the State of Connecticut, who represents that she is the administratrix of her husband, now deceased, late Mr. E. C. Haddock, formerly of Pilatka, in the State of Florida. She sets forth in substance that he was the proprietor of certain property in Pilatka, Florida, when the rebellion broke out, and, on account of his adherence to the Union, his property was destroyed and he was driven out, and that he went back there after the war and died. She asks that compensation may be made for the losses they sustained in consequence of the circumstances that are set forth. I move that the petition be referred to the Committee on Claims.

The motion was agreed to.

Mr. GORDON. I present the petition of Mrs. Eliza E. Hebert, of Iberville Parish, Louisiana, praying compensation for property taken by the United States troops during the late war. I present this petition by request. I know nothing in the world about the case. I make this statement because once or twice when I said I presented papers by request it was not so stated. I move the reference of this petition to the Committee on Claims.

The motion was agreed to.

Mr. McCREERY presented the petition of Asa Faulkner and others, of Tennessee, praying compensation for the value of a cotton factory and materials destroyed by military order; which was referred to the Committee on Claims.

## REPORTS OF COMMITTEES.

Mr. INGALLS, from the Committee on Pensions, to whom was referred the bill (S. No. 225) to repeal an act entitled "An act for the relief of Nancy S. Ledford," approved March 3, 1871, reported it without amendment, and submitted a report thereon; which was ordered to be printed.

He also, from the same committee, to whom was referred the memorial of Mary Jane Pyle, of Kansas, praying to be allowed a pension on account of the services of her husband, Jesse F. Pyle, late corporal of Company D, Eleventh Regiment, Kansas Cavalry Volunteers, in the late war, submitted an adverse report thereon; which was ordered to be printed, and the committee were discharged from the further consideration of the petition.

## BILLS INTRODUCED.

Mr. COCKRELL asked, and by unanimous consent obtained, leave to introduce a bill (S. No. 308) for the relief of Joseph N. Lewis; which was read twice by its title, and, together with the papers on the files relating to the case, referred to the Committee on Claims.

Mr. CAMERON, of Wisconsin, asked, and by unanimous consent obtained, leave to introduce a bill (S. No. 309) fixing the salaries of the judges of the district courts of the United States; which was read twice by its title, and referred to the Committee on the Judiciary.

Mr. CHRISTIANCY. I wish to introduce a bill, by request, for the relief of John H. Russell. I wish to state that it has reference to the Hot Springs reservation, in Arkansas. I have not examined the case sufficiently to say whether I shall support or oppose the bill. I wish to have it referred to the proper committee, which, I think, is the Committee on Private Land Claims; but I notice that a similar bill was referred at the last session in the House to the Committee on Public Lands. My own impression is that it ought to go to the Committee on Private Land Claims.

By unanimous consent, leave was granted to introduce a bill (S. No. 310) for the relief of John H. Russell; which was read twice by its title, and referred to the Committee on Private Land Claims.

Mr. CAMERON, of Pennsylvania, asked, and by unanimous consent obtained, leave to introduce a bill (S. No. 311) to fully pay the damages due to William Wheeler Hubbell; which was read twice by its title, and, together with the papers on the files relating to the case, referred to the Committee on Military Affairs.

Mr. KIRKWOOD. I ask leave to introduce a bill for the relief of

Robert Coles. I know nothing of the merits of the bill, and introduce it by request merely. I ask its reference to the Committee on Public Lands.

By unanimous consent, leave was granted to introduce a bill (S. No. 312) for the relief of Robert Coles; which was read twice by its title, and referred to the Committee on Public Lands.

Mr. INGALLS asked, and by unanimous consent obtained, leave to introduce a bill (S. No. 313) to repeal an act authorizing the coinage of a twenty-cent piece of silver; which was read twice by its title, and referred to the Committee on Finance.

Mr. DENNIS asked, and by unanimous consent obtained, leave to introduce a bill (S. No. 314) for the relief of John R. Bond; which was read twice by its title, and referred to the Committee on Naval Affairs.

#### CHANGE OF NAME OF A VESSEL.

Mr. CONKLING. I am instructed by the Committee on Commerce to report a bill permitting the name of a vessel to be changed. Those concerned are very much interested in having it acted upon at once. I have in my hand papers showing that all the regulations required have been complied with. I ask the Senate to take it up and put it on its passage.

By unanimous consent, the bill (S. No. 315) authorizing the change of the name of the ship Samuel G. Reed was read three times, and passed.

#### PAPERS WITHDRAWN AND REFERRED.

Mr. HEREFORD. I desire to ask for an order, and before doing so, not desiring to violate the spirit of the fifty-eighth rule, I ask the construction of the Chair upon it. The fifty-eighth rule provides that—

Whenever a claim is presented to the Senate and referred to a committee, and the committee report that the claim ought not to be allowed, and the report shall have been agreed to by the Senate, it shall not be in order to move to take the papers from the files for the purpose of referring them at a subsequent session, unless the claimant shall present a memorial for that purpose, stating that new evidence has been discovered since the report, and setting forth the new evidence in the memorial.

Senate bill No. 477 of the last Congress, to reimburse the loyal owners of the steamer Planter for the sale of that vessel by the Government, was referred to the Committee on Claims at a previous session. There was an adverse report upon it. That adverse report was confirmed by the action of the Senate. I now desire, if it be not contrary to the rule which I have read, to ask for an order withdrawing the papers entirely from the files of the Senate, the object being to introduce the bill into the House of Representatives by those interested.

The VICE-PRESIDENT. The Chair thinks that that may be done under the fifty-seventh rule, leaving copies with the Secretary.

Mr. HEREFORD. I will ask, then, for that order, upon leaving copies.

The VICE-PRESIDENT. That order will be entered.

On motion of Mr. WADLEIGH, it was

Ordered, That the memorial of Moses Marshall and the accompanying papers be taken from the files and referred to the Committee on Patents.

Ordered, That the memorial of Albert Fuller and the accompanying papers be taken from the files and referred to the Committee on Patents.

On motion of Mr. COCKRELL, it was

Ordered, That the petition and accompanying papers of Theodore Higgins be taken from the files and referred to the Committee on Military Affairs.

On motion of Mr. MORGAN, it was

Ordered, That the papers relating to the claim of Clarissa Bishop, of Louisiana, be taken from the files and referred to the Committee on Claims.

Ordered, That the papers in relation to the claim of Claude H. Masten, of Mobile, Alabama, be taken from the files and referred to the Committee on Claims.

On motion of Mr. MORRILL, it was

Ordered, That the papers of Warren F. Wood be taken from the files and referred to the Committee on Pensions.

On motion of Mr. COKE, it was

Ordered, That the papers in the case of Henry Voleker, concerning his title to a tract of land in New Mexico, be withdrawn from the files of the Senate.

#### SEIZURE OF LUMBER AND TIMBER.

Mr. JONES, of Florida. I offer the following resolution:

Resolved, That the Attorney-General and the Secretary of the Interior be, and they are hereby, directed to communicate to the Senate the instructions given to the agents and marshals of the United States in the States of Alabama, Florida, and Mississippi, touching the seizure of logs, lumber, and naval stores suspected of having been taken from the public lands of the United States; whether or not, under the orders given to said agents and marshals, large amounts of property in possession of citizens of the United States, held under claim of valid title, have been seized "without warrant supported by oath or affirmation, and particularly describing the things to be seized."

Mr. EDMUNDS. I suggest to the Senator who introduced the resolution that it may be a little too broad. Of course, any specific executive order about a matter of that kind there could probably be no objection to having made public, but it may happen that in these letters of instruction circumstances and evidence, &c., are set forth respecting the detection and discovery of what is said to be timber-stealing, which it would be injurious to the public interest and injurious to the fair administration of justice to make public at this particular time. Therefore I move that the resolution be referred to the Committee on the Judiciary for inquiry.

Mr. JONES, of Florida. The object of the resolution, as will be seen

by reading it, is merely one of inquiry. I have had my attention drawn lately to the operations of some of the officers in the States named in the resolution touching large and, as I think, illegal seizures of property of private citizens of the United States without warrant. The Constitution particularly prescribes what shall be done, that the people shall be "secure in their persons, houses, papers, and effects against unreasonable searches and seizures," and that all warrants shall be "supported by oath or affirmation." The object of this resolution is to ascertain whether any seizures have been made by the agents and marshals of the Government in violation of the Constitution and under the instructions given by the officers named in it.

I hold in my hand a description of what has been going on down there lately. I will say here that I have no objection whatever to the Government securing its rights to the timber on public lands. It is the disposition of all citizens in my section of the country to have the public timber protected. The other day the Board of Trade of the City of Mobile were called together to take notice of these proceedings, and I will read one or two of their resolutions on the subject:

Whereas the recent seizure of all logs and timber at the Pascagoula Mills by parties representing the United States Government has entirely suspended all business at those points to the serious loss and damage of the lumber interest of this section, and in view of the fact that the same steps will probably be taken here and at Pensacola; and whereas the mode of procedure on the part of the officers representing the Government is totally unnecessary, arbitrary, and not according to the forms of law:

Be it resolved, That this action of the agents of the Government at Pascagoula and their anticipated action at Mobile and Pensacola, coming just at this season of the year; will not only stop the mills, throw out of employment thousands of men, but it may cause a large amount of commercial paper to go to protest, inflicting wide-spread financial ruin, not only on manufacturers and shippers of lumber and timber, but on every branch of business on this Gulf coast, all of which depends, in a great measure, on this interest.

This is a description of what occurred, as I am credibly informed, at Pascagoula:

Vessels loading in this port for foreign markets have been ordered to discharge their cargoes; improvements of all kinds have been stopped; mills shut down; keepers have been placed over the commodities seized; sentinels placed on the railroad bridge across Biloxi Bay, charged with preventing the egress of any vessel loaded with the commodities enumerated above, upon the mere suspicion that a part, or, perhaps, the whole of her cargo may have originally been obtained on Government land. This is effectually declaring the southern coast of Mississippi in a state of blockade, and inhibiting commerce of all kinds, for the like action has been taken at Moss Point. The area over which the seizures are being made embraces a district of country about seventy miles long and two hundred miles deep, and contains a population of about twenty thousand inhabitants, directly dependent upon the industries annihilated for their daily support. Two days hence, five thousand women and children will want bread and meat, and be confronted with starvation.

It was in view of these facts that I introduced this resolution, in order to ascertain whether the Government was proceeding to secure its rights to the public domain in a reasonable and proper way.

Mr. EDMUNDS. I hope my friend from Florida does not suppose that I disagree with him as to the impropriety of unreasonable searches and illegal seizures. I have been long endeavoring to protect private rights by legislation and by inquiry, in every part of the United States and at some times in that part of the United States from which my honorable friend comes. I have not lessened in my zeal in that respect at all. The only point I wished to suggest to him and upon which I thought this ought to be sent to the Law Committee of the Senate for examination was the very first clause of the resolution, which calls for all the instructions that have been given to the agents and marshals of the United States by the Executive. That is the short of it.

Now, as I said before, it frequently happens—and for aught we know it may happen in this instance—that perfectly correct and proper instructions contain in them or have attached to them statements of evidence and grounds of suspicion, and so on, respecting the rights of the United States and the illegality of the conduct of the people who are to be prosecuted that it is not right should be communicated to those people. I remember we had this very question up only a couple of years ago or so, touching certain whisky seizures in a western or northwestern State, where it was proposed in this way to obtain from the Secretary of the Treasury a report of all the instructions, &c., that had been given by him to the collectors of internal revenue and the marshals and district attorneys that have to do with that sort of business; and on a suggestion being made that it was not proper and right, without an inquiry to see how it would affect the interest of the United States, to turn over in advance to the possession of the accused parties all the evidence and all the grounds of suspicion that the United States had, everybody acquiesced in the propriety of that suggestion at once, and the matter was dropped.

If my friend thinks there is any ground for inquiry at all, I do not object to have that part of it which relates to anything that has been done answered, and answered immediately. If my friend is willing to strike out the first part of the resolution, a call for all the instructions that have been given, which amounts to all the correspondence there is on the subject, I have no objection to the rest of it. It is perfectly correct for aught I see, because it relates merely to the public acts of officers of the United States, about which, of course, there should be no privacy; but when it comes to the preceding steps of the Department in its correspondence and instructions to its officers, then you run the risk (and you cannot tell how great the risk is or how

small) of doing a great injury to the cause of justice and to the Treasury of the United States by publishing that sort of thing in this stage of the controversy. I suggest this to my friend from Florida, who, I think, will feel the force of it as much as I do, if he thinks of it a moment.

Mr. CHAFFEE. I should like to ask the Senator from Florida to make the inquiry a little broader so as to include all other States and Territories.

Mr. JONES, of Florida. I accept that amendment.

The VICE-PRESIDENT. The pending question is on the motion to refer the resolution to the Committee on the Judiciary.

Mr. CONKLING. May I ask the Senator who offers the resolution whether there is any objection in his view to addressing it, not as an instruction to the heads of those two Departments, but to the President as a request in the usual form, leaving him to say whether giving us the information is or is not incompatible with the public interest. If the Senator does that, it will avoid the objection.

Mr. JONES. I accept that suggestion.

Mr. CONKLING. Then I venture to suggest that the phraseology of the resolution be changed thus:

That the President be requested, if in his opinion not incompatible with the public interest, to inform the Senate, &c.

The VICE-PRESIDENT. It will be so modified, by the consent of the Senator from Florida; and, as thus modified, the question is on the resolution.

The resolution was agreed to.

ACCOUNTS OF THE TREASURY DEPARTMENT.

Mr. DAVIS, of West Virginia. If there be no further morning business, I ask that the resolution submitted by me on the 18th ultimo be now taken up.

The VICE-PRESIDENT. The resolution called up by the Senator from West Virginia will be read for the information of the Senate. The Chief Clerk read as follows:

Whereas there appear to be material differences, alterations, and discrepancies in the official finance report of the Treasury Department as to the annual expenditures, receipts of the Government, and the public debt, and particularly in the reports of 1869 to 1873 inclusive, which differences, discrepancies, changes, and alterations involve many millions of dollars, and no explanation appears in said reports for the same: Therefore,

Be it resolved, That a committee of five be appointed to investigate the finance reports, books, and accounts of the Treasury Department, particularly with reference to differences, discrepancies, and alterations in amounts and figures that have been made in them, especially in the annual statements of the expenditures of the Government, revenue collected, and the public debt, contained in said reports; and if any such differences, discrepancies, and alterations be found to exist, to report the same, and the extent and nature thereof, the years wherein they occur, by what authority made, if any, the reasons that induced them, and to report generally such other and further information bearing upon the subject as to them may seem best; and that said committee have power to send for persons and papers, to take testimony, to employ stenographers and such clerical assistance as they may deem necessary, and leave to sit during the session of the Senate; and that the expenses attending this investigation shall be paid out of the contingent fund of the Senate upon vouchers approved by the committee.

Mr. MORRILL. I offer the following as a substitute; which I hope the Senator from West Virginia will accept:

That a committee of three be appointed to investigate the finance reports, books, and accounts of the Treasury Department, particularly the reports of 1869 to 1872, inclusive, to ascertain whether or not any actual differences or discrepancies exist, and, also, whether or not any alterations in amounts or figures have been made, and report the facts to the Senate; and that said committee shall have power to employ a stenographer as clerk, who shall be paid out of the contingent fund of the Senate upon vouchers approved by the committee.

I will merely say to the Senator from West Virginia that this substitute proceeds upon the ground that there should be an inquiry, but does not assume the fact that there have been such alterations as seem to be alleged in his resolution, and it also confines the number of the committee to three instead of five. I think this will be amply sufficient, because we have one report already made to the Senate on this subject.

Mr. DAVIS, of West Virginia. I ask the Senate to suspend judgment as to the propriety of the two resolutions until such time as I shall submit the brief remarks that I propose to make to the Senate. Then if the Senator from Vermont still insists upon his substitute, which I hope he will not, for it will in some degree stifle the object of my resolution, the question will be for the Senate to decide. I cannot accept the resolution he offers as a substitute for mine, because it does not cover the whole ground.

Mr. President, to do this subject justice and point out all the changes and alterations in the finance reports it would require perhaps several hours; but inasmuch as the subject has been discussed heretofore in the Senate by several Senators, including myself, I will be brief, probably not occupying the attention of the Senate more than forty or fifty minutes.

It will be remembered that at the first session of the last Congress I introduced a similar resolution, which, after debate, by a party vote was amended so that instead of a special committee asked for, the Finance Committee of the Senate was substituted. The objections urged at the time to imposing this duty on the Finance Committee were that it was already overburdened with labor and could not satisfactorily perform the duty. Indeed, some of the members of the committee during the debate stated as much.

Having introduced the resolution, I protested that if referred to the Finance Committee it would in a great measure fail of the purpose for which it was introduced; and I confess when the amendment prevailed I lost much of the interest I had in the matter, because I felt that it was impossible for any of the regular committees

of the Senate to make the investigation required and at the same time attend to the ordinary Senate committee work, and subsequent events show that I was right. I concluded, therefore, to renew the resolution at the first opportunity during the present session, and ask for a special committee.

The former resolution having been pressed on the eve of the late political campaign it was supposed by some that its purpose was merely to elicit information that might be of service in the great contest then approaching; but such was not its purpose. I was then, as I am now, fully convinced there had been unauthorized and improper changes made in the official finance reports and records of the Treasury Department, and that these changes were made between 1869 and 1871, and extend back and cover a period of more than thirty years; that by some strange procedure on the part of the officers of the Treasury Department, and for some purpose which I cannot understand, between 1869 and 1871 figures and amounts in the official annual finance reports regularly made by former Secretaries and Registers of the Treasury, after they had stood in some instances undisturbed and unimpeached for more than a quarter of a century, being acted, relied upon, and accepted as true and official records of the financial operations of the Government, have been without explanation, and certainly without authority, changed and altered, and different figures and amounts inserted. Particularly was this the case in the statements of the public debt expenditures and receipts of the Government. These changes in the aggregate involve many millions of dollars.

Every one will agree that these are important facts, and I believe it is due to the Senate and the country to know how, for what purpose, and by whom these changes and alterations were made. Certainly the country is concerned to have a full explanation. If these changes were made in the public interest or against it, the facts should be known.

It is not my purpose to make an extended argument, but to submit figures and facts drawn from the official finance reports. All the figures and facts stated or used by me are taken from the annual official statements to Congress made by the Secretary of the Treasury. And I am ready and willing to make good every figure used. If any Senator can throw light upon or correct what I am about to state, let him stop me and do so.

From the great abundance of instances showing differences, changes, and alterations in the official finance reports, I cite the following, relating to the

PUBLIC DEBT.

The annual statement of the public debt from 1835 to 1871, as appears in the finance reports for 1869 and previous reports, and 1871 and subsequent reports, shows the difference in each year and the total difference between the two reports, (see pages 12 and 368, finance report for 1871, and page 317, finance report for 1869:)

Year.	Reports of 1869 and previous years.	Reports of 1871 and subsequent years.	Increase in report of 1871 over 1869.	Decrease.
1835.....	\$351,289 05	\$37,513 05	.....	\$313,776 00
1836.....	291,069 05	336,957 83	.....	\$45,888 78
1837.....	1,878,223 55	3,308,124 07	.....	1,429,900 52
1838.....	4,857,660 46	10,434,221 14	.....	5,576,560 68
1839.....	11,923,737 53	3,573,343 82	.....	8,410,393 71
1840.....	5,125,077 63	5,250,875 54	.....	125,797 91
1841.....	6,737,398 00	13,594,480 73	.....	6,857,082 73
1842.....	15,028,486 37	20,601,226 28	.....	5,572,739 91
1843.....	27,203,450 69	32,742,922 00	.....	5,539,471 31
1844.....	24,748,188 23	23,461,652 50	.....	1,286,535 73
1845.....	17,093,794 80	15,925,303 01	.....	1,168,491 79
1846.....	16,750,926 33	15,550,292 97	.....	1,200,733 36
1847.....	38,956,623 38	38,826,534 77	.....	130,088 61
1848.....	48,526,379 37	47,044,862 23	.....	1,481,517 14
1849.....	64,704,693 71	63,061,858 69	.....	1,642,835 02
1850.....	64,228,238 37	63,452,773 55	.....	775,464 82
1851.....	62,560,395 26	68,304,796 02	.....	5,744,400 76
1852.....	65,131,692 13	66,199,341 71	.....	1,067,649 58
1853.....	67,340,528 78	59,803,117 70	.....	7,537,411 08
1854.....	47,242,206 05	42,242,222 42	.....	4,999,983 63
1855.....	39,969,731 05	35,586,956 56	.....	4,382,774 49
1856.....	30,963,909 64	31,972,537 90	.....	1,008,628 26
1857.....	29,060,386 90	28,699,831 85	.....	360,555 05
1858.....	44,910,777 66	44,911,881 03	.....	1,103 37
1859.....	58,754,699 33	58,496,837 88	.....	257,861 45
1860.....	64,769,703 08	64,842,237 88	.....	72,534 80
1861.....	90,867,828 68	90,580,873 72	.....	286,954 96
1862.....	514,211,371 92	524,176,412 13	.....	9,965,040 21
1863.....	1,098,793,181 37	1,119,772,138 63	.....	20,978,957 26
1864.....	1,740,690,489 49	1,815,784,370 57	.....	75,093,881 68
1865.....	2,622,593,026 53	2,680,647,869 74	.....	1,945,156 79
1866.....	2,783,425,879 21	2,773,236,173 69	.....	10,189,705 52
1867.....	2,692,199,215 12	2,678,126,103 87	.....	14,073,111 25
1868.....	2,636,320,364 67	2,611,687,851 19	.....	24,633,113 48
1869.....	2,499,002,480 58	2,588,452,213 94	.....	89,449,733 36
1870.....	2,386,358,599 74	2,480,672,427 81	.....	94,313,828 07
Total.....	19,973,622,423 71	20,221,399,098 42	.....	332,843,228 59
		19,973,622,423 71	.....	85,076,553 88
Total increase.....		247,766,674 71	.....	247,767,674 71

And the increased figures appear in all finance reports since 1871. In other words, the changes and alterations made in the finance report for 1871 as to the public debt for the years from 1835 to 1870 inclusive increase it in the aggregate during this period \$247,766,674.71.

Since the formation of the Government the Register of the Treasury, the official book-keeper of the Treasury Department, has made as required by law an annual statement of the public debt. Up to 1870 his reports substantially agree; but in 1871 this officer makes his usual statement of what the public debt was during each year from the beginning of the Government, and we find, without explanation, that commencing with the year 1835 it entirely differs from the report he made in 1869 from all former reports and increases the public debt in the aggregate the enormous sum above stated; and it can be established by positive proof that the Register did not restate his accounts from the data in his office, the only proper source, but, without any reference to them whatever, made the public-debt statement referred to, under directions from the Secretary of the Treasury and according to a statement furnished, which changed former public-debt statements as far back as 1835 in the manner and to the extent above stated.

Again, by comparing the public-debt statements found in the report for 1870 (page 276) and 1871 (pages 368, 369) we find large differences commencing with the year 1862. And although these changes extend as far back as 1835, yet the greatest increase, indeed almost all of it, was from 1862 to 1870, as the following table will show:

Year.	Report for 1870, (page 276.)	Report for 1871, (pp. 368, 369.)
1862.....	\$514,211,371 92	\$524,176,412 13
1863.....	1,098,793,181 37	1,119,772,138 63
1864.....	1,740,690,489 49	1,815,784,370 57
1865.....	2,682,593,026 53	2,680,647,869 74
1866.....	2,783,425,870 21	2,773,236,173 69
1867.....	2,692,199,215 12	2,678,126,103 87
1868.....	2,636,320,964 67	2,611,687,851 19
1869.....	2,489,002,480 58	2,588,452,213 94
1870.....	2,386,358,599 74	2,480,672,427 81
Total.....	19,023,595,208 63	19,272,555,561 57
Difference, or increase.....		248,960,352 94

Now, it is a matter of importance to know, and it should be fully explained, why it was that the Secretary of the Treasury in 1870-71 directed a new and different statement of the public debt from statements regularly made in former years, and particularly why or how in 1871 he could go back a period of ten years or more and change the public debt for a given year, largely increasing it, after it had been officially stated, reported, and stood on the books at a fixed and certain amount, as the following table will show he did in a number of years:

Year.	Public debt, stated in report for 1870, (page 276.)	Public debt, stated in report for 1871, (pages 368 and 369.)
1862.....	\$514,211,371 92	\$524,176,412 13
1863.....	1,098,793,181 37	1,119,772,138 63
1864.....	1,740,690,489 49	1,815,784,370 57
1869.....	2,489,002,480 54	2,588,452,213 94
1870.....	2,386,358,599 74	2,480,672,427 81
Total.....	8,220,056,322 96	8,528,857,563 08
Showing an aggregate increase in these years of.....		299,801,240 02

It will be borne in mind that in the year 1862 and each of the years up to 1870 the public debt was reported and stood on the books of the Treasury Department just as stated by the Register in the finance report for 1870; yet in 1871 the Secretary changes these amounts by increasing them largely in each year.

Again the statements made by the Secretary of the Treasury in the annual finance reports and in the monthly debt statements, as also those made by the Register of the Treasury, for a given year, often differ materially from each other. For instance, take the year 1869: Finance report for 1869, page 29..... \$2,656,603,955 73  
Monthly debt statement, July 1, 1869..... 2,645,170,294 16  
Finance report, 1870, (June 30, 1869,) page 25..... 2,588,452,213 94  
Finance report, 1870, (by the Register,) page 276.. 2,489,002,480 58

From this comparison it is impossible for any one to know what the public debt was for 1869; and yet there is no explanation for this difference, although it varies from eleven to one hundred and sixty millions of dollars.

Again the Register, at page 317, finance report for 1869, states the public debt for that year to be..... \$2,489,002,480 58  
The Secretary, at page 25, finance report for 1870, and page 13, report for 1871, states the public debt for the year 1870 to be..... 2,480,672,427 81

The difference between these sums ought to show the decrease of the public debt for 1870, which is..... 8,330,052 77

Amount brought forward..... \$8,330,052 77  
But the monthly debt statements for the year 1870, state the decrease of the public debt for that year was..... 102,643,880 84

Making a difference between the finance reports and monthly statements of..... 94,313,828 07

Now, up to 1869 the Pacific Railroad debt was carried as part of the public debt, but in 1870 it was taken from the public debt and stated as the debt of the Pacific Railroad, amounting at that time, which was only an apparent and not real reduction, to..... 58,638,320 00  
If from this amount we subtract the real decrease as shown above..... 8,330,052 77

It would appear that the public debt for 1870 was increased..... 50,308,267 23

And not decreased, as set forth in the monthly debt statements..... 102,643,880 84

The public debt for a given year is susceptible of being accurately determined and stated; and when once determined and stated to be a certain sum, it should remain for all time, not subject to change by succeeding officers of the Treasury.

In connection with these differences, changes, and discrepancies, I wish to state a remarkable fact, that the finance reports, in their annual statements of the public debt, expenditures, and revenue, all substantially agree, from the beginning of the Government up to and including the year 1869, and from 1872 until the present year. In the finance report for 1870 the new table of the Secretary first appears, in which these and other great changes were made. Now take the

LOANS AND TREASURY NOTES.

Under this head I call the attention of the Senate to the great difference in the finance reports as to what they were for the year 1863. They are stated differently in four annual reports, as follows:

In the report of 1863.....	\$756,489,905 57
In the report of 1864.....	776,682,361 57
In the report of 1870.....	814,925,494 96
In the report of 1876.....	717,284,707 01

These reports differ for the same year from twenty to more than ninety millions of dollars; and who can tell which is correct?

EXPENDITURES.

The various finance reports differ widely as to the annual expenditures of the Government, as the following table will show:

Years.	Total annual expenditures as stated in financial report for—		Increase in report of 1870 over 1869.	Decrease in report of 1870 over 1869.
	1869 and pre- vious reports, (pp. 320, 321.)	1870, and subse- quent reports, (pp. 274, 275.)		
1860-'61.....	\$85,387,313 08	\$85,387,363 08	\$50 00	
1861-'62.....	570,841,700 25	565,667,358 08		\$5,174,342 17
1862-'63.....	895,796,630 65	899,815,911 25	4,019,280 60	
1863-'64.....	1,298,144,656 00	1,295,541,114 86		2,603,541 14
1864-'65.....	1,897,674,224 09	1,906,433,331 37	8,759,107 28	
1865-'66.....	1,141,072,666 09	1,139,344,081 95		1,728,584 14
Total.....	5,888,917,190 16	5,892,189,160 59	12,778,437 88	9,506,467 45
Difference or increase.....		3,271,970 43		

And, what is remarkable, the reports for 1870 and subsequent reports increase the expenditures over the report for 1869 and former reports from three to four millions of dollars.

The finance report for 1871 in its statements of the annual expenditures materially increases them as stated in the report of 1869 and previous reports, as the following table will show:

Increase in expenditures in report of 1871 as compared with report of 1869.

Year.	Military serv- ice.	Pensions.	Indians.	Naval estab- lishment.	Total.
1860.....	\$2,000,000 00				
1862.....			\$104,546 10		
1863.....	4,015,810 99		2,075,706 35	\$50,130 04	
1864.....		\$5,840 73	91,678 17		
1865.....		7,056,010 86	92,395 81	49,657 95	
1866.....		197 53	48,664 76		
Total.....	6,015,810 99	7,061,949 12	2,412,991 19	99,787 99	
Increase:					
Military service.....					\$6,015,810 99
Pensions.....					7,061,949 12
Indians.....					2,412,991 19
Naval establishment.....					99,787 99
Total.....					15,590,529 29

Again, the Pension Bureau on the 25th day of July, 1876, furnished an official statement from its books that from 1860 to 1870, inclusive,

there were paid for Army and Navy pensions \$129,391,228.38, while the Secretary of the Treasury in the finance report for 1870 states the pension expenditures for the same period at \$142,540,493.44, which is an increase of \$13,149,265.06, as the following table will show:

Statement showing the total amount paid in each fiscal year for Army and Navy pensions, as per finance report for 1870 and letter of the Commissioner of Pensions of July 25, 1876.

Years.	From Secretary's table, finance report of 1870, page 30.	From letter of Commissioner of Pensions.	Increase.	Decrease.
1860.....	\$1,100,802 32	\$1,154,321 73	.....	\$53,519 41
1861.....	1,034,599 73	1,089,218 75	.....	54,619 02
1862.....	852,170 47	800,819 94	.....	\$51,350 53
1863.....	1,078,513 36	1,044,364 47	.....	34,148 89
1864.....	4,985,473 90	4,521,622 18	.....	463,851 72
1865.....	16,347,621 34	8,542,885 27	.....	7,804,736 07
1866.....	15,605,549 88	13,250,980 17	.....	2,354,569 71
1867.....	20,936,551 71	18,681,711 79	.....	2,254,839 92
1868.....	23,782,386 78	24,079,403 18	.....	297,016 40
1869.....	28,476,621 78	28,445,089 09	.....	31,532 69
1870.....	28,340,202 17	27,780,811 81	.....	559,390 36
<b>Total.....</b>	<b>142,540,493 44</b>	<b>129,391,228 38</b>	<b>13,149,265 06</b>	<b>405,154 83</b>

Secretary's table, finance report for 1875..... \$142,540,493 44  
 Increase..... \$13,149,265 06 \$13,554,419 89  
 Letter of Commissioner of Pensions, July 25, 1876... 129,391,228 38  
 Decrease..... 405,154 83

Difference or increase in Secretary's table... 13,149,265 06 13,149,265 06  
 Many more instances might be cited, but these are deemed sufficient to show that the finance reports do not agree as to the expenditures or debt of the Government for the same year.

REVENUE COLLECTED.

Nor do the reports agree as to what amount of revenue has been collected for various years; and what is most remarkable in this case, instead of the changes I cite in the reports increasing the revenue as they do the public debt and expenditures, they decrease it, as the following table shows:

Year.	Report, 1869.	Report, 1871.	Decrease in report of 1871.
	States' total revenue collected.	States' total revenue collected.	
1832.....	\$31,867,450 66	\$31,865,561 16	\$1,889 50
1837.....	27,947,142 19	27,883,853 84	63,288 35
1839.....	35,340,025 82	33,881,242 89	1,458,782 93
1840.....	25,069,662 84	25,032,193 59	37,469 25
1847.....	55,401,804 58	55,338,168 52	63,636 06
1848.....	57,006,889 65	56,992,479 21	14,410 44
1850.....	47,669,766 75	47,649,388 88	20,377 87
1853.....	61,803,404 58	61,500,102 81	303,301 77
1859.....	81,773,965 64	81,758,557 30	15,408 34
1863.....	889,379,652 52	889,373,652 51	6,000 01
1865.....	1,805,939,945 93	1,805,933,250 82	6,695 11
1866.....	1,270,884,173 11	1,270,712,078 82	172,094 29
<b>Total decrease in report of 1871.....</b>			<b>2,163,353 92</b>

There are other changes and many large differences between the Secretary's, Treasurer's, and Register's reports relating to currency, bond, loan, and interest accounts which I have not referred to, leaving them to the committee, if appointed.

In view of the facts I have stated and figures cited, all drawn from the official finance reports, showing differences, changes, and alterations involving hundreds of millions of dollars, and this without explanation, I will not permit myself to doubt that the Senate will readily agree to have the whole matter thoroughly investigated and understood; and in my opinion this can be best done by a special committee empowered as provided in the resolution now before the Senate.

To my mind it is a matter of great moment, demanding serious consideration, and concerns not one political party more than another, but the whole country, because the official reports of the financial operations of the Government ought to correctly show what they are and have been; ought to be certain and positive, and when once made should not be subject to change or alteration, and if any person or persons, officer or officers, have from good or bad motives or from any consideration assumed the power to make changes and alterations in the finance reports, as has certainly been done and without authority, it belongs to and is the duty of Congress to know the reasons.

Why, Mr. President, you or the Secretary of State would have the same right to change a law on the statute book as the Secretary of the Treasury has to change and alter the finance reports after they have once been made to Congress.

In presenting this resolution, as with the one at the last Congress, it is not my intention to reflect upon any party or upon the past or present officials of the Treasury Department; but my greatest desire is now as it was then, that all of the facts in connection with these changes and differences might be made to fully appear. Now that

the country is comparatively free from political excitement, it seems an opportune time to investigate this whole subject, elicit all the truth, and let it all in the light possible.

It may be claimed that the Finance Committee of the Senate at the last session of Congress investigated and reported upon this subject. I admit the question was referred to that committee for report, and a report was made; but it is a well-known fact that, as was predicted when the resolution was referred, it did not have the time to make a proper investigation.

The committee as such made no investigation or examination whatever of the books, accounts, or records of the Treasury Department. Neither did they individually, except the chairman, (and he only once or twice,) or as a committee ever visit the Treasury Department on the subject.

The matter was referred to the chairman of the Finance Committee, now the Secretary of the Treasury, and the distinguished Senator from New York, [Mr. KERNAN,] both of whom have stated in the Senate that they made no personal examination and could not make any for want of time. The resolution was referred by them to the Secretary of the Treasury, and the Treasury officials made an *ex parte* statement or defense by way of explanation of some of the changes and alterations pointed out by myself, which statement was embodied in the report of the committee, and this was the extent of the investigation.

The report is important, however, in this: it makes certain admissions upon this subject, some of which I cite as a further reason why this resolution should pass. On page 9 of the report, the committee, after speaking of the examination of the public debt from the year 1836, quoting from the finance report of 1871, say:

A part of the differences has arisen from a want of knowledge and care on the part of subordinate clerks in stating loan accounts, but much the larger proportion has occurred from want of a unity, system, and proper method in the accounts as heretofore kept in the Department.

The committee also incorporated in their report a letter from the Acting Secretary of the Treasury, in which, after speaking of the discrepancies that exist in the finance report, he says:

They arose from a system of book-keeping which was defective and which has been of late years greatly improved.

On page 13 of the report the Secretary, in this same letter, says:

Some of the discrepancies referred to have actually existed for many years, in fact commencing with some of the accounts of the first loans issued by the Government, and were first shown in the reports of the years 1870 and 1871, for the reason that during that period an examination into the subject was begun, and changes were then made in the published statements as the result of such examination.

Further on, under the head of public debt, he says:

In 1871 this account was restated from 1836 from the receipts and expenditures.

And he also says:

When this examination was completed the Register was directed to state his accounts accordingly.

On page 16 of the report Secretary Bristow, in this same letter, says:

The year 1869 was the first of Secretary Boutwell's administration, who remodeled the debt statement.

Here we have several admissions, both from Secretary Bristow and the Finance Committee, that alterations and changes were made, and that the public debt statement was "remodeled." Now, the business of the special committee, if appointed, will be to ascertain why they were made and to what extent.

In my investigations I have been confined to the reports as made to Congress. I have not had the opportunity of looking into the books of the Treasury Department or getting aid from the officials; and I submit, from the examination I have been able to make, if so many discrepancies and alterations appear, what may we not expect from a committee with full authority to examine the reports before they are made to Congress, as also the books and accounts of the Department?

The facts and figures which I have given, all taken from the official reports, clearly establish—

First. That differences, changes, and alterations, involving millions of dollars, have been made in the annual finance reports after being officially made to Congress.

Second. That Ex-Secretary Bristow and the Finance Committee admit that they were made between the years 1869 and 1871, without explanation and without authority, and the reasons for making them ought to be known.

Third. That the annual finance reports to Congress substantially agree, up to and including the year 1869 and from 1871 to the present, as to the public debt, expenditures, and receipts of the Government, but between these years differ widely.

Fourth. That in 1870 the Register of the Treasury was directed to restate the public debt and expenditures from the year 1835 to 1870 according to a statement sent him from the Secretary's Office, and not according to the data or books in his office.

Fifth. That, between the years 1869 and 1871, the Secretary's new tables stating and "remodeling" the public debt and expenditures of the Government first appear in the finance reports, which makes these changes and alterations and increase the public debt and expenditure more than a hundred million dollars.

Now, Mr. President, I ask that the resolution which I have introduced be passed as it has been presented.

Mr. BECK. I desire to ask the Senator if he will permit me to offer an amendment and to make an explanation of it for about five minutes. If it embarrasses his resolution, I will withdraw it.

Mr. DAVIS, of West Virginia. I will listen with pleasure.

Mr. BECK. My amendment is this:

And the committee may report to the Senate whether or not the public interest would be promoted by a division of the Treasury Department into two distinct departments, the duties of one of which shall be to manage the collection of the revenues and hold them till ordered by law to pay them out; and the duties of the other shall be to manage the disbursement of the revenue collected and held by the other. If the committee determine to recommend such division of said Department, they may report a bill for that purpose.

The VICE-PRESIDENT. That will be regarded as an amendment offered to the amendment of the Senator from Vermont, [Mr. MORRILL,] which is now pending.

Mr. BECK. I want simply to say that I wish the committee investigating this matter, if the irregularities complained of exist, to determine what is the best way in which to remedy them. I believe, having had some experience in these matters in the other House, that the Treasury Department as now organized is so unwieldy that no man, however able or however anxious he may be to do all that in him lies to promote the public interest, can even understand what is going on in his own Department. This was frequently made obvious to the Committee of Ways and Means of the House and to the House Committee on Appropriations when I was there, from the fact that very often they were unable to understand recommendations that appeared to come from the Treasury Department, and when they sent for the Secretary of the Treasury to explain them, they were told by the Secretary that he himself only knew what was reported to him by some of his subordinates, and was wholly unable to give the time necessary to acquire intelligent information even as to the operation or organization of many of the bureaus and important divisions of his Department.

I believe the time has come for a division of the Department, just as it became necessary years ago to divide the Committee of Ways and Means in the House. That committee used to be able to attend to all the duties of the Ways and Means, of Commerce, and of Appropriations; but it had to be divided because of the impossibility of any body of men attending to the duties now required of these various committees. So the time has come for the Treasury Department to be divided so that one secretary, call him by what name you may, the secretary of finance or anything else, shall be confined to attending to the collection of the revenue from customs, from internal revenue, and from all other sources, to construing the revenue laws, and supervising and regulating the public officers engaged in the collection of the revenues. I repeat that the ablest man in the country with the ablest corps of assistants will find that he will have as much as it is possible for him to do properly to attend to the collection of the revenues and the holding of them in the Treasury of the United States; and that another and independent body of men, with another secretary, a Cabinet officer as he ought to be, should have charge of the disbursements. I care nothing about the increase of Cabinet officers if the public service requires them. But one secretary with as able a body of men as he can gather around him will find that he will have all that he can possibly do to attend to the proper distribution of the moneys thus collected. When the duties are so divided, I can see no reason why there should be any confusion in the books of either Department. The one will operate as a check upon the other. That is the way that all intelligent business is carried on by banks, by private men, and by corporations. Even salesmen now seldom collect money. There is somebody else to attend to that. I might instance the Bank of England and many other well known cases, but they will suggest themselves to the minds of Senators.

There will be no reason why anybody should seek to make confusion in the books if one Department collects and holds and the other pays out, which confusion must always exist, and the Secretary will be unable to detect it, if at any time he happens to have dishonest or incompetent officials while the same body of men collect revenue and pay it out, as is now the case.

Believing that some change is necessary and having thought over it for some time, and not knowing exactly how to prepare a bill to lay my ideas before the Senate; knowing, too, that the Department of the Interior was created for the very same reason some twenty-five years ago, (and perhaps that bill might serve as a model indicating how something of this sort is to be done) I desire, if a committee was appointed or if, in case a select committee is not appointed, any of the standing committees of the Senate look into this subject, that it should have its attention called to the importance of dividing this very important Department of the Government in some such way as I have indicated. This is the only reason why I offer this amendment.

Mr. DAVIS, of West Virginia. Mr. President, I agree with the most that the Senator from Kentucky has said.

Mr. EATON. May I ask my friend from West Virginia whether he is in favor of the amendment offered by the Senator from Kentucky?

Mr. DAVIS, of West Virginia. The Senator from Kentucky proposed, if acceptable to me, to offer an amendment as I understood him.

Mr. EATON. I did not hear it.

Mr. DAVIS, of West Virginia. It was to provide that the same committee should take into consideration the question of a division of the Treasury Department, the one branch to collect and the other to disburse the moneys of the United States.

Mr. EATON. I beg to say one word upon that subject. I would suggest to my friend from Kentucky that there is a special committee of the Senate already formed that has that matter under consideration, of which I have the honor to be a member and the honorable Senator from New York now in my eye [Mr. CONKLING] is also a member.

Mr. BECK. I beg pardon of the Senator; I was not aware of that fact. That being the case, the subject being in very able hands—the Senator from New York and the Senator from Connecticut—I withdraw the amendment.

Mr. EATON. I should like to take occasion to say here now that I entirely agree with the Senator from Kentucky in his view of the division of that Department.

Mr. BECK. I am very glad to hear that.

Mr. DAVIS, of West Virginia. I was about to state, when interrupted by my friend from Connecticut, that I agree with the most that was said by the Senator from Kentucky; but it would, as I think, embarrass and trouble the committee that I have asked for. Why? I think this committee of five Senators asked for by myself will have a great deal of work to perform, and in a direction different, perhaps, from the one indicated by the Senator from Kentucky. I therefore hope that he will not press his amendment, but allow my resolution to be acted upon just as it was offered.

I care nothing about the preamble; I care nothing about the particular phraseology; but I do want the committee. The committee proposed by the Senator from Vermont [Mr. MORRILL] I think too small. Then the Senator, as I understand his resolution, proposes to confine this committee to a single clerk. Just think of it, Senators! I hope the Senate will either vote down squarely the resolution as offered by me or pass it, and not by indirection stifle and prevent an examination of the Treasury Department.

I tell you, Senators, that I as much believe as I am standing before you here to-day that there is something wrong there, and this very indirection of former times and the present indicates to my mind that an examination is not wanted. I give notice now that as long as I may remain a member of this Senate, if this examination is not made full and complete, I shall from time to time renew it; and I believe when the report comes in it will come with some force and fault will be found somewhere.

Senators will recollect this is not the first time that this resolution has been before the Senate. It has been defeated by indirection previously; and while I will not say that my friend from Vermont, the chairman of the Finance Committee, now intends to defeat it by the votes of the majority in this Chamber, it looks a little in that direction. Think of it! A single clerk to go to the Treasury Department and go through its books and accounts! When would you get a report? Again, one man is not sufficient, for the plainest reason: it takes two or more men, one to check another.

Now I hope Senators will come directly to the question, and either say we shall or shall not have this committee.

Mr. MORRILL. Mr. President, I am somewhat surprised by the tenor of the close of the remarks of the Senator from West Virginia this morning. He charges that this measure was defeated on a prior occasion by indirection. I ask Senators to look at the report made by the Senator from New York, now absent, [Mr. KERNAN,] and by the present head of the Treasury Department in 1876, and see whether that report justifies the remark that they did not fully consider the question submitted to them. I refer to report of committee No. 371 of the Forty-fourth Congress, first session, when almost in precisely the words now used in the resolution the inquiry was referred to the Committee on Finance, and was submitted to a subcommittee of that committee, consisting of the chairman and the Senator from New York. It is now stated by the Senator from West Virginia that they made no investigation whatever. I do not so understand the facts. I understand that every allegation made by the Senator from West Virginia was inquired into at the Treasury Department, and a full and complete explanation made to those Senators of those discrepancies that the Senator from West Virginia had pointed out.

I have not the slightest objection to the fullest and completest examination that can be made by the Senator from West Virginia or by any other Senator. I know that it will take time. The Senator complains that the resolution which I have offered as a substitute merely gives him one stenographic clerk. Why, sir, the whole Department will be at the service of the Senator from West Virginia, every clerk in the Department. There is the utmost willingness to give the Senator from West Virginia an opportunity to examine for himself, and if he will go to the Treasury Department and make this examination he will find each charge of discrepancies which he alleges totally unfounded. All that is necessary is for him to go there and ask that these discrepancies be explained, and he will find that the explanation completely proves the integrity of the Department.

I undertake to say that there has never been an alteration made upon any book of the Department—not one. The only changes that have been made consist in a detailed statement of the amounts of debt subsequent to the year in which they occurred. It happens that the Treasurer is charged of course with every dollar that comes

into the Treasury, and he is credited with every dollar that he pays out; but warrants may be given this year that float over the country, and do not come to be paid for a considerable time after the year expires. During the late rebellion there were many large warrants outstanding and circulating; and as they were the very best kind of drafts for commercial use, they were kept out of the Treasury for some time afterward; so that it may happen that a subsequent statement made in relation to the public debt may be varied from what it would be found to be at the end of the fiscal year, the 30th of June.

It may be found that the warrants for the expenditures of a particular year are not paid until some subsequent period, and when they are paid then the expenditures of that year are corrected, and that is the only matter in which these small discrepancies appear in the public-debt statement. In this very report the large discrepancy alluded to by the Senator from West Virginia this morning is fully explained, and yet the Senator from West Virginia is not content with it. On page 26 of this report it is stated:

This different or apparent increase of the debt as shown in the finance report for 1870 consists of the following items:

Amounts included in the "receipts and expenditures" account, which had been excluded from the "issues and redemptions" account:	
Mexican indemnity .....	\$1,104 91
Bounty-land scrip .....	8,775 00
Interest on "old debt" .....	7,714 33
Also, "Treasury notes" of 1857 redeemed, but not reimbursed within the year.....	311,664 11
	329,258 35

These items and the item of the bonds issued to the Pacific railroads, which had been theretofore included in the statement of the public debt amounting to \$58,638,320 but was taken out, explain the discrepancy. At the same time the interest accrued on the public debt was not specifically computed and included at the expiration of the year in the amount of outstanding liabilities; but under Secretary Boutwell it came to be the practice to include the statement of the amount of interest accrued but not paid. That makes some further discrepancies.

But all I wish to say at the present time in relation to this matter is that there is not one single item of discrepancy that the Senator from West Virginia cannot at once ascertain the reason of by going quietly if he chooses, without any committee, to the Department; and he can have the assistance, not only of the Secretary, but of every officer of the Department, to ascertain the truth or falsehood of what he supposes may exist.

Now, Mr. President, I do think that it is entirely out of the necessities of the occasion to appoint a large committee with several clerks and with stenographic reporters to go to the Department and make a transcript of all these books. Why not send a competent committee there to examine for themselves and see whether these things are so or not? I hope that the Senator from West Virginia may be appointed as the chairman of this committee, and I wish it may be confined to him alone. I shall be perfectly willing to take his own investigation and statement after he has gone there and thoroughly examined the case; and I know that the present Secretary of the Treasury will give him every facility and will afford him all the use of clerks that he needs. Therefore I do not think it is necessary to provide in this resolution for a little army of clerks or to make a great display of dignity by appointing a large number of Senators or others to go and investigate the allegations of the Senator, for the second or the third time repeated, when, as I say, this report shows that these questions have not been evaded; that there is no indirection about the matter; that they were fully considered and reported upon by the Senators who were appointed to examine into the case, and that a sufficient number of documents is already in print to show that the allegations of the Senator from West Virginia are utterly without any foundation.

I trust that at least the modification which I have proposed, which embraces the whole scope of the business and reduces the number of the committee from five to three may be adopted, instead of the proposition of the Senator from West Virginia, which assumes at the very threshold that his charges are true. I think that they are not true; certainly they are not shown to be true; and the only difference of my proposition is to throw out a mass of useless verbiage, and not to allege in the outset that these discrepancies and changes of figures exist in the books of the Department.

I trust the Senate will reduce this proposition which I have made from three to one, for, as I have said before, I should have entire confidence if the Senator from West Virginia would go in good faith and inquire at the Treasury Department, where he will find that there never has been an alteration of a figure in any one of the Treasury books, and where he will find that every dollar that has ever come into the Treasury is properly accounted for; that not one cent has gone out without being properly accounted for. Not a dollar can be paid without the aid of the Comptroller, the Treasurer, and the Register.

I hope, therefore, the Senator will conclude that all the proper purposes of the investigation will be accomplished by the proposition which I have submitted, which has been entirely in good faith and with entire courtesy to the Senator from West Virginia to allow him all that he ought to require in the investigation.

Mr. THURMAN. Mr. President, this subject is not new to me; and although my recollection of the details of it is not so good as it once was, it is sufficiently vivid to compel me to dissent from some of the remarks made by the Senator from Vermont.

This subject came before the Senate by a resolution offered by the Senator from West Virginia two or three sessions ago for a special committee to investigate certain alleged discrepancies in the books of the Treasury Department and in the reports made to Congress; and that Senator, in support of his resolution, made a speech that quite startled the Senate, I am sure, for I do not think anybody had imagined before that such discrepancies existed.

I supposed that the resolution would pass, but it did not pass. On the contrary, instead of raising a special committee, of which of course the mover of the resolution, the Senator from West Virginia, would have been a member, if not the chairman, his resolution was amended so as to make it the duty of the Committee on Finance to make the investigation. At the head of that committee was my then colleague, the present Secretary of the Treasury, (Mr. Sherman,) and, if I am not mistaken, the Senator from Massachusetts, (Mr. Boutwell,) who was the Secretary of the Treasury at the time that the extraordinary (for I must use that word) alterations of the statements of the public debt were made, was also a member of that Finance Committee. I think I am not mistaken in that. He was, at all events, a member of this body, and I am told that my recollection is right, that he was a member of the Finance Committee.

Now, if there were any two persons in the Government who ought to have been, by their long experience in public affairs and their particular connection with the financial department of the Government, qualified to make that examination and to throw light upon the whole subject, and to remove every doubt upon it, certainly they were those two gentlemen; the one who was Secretary of the Treasury when the reformed statement of the public debt, as it was called, was made, and by whose order it was made, and the other of whom had been chairman of the Committee on Finance in this body for very nearly eighteen years, besides having been chairman of the Committee of Ways and Means in the other House before he came into the Senate.

Well, sir, what did that committee do? The Senator from Vermont says that they explained everything, and that it is explained in the report which he held in his hand. I beg leave to dissent from him. I have not read that report lately, but I read it with great care when it was made; and I did not find, I must say, an explanation that was satisfactory to me. But that was not all. I cannot forget that the chairman of the Committee on Finance, the present Secretary of the Treasury, made a most elaborate speech in reply to the speech of the Senator from West Virginia, and that the Senator from Massachusetts, the Secretary of the Treasury at the time these alterations were made, endeavored in two speeches to explain them. And I cannot forget that there was a most marked discrepancy and even opposition between the explanation made by the chairman of the Committee on Finance and that made by the Senator from Massachusetts; and I think I am quite right in saying that everyone who paid strict attention to the debate on that resolution was not satisfied either with the verbal explanations that were made upon this floor or with the report of the committee; for the report of the committee, I submit, did not show that that committee had made any particular investigation itself, but rather that it had submitted the speech—I do not say it is so written in the report—but it had submitted the speech of the Senator from West Virginia to the Treasury Department for some official in that Department to make the best answer to it that he could. That, I think, was just what took place; that is my belief about it. It was my belief then, and it is my belief yet; and I do not think that the subject has received that investigation which ought to take place.

Mr. President, I am no alarmist about this matter. I certainly am not disposed to shake the public credit and do not see that there is anything of the public credit involved here. I am not for creating any unjust alarm at all; but there is one fact that stands out and that never has been denied, and it cannot be denied, and that is that, from the time that Secretary Boutwell required the Register of the Treasury to make a report to Congress such as he, the Secretary of the Treasury, dictated and in accordance with the paper or schedule or statement that was sent to the Register from the Secretary's office up to this time, the report made by the Register of the Treasury to Congress at each session does not correspond at all with the books of the Register of the Treasury. Instead of being a report of what his books show, it is quite a different report, differing as much, the Senator from West Virginia has said in his speech, as \$200,000,000. Now, I do not understand that it is the duty of the Register of the Treasury to report to us what his books do not show, to take a schedule or statement sent to him from the office of the Secretary of the Treasury and make a report, not of his own knowledge, not according to the information furnished by his own books or by any documents or papers in his office, but simply to copy that statement which comes from the Secretary's office and send it here, as if it were a transcript of the books of the Register; and yet that is what has been done, as I understand, ever since the year 1870. Why that should be done, why such a practice as that should exist, why the statement that is made of the public debt from year to year for our information and for the information of the country is a different

statement from that which appears on the books of the Register, is a thing that it does seem to me needs explanation and never has been explained.

But I do not propose to go into this matter in any great detail. I could add nothing on this subject that would be of value to what has been said by the Senator from West Virginia, who is so conversant with it; but I do hope that now we may have an investigation that will be satisfactory to the Senate and satisfactory to all who take an interest in this matter. It is no matter of party. Here is no assault upon any party or upon any official. It is simply that we may ascertain how the books of our Treasury are kept, and how and why it is that the reports which are annually sent here as coming from the Treasury Department, and upon which reports we legislate, and upon which reports people invest their money in the public securities, are one thing while the books of the Register of the Treasury are quite another and a different thing. That is one of the main points, at least in my mind, which induce me to want this investigation. But, Mr. President, in respect to the investigation itself, the Senator from Vermont is in favor, as I understand, of a committee of three instead of five. I ask that his amendment be read.

The VICE-PRESIDENT. The amendment will be reported at length.

The Chief Clerk read as follows:

That a committee of three be appointed to investigate the finance reports, books, and accounts of the Treasury Department, particularly the reports of 1869 to 1872, inclusive, to ascertain whether or not any actual differences or discrepancies exist, and also whether or not any alterations in amounts or figures have been made, and report the facts to the Senate, and that said committee shall have power to employ a stenographer as clerk, who shall be paid out of the contingent fund of the Senate, upon vouchers approved by the committee.

Mr. THURMAN. It is very obvious that the duties which will be devolved upon the committee if that substitute be adopted are very much narrower than those contemplated by the original resolution, and I am sorry that the Senator from Vermont feels it to be his duty to attempt to limit the inquiry. I do not think it is too extensive at all in the original resolution.

Mr. MORRILL. I should like to have the Senator from Ohio point out in a single particular where it is any narrower than the original resolution.

Mr. THURMAN. I never heard it before, but I looked at the original resolution while the Senator's substitute was being read, and it struck me that it was narrower. For instance, the resolution, after providing that the committee shall investigate the finance reports, books, and accounts of the Treasury Department, goes on further and says:

And if any such differences, discrepancies, and alterations be found to exist, to report the same, and the extent and nature thereof, the years wherein they occur, by what authority made, if any—

Which is wholly left out of the Senator's substitute, if I heard it aright—

the reasons that induced them—

Which is also, I think, left out of the Senator's substitute—

and to report generally such other and further information bearing upon the subject as to them may seem best.

I do not think that general clause is in the Senator's substitute.

Mr. MORRILL. Of course, if the committee make a report they have got to report what they find, and I take it that all of these matters would be included. You might as well go through a great many suppositions and say that if they do not find such and such to be the fact they shall report so and so. A general power to report, I think, includes all that there is in the resolution.

Mr. THURMAN. It seems to me that there is matter of substance in the difference between the Senator's substitute and the original resolution; and if this substitute is intended to cover all the ground occupied by the original resolution I see no necessity for changing the phraseology of it.

Mr. MORRILL. The necessity exists in this, that the preamble and also the body of the resolution of the Senator from West Virginia assume at the outset that these alleged facts do exist; these charges and allegations are made as absolutely true; whereas the resolution which I propose is merely to inquire whether or not they do exist.

Mr. THURMAN. Well, I do not think there is any necessity for striking out the preamble. Let it be amended by striking out the words "it appears" after the word "whereas," and inserting "there are said to be" or "it is alleged that there are." We know there are such discrepancies, for they have been shown to us.

Mr. DAVIS, of West Virginia. Will the Senator from Ohio permit me a moment? I have said that I cared nothing about the preamble; let it go. I want the substance only. I want the resolution itself as I have offered it.

Mr. THURMAN. Let the preamble go out entirely.

The VICE-PRESIDENT. Does the Senator from West Virginia withdraw the preamble?

Mr. DAVIS, of West Virginia. Not necessarily. I will not withdraw it unless there is objection to it. If any Senator objects to it, let it go. I believe it is true; but, if any Senator objects to it and it interferes with the resolution at all, let it go.

Mr. THURMAN. Then, the preamble being out of the way, if the Senator from Vermont wants to avoid a positive assertion here, that

can be avoided by inserting in the fourth line of the resolution the words "if any such there be;" so as to make it read:

That a committee of five be appointed to investigate the finance reports, books, and accounts of the Treasury Department, particularly with reference to differences, discrepancies, and alterations in amounts and figures that have been made in them, if any such there be.

Put that in.

Mr. DAVIS, of West Virginia. Very well; but that is intended, as will be seen further on.

Mr. THURMAN. Now, in regard to the number of the committee; for myself I should have no trouble about the number. I have always found that the smaller a body of working men were the better they worked; and I would suggest to my friend from West Virginia that if he has a committee of three he will probably get more work out of them than he will out of five, and I would not stick upon that if anybody wants to reduce the number to three. In regard to the clerical force, I think the resolution ought to stand as it is, but I submit that to the better judgment of others.

There is one thing that I want to call to the attention of the mover of the resolution, and that is this: he proposes to raise a special committee. If the resolution pass, it is raised at this first session of the Forty-fifth Congress. Unless he puts in some words to continue that committee, it will die at the end of this session, before it will have done anything. He should therefore amend the resolution so as to continue the committee without regard to the expiration of the session.

Mr. DAVIS, of West Virginia. I think my friend from Ohio is in error about that. I think the Chair has ruled that committees appointed and also resolutions and other things—

The VICE-PRESIDENT. The Chair has never made any ruling in relation to that.

Mr. THURMAN. I thought not.

The VICE-PRESIDENT. On the contrary, the rule of the Senate requires that committees shall be appointed at the commencement of each session of the Senate.

Mr. THURMAN. All committees fall at the end of the session unless otherwise provided.

The VICE-PRESIDENT. The Senator from Ohio is right, in the judgment of the Chair.

Mr. DAVIS, of West Virginia. That being so, it is plain that this committee cannot perform the duties required of it either by the resolution of the Senator from Vermont or by my own within the limited days of the present session, because it is a work of great magnitude. But, as to the number, I think the reason is very plain why we should have five. Sub-committees may be wanted for different work and five is a very small committee, perhaps as few as any standing committee of the Senate.

Mr. THURMAN. I move to add at the end of the resolution as a new sentence:

And said committee shall not expire with the end of the present session.

Mr. DAVIS, of West Virginia. I accept that.

The VICE-PRESIDENT. Is there objection to the amendment proposed by the Senator from Ohio? The Chair hears none, and it will be regarded as agreed to.

Mr. DAWES. Mr. President, I endeavored to follow the Senator from West Virginia during his remarks as attentively as was possible. I may not have caught all he said, and if he will answer whether I misstate him at all I shall have accomplished all I desire at this time by putting upon the record a few suggestions which have arisen in my mind by inference from his remarks made this morning, based upon the idea that I have heard him correctly.

It will be recollected, Mr. President, that this is an old subject in the Senate. I am perfectly willing to accord to the Senator entire sincerity and belief in what he has stated. He has come to believe it from repeating it so many times. If there were no other reason for thinking so, I should be convinced that he believed his statement from that fact of itself. It began when my late colleague was here, who was Secretary of the Treasury at the time when in published statements in reference to the public debt there was a difference from what had appeared in previous statements; and the Senator's resolution to-day is precisely, if I understand it aright, the resolution which he has offered upon more than one occasion previously in the Senate, and in support of it he has submitted precisely what he has submitted to-day. If I am not correct in that, I hope the Senator will correct me.

Mr. DAVIS, of West Virginia. Does the Senator refer to myself?

Mr. DAWES. If the Senator has anything new, any new evidence of what he believes to have been any change in the books of the Treasury Department, which he offers to-day for the first time, I should like to have him point it out to me.

Mr. DAVIS, of West Virginia. The Senator certainly could not have listened to my remarks. I pointed out perhaps twenty errors or changes that have not been cited before in the Senate, and I say now that I have a memorandum of perhaps twenty others that I have not referred to at all. The Senator will further recollect that I said there were differences between the Treasurer, the Register, and the Secretary's accounts of loans, of interest, of currency, &c.

Mr. DAWES. What I meant to put to the Senator was this: whether there was any evidence, or whether he had any evidence whatever in



his possession which he had not before had, that the books of the Treasury Department are not to-day precisely what they were before my late colleague went into the office of Secretary of the Treasury?

Mr. DAVIS, of West Virginia. I have not stated, nor do I expect to state until I can officially inquire into it, who made the changes. I have stated that they were made between the years 1869 and 1871. Whether they were made on the books or not, I am not able to say. The object of appointing the committee is to examine the books. I say, however, that the changes are made on the official reports sent to Congress, and only those have I had an opportunity to examine. I have made no charge as to how they were made. The object of the committee is to find out whether or not the Senator's former colleague made them, or any other Secretary. In the report that the Senator from Vermont referred to just now, Secretary Bristow says in plain terms that in 1869, the first year of Secretary Boutwell's administration, he remodeled the debt statement.

Mr. DAWES. Mr. President, I am not now dealing with the public documents that are in the document-room and come from different bureaus and different Departments from year to year. Whether they conflict with each other in their statements is one question; but if the Senator means to say that he has ever had or has to-day one particle of evidence that the books of the Treasury Department have ever under anybody been changed to the extent of a single penny, it would be well for the Senator to make that statement. If the Senator complains, as he has complained heretofore, that in reports made to the public by different bureau officers there has been a conflict, just precisely as he has stated on two or three occasions before, when my late colleague was upon the floor and made his reply to him, as also did the present Secretary of the Treasury, I am content to let the case rest there; and that was why I rose this morning. Upon a former occasion I tried to have the Senator distinctly state whether his charge was that anybody had changed the books of the Department, whether the books of the Department did not tell to-day precisely the same story they had told for the last twenty years, in precisely the same words and figures that they tell it now. That was what I wanted to have him state.

Mr. DAVIS, of West Virginia. Now, Mr. President, I have tried to avoid names, and have done so and expect to continue to do so; but I say to the Senator what I said to the ex-Secretary when he was a member on this floor, that if the books have not been changed, they do not agree with the annual statements sent to Congress. If the books have not been changed, then the books and the annual official statements sent to Congress do not agree. The intention of this committee is to ascertain whether or not they do agree, and if they differ, to report that fact. I make no statement to-day that I did not make when the Senator's colleague, the ex-Secretary of the Treasury, was here upon the floor. I do not intend now, as I have stated in my general remarks, to reflect on that gentleman or any other official personally. I do make the statement, however, that the annual official reports to Congress have been changed, and stand so to-day.

Mr. DAWES. I understand the Senator to-day, as I did formerly, to say that he does not make the slightest charge that the books of the Department have been altered in any respect whatever. He does not mean to say that the reports have been changed, that a particular report has been changed, that a report made here has been taken back and altered, or has been altered by any new statements; but as I understand him, he means to say that there is a report one year from a bureau that does not agree with a report that bureau had made before. To all that he had his reply. He had his committee and their investigation. He was not satisfied with the character of the committee, and much less satisfied was the Senator with the report of the committee. The Senator re-argued the matter here, and he had the reply of my late colleague and of the present Secretary of the Treasury, who, in conjunction with the Senator from New York, not now in his place, [Mr. KERNAN,] made the report. I do not care to go over all that again. That was submitted as the reply to the Senator from West Virginia; and my late colleague and the late Senator from Ohio were satisfied to let the public pass judgment upon the case as it thus stood.

Mr. HOAR. Will my colleague permit me to call his attention to the resolution as it now stands, to the phrase "alterations in amounts and figures that have been made" in "the books and accounts of the Treasury Department?"

Mr. DAWES. I understand that my friend makes his remarks precisely as if he meant to carry the idea to the country (and that is what I complain of) that somebody has changed the figures on the books of the Treasury Department. He submits his remarks in that way. I put that identical interrogatory to him when his resolution was before the Senate at a former session, and I got the answer which the Senator makes to-day. When the Senator said, "I do not mean to say that there has been a change of a single figure upon the books," he was met by the declaration of the then Senator from Ohio, and my late colleague, and by the report of the committee, with the positive assertion that not a figure or a letter had ever been changed upon the books of the Treasury Department; and that is why I thought it pertinent to ask him to-day, not in reference to the reports which bureau officers had made, but in reference to that great important matter, if he had any evidence not heretofore submitted, not heretofore in his possession, that there had been an alteration upon the books. If the Senator will answer that question as cate-

gorically as he is able to do, whether he has to-day any evidence that he had not then that a single letter or figure has been altered upon the books of the Treasury Department, the public ought to have it.

Mr. DAVIS, of West Virginia. Now, Mr. President, the Senator knows well that I have endeavored previously and to-day to answer his questions frankly. The object of the committee is to learn just what the Senator is now catechising me on. I have not had an opportunity to look into the books of the Treasury Department. I have not the authority to do so; I have no right to do so; and if I had the right, probably it would take more time than I have been able to devote to it. But what I have presented, I have stated and restated was taken from the official finance reports to Congress. Now, if the books of the Department show one thing and the reports to Congress and the monthly debt statements show another, that is a worse state of things probably than I have imagined. I do not know whether it is so or not; but we want to see the exact facts. I have drawn all the figures that I have given from the official reports made to Congress. I do state further, though, that it is said by Ex-Secretary Bristow in the report now before us that in 1869 the debt statement was remodeled and restated.

Mr. DAWES. That is not what I asked the Senator from West Virginia.

Mr. DAVIS, of West Virginia. Will the Senator ask me categorically just what he does want an answer to?

Mr. DAWES. I want the Senator in all frankness to tell the country whether he has a particle of evidence that a single figure or letter on the books of the Treasury Department has ever been altered. It seems to me that that is a plain, simple question, and I should like to have a plain, simple answer.

Mr. DAVIS, of West Virginia. The Senator knows well that I have not made that charge. The committee is expected to investigate that and report whether it is so or not. If there is nothing wrong in the Treasury Department, which I hope is the fact, why do Senators—

Mr. DAWES. If the Senator will allow me, I did not ask him whether he had made that charge or not. I asked him whether he had a particle of evidence that there had been any change.

Mr. DAVIS, of West Virginia. If the Senator will give us the committee, I will tell him whether there is evidence or not. Just let the committee go there, and if the committee says there is nothing, that will be the answer; and if it says there is something, that will be the answer.

Mr. DAWES. When a Senator rises in his place and asks for a select committee to investigate certain charges which he makes, and I request him in all frankness to state to the Senate whether he has a particle of evidence that there is any truth in the charges, is it a frank answer to say, "Why, here are your charges; give me a committee, and then I can answer; I do not say there is anything in them; only give me the committee and the committee will investigate, and then I can answer your question?" Is it improper, Mr. President, for the interrogatory to be put to a Senator who makes so grave a charge as that in reference to the books of the Treasury Department? Is it an improper interrogatory to put to a Senator who asks for a committee of five to examine into charges which he makes in his resolution of the existence of alterations and discrepancies, whether he has a particle of evidence that there has been any change?

Mr. HEREFORD. Will the Senator from Massachusetts allow me to ask him one question?

Mr. DAWES. Certainly.

Mr. HEREFORD. He asks my colleague whether he has a particle of evidence of the allegation made in this preamble. The allegation in the preamble (and that is all there is of it) is:

Whereas there appear to be material differences, alterations, and discrepancies in the official finance reports of the Treasury Department.

He has said nothing about the books. The object of this resolution is to get at the books. Then he asks my colleague if he has any evidence. The evidence is before the Senator from Massachusetts if he will take up the finance reports of 1870 and 1871, which I have before me. That is the evidence he has of these discrepancies, of these alterations.

Mr. DAWES. I shall have answered the last Senator from West Virginia when I read a clause from the resolution:

That a committee of five be appointed to investigate the finance reports, books, and accounts of the Treasury Department, particularly with reference to differences, discrepancies, and alterations in amounts and figures that have been made in them.

In the books of the Treasury Department.

Mr. THURMAN. "If any such there be."

Mr. DAWES. "That have been made in them." It is not worth while to stick in the bark about words. The Senator from West Virginia [Mr. DAVIS] believes what he says, and I have not intimated that he did not. I want that he should disabuse the mind of the public upon this question, and let us know distinctly whether it is the reports that he is troubled with or the books themselves. He has had an answer in reference to the books, as I have said; the positive, unqualified denial here on this floor and in official documents that there is one particle of alteration upon any book of the Treasury Department; and if the Senator has a particle of evidence that that statement is not true, it is due to the Senate and to the public, and

especially to those two gentlemen absent from this body who officially made the statement here, to give us the benefit of it.

If, however, the Senator's trouble is with the reports made by different bureaus, I am content to let the answer that is made in the committee report alluded to by my colleague upon the committee and also by my late colleague from Massachusetts upon this floor go with all the Senator has said as a perfect answer thereto, and the public will be quiet and be satisfied. If the Senator will be more satisfied with any proper investigation by any committee of which he himself shall be at the head, I shall be content with that. I should like to have the Senator satisfied because I believe the public are satisfied that while the books of the Treasury Department stand as they have from the beginning unaltered, it became necessary in order to make the debt statement intelligible to make it a little more full than it had been. Just where it was made more full has been pointed out clearly and distinctly, making everything that stands upon the books of the Treasury Department absolutely true and everything that has been said in the reports also perfectly true, yet put in more intelligent and clearer language in the form that was adopted by the late Secretary of the Treasury. All that is explained in a manner perfectly plain and perfectly clear to everybody.

What occurred long before my late colleague came into the Treasury Department in negotiating loans went into the public-debt statement as the face of the loan, and what it sold for was not put into the loan statement but stood in another account in the Treasury so that it did not show exactly the absolute debt of the nation under that head, but showed it under another head. In order to have it perfectly understood, my late colleague said and the Senator from Ohio said, "We will put it all together in one place in the report; we will leave the books just as they stand;" and after the public anxiety that the Senator from West Virginia had raised over this question here, officers of the Treasury Department were employed for six or eight months to go through every item from 1789 to 1874, I think it was, to the very close of the investigation, every item of debt and credit running through the whole loan and debt statements and the indebtedness of the nation, and they found the most marvelous accuracy in the books of the Treasury, such as I think you could hardly expect to find anywhere else in the world—a perfect balance-sheet where every item was traced in different accounts through former administrations and all gathered together. All that has been put before the public, and put before the public in reply to the Senator from West Virginia in his anxiety about these different statements.

Now, instead of the Senator's putting his finger on any one of these statements made in reply to him and saying "that is not true," he comes again with the old statement. If he is content to inform the public that it is the old statement, everybody will be content to let it go out as the old statement, because everybody who has studied this thing thoroughly and examined his old statement and the answers thereto rests still in confidence in the personal integrity and intelligent administration of the Treasury Department under all administrations so far as its book-keeping is concerned.

Mr. THURMAN. Mr. President, I am sorry to trouble the Senate with another word on this subject, and I shall endeavor to be very brief. It is not the first time I have heard this resolution met by the assertion that not a figure has been changed in the books of the Treasury Department, as if that were any answer to the resolution at all. Here is a statement made by the Senator from West Virginia, taken from the reports made to Congress, reports of the Treasury Department, not only reports of the Secretary, but reports of the Register of the Treasury, whom the Senator from Massachusetts seems to belittle by talking of the Register of the Treasury as a bureau officer of that Department, and as if he were some insignificant fellow who had merely some clerical duties to perform! Here is a statement made in detail by the Senator from West Virginia, taken from those official communications to the Congress of the United States, by which it appears that in one year the public debt is reported to be so much, and in a subsequent report the public debt for that same year is reported to have been \$3,000,000 more; that in another year the public debt was reported in the finance report for that year as so much, and in a subsequent report it was reported that the public debt in that same year was \$6,000,000 more; and so on, until these aggregate discrepancies culminated in the very astounding increase of the public debt, according to the subsequent reports, of more than \$240,000,000. Oh, says the Senator from Massachusetts, all they did was to make the account a little fuller. They did make it fuller with a vengeance when they put two hundred and forty odd millions more debt upon the public, according to their official communications to Congress, than had been stated by their predecessors.

Now, what we want to know is how it comes that the reports from the Treasury Department, upon which Congress must rely in its legislation, upon which the public must rely, upon which individuals investing their means in the securities of the Government must rely, do not agree with each other, but differ to the extent of \$240,000,000. That is what we want to know. It is not a question about whether the figures have been changed in the books or not; but let me tell the Senator from Massachusetts that if there has been no change of figures on those books, then the reports that are sent to us are not transcripts of the books at all; then the reports that are sent to us are not founded upon the books at all. One thing is inevitable: if the books have been left untouched, if no alteration has been made upon

them, (and I am willing to admit it to be so as far as I know,) then it is as certain as can be that year after year from 1870 down to this time the reports sent to Congress have not agreed with the books of the Department.

I should like to know what kind of a system that is of keeping the financial accounts of the country which would mislead the Senator from Massachusetts, if he were to go into the Treasury, as to the amount of the public debt \$240,000,000. Let him go there; let him look at the books, not a figure having been changed, and he finds the public debt according to those books at so much and he comes out thinking it so much, and the first thing he does is to come across a finance report to Congress in which he finds the public debt stated to be \$240,000,000 more. He looks at the books and thinks the public debt is so much, and he comes out and chances to find a finance report and he finds it reported to be \$240,000,000 more. Is not that a matter we ought to know something about? Is it not a matter worthy of investigation how it is that in 1870 the Secretary of the Treasury felt himself authorized to go back and correct the public-debt statement for 1835, to go back thirty-five years and change the statement of the public debt made, remade again and again, and upon which the people and Congress had acted for thirty-five years, and so on year after year and year after year.

I undertake to say this matter is not sufficiently explained in the report that was made to us, and there is some reason for that thing that we never have got at. What it is I do not know. There was no necessity whatsoever to go back and revise the whole public statements from 1835 up to 1870, year by year. The public debt that existed prior to 1835, except the irredeemable debt and except some unclaimed balances due to individuals, was all wiped out prior to 1835, or about that time, all gone. In General Jackson's administration the public debt was said to be paid, and it was all paid, except the irredeemable portion of it, and the unclaimed balances in the Treasury. What, then, was the necessity of going back thirty-five years and endeavoring to restate the public debt for each year from 1835, inclusive, down to 1870; and where were the data upon which those published statements, made for thirty-five years, were stated altogether differently in the report of 1871?

Mr. President, the great question which concerns the public and which concerns Congress is this: Can we rely on the financial reports made to us from the Treasury Department when there are these discrepancies? Is it not time for us to know how it is that these reports are so variant from one another? We are called upon to legislate on the subject of the public debt and the receipts and expenditures of the Government. Everybody concerned in the public securities is interested in knowing about it; and if we cannot rely upon the report sent to us each year from the Treasury Department called the finance report, what can we rely upon? I say, therefore, that it is a public duty we owe to go to the bottom of this thing. I hope it will all turn out correct; I do not say it will not.

Mr. DAWES. May I ask a question?

Mr. THURMAN. Certainly.

Mr. DAWES. While the Senator is up I should like to have him point out the conflict which he said, when he was upon the floor before, existed between the explanations made by his late colleague and my late colleague upon this floor in reference to these statements. The Senator said that his late colleague, now the Secretary of the Treasury, in his report and in his speech here explained the changes—not the alterations but the new methods of making reports—and that my late colleague also made an explanation, and that they were astonishingly in conflict. If the Senator would give the country the benefit of that conflict, it might narrow the investigation; otherwise perhaps the Senator will be able to tell in what particular either of them stated what was not so.

Mr. THURMAN. Mr. President, I am sorry the Senator thought it his duty to divert me from what I was saying, by a collateral question of that sort; but I have this to say to him: I will not undertake to state wherein the difference of explanation existed between the statement made by the former Senator from Massachusetts and that made by my late colleague, the present Secretary of the Treasury. That it did exist, I know. And if the Senator wants to find out precisely what it was and how striking it was—indeed, I might use a stronger expression: how startling it was—all he has to do is to look at the speech made by the Senator from West Virginia, in which he pointed it out after the Senator from Massachusetts and my late colleague had spoken. If he will turn to that speech he will find it stated with wonderful clearness and precision.

But, sir, I have said all that I desire to say. There does not seem to be any opposition to the passage of the resolution, and yet it is spoken of as wholly unnecessary. I do not think, for one, that it is unnecessary. I have never yet seen anything that was satisfactory to me to account for these differences to which I have adverted.

Mr. MORRILL. Mr. President, I wish to say that as a partisan I do not take the slightest interest in this question that is before the Senate; I only feel that the honor of the country is somewhat involved by the system of book-keeping that has been adopted and followed since the foundation of the Government. I do not say that the system, if we were to start now to begin with, might not be improved; but it would be as difficult to improve upon the system that is now in force in the Treasury Department as it would be to change the Gregorian calendar.

Mr. President, these discrepancies that have been pointed out by the Senator from West Virginia are, as I believe, fully explained in the report that was made here by the Committee on Finance in 1876. For instance, we passed a law some time in 1871 or 1872 that the national banks might deposit legal-tenders in the Treasury and receive certificates of deposit. That amount was reported as an increase of the public debt, showing a change from year to year, and yet if you deducted the balance in the Treasury on hand, it would show that the actual amount of the debt and the resources of the Government had not been increased.

Then another item which the Senator from Ohio seems disposed entirely to ignore—and he does not descant at all upon the propriety of Secretary Boutwell's mode of procedure in the business—is that which included the amount of accrued interest in making the statement. Some years it came to over \$40,000,000; some years to something over \$30,000,000. Of course these statements made would vary the published reports; but after all this variation would not impeach the integrity of the officers of the Treasury Department.

It is manifest, too, that there is a propriety in confining the expenditures of a given year to that year; and, although the receipts and accounts may not be settled until some years after, when they are settled the original account should be restated, and the amount of the debt for that year should be included; and that is all there is in all this display of courage in investigating the Department. I have not the slightest apprehension that any fault will come out against any republican or democratic officer that has ever been in charge of the Treasury Department. I believe the country has entire confidence in them. I am perfectly willing that the Senator from West Virginia should have a committee to effectuate his full and complete object. I should prefer, as I said in the outset, that he should be alone the committee, and go there and satisfy himself that every one of those differences that he has alluded to can be fully explained and explained to the credit of the Department.

Mr. HEREFORD. Mr. President, I am glad to hear the Senator from Vermont say that he is desirous that the Senator from West Virginia, my colleague, shall have such a committee as will be satisfactory to him. Therefore, I take it that he withdraws his objection to the resolution introduced by my colleague. From the remarks that have just fallen from the Senator, it seems that he attributes all this to a change in the system of book-keeping. The preamble of the resolution is confined entirely to the reports that under the Constitution are bound to be made to the American Congress every year. The Constitution itself provides that "a regular statement and account of the receipts and expenditures of all public money shall be published from time to time;" and from the foundation of the Government to the present day we have had these reports. When we come to examine these reports, (for the books up to the present time we know nothing of,) we find the discrepancies. Suppose, Mr. President, that you were at the head of a large financial concern, and that your chief clerk should make a report to you annually of your indebtedness, of your receipts, of your expenditures, as is done in these reports for the Government of the United States? Suppose he should make a report for the year 1870 of your indebtedness, and should say that it was \$100,000, and when he comes to make his report for 1871 he should again refer to your indebtedness for 1870, and instead of making it \$100,000 he makes it \$150,000; is there not a discrepancy between the two reports concerning the same year, and would you not, as the president of a bank or as the head of a financial concern, say to your clerk, Why, sir, did you do this? Why tell me that my indebtedness in 1870 was \$100,000 and now in a subsequent report tell me that my indebtedness for the same time was \$150,000? If such a state of affairs were presented to the president or directors of any bank in the United States, they would ask their cashier or book-keeper for an explanation. That is all that is asked in this resolution. That is the state of facts shown by these official reports.

It is no answer to say that these reports are made by a bureau officer. The debt statement is sent here by the Register of the Treasury, through the Secretary of the Treasury, and indorsed as correct by the Secretary of the Treasury. In other words, the Secretary of the Treasury makes this report through his subordinate officers. Now, let us take one illustration, and I will ask the Senator from Vermont or the Senator from Massachusetts if either of them can explain it. The report that was made to the Senate by a former committee did not attempt to explain it; and I would ask the Senator from Vermont to-day if, in the presence of this Senate, he can explain it? I will just take two cases as an illustration. I have no doubt from the examination I have given it (and I have been examining this subject for several years) that there are hundreds of just such discrepancies as these found running through the financial reports since Mr. Boutwell took charge of the Treasury Department; not before.

I hold in my hand the finance report of 1870, and I find from it that when it comes to state the public debt, the indebtedness of this country for 1869, it says that it is \$2,489,002,480.53; but when the Department comes to give us, as required by the Constitution, in the subsequent year, 1871, an account on the same subject for the same year, by the same man, Mr. Boutwell being the Secretary of the Treasury, making both reports, he tells us in the report of 1871 that the indebtedness of 1869 was \$2,588,452,213.94, a difference of \$99,

499,733.36. Now, I ask either the Senator from Vermont or the Senator from Massachusetts if they are prepared to explain why it is that when the Secretary of the Treasury, in 1871, says the whole indebtedness for 1869 is \$2,489,000,000 in round numbers, when he comes to make a report in the subsequent year he tells us that the debt for that same year was \$2,588,000,000. There is a discrepancy of \$99,000,000 for the same year made by the same officer. Does not such a discrepancy as that require a committee to be appointed, that we may see why it was? How can this be explained by any system of book-keeping? It will not do to go off and talk about single-entry or double-entry book-keeping. That will not explain it. There is no book-keeping in it.

Mr. DAWES. Any time when the Senator would like to have an explanation, I will try to give it.

Mr. HEREFORD. I will yield for it now.

Mr. DAWES. I will say to the Senator from West Virginia that this very discrepancy, as he calls it, between two different finance reports made in two different years has been the subject of investigation at the suggestion of his colleague, and the reply to it, the explanation why the statement was made in one report that the public debt was so much that year and in another report that it was another sum in that same year, was all made in the report of the Finance Committee in response to his colleague; and it was shown that the reason why in one report it was stated to be one sum and in another report stated to be another sum was because in the first report there was not put into that column, but was existing in the finance report under another name, an item or two or three that the person who made up the former report thought would be more intelligible under another head.

The Pacific Railroad indebtedness is an instance, which certain men at a certain time never considered an indebtedness of the United States, but only a guarantee on the part of the United States in substance; and there were other items in the same position.

Mr. HEREFORD. Will my friend allow me to make a suggestion in that very connection? I understand the Senator from Massachusetts to say that one cause of the difference was because the Pacific Railroad debt was taken from the previous statement. The debt statement shows that its amount was increased; and if you took the Pacific Railroad debt from it, it would have diminished it, but it has increased instead of being diminished. That, then, will not answer. The Senator from Massachusetts does not find that explanation in that report, either.

Mr. DAWES. The Senator stated that there had never been any explanation at all. Whether the explanation is a sufficient one or not, I stated when I was up before I would not trouble the Senate with any views upon it, because I was satisfied with the answer and the public was satisfied with the answer. I only wanted to state to the Senate that it had not gone without an answer. His colleague, in the troubles which have vexed his mind for years, has never been without an answer, such as it was, every time he has given utterance to them. He has not considered it sufficient. Everybody else has considered it sufficient, and all I cared to-day in this discussion was to know if there is anything new or not. If there is nothing new I am ready to let it go to the country as the annual trouble that the Senator from West Virginia [Mr. DAVIS] experiences and feels it his duty to make public.

Mr. HEREFORD. It may be satisfactory to the Senator from Massachusetts, but I do not think it is very satisfactory to a majority of the Senators on this floor. I do not believe it will be satisfactory to the American people. I do not believe that the explanation of the Senator from Massachusetts (and he was at the head of a very important committee for many years in the other House and is very conversant with this subject and kindred subjects) is satisfactory to any member of the Senate. Instead of the statement he made explaining the discrepancy, it involves it in greater mystery.

Now take the next year; and these are the only two instances I intend to use for the purpose of illustrating the argument and the necessity for the passage of this resolution. In the finance report for 1870 we are told the public debt was \$2,386,000,000, in round numbers. Then when we come to the subsequent report of 1871, in speaking of that very same year, 1870, it says that the public debt was \$2,480,000,000, making a difference for that year of \$94,000,000; or, in other words, for those two years the public debt is made \$193,000,000 more by one statement than is shown by the other.

How any system of book-keeping is going to explain this, is very difficult for me, and I think for any other Senator, to understand; and if I chose to occupy the time of the Senate, I could show not only that these discrepancies and disagreements obtain with reference to the public debt, but that they obtain with equal force in reference to the receipts, and not only with reference to the receipts year by year, but with reference to the expenditures. The officials tell you in these reports that for one year—for instance, the year 1870, to illustrate the argument—the receipts were one hundred millions, and in a subsequent report, in the very next report, when they come to tell you what the receipts of 1870 were, they will tell you they were one hundred and fifty millions. I do not use these as the exact figures, but simply to illustrate the argument. Now I ask any Senator, I ask any candid man, if your clerk should tell you in 1870 that your receipts were one hundred millions for that year, and in the subsequent year

should tell you that your receipts for that same year 1870 were one hundred and fifty millions, would you not ask him for some explanation, and say, "Sir, I cannot understand these reports of yours."

We have nothing to do at present with the books of the Department; all we deal with is these reports, these "statements," as the Constitution of the United States declares them to be. We show these discrepancies running throughout in I believe nearly every single item of the public debt; the receipts, the expenditures, the various sources of receipts, and the various items of expenditure. We say, with these discrepancies in these reports there is some explanation due to the people of the country. I do not say that the items have been altered; I say this, though, as was said by the Senator from Ohio, that in contemplation of law these statements or these reports are presumed to be transcripts of the public books, and if they are transcripts of the public books, then the public books have been changed. Either the public books have been changed or these reports are false—one or the other; for in contemplation of law these are the "statements" required by the Constitution, and they are presumed to be literal transcripts of the public records. These "statements" show very great variations and very great changes.

Mr. President, I have occupied the time of the Senate longer than I anticipated when I rose. I hope the Senator from Vermont will do, as I understood him to say that he had concluded to do—agree to give my colleague just such a committee as will be satisfactory to him, and let us have the examination, and then we shall understand how this matter is.

Mr. MORRILL. Mr. President, I am disposed to accept the proposition, and not insist on a vote upon the substitute I offered, provided the Senator from West Virginia [Mr. DAVIS] will accept the suggestions of the Senator from Ohio [Mr. THURMAN] to drop the preamble, as we have already inserted words which prevent the assertion in terms that these frauds have been committed. If the Senator in addition to this will put in an amendment limiting the number of stenographers and clerical assistants that he may require, I shall have no objection to his resolution. If he thinks all of the abundant opulence of the words in the original resolution is absolutely necessary, I shall make no objection to that; but it seems to me that three will better attend to the business than five. And then in the last part of the resolution it gives the committee power "to take testimony, to employ stenographers and such clerical assistance as they may deem necessary." This is entirely unlimited. I thought, and still think, that one clerk, who is himself a stenographer, can go there and do all the business that is required of this special committee. I therefore will move to insert—

The VICE-PRESIDENT. Does the Senator withdraw the pending amendment?

Mr. MORRILL. I do not; but I take it that I have the right to amend the original resolution, there being no amendment pending to it, before the substitute is voted on. If I get these amendments, I shall withdraw my substitute. I propose to insert in lieu of that part:

One stenographer and one clerk.

I take it the Senator will be satisfied that that will be sufficient for his purpose and accomplish all the laudable objects that he has in view. I am sure, as I said before, that he will not lack any assistance from the Treasury Department.

Mr. DAVIS, of West Virginia. I have stated once or twice that it was the substance of the resolution that I wanted; that is, the committee; for I believe there was work and a good deal of it, and it will require some time and an expert to look carefully and report properly, for no other report ought to be made. Of course, much will depend on the character of the committee. I may accept the Senator's proposition as to the clerk or expert, but I want to say this to him: He and the Senator from Massachusetts have said more than once that there has been an examination. Now I state here, and I am prepared to prove, that the Committee on Finance last year, to which this resolution was sent when the special committee was asked, did not in any way as a committee examine or report upon the figures pointed out by myself.

They did not, as a committee, visit the Treasury Department. They did not, as a committee, consider it in committee. They did, however, refer the remarks made by myself to a subcommittee consisting of the present Secretary of the Treasury and the Senator from New York who sits near me, [Mr. KERNAN,] both of which Senators stated on the floor that they had not had time to make any examination, but reported to the Senate word for word just what came from the Treasury Department as a reply to the remarks I have made. That was the extent of the former examination. The Senator from Vermont is a member of that committee, and I think he will agree with me. The Senator from Delaware who is not in his seat [Mr. BAYARD] is also a member of it, and that Senator to-day informed me that that was the case. There has been no examination up to the present time, but there has been an *ex parte* statement from the Treasury Department, and nothing else in the world.

Now, Mr. President, there are two or three little things that I ought not to pass over without replying to. I shall be very brief. I do not want to detain the Senate; but there are two or three questions of fact stated by the Senators from Vermont and Massachusetts that ought not to go unnoticed.

Mr. GARLAND. Will the Senator from West Virginia give way? This matter can come up on Monday morning, and he can then be heard.

Mr. DAVIS, of West Virginia. I have no objection to giving way. I have no wish to proceed now if the Senate prefers that the debate should be deferred till Monday.

Mr. GARLAND. I move, then, that the Senate do now adjourn. The motion was agreed to; and (at two o'clock and fifty-seven minutes p. m.) the Senate adjourned.

## HOUSE OF REPRESENTATIVES.

FRIDAY, November 16, 1877.

The House met at twelve o'clock m. Prayer by the Chaplain, Rev. W. P. HARRISON.

The Journal of yesterday was read and approved.

UNIVERSAL EXPOSITION AT PARIS.

Mr. SWANN, from the Committee on Foreign Affairs, reported a joint resolution (H. R. No. 48) in relation to the international industrial exposition to be held in Paris in 1878; which was read a first and second time.

Mr. SWANN moved that the joint resolution be referred to the Committee of the Whole on the state of the Union and ordered to be printed with the accompanying documents and made the special order for Tuesday next.

Mr. COX, of New York. It was understood by the honorable chairman of the committee that the views of the minority of that committee should accompany his report, and that an amendment in the nature of a substitute was allowed to be offered, and also an amendment to that substitute, and that they should all be printed together.

Mr. SWANN. I have no objection to that.

Mr. HALE. What day was suggested for the consideration of this joint resolution?

The SPEAKER. Tuesday next after the reading of the Journal.

Mr. HALE. Let me suggest to the gentleman from Maryland [Mr. SWANN] that he might perhaps call it up at an earlier day than that, for some of us hope to get very nearly through by that time. Let me ask the gentleman why the joint resolution should not be called up to-morrow?

Mr. SWANN. There is no reason; and I will say that if the House should prefer, the committee are ready to go on with the bill to-day.

Mr. HALE. I do not propose that.

The SPEAKER. The bill has been referred upon the motion of the gentleman from Maryland, [Mr. SWANN,] who has charge of it, to the Committee of the Whole on the state of the Union. There is nothing to prevent a majority of the House at any time going into Committee of the Whole for the consideration of the bill.

Mr. HALE. That is precisely my point. I suggest that instead of the gentleman giving notice that he will call the bill up on Tuesday next, which is an implied promise not to call it up before that time, it be left in Committee of the Whole with the understanding that at the first opportunity, when the House will consent to do so, the gentleman will ask for its consideration.

The SPEAKER. The Clerk will read Rule 104, relating to this condition of affairs.

The Clerk read as follows:

The House may at any time, by a vote of a majority of the members present, suspend the rules and orders for the purpose of going into the Committee of the Whole House on the state of the Union.

The SPEAKER. The joint resolution reported by the gentleman from Maryland [Mr. SWANN] relates to one of the subjects treated of in the message of the President to this Congress. Under the order of the House providing for the consideration of the pending special order, which is the bill relating to the resumption act, the House can proceed to the consideration of this bill at any time by a majority vote. The terms of that order exempts appropriation bills—not general appropriation bills merely, but appropriation bills. There is therefore no difficulty in considering this subject at any time the House may determine to do so, notwithstanding the pendency of the special order.

Mr. HALE. I think it will be better that the understanding be, not that this subject will not be called up until Tuesday next, but that it be committed to the Committee of the Whole with the understanding that it will be called up at any time when the House will consent.

Mr. SWANN. That is my understanding of it.

Mr. COX, of New York. There would be no objection to such a motion if the House will consent to it. There are other matters which are now pending—

Mr. HALE. That is for the House to determine.

Mr. COX, of New York. I have no objection to taking up this subject to-morrow or Monday, but as other matters are pending it was thought better by the committee not to call it up until Tuesday next, in order that those matters may be disposed of at this extra session.

Mr. HALE. Let the subject be left without naming any day.

Mr. COX, of New York. I think it would be wiser to have a special