

TREASURY ACCOUNTS AND BOOKS.

SPEECH OF

HON. H. G. DAVIS,

OF WEST VIRGINIA.

IN THE SENATE OF THE UNITED STATES,

JUNE 15, 1880.

TREASURY ACCOUNTS.

Mr. DAVIS, of West Virginia—I ask the Senate to take up report No. 539, known as the report of the Select Committee to Investigate the Finance Reports, Books and Accounts of the Treasury Department.

The Presiding Officer, (Mr. Ferry)—If there be no objection the report is before the Senate, and the Senator from West Virginia is entitled to the floor.

Mr. DAVIS, of West Virginia—It is my purpose to be as brief as the circumstances will permit, and to confine myself entirely to the facts and the evidence, avoiding all personal remarks of any form.

It is a fact of no little importance that the majority and minority reports substantially agree as to all facts and evidence, and that the minority report admits nearly all that the majority contends for. The Committee on Treasury Accounts was appointed in November, 1877, and during the present Congress has consisted of Messrs. Beck, Whyte, Ingalls, Dawes and myself. The immediate cause of the appointment of the commit-

tee was statements made by me in several speeches in the Senate, stating that the figures and statements made to Congress in official reports did not agree, and that there were many apparent alterations and changes in official finance reports to Congress, involving large amounts. I pointed out many differences which apparently made many large increases and changes in the amounts of receipts and expenditures, which caused the totals of the public debt to be much larger than formerly officially reported to Congress. *The committee's examination fully sustains every statement previously made by me, including the one that the public debt had apparently been largely increased; also the following taken from official finance reports:*

PENSION EXPENDITURES.

In the report of 1870 the expenditures for pensions are stated for the year 1864-'65 at.....	\$16,347,621 34
In the report of 1869 the same expenditures for the same year are stated at.....	9,291,610 48
Showing an increase in the report of 1870 over the figures in the report of 1869 of.....	\$ 7,056,010 86

Mr. Ingalls—What two years does the Senator now compare?

Mr. Davis, of West Virginia—The expenditures for pensions as stated from 1865 to 1869 for the year 1864-'65, and then as stated in the report of 1870. The two reports differ to the extent of \$7,000,000, I say, in round numbers.

Mr. Ingalls—The Senator compares the pension statement for 1864-'65 as contained in the reports of 1869 and 1870?

Mr. Davis, of West Virginia—Yes, that is it.

Mr. Ingalls—What does the Senator say the difference is in round numbers?

Mr. Davis, of West Virginia—The difference of increase in round numbers is \$7,000,000; the latter reported it at \$16,000,000 and the former at \$9,000,000. Further:

In the report of 1870 the expenditures for pensions in the year 1870 are stated at.....	\$28,340,202 17
In the report of 1874 the same expenditures for the same year (1870) are stated at.....	28,402,241 20
Showing an increase in the report of 1874 over 1870 of.....	\$ 62,039 03

NAVAL EXPENDITURES.

In the finance report for 1871 the expenditures in the Navy Department are put down for the year 1865 at.....	\$122,617,431 07
In the report for 1869 these same expenditures are stated for the same year at.....	122,567,776 12
Showing an increase in the report of 1871 over the report of 1869 in the naval expenditures for the year 1865 of.....	\$ 49,657 95

WAR DEPARTMENT.

In the report of 1871 the expenditures of the War Department are put down in the annual statement of Government expenditures for the year 1862-'63 at.....	\$603,314,411 82
In the report of 1869 the same expenditures for the same year, as appears in the annual statement of expenditures, is stated at.....	599,298,680 83
Showing an increase in the figures of the report of 1871 over the report of 1869 for the year 1863 of.....	\$ 4,015,800 99

EXPENDITURES IN INDIAN DEPARTMENT.

In the report for the year 1870 the expenses in the Indian Department for the year 1863 are reported in the statement of annual expenditures at	\$ 3,152,032 70
While in the report for the year 1868 the same expenses are reported for the same year at.....	1,076,326 35
Showing an increase in the figures of the report of 1870 over the report of 1868 in the Indian expenditures for the same year of.....	\$ 2,075,706 35

REVENUE COLLECTED.

In the finance report for 1863, in the annual statement of revenue collected for that year, we find the internal revenue stated at.....	\$ 37,640,787 95
The total revenue, exclusive of loans and Treasury notes, at.....	132,889,746 95
And the total receipts from all sources stated for the same year at.....	889,379,652 52
Now, in the report of 1864 for the same year the internal revenue is stated at the same figures.....	37,640,787 95
Total revenue, exclusive of loans and Treasury notes, at.....	112,687,290 95
And the total receipts from all sources at.....	889,379,652 52

LOANS AND TREASURY NOTES.

The loans and Treasury notes for the year 1863 are stated as follows in the various finance reports of the annual statements of revenue collected :

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

It will be seen that the receipts from loans and Treasury notes for the year 1863 differ \$58,000,000. This is for the same year, but stated in different reports.

Mr. Ingalls—Will the Senator explain what reports he quotes from as showing the difference in the statements?

Mr. Davis, of West Virginia—Certainly. I refer to the report of 1863. I thought I had before said that in the report of 1863 the amount of loans and Treasury notes is set down at \$756,000,000.

Mr. Ingalls—In what report?

Mr. Davis, of West Virginia—The report of 1863.

Mr. Ingalls—In the report of what officer?

Mr. Davis, of West Virginia—In the Secretary's finance report, the official report to Congress. At that time only the Register made the report, I believe, but it is in the finance report to Congress of 1863. In the report of 1864 it is put at \$776,000,000; in the report of 1870 at \$814,000,000 for the year 1863, the same year.

Mr. Ingalls—Reports by the same officer?

Mr. Davis, of West Virginia—The report made in 1870 was not made by the Register; the other two were. As the Senator will recollect, he having served with me upon the committee, the report of 1870 was made by the Secretary, and not by the Register.

Mr. Ingalls—The Senator will observe, of course, that it is very important that he should preserve the distinction, and advise the Senate whether these discrepancies appear in the reports made by the same officer, or by different officers.

Mr. Davis, of West Virginia—The reports all came from the Secretary of the Treasury, officially, to Congress. I speak of the reports officially sent to Congress.

Resuming, look at the statements as to net revenue collected :

For year 1864 :	
Report for 1866 states net revenue collected for 1864.....	\$264,626,771 00
Report for 1870 states net revenue collected for 1864.....	262,742,354 32
Showing a decrease of.....	\$ 1,884,417 28

For year 1865 :	
Report for 1866 states net revenue collected for 1865.....	\$333,714,605 08
Report for 1870 states net revenue collected for 1865.....	323,092,785 92
Showing a decrease of.....	\$ 10,621,819 16

Is it not strange that the revenue collected and paid into the Treasury in 1865 should, in 1870, five years after, in revising statements, be found to have decreased more than ten millions? The Treasurer, Register and Secretary all agree and state in 1865 the net revenue of the Government was in round numbers \$333,000,000; but in 1870, five years afterward, it has decreased to \$323,000,000. More than ten millions decrease, and which is unaccounted for!

The following is a comparison amounts paid on account of pensions between 1860 and 1870:

DEPARTMENT OF THE INTERIOR, PENSION OFFICE,
Washington, D. C., July 25, 1876.

SIR:—In compliance with your request of the 24th instant I have the honor to transmit the enclosed table of the amount paid for Army and Navy pensions from 1860 to 1870, inclusive.

Enclosed is also the annual report of this office for the year 1865; the copies for the year 1864 are exhausted:

Very respectfully, your obedient servant,

O. P. G. STARKE,
Chief Clerk.

HON. H. G. DAVIS,
United States Senate.

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 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.....	,078,513 36	1,044,364 47	\$4,148 89	
1864.....	4,985,473 90	4,521,622 18	463,851 72	
1865.....	16,347 621 84	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.....	28,340,262 17	27,780,811 81		559,390 36
Total.....	\$142,540,496 44	\$129,391,228 38	\$13,554,419 89	\$403,154 83

This shows that the Secretary of the Treasury says in round numbers \$142,000,000 was expended for pensions from 1860 to 1870, inclusive. The Commissioner of Pensions says the amount is \$129,000,000, or about \$13,000,000 less. The Treasury has \$13,000,000 more charged than the Commissioner says he received, and yet we are told the books and accounts are all right!

* * * * *

STATEMENTS IN SPEECH NOVEMBER 16, 1867.

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 reports for 1871; and page 317, finance reports for 1868):

YEAR.	Reports of 1869 and previous years.	Reports of 1871 and subsequent years.	Increase in re- port of 1871 over 1869.	Decrease.
1835.....	\$ 351,289 05	\$ 37,513 05		\$ 313,776 00
1836.....	291,089 05	336,957 83	\$ 45,868 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.....	11,983,737 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	15,550,202 97		1,200,723 39
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.....	67,840,628 78	59,803,117 70		7,537,511 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.....	44,410,777 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	64,842,287 88	72,584 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.....	2,682,593,026 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.....	2,636,320,964 67	2,611,687,851 19		24,633,113 48
1869.....	2,489,002,480 58	2,588,452,213 94	99,449,733 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	\$85,076,553 88
		19,973,622,423 71	85,076,553 88	
Increase.....		\$247,766,674 71	\$247,767,674 71	

And the increased figures appear in *all* finance reports since 1871.

This table shows the differences in the public debt statements in the finance reports of 1869 and previous years, and in the

finance reports of 1871 and subsequent years. It will be seen there are many millions of difference, and as reported in 1870 the debt is much larger than as stated in the previous reports.

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 for the same year, as follows :

In the report of 1863, for 1863.....	\$756,489,905 57
In the report of 1864, for 1863.....	776,682,361 56
In the report of 1870, for 1863.....	814,925,494 96
In the report of 1876, for 1863.....	717,284,707 01

EXPENDITURES.

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

YEAR.	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 previous reports, (pp. 320, 321.	1870 and subsequent 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
Increase.....			3,271,970 43	

Increase of Expenditures in Report of 1871 as Compared with Report of 1869

YEAR.	Military Service.	Pensions.	Indians.	Naval establishment.	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

The above table shows that the new statement made for the first time in 1870, changes and increases the statement of ex-

penditures largely, and that between the years 1860 and 1867 the increases amount to millions.

The Register is and has been from the beginning of our present system of government, the official bookkeeper of the Treasury Department and of the Government.

The Revised Statutes, chapter 6, section 313, says that it shall be the duty of the Register—

First—To keep all accounts of the receipts and expenditures of the public moneys, and of all debts due to or from the United States.

Second—To receive from the First Comptroller and Commissioner of Customs the accounts which shall have been finally adjusted, and preserve such accounts with their vouchers and certificates.

Third—To record all warrants for the receipt and payment of moneys at the Treasury, and certify the same thereon, except those drawn by the Postmaster-General and those drawn by the Secretary of the Treasury upon the requisitions of the Secretaries of the War and Navy Departments.

This shows plainly that the Register is the only official bookkeeper of the Government, and is also the custodian of the warrants, vouchers, &c., and that his reports to Congress ought to be correct and final, and beyond the reach of the Secretary of the Treasury or any one else.

The testimony taken by your committee and the facts show that the fiscal year of the Government ends June 30, and that the reports of the Secretary of the Treasury and other officers are made to Congress in December, giving four or five months to close up the accounts of the year. Major Power, Mr. Saville and others testified that sixty days was enough time to close and correctly state all accounts; yet it will be shown that many alterations and changes of figures have been made after accounts have been closed for years and *officially reported to Congress*. Register Scofield, on page 5 of the testimony, was asked the following questions, to which he gave the answers stated:

Q.—You speak of an order from the Secretary to the then Register, who I believe was Mr. Allison, to make the changes you have referred to in this debt statement. Will you give the committee that order?

A.—Yes, sir; this is the original order, and I will hand you a copy.

Q.—Read us the original.

A.—I will:

“TREASURY DEPARTMENT, November 24, 1871.

“SIR:—I have to request that the statement of the public debt on the 1st day of January in each of the years from 1791 to 1842, inclusive, and at various dates in subsequent years, to July 1, 1870, as printed on page 276 of the finance report for 1870, may be omitted from your tables in the forthcoming reports, or else that it be corrected to conform to Table H on page xxv of the same report for the same year.

“This request is made in consequence of a letter from the

Assistant Secretary of the Treasury, now in London, who complains that these different tables are frequently referred to in England, and the discrepancies between them constantly and unfavorably commented upon.

"The table found on page 25 is, I believe, as nearly correct as the examination of the accounts up to the present time will enable it to be made, though I am under the impression there will be some changes necessary in order to make it absolutely reliable.

"Very respectfully,

"HON. JOHN ALLISON,
"Register of the Treasury."

"J. H. SAVILLE,
"Chief Clerk."

This letter is endorsed: "Secretary of the Treasury; chief clerk; 24, 171. Asks statement of the public debt may be made to correspond with statement made in Secretary's office. Memorandum. As published for the fiscal year ending June 30, 1871, the statement is the same as the Secretary's."

Here we have a written order from the Secretary of the Treasury, through his chief clerk, to the Register, to change his former official reports to Congress, and to state them so as to correspond to new statements made up in the Secretary's office, which increased the public debt. Mr. Titcomb, Assistant Register, page 13, and Major Power, page 65, testified that the Register protested against making the changes for past years, but the order was obeyed, and the amounts reported to Congress differ materially from former official reports made to Congress.

The Register, from the beginning of the Government to 1870, has made an official statement each year to Congress of the amount of the public debt, and the receipts and expenditures. Now they are made only by the Secretary of the Treasury, and differ from the amounts reported by the Register previous to 1870.

The Constitution of the United States, in the seventh clause of section 9, article 1, provides that "no money shall be drawn from the Treasury, but in consequence of appropriations made by law; and a regular statement and account of the receipts and expenditures of all public money shall be published from time to time;" and section 313 of the Revised Statutes of the United States makes it the duty of the Register "to keep all accounts of the receipts and expenditures of the public money, and of all debts due to or from the United States."

The law makes it the duty of the Register to keep accounts of the receipts and expenditures of the public money; yet, by order of the Secretary of the Treasury the Register is ordered to change his statements and figures to suit those of the Secretary's Office, and this was done after they had been officially reported to Congress and stood for many years as correct.

Dr. Guilford, who has been fifteen years in the Register's Office, and who has charge of making up the debt statements in the Register's office, testifies as follows, (page 26):

Q.—I see in a column headed “Amounts to be added to receipts,” marked “b,” \$2,019,776.10; and another one marked “c,” \$1,000,000.00; and then one marked “d,” \$3,274,051.69, making a total of \$6,293,827.79, which you say is “to be added to receipts.” What is meant by that?

A.—That is in accordance with the Secretary’s report of 1871. Those *amounts do not appear upon our books*. They are added in accordance with the Secretary’s order in order to harmonize the two, as is shown in the report of 1871.

Q.—I understand that these three items, amounting to between six and seven million dollars do *not appear upon your books?*

A.—*They do not.*

Q.—But are added here by order of the Secretary?

A.—So I understand.

Again, (page 33):

Q.—Now, do I understand that the public debt, as stated to us, is from the books or not?

A.—It is a synopsis of the books, with the exception of those notes, *a, b, c* and *d*, on Statement No. 2.

Q.—With the exception of the \$6,293,827.79 not on your books as public debt?

A.—Yes, sir.

This shows plainly and clearly that Dr. Guilford, a Treasury clerk who has charge of a set of books from which the public debt statements are made, added to the debt statement by order of the Secretary of the Treasury “*to make the statement harmonize;*” *in other words forced a balance by adding the following amounts:* \$2,019,776.10, \$3,274,051.69, \$1,000,000.00—\$6,293,827.79.

The real amount added in this instance to receipts was over \$8,000,000.00, and to expenditures over \$2,000,000.00. This is shown by the Secretary’s Table No. 2, on page 28 of the testimony.

Doubt was expressed by the minority of the Committee as to whether or not Dr. Guilford, in his testimony, said the above amounts of six or seven million dollars were not on the books, and he was recalled after notice and requested if the amounts were on the books to show what books and their dates, and he repeated his former statement, which was, that the amounts were not on the books. See testimony, page 232.

* * * * *

Dr. Guilford, on page 33, testified:

Q.—When did the Secretary first begin making up his public debt statement; do you remember?

A.—I think it was in the year 1870.

Q.—Up to that time nothing had ever come from the Secretary’s Office, I believe; he had no organized bureau required by law to do that work?

A.—No, sir.

Q.—The Register alone did it?

A.—Yes, sir.

Here is again proof that the Register made up the public debt and the receipts and expenditures statements up to 1870.

The Secretary in 1870 made up his new statement in a new way, which changed the total amount of the public debt for nearly every year between 1833 and 1870, which in a number of years largely increased the public debt, and the new and increased statement of the public debt still remains in each annual report made to Congress.

Major Power, on pages 83 and 84, testified as follows :

Q.—Could a correct statement of the public debt be made up for each year, beginning with the organization of the Government and coming down to 1870, from the issues and redemptions alone ?

A.—Yes, sir.

* * * * *

This shows that the present chief clerk of the Treasury Department thinks that a correct statement of the public debt could be made up from issues and redemptions. If so, why in 1870 introduce a new system which changed and increased the public debt and the expenditures? There must have been a cause for it. Let those who made the changes explain.

On pages 71 and 72 of the testimony, Major Power tells us that the Secretary and Register, previous to 1870, agreed as to the amount of the public debt and the receipts and expenditures, and they substantially agree since 1871; and that the changes and alterations took place between 1869 and 1871; and that there were none before and have been none since.

In referring to the Pacific Railroad debt, on pages 73 and 74 of the testimony, Major Power testifies :

Q.—You spoke a short time ago of the Pacific Railroad debt. Was the Pacific Railroad debt considered a part of the public indebtedness in 1869 ?

A.—It is so reported in that report, under the head of "Statement of the indebtedness of the United States, June 30, 1869." On page 22 of the finance report for 1869, the item "Pacific Railroad Companies' bonds, \$58,638,320" is included.

Q.—There is an increase of the Secretary's statement over the Register's of \$94,000,000; add the \$58,000,000 and the increase would have been \$152,000,000, would it not ?

A.—Yes, sir; about that.

Q.—That being so, if the Pacific Railroad debt had not dropped out, but had been kept in the statement as it appeared in 1869, the increase in the debt of 1870, as stated by the Secretary, would have been about \$152,000,000, instead of \$94,000,000, would it not ?

A.—I believe that is correct.

Q.—Were those bonds in the Register's statement ?

A.—No, the Register never included them.

Q.—What would have been the increase of the Secretary's statement over the Register's in 1870 if the Pacific Railroad debt were left there as it appeared previously: would it not have been \$93,887,428.09 plus the \$58,000,000 of the Pacific Railroad debt ?

A.—One hundred and fifty-two million dollars in round numbers.

This shows two important facts: First—Up to and including 1869 what is known as the Pacific Railroad debt, amounting to about \$58,000,000, was included in the debt statement of the Secretary, but was dropped out in 1869. Second—If it had been included, instead of the Secretary's statement of 1870 increasing the debt \$94,000,000, the increase would have been \$152,000,000.

Again, Major Power testifies, on page 77:

Q.—Then I understand that, from your information, since the organization of the Government, once every month and every quarter all four of your offices or all three make this comparison?

A.—Every appropriation is compared every month, and then there is a general quarterly account which is the aggregation of all accounts.

Q.—These offices are the Secretary's, the Register's, the Comptroller's and the Treasurer's?

A.—Yes, sir.

Q.—And they have always been compared at the end of each month, and at the end of each quarter, and I suppose also at the end of each year.

A.—They have; and, in addition, the cash account of the Treasurer is gone over by the accounting officers quarterly, in which every warrant is compared and checked.

The above shows that the books and accounts in the Secretary's, Register's, Comptroller's and Treasurer's offices are compared each month, quarter and year; and yet in 1870 this new system was introduced and adopted, and the official statements of the public debt, and of the receipts and expenditures were changed for nearly every year from 1833 to 1870.

Major Power, on page 80, says:

Q.—Look at the report of 1871, at page 20, and state what the total receipts of the Government up to June 30, 1871, were.

A.—The total receipts received into the Treasury on account of loans were \$7,094,541,041.38.

Q.—The net expenditures?

A.—\$4,857,434,540.51, leaving a balance of \$2,237,106,500.87.

Q.—State what the difference is between that and the actual amount of the public debt at that time.

A.—The actual public debt was \$2,253,211,332.32.

Q.—What is the difference between the actual debt and what it would appear to be on the basis of receipts and expenditures?

A.—\$116,104,831.45.

Thus Major Power tells us that there is a difference of \$116,104,831.45 between the receipts and expenditures and the public debt accounts. So, if you take the receipts and expenditures from the beginning of the Government to 1870, and state the debt, it will be short \$116,104,831.45, which amount was added in the new debt statement.

The minority report, (page 59), quoting from the finance report of 1871, says:

Revolutionary debt of the several States (estimated).....	\$76,000,000
Same report, quoting Bayley's testimony, says :	
Domestic debt of the Revolution (estimated).....	63,000,000
Difference in stating the same item.....	<u>\$13,000,000</u>

This shows, in stating the estimated amount of the revolutionary debt, it is made \$76,000,000, then \$63,000,000, to suit and make statements agree.

During the examination of Major Power, the following question and answer concerning the issue of bonds occurred, (pp. 88, 89) :

Q.—What check is there on the loan branch of the Secretary's office as to the amount of the bond that has been ordered by the Treasurer? In other words, if a bond for \$1,000 was subscribed for and the loan division gives an order for a two thousand dollar bond, where is the check to prevent that two thousand dollar bond from going upon the public?

A.—If the order to the Register for the bond recites the certificate of deposit as \$2,000 deposit in place of \$1,000, I believe there would be nothing to prevent the bond being issued. There would have to be collusion to falsify the record.

Q.—All in the same office?

A.—Yes.

Q.—An order comes from the Treasurer's office to the loan branch of the Secretary's office to issue a bond for \$1,000; the loan division directs a two thousand dollar bond be issued instead of a one thousand dollar bond, which the Treasurer directed to be ordered. That order goes to the Register, I understand. The Register issues a two thousand dollar bond, and it comes back to the same office that ordered it for the seal; that office puts the seal on it, and the bond then goes back to the Register for delivery?

A.—That is the practice.

Q.—Then there is no check outside of that particular office as to whether or not the bond was a one thousand dollar or a two thousand dollar bond?

A.—I believe not.

William Fletcher, chief of the loan division, and Treasurer Gilfillan, each agrees with Major Power, that there is little or no check on the loan division in issuing bonds.

The bonds ought to be sent to the Treasurer to see if the money received agrees with the amount named in the bond.

The minority report says :

The present method of handling securities of the Government, including notes, bonds and stamps, would be greatly improved by having all securities pass through the office of the Register.

In regard to legal tender or greenback notes, Major Power, on page 92, testifies :

Q.—The Register's name is on the notes, I believe?

A.—Yes, sir.

Q.—Does the Register ever see the notes?

A.—Not until they are redeemed.

Q.—Then a note issued, though it is signed by the Register, never passes through the Register's office?

A.—That is, the notes bear the fac-simile of the Register's signature.

Q.—I understand that the Superintendent of the Printing Bureau delivers to the Treasurer direct, the notes, legal-tenders or fractional currency when the latter was in existence. Do they pass through any other hands but those two?

A.—They do not.

Q.—They are ready for circulation when the Treasurer receives them from the Printing Bureau?

A.—They are then ready for circulation.

This shows that the Register's name is on the legal tender notes, but he does not see them before they are put into circulation. They are delivered direct by the Printing Bureau to the Treasurer, and there is no check upon either of these officers; and this is an admitted fact.

BONDS AND INTEREST.

Treasurer Gilfillan, in relation to accrued interest on bonds, testifies on page 105:

Q.—No separate account on the books was kept of principal and interest?

A.—Of the receipts, no, sir.

Q.—Can your office give the exact amount of bonds now in circulation?

A.—No, sir.

This shows that no separate account is kept by the Treasurer of accrued interest on bonds; the only year's accrued interest that can be given is 1879, when it amounted to about \$1,700,000. No officer has kept an account of accrued interest collected or can tell the amount heretofore collected. The Treasurer, from his books, cannot tell the amount of bonds now or heretofore in circulation.

Mr. Gilfillan also says, that so far as his office is concerned, coupons on bonds may be paid more than once, if genuine.

Q.—Then you might, so far as your office is concerned, pay coupons of duplicate numbers, or a greater amount of coupons than were out?

A.—If they were genuine coupons.

If the coupons of duplicate bonds were genuine they might be paid at the different sub-treasuries. At New York and Washington they might pay coupons on the same numbers, and if there were twenty bonds issued, of the same or duplicate numbers, the coupons on all would be paid.

On the question of alteration, changes and erasures of the Treasury books, William Woodville testifies, on page 112:

Q.—Did you find upon those books alterations or errors or erasures in figures?

A.—Yes, sir; I found alterations, scratches, canceled warrants.

Q.—To what extent?

A.—In the Treasurer's books from 1860 to 1867, inclusive, the alterations, scratches and canceled warrants amounted to about twelve hundred in round numbers.

Q.—Twelve hundred different alterations?

A.—Alterations, scratches and canceled warrants, anything like a change from the original amount.

Q.—Just explain generally what you found upon the books in regard to erasures or alterations of figures.

A.—Amounts scratched and new figures substituted.

You see from the above that the testimony shows on the Treasury books between 1860 and 1867, in round numbers, twelve hundred alterations, changes, erasures, &c., affecting amounts ranging from a few dollars to many millions. Mr. Saville, former chief clerk of Treasury Department, (page 122), answered:

Q.—Do you think it would be good bookkeeping to carry erasures into the Ledger? Of course a ledger is made up from the day books and journals, and do you think it would be good bookkeeping to make "lots" of erasures and alterations, as you expressed it, in the ledgers?

A.—I should not call it good bookkeeping. I would not employ a bookkeeper who did much of it.

On the same point let me read from Mr. Gentry's testimony, page 174:

John W. Gentry sworn and examined.

By the CHAIRMAN:

Q.—Have you made a careful examination of certain ledgers in the Register and Secretary of the Treasury?

A.—I have.

Q.—You selected one of the number that you have examined as an example of all that you examined?

A.—I did of those mentioned in this statement.

Q.—Is the statement before you the statement you wish now to offer as being a correct statement of the erasures and apparent alterations on the books you examined?

A.—It is.

The eight (8) ledgers enumerated below have also been examined, with the results as stated:

Three (3) Ledgers from Office of Register.

Title of Ledger.	Period.	Number of Erasures and Apparent Alterations.
1. Interior appropriation ledger No. 4.	From July 1, 1861, to June 30, 1863.	One hundred and fifty-three.
2. Naval appropriation ledger No. 6.	From July 1, 1861, to June 30, 1866.	One hundred and thirty-seven.
3. Military appropriation ledger No. 13.	From July 1, 1867, to June 30, 1871.	One hundred and thirty-eight.

Six (6) Ledgers from Office of Secretary of the Treasury.

Title of Ledger.	Period.	Number of Erasures and Apparent Alterations.
4. Interior appropriation ledger No. 3.	From July 1, 1860, to June 30, 1868.	Two hundred and ninety-six.
5. Naval appropriation ledger No. 5.	From July 1, 1860, to June 30, 1863.	One hundred and ninety-three.
6. Naval appropriation ledger No. 6.	From July 1, 1863, to June 30, 1867.	Six hundred and sixty-eight.
7. Naval appropriation ledger No. 7.	From July 1, 1867, to June 30, 1875.	Four hundred and fifty-seven.
8. Military appropriation ledger No. 10.	From July 1, 1859, to June 30, 1863.	One hundred and sixty-eight.

Three ledgers from Register's Office, containing..... 428 erasures and apparent alterations.
 Six ledgers from Secretary's office, containing..... 2,099 erasures and apparent alterations.

Total in nine ledgers..... 2,527

I certify that I have carefully examined the nine ledgers enumerated above, and that the foregoing is a true statement of the erasures and apparent alterations.

JOHN W. GENTRY, *Clerk.*

Thus it appears that on the nine ledgers named there are 2,527 alterations, changes and erasures, involving amounts from a few dollars to twenty millions or more. The books referred to are the great ledgers of the Treasury Department, not the day-books or journals. The erasures and changes on the day-book and journals are so numerous that we did not count them. The ledgers of the Treasury Department have thousands of apparent alterations, &c., involving many hundred millions of dollars, and no person in the Department can tell why it was done or who did it.

Major Power, on page 91, says no scratch or misentry should appear on the ledgers. Mr. Saville says he would not retain a bookkeeper who made changes on the ledgers. Yet thousands of changes are now on the ledgers of the Treasury Department, and no one can tell or has told who did it or why it was done.

On the subject of leaves being cut out of the books, William Woodville, on page 113, says:

Q.—Do you know of leaves being entirely out of the books that appeared to have been cut out?

A.—Yes, sir. In the beginning of the war some of the Treasurer's accounts are that way, about 1861 and 1862.

Q.—In how many instances?

A.—Two—four leaves in one case and five in the other. I can produce the books, if you wish.

This shows that not only changes, &c., in amounts have been made, but that entire leaves are out of books and cannot be accounted for—no one can tell what amounts they affected, why the leaves were cut out, or what became of them—it has not been explained.

The minority report admits the above and says:

Numerous alterations and erasures upon the books of the Secretary, Treasurer and Register were discovered, and in some instances entire leaves were found to be cut or torn from some of the books.

Major Power (page 73) testifies that to examine the debt statement carefully to find errors, if any, for a year during the

late war would require four or five clerks a year. On the same page we find the following:

Q.—Going into the warrants and transactions of the Government to show whether or not there were errors in the accounts?

A.—To not go beyond the stated accounts as stated and certified by the Comptrollers, it would not be a task of much difficulty. It would take four or five years.

Q.—For how many clerks?

A.—With a corps of seven or eight clerks.

Thus it appears that this experienced officer of the Treasury Department testifies that it would take seven or eight clerks four or five years to examine carefully the accounts of the Government between 1860 and 1870. Notwithstanding this the testimony is that a new and inexperienced clerk examined the books from 1833 to 1870 in four or five months, and upon that examination wholesale changes were made. Mr. Bayley, a clerk in the Treasury Department, page 116, testified, and that he was a new clerk, and the first work he did in the Department was to make up statements:

Q. Did you, in 1870, assist Mr. Saville, chief clerk of the Treasury Department in making up a revisory statement of the accounts in the Secretary's office?

A. I did.

Q. How long were you at it?

A. About four months and a half.

* * * * *

Q. How many were engaged at it in all?

A. *No one but myself at that time in the actual work.* If I wanted any advice or assistance from either Mr. Fish or Dr. Guilford, I asked for it, and it was always furnished me.

Q. Did you do the entire work yourself?

A. I did: that is to say, I understand you are speaking now of the tables in the Secretary's report.

It has often been said, and it ought to be so, that the books, accounts, and statements of the Secretary's office, the Comptroller's office, the Treasurer's office, and the Register's should agree at the end of each quarter, and especially at the end of the fiscal year. The law allows forty-five days to close up each fiscal year's accounts, and the testimony of Mr. Saville and others says that sixty days is ample. The usage is to take from June 30 to about December 1—five months; notice is given from the Secretary's office of the number of the last warrant issued in each quarter and year, so the Secretary, Comptroller, Treasurer, and Register ought to agree to a cent. If you examine the statement of the Secretary and Register of interest paid each year from 1860 to 1870, you will find six different statements (see page 153) made by the Secretary and Register; all differ, ranging from a few thousand dollars to many millions.

The Treasurer does not keep an account of interest paid. The minority report says:

The statement of the amount of interest on the public debt paid as reported by the Secretary, Treasurer, and the Register,

respectively, do not agree, but the committee did not investigate the cause of this discrepancy. The Treasurer does not keep a separate account of the interest paid.

There are millions of dollars difference between the Secretary, Treasurer, and Register as to cash in the Treasury at the end of fiscal years. This is shown by table 4, on page 153 of the testimony. It is a fact that the statements of the Secretary, Register, and Treasurer all differ widely at the end of fiscal years between 1860 and 1870 as to cash in the Treasury, interest paid, receipts and expenditures, and the amount of the public debt. Yet we are told that the books are all right, and that they are checks upon each other. How can this be when they differ so widely? No explanation is given by the minority report or the Treasury officials.

Major Power testifies that it would require seven or eight clerks four or five years to carefully examine the receipt and expenditure accounts between 1860 and 1870; yet upon four and a half months' work of Mr. Bayley the statements officially reported to Congress from 1789 to 1870 were changed and restated, which largely increased the receipts and expenditures and the public debt.

It is the intention and belief that the Secretary's, Comptroller's, Treasurer's, and Register's books and statements are checks upon each other, and that no money can go into or out of the Treasury without the knowledge of each. I call attention to the following table, from page 152 of the testimony:

No. 4—C.

Comparative Statement of the total Receipts and Expenditures and Balances in the Treasury, for the Fiscal Years 1860 to 1870, inclusive, in Treasurer's and Secretary's and Register's Statements to Committee.

(Prepared by the Senate Committee on Treasury Accounts)

Year.	Treasurer's state- ment to com- mittee.	Secretary's and Register's state- ments to Com- mittee.	Treasurer's State- ment, as com- pared with Sec- retary's & Reg- ister's State- ments.
	Total Receipts.	Total Receipts	Increase.
1860.....	\$80,544,805 71	\$76,841,407 83	\$3,703,397 88
1861.....	88,694,545 03	83,371,640 13	5,322,904 90
1862.....	589,391,545 86	581,679,915 93	7,621,629 93
1863.....	896,396,040 45	889,379,652 52	7,016,387 93
1864.....	1,408,474,234 51	1,393,461,017 57	15,013,216 94
1865.....	1,826,075,227 14	1,805,939,345 93	20,135,881 21
1866.....	1,326,610,336 25	1,270,841,173 11	55,769,163 14
1867.....	1,176,776,082 57	1,131,060,920 56	45,715,162 01
1868.....	1,075,324,046 89	1,030,749,516 52	44,574,530 37
1869.....	658,467,731 68	609,621,828 27	48,845,903 41
1870.....	774,464,430 01	696,729,973 63	77,734,456 38
Totals.....	9,901,129,026 10	9,569,719,392 00	331,409,634 10
Increase in Treasurer's as compared with Secretary's and Register's statements.	331,409,634 10		331,409,634 10

This table shows that from 1866 to 1870 the Treasurer reports and accounts for \$331,409,634 10 more of receipts than the Secretary charges him with. If you take the expenditure of the Government as shown by the tables on page 152, you will see that the Treasurer says the expenditures of the Government between 1860 and 1870 were \$330,981,109 65 more than the Secretary's and Register's statements show.

The minority report says:

The total and the net receipts and expenditures as reported by the Secretary, Comptroller, and Register at the close of each fiscal year, all agree, the one with the other, but the statement made by the Treasurer differs materially from the others.

The following table shows the differences between the Secretary and Register as to the public debt between 1833 and 1870, (page 149 of testimony :)

No. 1—C.—*Secretary's and Register's Tabular Statements of the outstanding Public Debt for the Fiscal Years 1833 to 1870, inclusive.*

PREPARED BY SENATE COMMITTEE ON TREASURY ACCOUNTS.

(Copied from the Finance Reports of 1870 and 1871.)

Year	Secretary's statement, finance report, 1870, page xxv.	Register's statement, finance report, 1870, page 276.	Secretary's compared with Register's.		Register's Statement, Finance Report, 1871, page 368.
			Increase.	Decrease.	
1833 ...	\$7,001,698 83	\$ 7,001,632 88	\$655 95		\$7,001,698 83
1834....	4,760,082 08	4,760,081 08	1 00		4,760,082 08
1835....	37,513 05	351,289 05		\$313,776 00	37,513 05
1836....	336,957 83	291,089 05	45,868 7		336,957 83
1837....	3,308,124 07	1,878,223 55	1,429,900 5		3,308,124 07
1838....	10,434,221 14	4,857,660 46	5,576,560 6		10,434,221 14
1839....	3,573,343 82	11,983,737 53		8,410,393 71	3,573,343 82
1840....	5,250,875 54	5,125,077 63	125,797 91		5,250,875 54
1841....	13,594,480 73	6,737,398 00	6,857,082 73		13,594,480 73
1842....	20,601,226 28	15,028,486 37	5,572,739 91		20,601,226 28
1843....	32,742,922 00	27,203,450 69	5,539,471 31		32,742,922 00
1844....	23,461,652 50	24,748,188 23		1,286,535 73	23,461,652 50
1845....	15,925,303 01	17,093,794 80		1,168,491 79	15,925,303 01
1846....	15,550,202 97	16,750,926 33		1,200,723 36	15,550,202 97
1847....	38,826,534 77	38,956,623 38		130,088 61	38,826,534 77
1848....	47,044,862 23	48,526,379 37		1,481,517 14	47,044,862 23
1849....	63,061,858 69	64,704,633 71		1,642,835 02	63,061,858 69
1850....	63,452,773 55	64,228,238 37		775,464 82	63,452,773 55
1851....	68,304,796 02	62,560,395 26	5,744,400 76		68,304,796 02
1852....	66,199,341 71	65,131,692 13	1,067,649 58		66,199,341 71
1853....	59,803,117 70	67,340,628 78		7,537,511 08	59,803,117 70
1854....	42,242,222 42	47,242,206 05		4,999,983 63	42,242,222 42
1855....	35,586,956 56	39,969,731 05		4,382,774 49	35,586,956 56
1856....	31,972,537 90	30,963,909 64	1,008,628 26		31,972,537 90
1857....	28,699,831 85	29,060,386 90		360,555 05	28,699,831 85
1858....	44,911,881 03	44,910,777 66	1,103 37		44,911,881 03
1859....	58,496,837 88	58,754,699 33		257,861 45	58,496,837 88
1860....	64,842,287 88	64,769,703 08	72,584 80		64,842,287 88
1861....	90,580,873 72	90,867,828 63		286,954 96	90,580,873 72
1862....	524,176,412 13	514,211,371 92	9,965,040 21		524,176,412 13
1863....	1,119,772,138 63	1,098,793,181 37	20,978,957 26		1,119,772,138 63
1864....	1,815,784,370 57	1,740,690,489 49	75,093,881 08		1,815,784,370 57
1865....	2,680,647,869 74	2,682,593,026 53		\$ 1,945,156 79	2,680,647,869 74
1866....	2,773,236,173 69	2,783,425,87 921		10,189,705 52	2,773,236,173 69
1867....	2,678,126,103 87	2,692,199,21 512		14,073,111 25	2,678,126,103 87
1868....	2,611,687,851 19	2,633,320,9646 7		24,633,113 48	2,611,687,851 19
1869....	2,588,452,213 94	2,489,002,48053	99,449,733 36		2,588,452,213 94
1870....	2,480,472,427 81	2,386,353,5974 1	94,313,828 07		2,480,472,427 81

The table is from the official finance report of 1870, and is the result of the Secretary's new system or order to change the official statements which appear for the first time in 1870. It will be seen that the changes, alterations, and differences commence in 1833 and continue until 1870; but up to 1861 the difference is very small, only \$72,584.80, which shows that the debt was stated substantially correct up to 1861, and between 1861 and 1870 the great differences appear.

In 1862 the difference or increase was near	\$10,000,000
In 1863 the difference or increase was near.....	20,000,000
In 1864 the difference or increase was near.....	75,000,000
In 1869 and 1870 each, the difference or increase was near.....	100,000,000

I next come to the appropriation warrants missing.

M. C. Hooker is custodian of warrants in the Treasury Department. I read from page 138:

The witness, Mellen C. Hooker, after being absent for some time, returned, and his examination was continued as follows:

By the Chairman:

Q.—What report did you make?

A.—The warrants for which your memorandum calls, namely, No. 895, dated June 30, 1868, and No. 947, dated June 30, 1870, do not appear on the files, neither have they been on the files since I have been custodian of the warrants.

Q.—Can you direct us to any place where we should be likely to get information connected with them?

A.—I cannot.

The two very large warrants Nos. 895 and 947, respectively covering permanent and indefinite appropriations for the years 1868 and 1870—

Amounting in the year 1868 to.....	\$847,209,450 80
Amounting in the year 1870 to.....	540,760,511 95

Amounting in two years to..... \$1,387,969,962 75
have disappeared.

No one in the Treasury could give your committee information as to the whereabouts of these two large warrants which transferred from the Treasury more than a billion of dollars.

The corresponding warrant for 1869 transfers from the Treasury about \$400,000,000, and is scratched and apparently altered in several places, involving many millions of dollars. Mr. Hooker also states that the appropriation warrants for 1870, No. 921 to 947 inclusive, twenty-seven in all, are missing. Pages 196 to 198 contains a copy of appropriation warrant No. 919, dated August 7, 1869, and signed "Geo. S. Boutwell," which takes from the Treasury \$397,945,900.96. This warrant has numerous scratches and apparent alterations on it, involving large amounts. There are many other warrants apparently altered; some have as many as thirty or forty apparent alterations upon them.

* * * * *

As to accrued and unclaimed interest, Treasurer Gilfillan (page 157 of testimony) says the year 1879 is the only year for which that accrued interest on bonds can be given. In that

year it amounted to \$1,720,677.21. Large as this amount is, there is no officer in the Treasury Department that can give an account of it. Of all the bonds sold, no account of accrued interest is given, and if you examined the column of interest received in the finance reports no amount is accounted for.

It will be seen by Treasurer Gilfillan's testimony, on pages 157 and 158, that only about one-seventh of the bonds issued by the Government go through or are paid for through the Treasurer's Office. Six-sevenths of the bonds issued are ordered direct from the Secretary's office, and the order is given to the loan division of the Secretary's office to issue the bond, and the Treasurer knows nothing of the transaction until he is notified that the money is deposited in the First National Bank of New York, or some other depository. The Treasurer should have more to do with issues of bonds, and the Secretary and the loan division less.

On page 191 of testimony is Table No. 9, which shows that the Treasurer, in the finance report for 1870, says he held June 30, 1870, purchased on account of sinking and specie fund, \$123,429,100; on page 194 the Treasurer gives the character of the bonds and adds up and makes \$123,429,100; finance report, 1870, page xiv, the Secretary says the amount was \$121,429,100; the Secretary furnishes a statement to the committee in which he states the same fund to be \$117,740,000; showing a difference between the statements of about \$6,000,000. If you examine the statement of reduction of the public debt issued by the Treasury Department it shows that the reduction of debt for 1870 was \$102,643,880.84. This makes a difference in the statement of nearly \$20,000,000. *In the debt statements of the Secretary and Register as reported in the finance report for 1870 there is a difference or increase of \$94,313,828.07 according to official statements, instead of a reduction of the public debt of \$123,429,100, which was the amount of bonds bought and paid for. If you compare the statements of the public debt made by the Register and the Secretary of the Treasury, there is an increase of the public debt of between ninety and one hundred millions in 1870.*

The minority report on this subject says, which substantially admits all I claim:

"The Secretary's statement of the sinking fund and of the bonds purchased therefor in the years 1869 and 1870, does not agree with the Treasurer's statement on the same subject."

The testimony of William Woodville, pages 178 to 190, shows that there are many and large changes in the receipts and expenditures between 1860 and 1870 which are unaccounted for.

If the testimony and tables from pages 192 to 195 are examined they show that the different Departments disagree as to amount of money received from Treasury; that is, the amounts charged by the Treasury Department differ widely from the amounts acknowledged and credited by the Departments of State, War, Navy, Interior. As to the amount relating to pensions between 1860 and 1870, the difference or increase in the statement of the Secretary of the Treasury as compared with the statement of the Secretary of the Interior is \$11,384,403.74.

The books or accounts between the Treasury and other Departments will not agree by large amounts.

I come now to the printing division. The testimony, pages 229, 230 and 231, shows that about 5 per cent. of the paper used by the Printing Bureau is returned to the loan division, which is the same office that issues the paper. National bank notes, legal tenders, bonds, and internal revenue stamps are delivered ready for use to the Comptroller, the Treasurer, the loan division, and the Commissioner of Internal Revenue, and there are no checks between the Printing Bureau and those receiving these printed impressions. All ought to pass through the Register or some other office before delivery for use. I think there is room for fraud in the above deliveries. I am told the Secretary of the Treasury has lately made a change such as was suggested by the committee.

Mr. Saville, who was chief clerk of the Treasury Department in 1870 when the many changes in the statements and official finance reports were made, on page 201 of the testimony, says:

Q—Now state the reasons that induced the changed statement of the public debt in 1871?

A.—The primary reason was that we desired to be accurate. We wanted to be able to put before the world a statement that we could swear to, if necessary.

Here it is stated that the reason for making these wholesale changes in official statements and finance reports to Congress was that they wanted a statement they could swear to. It will be recollected that the written order to Register Allison to make the great changes was on the ground that the different statements were unfavorably commented upon abroad.

Mr. Saville says in answer to a question, page 208:

Q.—Am I to understand, or not, that you examined each book, each entry on account of the public debt from the organization of the Government down to 1870?

A.—O, no, sir; I did not examine each entry. I examined each book and each account, but not in detail, so as to go to each entry. It would have taken years to have examined each entry. I had expected, I may say, to do that before I got through.

This shows that Mr. Saville says there was not a careful examination of the books before the many changes were made. Mr. Bayley told us in his testimony that he alone did the work of examination of books in four months and a half; that he took the footings from printed documents, &c. Now Mr. Saville tells us he did not examine each entry, but made the changes and expected afterwards to examine more carefully.

On pages 212 and 213 Mr. Saville says the system of book-keeping was changed in 1870, and the changes, when compared with the amounts previously reported by the Register, increased the debt statement in—

1862 (about)	\$10,000,000
1863 (about).....	20,000,000
1864 (about).....	75,000,000

There has been no attempt by any one to explain the above increases in the public debt. On page 214 Mr. Saville says that, in order to keep the public debt correctly by receipts and expenditures, it is necessary to make entries not warranted by law. Yet in 1870 the Hamilton system of keeping accounts by "issues and redemption" was changed and a different one adopted, and the result is an apparent increase in the public debt of many millions. On that point I would like to have read a quotation from a speech that Mr. Sherman made in the Senate in 1876. The Secretary will please read the statement of the present Secretary of the Treasury, and let it be seen what he thinks about the changes in finance reports.

The Chief Clerk read as follows:

"I have often heard it complained that the system of keeping accounts in some branches of the service ought to be changed; but it is a very difficult and a very dangerous process, and I invite the careful scrutiny of any man who undertakes to improve on the work of Alexander Hamilton and Albert Gallatin and all the great men who filled the office of Secretary of the Treasury, and to devise a better system of accounting than they with their mature minds and long experience established, and which has been enlarged with the gradual growth of our Government. Their system has been the frame-work of our finances for more than eighty years. The gradual additions to the mode of accounting that have been made by law have probably made as perfect a system as can be devised. But he must be a bold man and a wise man who will undertake, without study and experience, to step in and devise a better system than this. If we had such a man, if there is such a one who is willing to undertake the task, I shall be very glad to co-operate with him. I doubt very much the propriety of any tinkering with so complicated a machine as the Treasury Department."

Mr. Davis, of West Virginia. It will be seen that the present Secretary of the Treasury doubted very much the propriety of tinkering with these Treasury accounts at the time. I believe the word "tinkering" is his own and not mine.

The report of the committee on page 50 gives a statement compiled from Senator Edmunds's report from the Committee on Retrenchment made to the Senate March 3, 1869, it showing that there were partially unaccounted for about \$49,000,000 in United States bonds, and about \$10,000,000 in Treasury notes, legal-tenders, &c. In 1869 the Senator from Vermont thought then as other Senators now think, that there were many millions to be accounted for. The Senator then said, on page 102 of his report:

"The books and accounts between the various subdivisions of the printing establishment have been, until recently, (to say nothing of defects still existing,) so irregularly kept, and contain many of them on examination so many *erasures and alterations*, as considerably to diminish confidence in the accuracy of results derived from such sources."

On page 97 the Edmunds report says:

"The methods of accountability and comparison between the various bureaus in the Treasury Department, as well as their own operations, have been, since the war began, as it seems to us, quite imperfect and deficient, and in some respects grossly careless."

Again:

"To put the best face on it, it is evident that the course of things there has not been such as to merit commendation in many respects, as will be seen from the evidence herewith returned. Many things have been done which, although perhaps innocent in themselves, could but have a demoralizing tendency, and to suggest opportunities and methods of fraud to employes."

So it appears that the Edmunds committee found a large amount of notes and bonds not satisfactorily accounted for by the Printing Bureau or Treasury Department. Deducting the excess, the total of notes and bonds unaccounted for was \$59,379,669.

This was the report of a committee made in 1869, of which the Senator from Vermont was chairman, and he admits there was nearly \$60,000,000 in doubt, and says the imperfect methods of keeping the accounts "suggest opportunities and methods of fraud."

Now what are our conclusions? The testimony shows, and the facts are, that each month, quarter, and year, the Secretary's office, the Comptroller's, and Register's have compared statements and accounts, and if they did not agree they were made to agree.

It has often been said that the Secretary, Comptroller, Treasurer, and Register are checks upon each other. Up to 1869 and since 1870 all statements substantially agree. Notwithstanding the comparisons, checks, and agreements, the statements made in official finance reports previous to 1870 and since do not agree by hundreds of millions of dollars.

From the days of Washington and Hamilton to Grant and Boutwell the official accounts and statements to Congress and the country agreed, but there are large and many changes during the Grant and Boutwell administration. I think it doubtful whether half the facts connected with the wholesale changes in official finance reports, books, and accounts will ever be known, certainly not until there is a political change in the administration and the Treasury Department of this Government.

The many changes, scratches, and apparent alterations in official statements and in figures were made by some one and for an object. Who did it or why it was done has not been explained. Why did not the Treasury officials or the minority of the committee call the party or parties who did the work and explain?

Mr. Ingalls. The Senator does not state that the books were changed?

Mr. Davis, of West Virginia. I said that the accounts and statements were changed.

Mr. Ingalls. In the original books?
 Mr. Davis, of West Virginia. I said that the official statements as made to Congress from the earliest days of the Government down to 1870 continued one and the same without alteration or without change, but between 1869 and 1870 the many changes that I have spoken of and many others that I have not alluded to appear to have taken place. When these figures were restated in 1870 under the new system, they appeared much larger than they had appeared previously, and so they remain in the reports to day.

* * * * *
 In our report and in tables I have used no fact has been stated or figures used not taken from official documents or proven by some Treasury official.

The Treasury Department and the minority of the committee had full and ample opportunity to explain or contradict all statements and figures of the majority report, but in nearly every instance failed to do so.

The minority report, page 59, in referring to the changes, discrepancies, &c., in official statements, books, and accounts, says:

"The undersigned are of opinion that the differences in these statements are unfortunate, and they can think of no remedy for the trouble but the establishment of a rule in the Department that all tables and statements shall emanate from one source and shall invariably be made from the same data and upon the same principle."

This is a square admission by the minority of the committee that there are differences in Treasury statements and they regret it.

The following table will show the great difference or increase in the amount of public debt between 1862 and 1870, as stated by the Secretary and Register of the Treasury ;

Year.	Public Debt, as stated in the Finance Report for—		Increase	Decrease.
	1871 and subsequent Reports— Secretary's statement.	1870 and previous Reports— Register's statement.		
1862.....	\$524,176 412 13	\$514,211,371 92	\$9,965,040 21	
1863.....	1,119,772,138 63	1,098,793,181 37	20,978,957 26	
1864.....	1,815,784,870 57	1,740,694,489 49	75,093,881 08	
1865.....	2,680,647,869 71	2,682,593,026 53		\$1,945,156 79
1866.....	2,773,236,173 69	2,783,425,879 21		10,189,705 52
1867.....	2,678,163,163 87	2,692,199,215 12		14,033,111 25
1868.....	2,611,687,851 19	2,636,320,364 67		24,633,113 48
1869.....	2,588,452,213 94	2,489,002,480 58	99,449,733 36	
1870.....	2,480,672,427 81	2,336,358,599 74	94,313,828 07	
Total.....	19,272,555,561 57	19,023,595,298 63	299,801,439 98	50,841,087 04
Increase.....			248,960,332 94	

It will be seen that the apparent increase in each year is large. The year 1864, \$75,000,000; in 1869 and 1870, nearly a

hundred million in each year, which has not been and perhaps cannot be explained.

Mr. Ingalls—May I ask the Senator one further question?

Mr. Davis, of West Virginia—Certainly.

Mr. Ingalls—I believe that I am not wrong in assuming that all these Treasury accounts appear in duplicate and triplicate and in some instances in as many as in five different books or statements before they are finally closed in the Department. Now, I ask the Senator if it did not appear affirmatively in the testimony taken before the committee that there were no instances in which the erasures or apparent alterations ran through the entire series, and if it was not true that in every instance the footings and the statements of the accounts agreed in all these different departments.

Mr. Davis, of West Virginia—I cannot answer the Senator's question in that way. Take if you choose the year 1862. In that year the debt had been stated to Congress as \$514,000,000; it had been so restated by four different Secretaries; had remained at \$514,000,000 up to 1870, and when it was restated under the new system in 1870 it was put at \$524,000,000 in round numbers, and remains there to-day.

Mr. Ingalls—What was the apparent increase?

Mr. Davis, of West Virginia—Ten millions.

Mr. Ingalls—Does not the Senator know that there was in the finance report of that year a full and detailed statement of all the discrepancies and how they occurred?

Mr. Davis, of West Virginia.—Oh, no, sir; I have not seen in any finance report such an explanation, certainly not that year; but in the year 1871 there was an attempted explanation of these discrepancies. If the Senator will recollect when the receipts and expenditures were added together and the deductions made, there was \$116,000,000 difference —

Mr. Ingalls—Made up of certain specific items.

Mr. Davis, of West Virginia—Then there was an effort made, and with some success, to explain the \$116,000,000; in other words, if you take the receipts of the Government from the beginning down to June, 1870, and the expenditures, and deduct one from the other, and then take the amount of the public debt, you will find that there is \$116,000,000 unexplained on its face. Then there was an attempt to explain away the \$116,000,000, and, as I say, with some success; but still there is part of that \$116,000,000 not explained.

Mr. Ingalls—In what particulars does the Senator think that the explanation is unsatisfactory?

Mr. Davis, of West Virginia—There was no effort to explain a part of it at all, and the Senator will recollect very well that the witness, Dr. Guilford, whom we recalled before the committee, stated that between six and seven millions in the year 1870 had been added to the public debt for the purpose of making the statements harmonize.

Mr. Ingalls—Not added to the public debt. The Senator does

not want to be understood as saying that it was an addition to the public debt?

Mr. Davis, of West Virginia—To the public debt statement. If you add it to the statement it adds it to the debt apparently because the statement would not agree and would not be as large as it is now if that was not added. The witness tells you so. There is no question between the Senator and me on that.

Mr. Ingalls—There is certainly a very great question.

Mr. Davis, of West Virginia—If the Senator will look at the very last question asked at the end of the testimony he will find that the witness Guilford says that that six or seven million had no other existence than the order of the Secretary to put it there.

Mr. Ingalls—What page does the Senator refer to?

Mr. Davis, of West Virginia—The very last page in the testimony, page 239. I recollect it very well. Let me read it.

By the Chairman:

Q.—The only existence that those three amounts have to your knowledge is that you were ordered to put them there to make the accounts harmonize?

A.—That is so.

The Senator will recollect that at his instance Guilford was recalled, he thinking that there was some mistake as to his saying whether it was on it or not.

Mr. Dawes—Will the Senator allow me to understand what he intends to have the public understand?

Mr. Davis, of West Virginia—Certainly, I have no objection to any question either of my colleagues choose to ask.

Mr. Dawes—The Senator has stated that it was found by the committee that at some time or other some figures had been changed on the books, found that by inspection. He says that the minority of the committee in no instance called any witnesses to show that that was an honest transaction. Now, I should like to know of him—

Mr. Davis, of West Virginia—I did not quite say that. I said no witnesses were called to explain or to show who made the alterations. It was in the power of the Department to send us the man who did the act.

Mr. Dawes—I want the Senator to tell the country, in connection with this indictment of the Treasury Department, whether in any single instance the committee called any witnesses to show that it was not an honest transaction?

Mr. Davis, of West Virginia—The committee called the employes of the Treasury Department before them, pointed out these erasures and alterations, and each and every one of them, my recollection is, without being able to put my hand just on the place, answered that he knew nothing about them, and some of them said, until they were shown them, that there were no erasures on the books; and the Senator will recollect that both Mr. Saville and Major Power, who is now chief clerk of the Department, said that erasures ought not to occur upon ledgers, though they might occur upon the day-books.

Mr. Dawes—After that statement of what the witnesses did testify, can the Senator answer me directly, whether the committee called a single witness to show, or whether a single witness called by anybody did show, that in any one of those apparent erasures upon the books there was anything wrong?

Mr. Davis, of West Virginia—The erasures were there. They were there by the thousand upon the ledgers.

* * * * *
Mr. President, I was about concluding my remarks. I shall do so in a few minutes.

No good, substantial, or satisfactory reason has been given by the Treasury Department or the minority of the committee for the following:

First—Why the order to Register Allison was issued in 1871, to change his official tabulated statement in the finance reports, going back thirty or forty years.

Second—Why the new mode or system of stating the public debt, apparently largely increasing the debt in 1870, was adopted.

Third—Why six to seven millions of dollars *not on the books* were added to the public debt in 1871.

Fourth—Why statements which had been officially made to Congress for many years were in 1870 restated at different amounts, and apparently largely increased the receipts, expenditures and public debt.

Fifth—Why the bonds issued to the Pacific Railroad companies amounting to more than \$58,000,000, were in 1870 dropped from the statement to the public debt, and why the statement of the public debt in 1869 failed to show a decrease corresponding to the amount of these bonds.

Sixth—Why thousands of scratches and alterations, and missing or mutilated leaves, appear in the ledgers of the Treasury Department between 1860 and 1870, when the books are comparatively clean since and before.

Seventh—Why scratches and alterations appear on the appropriation warrant of 1869, or why the appropriation warrants of 1868 and 1870, and a number of other warrants, should have been missing for years from the files of the Register of the Treasury.

Eighth—Why the reports of the cash in the Treasury, the interest paid on the public debt, or the sinking fund, do not agree by many millions of dollars.

Ninth—Why the Treasurer's report, between 1860 and 1870, of the receipts and expenditures differs largely from the reports of the Secretary and Register.

Tenth—And why the charges on the books of the Treasury Department of sums received by the other Departments do not agree by millions with the books of the Department so charged.

Eleventh—Why in 1870 the public debt receipts and expenditures previously officially reported to Congress and accepted as correct, were restated or altered, largely increasing the amounts.

The majority and minority reports substantially agree upon all the leading facts stated.

Now, Mr. President, as there is no objection, and I do not wish to prolong the debate, I will ask that the resolutions of the committee which I believe we were very unanimous upon may be read so that they may be acted upon and that the information asked from the Department may be given by the next session of Congress.

* * * * *
 Mr. Whyte—Mr. President, before this subject passes away I should like to say one word. I went upon this Committee of Treasury Accounts somewhat impressed with the idea from what I had heard of the manner in which the accounts had been kept according to the theory of Alexander Hamilton and the other financiers of the past time who had presided over the destinies of that Department, that I was to find a set of books kept in a scientific and artistic manner. I presumed that the Register of the Treasury, who was the official bookkeeper of the Government, had upon his books an accurate statement of the issues and redemptions of the public debt, of the receipts and expenditures of the public money. I had been taught myself at home in the establishment of the treasury department of my own State in 1851, which had come from the hand of Louis McLane, that it was based upon the accurate manner in which the books of the Treasury Department at Washington were kept, and I expected to find the same safeguards and protections for the public there which in my own State had been erected through the skill of Mr. McLane. I was shocked, Mr. President, to find such a condition of things in the Treasury Department as an inspection of their books discloses.

The distinguished Senators who acted as the minority of the committee seem to complain greatly because the chairman of the committee will not express his belief that there was wrong perpetrated by somebody in the past, some robbery, some public plunder committed by some of the officials who have heretofore had charge of that Department. It was not necessary for the Senator from West Virginia to express any such opinion. He would have been culpable in the highest degree if he had given utterance to an opinion which had not some evidence upon which it could be based. But he found, and we all found, a condition of things in the Treasury Department not creditable to the financial department of this Government. We found discrepancies between the statements of the public debt made by the Secretary of the Treasury and by the official bookkeeper, the Register of the Treasury Department. We found large sums constituting those differences, and we found that, for the purpose of removing from the minds of the foreign people who invest in our bonds doubts as to the accuracy of our accounts, the Secretary of the Treasury, or his chief clerk acting under his authority, ordered and directed the official bookkeeper of the Government to change his public statement, to add to it such an item in round numbers, aggregating \$6,000,000, for the

purpose of assimilating and making agree the statement emanating from his office and the statement emanating from the office proper of the Secretary of the Treasury. We found more than that, that the Register of the Treasury was directed to enter upon the books \$6,000,000 as a part of the public debt for which his clerks admitted they knew of no items on the books of the Register's office which justified the entering of that \$6,000,000. We found, also, such looseness, such carelessness, such negligence in the condition of public affairs connected with the administration of the financial department as left the entire protection of this people in the issue of bonds and in the issue of the Treasury notes to the honesty and integrity of the officials.

Mr. President, I know that we are at the close of the session, and that gentlemen are anxious to dispose of other matters of business; but I cannot leave my colleague on the committee, the Senator from West Virginia, without bearing testimony to the condition of things of which he has spoken; and I will say further, that when he declined here on this floor to charge impropriety of conduct against the officers, merely stating the facts, which he has not stated in the slightest degree of exaggeration, to the letter as they exist in regard to these discrepancies in the statement of the public debt, in regard to the erasures and alterations upon the books, upon the ledgers of the finance department, discreditable to a corner grocery, I felt it due to him to bear witness to the truth of his assertions. Mr. President he has followed only in the steps of an illustrious predecessor when he has refused to charge crime or wrong against Treasury officials. He has done only what the distinguished Senator from Vermont [Mr. EDMONDS] did when he examined into the workings of the Printing Bureau in 1869. He found a deficit of \$59,000,000 unaccounted for of bonds issued. He made no charge against the Department, but he said that the erasures and alterations upon the books of that Department were such as entitled them to little consideration for accuracy. I hold in my hand his report made to the Senate from the Committee on Retrenchment, in which he makes this statement: that the carelessness and negligence of the conduct of that Department was such that it opened the door to fraud, and if there was no proof of actual fraud before him, there was proof of the grossest negligence which might have permitted any fraud to have been committed.

Now, Mr. President, I do not wish to go into the details of these transactions. The reports were before the committee. Some of the discrepancies were explained. The discrepancy of \$116,000,000 was in part explained, but there was, to use the language of the witness, an elastic item of \$10,000,000 that was not explained—quite an elastic item; \$10,000,000 that was left to probability; that was left to conjecture; that if he had time to go through he might be able to explain it in digging up interest unaccounted for and moneys expended in the changes of bonds.

Mr. Dawes—Will the Senator state what that \$10,000,000 related to?

Mr. Whyte—It related to the difference of \$116,000,000 in regard to the report of 1871. He only accounted for \$106,000,000, and then he said there was an elastic item of \$10,000,000 that he had not explained.

Mr. Dawes—Does not the Senator know that it referred to the debt of the Revolution, and that they had not got through with examining it?

Mr. Whyte—He included the Revolutionary debt to make up his \$106,000,000, and included everything that he could rake and scrape, and still that elastic sum of \$10,000,000 was unexplained.

* * * * *

Mr. President, we discovered enough to put the people on their guard, and to induce, I trust, Congress to throw around the Treasury Department checks and safeguards to protect the people in the issue of notes and the issue of bonds, so that it will not depend upon the honesty of the official, but he will be protected in his honesty by proper checks which will show that not a dollar issued that is not lawfully put before the people.

Mr. Cameron, of Wisconsin—I move to postpone the present and all prior orders—

Mr. Davis, of West Virginia—This report is before the Senate.

The Presiding Officer, (Mr. Carpenter in the chair)—The Chair will state that this debate is out of order. There is no question before the Senate.

Mr. Davis, of West Virginia—This report was taken up regularly, and the resolutions of the committee are to be acted on.

Mr. Cameron, of Wisconsin—There is no action to be taken in regard to the report.

Mr. Conkling—Is not a motion to postpone in order?

Mr. Davis, of West Virginia—Certainly.

The Presiding Officer—The Chair will state his understanding of the matter. The report was called up for the purpose of enabling the Senator from West Virginia to submit remarks, but no motion was made about it.

Mr. Davis, of West Virginia—Now, Mr. President—

Mr. Cameron, of Wisconsin—I have the floor, I believe.

Mr. Davis, of West Virginia—Of course the Senator can make his motion and I can speak on the motion. If the idea is to cut off this report when both the majority and the minority wish the resolutions appended to the report acted on, we can speak as long as we please on the motion to postpone. I believe there is no division between the majority and the minority as to the resolutions. They simply ask the Department to give certain information by the meeting of the next session of Congress, and I can see no objection to having them read and adopted.

Mr. Cameron, of Wisconsin—If the Senator from West Virginia desires to have the resolutions read for the purpose of having action taken upon these resolutions, I certainly have no objection.

Mr. Davis, of West Virginia—That is it.

The Presiding Officer—Does the Senator from West Virginia submit any motion?

Mr. Davis of West Virginia—I have called up the report, and the report contains the resolutions. I now ask the Senate to proceed to consider the resolutions for the purpose of passing them.

The Presiding Officer—The Senator from West Virginia moves that the Senate proceed to consider the resolutions appended to the report, as the Chair understands.

Mr. Davis, of West Virginia—Yes, sir.

Mr. Cockrell—Let the resolutions be read.

The Chief Clerk read as follows :

Resolved, That a copy of this report be furnished the Secretary of the Treasury, and he be directed to report to the Senate, at the next regular session, whether or not changes could be made in the mode of conducting the business in his Department which would provide additional checks and secure greater safety in the issuing and keeping of public moneys and securities; whether the present system of keeping accounts and books, issuing warrants, and of receiving, keeping and paying money can be improved; also whether any employes in any bureau or division of the Department can be dispensed with, or transferred to other bureaus or divisions, where additional force may be needed; and generally to submit his views as to what changes will add to the safety of the public moneys and securities, and tend to efficiency, economy and security, and the general good of the public service.

Resolved, That the Secretaries of State, War, Navy and Interior Departments, Postmaster General and Attorney-General be directed to report to the Senate at its next regular session what changes, if any, of the laws regulating the management of their several Departments, or the divisions and bureaus thereof, are necessary or would be beneficial in promoting the efficiency or economy of their administration or management; to state what additional guards or checks, if any, would conduce to the greater security of the public money disbursed by any of them, or of the public property and its proceeds which is in their charge. They are directed to set forth the mode in which the accounts for their Departments are kept with the Treasury, and in what mode the present system can be improved, if change is needed, and to state what changes, if any, in the clerical and other force in the various bureaus of the several Departments could be made in the public interest. They are directed generally to furnish the Senate with such information as in their judgment would enable it to pass the necessary laws and regulations to carry out their recommendations.

The Presiding Officer—Will the Senate proceed to the consideration of these resolutions?

The motion was agreed to.

Mr. Davis, of West Virginia—I move that the resolutions be adopted.

The Presiding Officer—The resolutions are before the Senate, and the question is on agreeing to them.

The resolutions were agreed to.

Mr. Davis of West Virginia—I have called up the report, and the report contains the resolutions. I now ask the Senate to proceed to consider the resolutions for the purpose of passing them.

The President's Office—The Senator from West Virginia moves that the Senate proceed to consider the resolutions appended to the report as the Chair understands.

Mr. Davis of West Virginia—Yes, sir.

Mr. Cassin—Let the resolutions be read.

The Chief Clerk reads as follows:

Resolved, That a copy of this report be furnished the Secretary of the Treasury, and be directed to report to the Senate at the next regular session, whether or not changes could be made in the mode of conducting the business in the Department which would require additional checks and a more careful supervision in the issuing and payment of public money, and whether the present system of keeping accounts and books in the Department could be improved; also whether any employees in any division of the Department can be dispensed with or transferred to other business or divisions where additional force may be needed; and generally to exhibit his views as to what changes will add to the safety of the public money and securities, and lead to efficiency, economy, and security, and the general good of the public service.

Resolved, That the Secretaries of State, War, Navy and Interior, Department of Agriculture, and Attorney-General be directed to report to the Senate at its next regular session what changes, if any, in the laws regulating the management of their several Departments, or the divisions and bureaus thereof, are necessary or would be beneficial in promoting the efficiency or economy of their administration or management; to state what additional checks or checks, if any, would conduce to the greater security of the public money disbursed by any of them, or to the public property and its proceeds which is in their charge. They are directed to set forth the mode in which the accounts for their Departments are kept with the Treasury, and in what mode the present system can be improved if change is needed; and to state what changes, if any, in the internal and other laws in the various bureaus of the several Departments could be made in the public interest. They are directed generally to furnish the Senate with such information as in their judgment would enable it to pass the necessary laws and regulations to carry out their recommendations.

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