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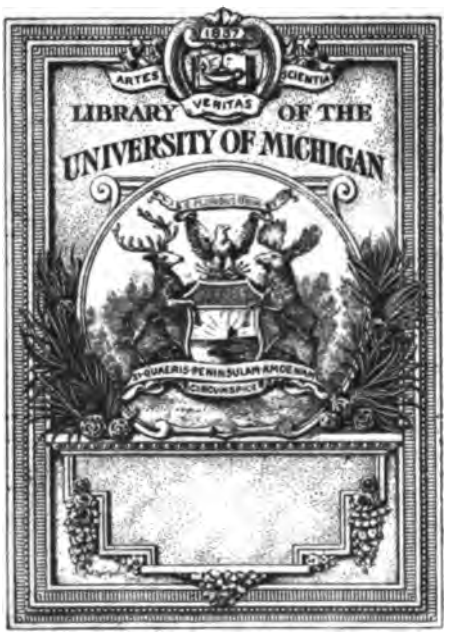
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THE GIFT OF
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62D CONGRESS, 2d Session } HOUSE OF REPRESENTATIVES { DOCUMENT No. 854

THE NEED FOR A NATIONAL BUDGET

MESSAGE FROM THE PRESIDENT OF THE UNITED STATES

TRANSMITTING

REPORT OF THE COMMISSION ON ECONOMY AND EFFICIENCY ON THE SUBJECT OF THE NEED FOR A NATIONAL BUDGET



JUNE 27, 1912.—Referred to the Committee on Appropriations and ordered to be printed

WASHINGTON
1912



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MESSAGE OF THE PRESIDENT.

To the Senate and House of Representatives:

I send herewith the report of the Commission on Economy and Efficiency on "The Need for a National Budget." The recommendations contained therein are approved by me. I recommend to the Congress the enactment of the legislation necessary to put them into effect.

The subject is one of fundamental importance to the Executive, as well as to the Congress. Notwithstanding the magnitude and complexity of the business which is each year conducted by the executive branch and financed by the Congress, and the vital relation which each governmental activity bears to the welfare of the people, there is at present no provision for reporting revenues, expenditures, and estimates for appropriations in such manner that the Executive, before submitting estimates, and each Member of Congress, and the people, after estimates have been submitted, may know what has been done by the Government or what the Government proposes to do.

Briefly stated, the situation is this: Under the Constitution (and subject to its limitations) the Congress is made responsible for determining the following questions of policy: What business or work the Government shall undertake; what shall be the organization under the Executive which is charged with executing its policies; what amount of funds, and by what means funds shall be provided for each activity or class of work; what shall be the character of expenditures authorized for carrying on each class of work—i. e., how much for expenses, how much for capital outlays, etc.

As a means of definitely locating this responsibility the Congress was given the sole power to levy taxes; to borrow money on the credit of the United States; to authorize money to be drawn from the Treasury. To the President also has been given very definite responsibility. To the end that the Congress may effectively discharge its duties the article of the Constitution dealing with legislative power provides that "a regular statement and account of receipts and expenditures of all public moneys shall be published," and the article dealing with the Executive power requires the President "from time to time to give to the Congress information on the state of the Union and to recommend to their consideration such measures as he shall deem necessary and expedient."

Notwithstanding these specific constitutional requirements there has been relatively little attention given to the working out of an adequate and systematic plan for considering expenditures and estimates for appropriations; for regularly stating these in such form that they may be considered in relation to questions of public policy; and for presenting to the Congress for their consideration each year, when requests are made for funds, any definite plan or proposal for which the administration may be held responsible.

Regular committees on expenditure have been established by the Congress for the purpose of obtaining knowledge of conditions through special investigations. During the last century over 100 special congressional investigations have been authorized to obtain information which should have been regularly submitted, and much money as well as much time has been spent by the Congress in its effort to obtain information about matters that should be laid before them as an open book; many statutes have been passed governing the manner in which reports of expenditures shall be made; specific rules have been laid down giving the manner in which estimates shall be submitted to the Congress and considered by it. From time to time special investigations have been made by heads of executive departments. During the last century many such investigations have been carried on and much money has been spent in the conduct of these, as well as by the Congress for the purpose of obtaining facts as a basis for intelligent consideration of methods and procedure of doing business with a view to increasing economy and efficiency. From time to time Executive orders have been issued and reorganizations have taken place.

Generally speaking, however, the only conclusions which may be reached from all of this are that—

No regular or systematic means has been provided for the consideration of the detail and concrete problems of the Government.

A well-defined business or work program for the Government has not been evolved.

The reports of expenditures required by law are unsystematic, lack uniformity of classification, and are incapable of being summarized so as to give to the Congress, to the President, or to the people a picture of what has been done, and of cost in terms either of economy of purchase or efficiency of organization in obtaining results.

The summaries of expenditures required by law to be submitted by the Secretary of the Treasury, with estimates, not only do not provide the data necessary to the consideration of questions of policy, but they are not summarized and classified on the same basis as the estimates.

The report on revenues is not in any direct way related to the expenditures, except as the Secretary of the Treasury estimates a sur-

plus or a deficiency and this estimate is based on accounts which do not accurately show expenditures or outstanding liabilities to be met.

Instead of the President being made responsible for estimates of expenditures, the heads of departments and establishments are made the ministerial agents of the Congress, the President being called on only to advise the Congress how, in his opinion, expenditures may be reduced or revenues may be increased in case estimated expenditures exceed estimated revenues.

The estimates do not raise for consideration questions which should be decided before appropriations are granted, nor does the form in which estimates are required by the Congress to be presented lay the foundation for the consideration of: Subjects of work to be done; the character of organization best adapted to performing work; the character of expenditures to be made; the best method of financing expenditures.

The present law governing the preparation and submission of estimates, requiring them to be submitted each year in the same form as the year before, was passed without due consideration as to what information should be laid before the Congress as a basis for action, the result being that the unsystematic and confused method before in use was made continuous.

The rules of the Congress do not provide for the consideration of estimates in such manner that any Member of Congress, any committee, or either House of Congress as a whole may have at any one time the information needed for the effective consideration of a program of work done or to be done.

The committee organization is largely the result of historical development rather than of the consideration of present needs.

Inadequate provision is made for getting before each committee to which appropriations are referred all of the data necessary for the consideration of work to be done, organization provided for doing work, character of expenditures, or method of financing.

Following the method at present prescribed, the estimates submitted by each organization unit may have to be split up for consideration by appropriation committees of the Congress and be made the subject of several different bills; in few places are all of the estimates or appropriations asked for by a single organization unit brought together.

The estimates for appropriations requested for a single class of work are similarly divided, no provision being made for considering the amount asked for, the amount appropriated, or the amount spent for a single general class of governmental activity.

Generally speaking, the estimates for expenses (or cost of each definite class of services to be rendered) are not separately shown from estimates for capital outlays (or cost of land, buildings, equipment, and other properties acquired).

While the classification and summaries of estimates do indicate a proposed method of financing, these summaries do not show classes of work or the character of expenditures provided for and therefore can not lay the foundation for the consideration of methods of financing as a matter of governmental policy, as is contemplated under the Constitution.

The appropriations are just as unsystematic and incapable of classification and summary as the estimates—in fact, follow the same general form, making it difficult and in many cases impossible to determine what class of work has been authorized, how much may be spent for each class, or the character of expenditures to be made; nor does any one bill cover the total authorizations for any particular general class of work.

Bills for appropriations (the authorizations to incur liabilities and to spend) are not considered by the committee to which measures for raising revenues and borrowing money are referred, nor are revenues and borrowings considered by committees on appropriations in relation to the funds which will be available.

So long as the method at present prescribed obtains, neither the Congress nor the country can have laid before it a definite understandable program of business, or of governmental work to be financed; nor can it have a well-defined, clearly expressed financial program to be followed; nor can either the Congress or the Executive get before the country the proposals of each in such manner as to locate responsibility for plans submitted or for results.

Although the President has the power to install new and improved systems of accounts and to require that information be presented to him each year in such form that he and his Cabinet may intelligently consider proposals or estimates; although the President, under the Constitution, may submit to the Congress each year a definite well-considered budget, with a message calling attention to subjects of immediate importance, to do this without the cooperation of the Congress in the repeal of laws which would be conflicting and in the enactment of other laws which would place upon the heads of departments duties to be performed that would be in harmony with such procedure, would entail a large expenditure of public money in duplication of work.

The purpose of the report which is submitted is to suggest a method whereby the President, as the constitutional head of the administration, may lay before the Congress, and the Congress may consider and act on, a definite business and financial program; to have the expenditures, appropriations, and estimates so classified and summarized that their broad significance may be readily understood; to provide each Member of Congress, as well as each citizen who is interested, with such data pertaining to each subject of interest that

it may be considered in relation to each question of policy which should be gone into before an appropriation for expenditures is made; to have these general summaries supported by such detail information as is necessary to consider the economy and efficiency with which business has been transacted; in short, to suggest a plan whereby the President and the Congress may cooperate—the one in laying before the Congress and the country a clearly expressed administrative program to be acted on; the other in laying before the President a definite enactment to be acted on by him.

Included in this report are summaries of expenditures for the year 1911, summaries of appropriations for the fiscal year 1912, and summaries of estimates of appropriations for the fiscal year 1913. To these summaries your special attention is invited. Attached is also an appendix containing a digest of laws pertaining to appropriations and allotments, to the preparation of estimates, and to forms of reporting expenditures; also the suggested pro forma draft of budget, which has been prepared by the commission and is submitted for your consideration as a matter bearing very directly on the economy and efficiency with which Government business is carried on.

WM. H. TAFT.

THE WHITE HOUSE, *June 27, 1912.*

THE NEED FOR A NATIONAL BUDGET.

JUNE 19, 1912.

The PRESIDENT:

The Commission on Economy and Efficiency has the honor to submit the following report on "The Need for a National Budget," and makes the following recommendations, each of which is fully discussed in Part II of this report.

RECOMMENDATIONS.

The commission recommends:

1. That the President, as the constitutional head of the executive branch of the Government, shall each year submit to the Congress, not later than the first Monday after the beginning of the regular session, a budget.

2. That the budget so submitted shall contain:

(*a*) *A budgetary message*, setting forth in brief the significance of the proposals to which attention is invited.

(*b*) *A summary financial statement*, setting forth in very summary form: (1) The financial condition; (2) a statement of the condition of appropriations and other data pertaining to the "general fund" as well as to the other funds of the Government; (3) an account of revenues and expenditures for the last completed fiscal year; and (4) a statement showing the effect of past financial policy as well as of budget proposals on the general-fund surplus.

(*c*) *A summary of expenditures*, classified by objects, setting forth the contracting and purchasing relations of the Government.

(*d*) *Summaries of estimates*, setting forth: (1) The estimated revenues compared with actual revenues for a period of years; (2) estimated expenditures compared with actual expenditures for a period of years.

(*e*) *A summary of changes in law*, setting forth what legislation it is thought should be enacted in order to enable the administration to transact public business with greater economy and efficiency, i. e., changes in organic law which, if enacted, would affect appropriations as well as the character of work to be done.

3. That the Secretary of the Treasury be required to submit to the Congress the following detailed reports supporting the general sum-

maries and Executive conclusions or recommendations contained in the budget, as follows:

(*a*) *A book of estimates*, containing the supporting details to the summaries of estimates of expenditure contained in the budget.

(*b*) *A consolidated financial report*, containing a detailed statement of revenues and a consolidated statement of expenditures by departments and establishments for the last five fiscal years, with such explanatory matter as is necessary to give information with respect to increases or decreases in revenue or expenditure or other relations to which it is thought that the attention of the executive and legislative branches is to be given.

4. That the head of each department and independent establishment should be required to submit to the Secretary of the Treasury and to the Congress annual reports which, among other things, would contain detailed accounts of expenditures so classified as to show amounts expended by appropriations, as well as by classes of work, together with the amounts of increases or decreases in stores, equipment, property, etc., including lands, buildings, and other improvements, as well as such other data or operative statistics and comment in relation thereto as may be necessary to show results obtained and the economy and efficiency of doing Government work, as well as of contracting and of purchasing.

5. That the President and heads of departments issue orders which will require that such accounts be kept, such reports be made, and such estimates be prepared as will enable them to obtain the information needed to consider the different conditions, relations, and results above enumerated before the estimates are submitted; that the President recommend to the Congress the enactment of such laws as will enable the administration to comply with the requirements of the Congress.

6. That the President recommend for the consideration of the Congress such changes in the form of appropriation bills as will enable the Government to avail itself of the benefits of the exercise of discretion on the part of the Executive in the transaction of current business in order that the Government may do work and accomplish results with economy and efficiency and as will definitely fix responsibility for failure so to exercise such discretion.

INTRODUCTION.

If we follow the accepted usage of most civilized nations, we must conclude that a budget is a collection of documents assembled by an officer who is at the head of or is responsible for the administration and submitted to the legislative branch of the Government. Whatever else such a budget contains, in every case it carries with it an estimate of expenditures to be made by the Government during the

coming financial period. While each nation has a revenue policy, the lack of emphasis which has been laid by nations in their budget upon the revenues and the relation of expenditures thereto has probably been due to the fact that by far the larger part of the revenues have come into the Public Treasury as the result of the operation of permanent law. No regular periodical action upon the part of the legislative authority has been necessary in order that revenues might be collected. As a consequence, the budget has been regarded primarily as an estimate of expenditures.

Inasmuch, however, as no nation can safely adopt for a long period a policy of expenditures which has no regard to the amount of its revenues it has been usual in most national governments to fix the amount of the expenditures in view of the expected revenue. Where, as is the case in this country, the estimates have been a matter of legislative rather than executive responsibility, the legislature has imposed upon the Treasury the duty of acquainting it with the estimated revenue for the coming budgetary period. It thus is the case that even in political systems in which revenues are based on permanent law rather than on periodical legislative action the demands of a conservative financial policy require that expenditures shall be estimated in view of revenue possibilities. We may say, therefore, that a budget should consist of estimates of revenue as well as of expenditures.

It has been said that a budget is primarily an estimate of the expenditures made necessary by the operations of the Government. That is, it is assumed that a government already exists which operates in a given way. A budget is based upon the theory that the Government for whose operations expenditures must be made is already organized and discharges certain activities whose number and extent have already been determined. The purpose of a budget is thus to finance an existing organization in order that it may successfully prosecute defined lines of work. In case it is thought desirable to have changes made in organization and in number and extent of activities, as compared with the organization and activities financed in the preceding budgetary period, these changes should be indicated at the time the budget is drawn up, and in any case, the changes must be determined before or at the time that appropriations are granted, since the appropriation is primarily a method of financing the existing organization and predefined activities.

Nevertheless since changes in organization and in number and extent of activities can hardly fail to affect expenditures, a budget, while primarily having to do with the expenditures made necessary by the defined operations of an existing governmental organization, must in the nature of things be concerned secondarily at any rate with questions of governmental organization and activities. It is,

of course, to be borne in mind that other than financial considerations primarily control the decision of these questions, but it can not be forgotten that no State can enter upon an administrative program, however desirable, the expense of which its financial resources do not admit it to assume. Thus, a comprehensive naval program is entered upon for military and not for financial reasons. But if the resources of the country are insufficient the nation will have to forego the advantages of such a program, however marked they may be.

In this sense it may be said that a budget is in the nature of a prospectus and that its purpose is to present in summary form the facts necessary to the shaping of the policies of the Government so far as they affect its finances.

Budgetary practice has been influenced by the constitutional relations existing between the executive and legislative branches of government. Generally speaking, the executive authority (apart from the United States) has been conceived of as possessing powers of initiation and leadership while the legislative authority is regarded as possessing merely powers of final determination and control. In the United States, however, the legislature is usually regarded as the authority which initiates and determines a policy which it is the duty of the Executive to carry out. The effect of this conception of the relations of the Legislature to the Executive has been that the budget has been primarily an affair of the Congress rather than of the President. The Congress makes use of administrative officers in order to obtain the information which it must have to determine the important questions of policy devolved upon it by the American system. These administrative officers are acting as the ministerial agents of the Congress rather than as representatives of the President. The result is that while in most other countries the budget is in the nature of a proposal or program submitted on its responsibility by the executive to the legislature, in the United States the Book of Estimates, our nearest approach to a budget, is rather a more or less well-digested mass of information submitted by agents of the Legislature to the Legislature for the consideration of legislative committees to enable the Legislature both to originate and to determine the policy which is to be carried out by the Executive during the coming budgetary period.

Definition and purpose of the budget.—As used in this report the budget is considered as a proposal to be prepared by the administration and submitted to the legislature. The use of a budget would require that there be a complete reversal of procedure by the Government—that the executive branch submit a statement to the Legislature which would be its account of stewardship as well as its proposals for the future. A national budget thus prepared and presented would serve the purposes of a prospectus. Its aim would

be to present in summary form the facts necessary to shape the policy of the Government as well as to provide financial support. The summaries of fact included in the budget would also serve as a key or index to the details of transactions and of estimates which would be submitted with the budget or which would be contained in accounting records and reports.

An act of appropriation which follows a budget is a grant of money by the legislative branch to the executive branch of the Government. In the United States Government, in which the Congress habitually exercises the right to add to the estimates proposed by the Executive, and in which the President has no right to veto specific items in appropriation bills, items are usually found in appropriation acts which can hardly be said to have received Executive approval even where the appropriation acts containing them have been signed by the President. For, in many cases, formal Executive approval has been accorded to an appropriation act as a whole which contains items for which the Executive is not in any way responsible or to which he is positively opposed. In case the President has thus approved an appropriation act as a whole, he may, however, by instruction to his subordinates in the administration, prevent the expenditure of public money for many items of which he disapproves, since an appropriation act frequently is an authorization rather than a command.

The constitutional inhibition that "no money shall be drawn from the Treasury but in consequence of appropriations made by law" makes the budget an instrument of *legislative control* over the administration. The act of appropriation as the legal means of making funds available to the executive branch, also enables the Executive, or some officer directly responsible to the Executive, to exercise *administrative control* over liabilities incurred and over expenditures made by the many officers and agents employed by the Government in the conduct of its business.

Every branch of the business of the Government is necessarily highly complex and technical. One of the most important offices of a budget is to supply the need for an effective means whereby those who are responsible for direction and control over technical processes and who understand the technical needs of the service may formally present to the Legislature and through the Legislature to the people a well-defined plan or prospectus of work to be financed in order that the Government may make provision for the needs of the country as seen by those whose duty it is to serve these needs.

The Congress, as a deliberative body, while not in a position to know what are the technical service requirements, is by reason of its representative character best able to determine questions of policy involving the expenditure of money, i. e., decide what shall and what

of course, to be borne in mind that other than financial considerations primarily control the decision of these questions, but it can not be forgotten that no State can enter upon an administrative program, however desirable, the expense of which its financial resources do not admit it to assume. Thus, a comprehensive naval program is entered upon for military and not for financial reasons. But if the resources of the country are insufficient the nation will have to forego the advantages of such a program, however marked they may be.

In this sense it may be said that a budget is in the nature of a prospectus and that its purpose is to present in summary form the facts necessary to the shaping of the policies of the Government so far as they affect its finances.

Budgetary practice has been influenced by the constitutional relations existing between the executive and legislative branches of government. Generally speaking, the executive authority (apart from the United States) has been conceived of as possessing powers of initiation and leadership while the legislative authority is regarded as possessing merely powers of final determination and control. In the United States, however, the legislature is usually regarded as the authority which initiates and determines a policy which it is the duty of the Executive to carry out. The effect of this conception of the relations of the Legislature to the Executive has been that the budget has been primarily an affair of the Congress rather than of the President. The Congress makes use of administrative officers in order to obtain the information which it must have to determine the important questions of policy devolved upon it by the American system. These administrative officers are acting as the ministerial agents of the Congress rather than as representatives of the President. The result is that while in most other countries the budget is in the nature of a proposal or program submitted on its responsibility by the executive to the legislature, in the United States the Book of Estimates, our nearest approach to a budget, is rather a more or less well-digested mass of information submitted by agents of the Legislature to the Legislature for the consideration of legislative committees to enable the Legislature both to originate and to determine the policy which is to be carried out by the Executive during the coming budgetary period.

Definition and purpose of the budget.—As used in this report the budget is considered as a proposal to be prepared by the administration and submitted to the legislature. The use of a budget would require that there be a complete reversal of procedure by the Government—that the executive branch submit a statement to the Legislature which would be its account of stewardship as well as its proposals for the future. A national budget thus prepared and presented would serve the purposes of a prospectus. Its aim would

be to present in summary form the facts necessary to shape the policy of the Government as well as to provide financial support. The summaries of fact included in the budget would also serve as a key or index to the details of transactions and of estimates which would be submitted with the budget or which would be contained in accounting records and reports.

An act of appropriation which follows a budget is a grant of money by the legislative branch to the executive branch of the Government. In the United States Government, in which the Congress habitually exercises the right to add to the estimates proposed by the Executive, and in which the President has no right to veto specific items in appropriation bills, items are usually found in appropriation acts which can hardly be said to have received Executive approval even where the appropriation acts containing them have been signed by the President. For, in many cases, formal Executive approval has been accorded to an appropriation act as a whole which contains items for which the Executive is not in any way responsible or to which he is positively opposed. In case the President has thus approved an appropriation act as a whole, he may, however, by instruction to his subordinates in the administration, prevent the expenditure of public money for many items of which he disapproves, since an appropriation act frequently is an authorization rather than a command.

The constitutional inhibition that "no money shall be drawn from the Treasury but in consequence of appropriations made by law" makes the budget an instrument of *legislative control* over the administration. The act of appropriation as the legal means of making funds available to the executive branch, also enables the Executive, or some officer directly responsible to the Executive, to exercise *administrative control* over liabilities incurred and over expenditures made by the many officers and agents employed by the Government in the conduct of its business.

Every branch of the business of the Government is necessarily highly complex and technical. One of the most important offices of a budget is to supply the need for an effective means whereby those who are responsible for direction and control over technical processes and who understand the technical needs of the service may formally present to the Legislature and through the Legislature to the people a well-defined plan or prospectus of work to be financed in order that the Government may make provision for the needs of the country as seen by those whose duty it is to serve these needs.

The Congress, as a deliberative body, while not in a position to know what are the technical service requirements, is by reason of its representative character best able to determine questions of policy involving the expenditure of money, i. e., decide what shall and what

shall not be undertaken. An act of appropriation of public money should therefore be the result of the most careful consideration of both branches of the Government.

The financing of the Government calls into action both the "money raising" and the "appropriating" powers of the Congress—the one to provide funds, the other to authorize expenditures. The exercise of both of these powers affects immediately the welfare of the people. For the purpose of considering the relations of "revenue" and "borrowing" to welfare, a budget should present for the consideration of the Congress a definite financial program. For the purpose of considering the relation of expenditure authorizations to welfare, a budget should present a definite statement of the business to be done, or a work program.

The immediate relations of revenue raising to welfare have been a subject of constant national concern since the first year the Federal Government was organized. In fact, it reaches back through the Revolutionary period; it was one of the chief subjects of popular interest and agitation which culminated in the Declaration of Independence. During the entire national period a more or less definite revenue policy has been recognized. Though not presented in budgetary form, definite policies pertaining to the welfare relation of revenue raising have furnished a definite basis for appeal to the electorate for support. With respect to revenue, there has been a well-defined policy of government which may be traced from the beginning.

With respect to the relation of Government expenditure to welfare, there has been no conscious policy, nor has the subject of Government financing (the relation of revenues and borrowings to expenditures) been a matter of great public concern except in times of war, when the problem of defending our national integrity has depended on ability to finance the Government's needs. The result has been that the United States has had no definite financial program; appropriations have been regarded as special or local in their significance. It has only been within the last few years that what the Government does with its vast organization and resources has received the attention which it deserves. As was said by the President in a recent message:

> In political controversy it has been assumed generally that the individual citizen has little interest in what the Government spends. Now that population has become more dense, that large cities have developed, that people are required to live in congested centers, that the national resources frequently are the subject of private ownership and private control, and that transportation and other public-service facilities are held and operated by large corporations, what the Government does with nearly a thousand million dollars each year is of as much concern to the average citizen as is the manner of obtaining this amount of money for public use.

It is to the expenditure side of a budget that special attention is given in this report.

PART I.

HISTORICAL AND DESCRIPTIVE.

I. PERSONS REQUIRED BY LAW TO PREPARE AND SUBMIT ESTIMATES.

II. CONSIDERATION OF THE ESTIMATES BY THE EXECUTIVE BRANCH BEFORE SUBMISSION TO THE CONGRESS.

III. THE FORM AND CONTENT OF ESTIMATES SUBMITTED.

IV. COLLATERAL INFORMATION MADE AVAILABLE TO THE CONGRESS PERTAINING TO REVENUES AND EXPENDITURES.

V. CONSIDERATION OF ESTIMATES BY THE LEGISLATIVE BRANCH.

VI. THE FORM OF APPROPRIATION ACTS AND THE GENERAL CONDITIONS ATTACHED TO MONEY GRANTS.

VII. CONDITIONS ATTACHED TO MONEY GRANTS BY GENERAL LAW.

VIII. DISCRETION GIVEN TO ADMINISTRATIVE OFFICERS IN ACTS OF APPROPRIATION.

IX. CLASSIFICATIONS OF APPROPRIATIONS.

X. THE POLICY OF THE CONGRESS WITH RESPECT TO ADMINISTRATIVE OFFICERS.

XI. ORGANIC LAW INCLUDED IN ACTS OF APPROPRIATION.

XII. CONSIDERATION AND ENACTMENT OF REVENUE MEASURES AND AUTHORIZATIONS TO BORROW MONEY.

of duty of the Secretary of the Treasury were so modified as to read, "the estimates of the public revenue and public expenditures for the fiscal year *then current*." (Rev. Stat., sec. 257.)

By several acts after 1842 and before the revision of the statutes this duty was recognized, and was expressed in section 3669 of the Revised Statutes in the following words: "All annual estimates for the public service shall be submitted to Congress *through* the Secretary of the Treasury." This provision was later modified (act of July 7, 1884; 23 Stat., 254) so as to require that "hereafter all estimates of appropriations and estimates of deficiencies in appropriations intended for the consideration and seeking the action of any of the committees of Congress shall be transmitted to Congress through the Secretary of the Treasury, *and in no other manner*." The duty of the Secretary was again modified by act of March 3, 1901 (31 Stat., 1009, sec. 5), so as to insure that, in case of failure on the part of executive departments and other officers authorized or required to make estimates, to furnish them in the form required by law, the Secretary should estimate, on or before the 1st day of November of each year, "for such appropriations as in his judgment shall be requisite in every such case, which estimates shall be included in the Book of Estimates prepared by law under his direction for the consideration of Congress."

In this series of statutory provisions is found a gradual reduction of the statutory powers of the Secretary of the Treasury from those of a "finance minister" to a mere editor without discretion; later a restoration to him of such power as was necessary to insure the proper formality in the submission of estimates by giving to the Secretary the power to make estimates for heads of departments when they were not in the *form* required.

The present provisions of law affecting the making and presentation of estimates are of two classes. They provide who shall make and prepare estimates; they regulate the form in which the estimates shall be presented. The provisions determining who shall submit estimates are considered under two heads, viz:

a. Legal provisions pertaining to estimates for expenditures.

b. Legal provisions pertaining to estimates of revenue.

a. Legal provisions pertaining to estimates for expenditures.

The most recent general legal requirement imposing a duty on executive officers with respect to the preparation of estimates is the act of March 3, 1901 (31 Stat., 1009, sec. 5), which prescribes that the head of the several executive departments and other officers authorized or required to make estimates shall furnish to the Secretary of the Treasury, on or before the 15th day of October of each year,

their annual estimates for the public service, to be included in the Book of Estimates, prepared under his direction. This is a more definite prescription than that contained in the Revised Statutes (sec. 3669).

Aside from this general requirement, there are also special laws governing particular officers.

Thus, for example, section 3671 of the Revised Statutes requires that the Commissioner of Internal Revenue shall estimate in detail, by collection districts, the expense of assessing and of collecting internal revenue, and submit the same to Congress at the commencement of each regular session.

So, too, the act of August 5, 1892 (27 Stat., 362), requires that the Commissioner of Fish and Fisheries shall embrace in the estimates of appropriations for the Fish Commission for the fiscal year 1894, and each year thereafter, estimates for all officers, clerks, and other employees whose services are permanent and continuous in their character and deemed to be necessary for an efficient and economical execution of the appropriations for the Fish Commission.

The act of March 3, 1903 (32 Stat., 1082), also provides that the Secretary of Commerce and Labor shall submit to Congress for the fiscal year 1905, and annually thereafter, estimates in detail for all personal services and for all general and miscellaneous expenses for the Department of Commerce and Labor.

The act of May 27, 1908 (35 Stat., 382), finally provides that the Public Printer shall submit for the fiscal year 1910, and annually thereafter, estimates for all clerks and other employees required in the executive or administrative offices of the Government Printing Office.

b. Legal provisions pertaining to estimates of revenue.

As the Government is organized, the only officer who has the means for determining what the revenues are, and therefore the only officer who is in a position to make estimates of revenues, is the Secretary of the Treasury. It is under his jurisdiction that practically all of the revenues except those classed as "miscellaneous" accrue. It is under him that practically all of the revenue accounts are kept. As a matter of fact, those revenue accounts which are not kept by him relate to revenues which are not recorded at all as revenue. For example, in the State Department a considerable amount of revenue is obtained and later expended by agents of the Government abroad without being considered as revenue. In the Department of Justice the same practice obtains. The revenues which are reimbursable to appropriations also are carried directly to the credit of appropriations, etc. But, generally speak-

ing, it may be said that the Department of the Treasury is the only source of information with respect to this class of data. On the Secretary, therefore, must be imposed the duty of not only submitting estimates, but also of showing the relation of estimates to expenditures. With respect to estimates of revenues the more important legal provisions are the following:

1. Act of February 26, 1907 (34 Stat., 949), which provides that—

> The Secretary of the Treasury shall each year prepare and submit, in his annual report to Congress, estimates of the public revenue and the public expenditures for the fiscal year current, and also for the fiscal year next ensuing at the time said report is submitted, together with a statement of the receipts and expenditures of the Government for the preceding completed fiscal year.

2. Act of March 4, 1909 (35 Stat., 1027, sec. 7), which provides that—

> Immediately upon the receipt of the regular annual estimates of appropriations needed for the various branches of the Government it shall be the duty of the Secretary of the Treasury to estimate, as nearly as may be, the revenues of the Government for the next ensuing fiscal year. * * *

II. CONSIDERATION OF THE ESTIMATES BY THE EXECUTIVE BRANCH BEFORE SUBMISSION TO THE CONGRESS.

The one positive provision of law which requires consideration of the estimates by the executive branch of the Government before submission to the Congress is found in the act of March 4, 1909 (35 Stat., 1027, sec. 7), to which reference has already been made. The language of this act is as follows:

> If the estimates for appropriations, including the estimated amount necessary to meet all continuing and permanent appropriations, shall exceed the estimated revenues the Secretary of the Treasury shall transmit the estimates to Congress as heretofore required by law, and at once transmit a detailed statement of all of said estimates to the President, to the end that he may, in giving Congress information of the state of the Union and in recommending to their consideration such measures as he may judge necessary, advise the Congress how, in his judgment, the estimated appropriations could with least injury to the public service be reduced so as to bring the appropriations within the estimated revenues; or, if such reduction be not in his judgment practicable without undue injury to the public service, that he may recommend to Congress such loans or new taxes as may be necessary to cover the deficiency.

By this provision of law it seems to have been contemplated by the Congress that the President shall not review or revise the estimates for expenditure which are prepared by the several department heads to be submitted through the Secretary of the Treasury. It is made the duty of the Secretary of the Treasury "to transmit the estimates to Congress as heretofore required by law." It is made only a collateral duty to "at once transmit a detailed statement of all said estimates to the President." This view is reenforced by the further language of the act which provides that after the President has given consideration to the subject he shall "advise the Congress *how* in his judgment *the estimated appropriations could* with least injury to the public service *be reduced.*" In other words, it seems to be contemplated that the Congress alone shall review the estimates submitted by heads of departments; that when prepared they shall be sent to the Secretary of the Treasury, who shall perform the duty of transmitting them to the Congress either before they are brought to the attention of the President or at the same time; that upon receiving this information about the estimates which have been sent to the Congress the President shall advise the Congress whether in his judgment *the estimates submitted* should be reduced to bring them within the present revenue; or, again, whether the laws should be

changed to increase the revenue; or, as a third choice, whether loans should be authorized to such an amount as may be adequate to meet appropriations requested.

It is also in point to say that nothing is contained in the statutes which indicates the method to be pursued by heads of departments and other officers either in making up their estimates or in the consideration of estimates before they are submitted. Only the form is prescribed. The heads of departments may rely on chiefs of bureaus, who in their turn may rely on statements prepared by their subordinates in the field or elsewhere for the information on which their estimates are based; or, again, they may make use of the accounting division of the department to aid them in making estimates for the several services within their jurisdiction. Inasmuch, therefore, as at the present time it is seldom the case that complete, accurate, and intelligible expenditure data are collected in the several departments and services whose duty it is to prepare estimates, it may be said that the estimates as prepared are infrequently based on recorded facts. In many instances it is true that the number of employees and their compensation are fixed in the statutes in so definite a manner that estimates for salaries and wages are made as a result of mere mathematical calculation. This conclusion, however, would be on the assumption that the same work requirements are to be met during the subsequent year as during prior years.

The statute law with regard to estimates vesting executive powers in and imposing duties on heads of executive departments and other officers does not give either to the President or to the Secretary of the Treasury the power to reduce the amount or amounts submitted by any head of department or other officer for any purpose except in the one case that has been mentioned, namely, in case the estimated expenditures *in toto* exceed the amount of estimated revenues.

The Secretary of the Treasury has only the power to insist that the estimates submitted shall be "in the form" required by law. As an incident, the specific duty imposed on the Secretary of the Treasury (23 Stat., 254) is to "first cause the same to be properly classified, compiled, indexed, and printed under the supervision of the Chief of the Division of Warrants, Estimates, and Appropriations of his department"; and the act of July 31, 1894 (28 Stat., 208) provides that "the Division of Warrants, Estimates, and Appropriations in the office of the Secretary of the Treasury is hereby recognized and established as the Division of Bookkeeping and Warrants." This having been done, the Secretary of the Treasury is required to submit the estimates in the form of a "book of estimates" to Congress.

The result is that, apart from such constitutional powers as the President may exercise in his capacity of Chief Executive, there is no authority vested in any executive or administrative officer to revise the estimates which may be prepared and submitted by any head of

an executive department or other officer; nor is there any executive officer or any official person or group in any branch of the Government required by law to consider the estimates from the viewpoint of the needs of the country or with the idea of bringing the estimated expenditures within the estimated revenue before submission to the Congress as a request for appropriation.

As has been said, the only case in which provision is made by statute for the consideration of the combined estimates of the departments, or for the consideration of the proper correlation of the needs of the service before estimates are formally submitted, is where it is found by the Secretary of the Treasury that the demands contained in the estimates will in all probability be greater than the Treasury can meet without reduction of estimated expenditures, change of law with respect to revenues, or the making of loans. By reference to the appendixes of this report it will be found that this lack of provision for consideration of estimates on the part of the executive branch of the Government is at variance with the methods of preparing and submitting estimates in foreign countries. Thus, in the German Empire and Great Britain the treasury department exercises a very effective control over departmental estimates. In Canada and in Australia it is the cabinet as the constitutional head of the administration that discharges this function. It is also further to be noted that, in the countries last above referred to, the legislature does not permit itself to consider or to originate any expenditure which is not requested or submitted for legislative consideration by officers authorized to represent the executive branch of the service, thus making it necessary for the cabinet as an administrative committee to consider not only what shall be the amount asked for, but also what shall be the purpose for which appropriations shall be requested. In other words, the administrative branch is made responsible for the formulation of a definite program of Government business, while the legislative branch is responsible for determining what amount of funds will be provided for doing the work. The fact that under our existing system the legislative branch is made responsible for determining both questions of policy and what support shall be given in no manner detracts from the advantage which would accrue to both branches and to the country of making the executive branch responsible for a definite proposal.

Notwithstanding the lack of provision in our statute law for the consideration of estimates by the executive branch before submission to Congress, the practice has been for heads of departments to exercise more or less supervision over the subject. Since 1908 the regular practice has also been for the President to call together his Cabinet to consider estimates for expenditures before they are formally submitted to the Secretary of the Treasury. In other words, the President has taken jurisdiction over the estimates pre-

pared by his subordinates before they go to the Treasury for editing and printing in the Book of Estimates.

The consideration which has been given to the estimates by heads of departments and establishments and by the President and the Cabinet, sitting as a "budget committee," has been subject to grave limitations, viz:

1. The head of an executive department or establishment may or may not give to the estimates his personal consideration, as he sees fit. There is no legal requirement that he shall do so. The result has been that there may or may not be developed a conscious departmental policy; there may or may not be an understanding between heads of bureaus and divisions of service with respect to representations to and requests from the Congress for funds; the head of the department or establishment may or may not be advised as to the present or prospective needs of the services as presented by heads of bureaus and divisions in charge of the work, and therefore may or may not be in a position to exercise intelligently a control over the estimates of his department.

2. The consideration given to estimates by the President and the Cabinet as a "budget committee" is in large measure perfunctory, there being inadequate data either before members of the Cabinet, as the President's advisers, or before the President himself as head of the administration, for the proper consideration of matters in detail; there is an inadequate basis for judgment of the kind that would ordinarily be exercised by a board of managers of a business corporation. The best that can be done is for the President and the Cabinet, as a committee of departmental heads, to consider the relations of proposed estimates for expenditures, to take up certain questions of general policy, and to consider such general subjects only as may be presented by the several department heads.

There is not only lack of consideration of the details of estimates on the part of the executive branch before they are submitted, but also lack of opportunity for the President, as the constitutional head of the administration, adequately to consider the one question which is required by statute to be submitted to him by the Secretary of the Treasury, viz, "giving to the Congress information of the state of the Union," and recommending whether or not the estimates as submitted should be reduced, whether the revenues should be increased, or loans be made to cover a threatened deficiency. In other words, the present system is in every way inadequate to develop responsibility on the part of the executive branch for proposals which are submitted to the Congress by the administration. When the Congress takes up the estimates for consideration, it has nothing before it which may be considered as a definite, concrete, well-considered administrative program to be financed.

III. THE FORM AND CONTENT OF ESTIMATES SUBMITTED.

While small regard has been had in the statute laws for the means necessary to place on the administration responsibility for a definite budget proposal, there has been no lack of legislation with respect to the form in which estimates shall be prepared and submitted. Reference has already been made to the duty imposed on the Secretary of the Treasury for proper classification, compilation, indexing, and printing of the Book of Estimates. The act from which the Secretary's present powers are derived was passed July 7, 1884 (23 Stat., 254). The exercise of this power resulted in an established or continued form of presentation. Each year, however, there were numerous changes in substance as well as in the sequence of items. In order to secure greater continuity in the formal aspects of estimates the act of June 22, 1906 (34 Stat., 448, sec. 4), provided that thereafter the estimates for expenses of the Government, except those for sundry civil expenses, should be prepared and submitted each year according to the order and arrangement of the appropriation acts for the year preceding. Any changes in such order and arrangement, and any transfers of salaries from one office or bureau, and any consolidation of offices or bureaus desired by the head of any executive department were required to be submitted by note in the estimates. Not only was the executive branch required to follow the then existing form, but committees in the Congress, in reporting general appropriation bills, were enjoined, as far as practicable, to follow the general order and arrangement of the respective appropriation acts for the year preceding. In this relation it is to be noted that the statute was passed without any revision of the old form and without rearrangement or attempt at reclassification of items so that they would follow a definite plan or theory of presentation. The result of the act has been to stereotype the form and arrangement by items as they then stood.

The act of 1906 imposed a duty without specifying a remedy or means for enforcing its provisions. This defect was cured by act of March 4, 1909 (35 Stat., 907). The Secretary of the Treasury was required to rearrange the items in case they were not submitted "in form and arrangement" to comply with the provisions of section 4 of the legislative, executive, and judicial appropriation act approved June 22, 1906.

The foregoing requirements are general, they apply to all annual estimates; but there are many millions of dollars appropriated each year which are contained in acts that do not require the submission of estimates and further action by Congress to make them effective. To get these before Congress, so that they will not be lost sight of, section 3670 of the Revised Statutes provides that the Secretary of the Treasury shall annex to the annual estimates of the appropriations required for the public service a statement of the appropriations for the service of the year which may have been made by former acts.

There are numerous other laws which carry specific requirements with respect to the content of estimates. Thus, the law of March 3, 1883 (22 Stat., 552), makes it the duty of the heads of the several executive departments to submit to Congress each year, in the annual estimates of appropriations, a statement of the number of buildings rented by their respective departments, the purpose for which rented, and the annual rental of each. Again, section 3661 of the Revised Statutes provides that the head of each of the executive departments and every other public officer who is authorized to have printing and binding done at the Congressional Printing Office, for the use of his department or public office, shall include in his annual estimates for appropriations for the next fiscal year such sum or sums as may to him seem necessary for printing and binding, to be executed under the direction of the Congressional Printer. This was supplemented by the act of June 30, 1906 (34 Stat., 762, sec. 2), which requires that thereafter there shall be submitted in the regular annual estimates to Congress, under and as a part of the expenses for printing and binding, estimates for all printing and binding required by each of the executive departments, their bureaus and offices, and other Government establishments at Washington, D. C., for each fiscal year.

The efficiency of employees is another subject which is to be reported in the Book of Estimates. Under the act of July 11, 1890 (26 Stat., 268), each head of the several executive departments of the Government is required to report to Congress each year in the annual estimates the number of employees in each bureau and office, and the salaries of each, who are below a fair standard of efficiency. While the information is highly desirable, the mere imposition of such a mandate does not of itself accomplish its purpose. Before any employee may be adjudged as falling below a "fair standard" of efficiency some standard must be established. The service is without any standard. To establish standards will make necessary a very careful study of the elements of efficiency in workmanship for each kind of employment.

Another definite statutory requirement under present conditions which is practically ineffective is contained in the act of March 2,

1895 (28 Stat., 808, sec. 7). Under this act it is made the duty of the head of each executive department or other Government establishment in the city of Washington to submit in the annual Book of Estimates a statement as to the condition of business in his department or other Government establishment. Just what was intended to be the content of this report is difficult to determine. Aside from the general phrase, "condition of business," this language is used: "Showing whether any part of the same is in arrears, and if so, in what divisions of the respective bureaus and offices of his department or other Government establishment such arrears exist, the extent thereof, and the reasons therefor." Whatever construction may be placed on the foregoing prescription of law, it is evident that it would be impracticable for each department to interpret it in the same way before there is some method provided for uniformity of classification of data in accounting and reporting. That is, were the statute interpreted to mean a report on "work in progress" this would be impossible, since some do not attempt to keep records of this kind; and those who do, proceed on different theories in the compilation of data. Further than this there has been no insistence by the Congress on compliance with the statute.

One concrete provision is found in this act, which may be complied with, viz, "also a statement of the number and compensation of employees appropriated for in one bureau or office who have been detailed to another bureau or office for a period exceeding one year." Notwithstanding the ease with which the data may be kept and reported the clause is in part, at least, a dead letter.

The Revised Statutes, section 3663, prescribe that—

> Whenever any estimate submitted to Congress by the head of a department asks an appropriation for any new specific expenditure, such as the erection of a public building, or the construction of any public work, requiring a plan before the building or work can be properly completed, such estimates shall be accompanied by full plans and detailed estimates of the cost of the whole work. All subsequent estimates for any such work shall state the original estimated cost, the aggregate amount theretofore appropriated for the same, and the amount actually expended thereupon, as well as the amount asked for the current year for which such estimate is made. And if the amount asked is in excess of the original estimate the full reasons for the excess, and the extent of the anticipated excess, shall be also stated.

While this is desirable, it is to be noted that at the present time no record is made in a central office of the Government showing what contracts have been authorized by Congress that must be subsequently appropriated for if the work is completed.

There are other statutory requirements which are intended to assist the Appropriation Committee to get before them items that are in a measure unusual. Thus, section 3664 of the Revised Statutes provides that whenever the head of a department finds that

items of estimates about to be submitted vary materially in amount from the appropriation ordinarily asked for the object named, and especially from the appropriation granted for the same objects for the preceding year, and whenever new items are introduced into estimates, he shall accompany the estimates by minute and full explanations of all such variations and new items, showing the reasons and grounds upon which the amounts are required and the different items are added.

Annual appropriations are by law made available for meeting obligations incurred before the end of the fiscal year for which the funds are granted. These obligations may be for work or for supplies. In making plans for subsequent periods these must be taken into account. Section 3665 of the Revised Statutes aims to reach this end. It requires of the head of each department that he shall designate not only the amount required to be appropriated for the next fiscal year but also the amount of the outstanding appropriation, if there be any, which will probably be required for each particular item of expenditure. Whether because of its indefiniteness or because the information needed is not insisted upon, this statute is a dead letter.

It is desirable for Members of Congress to have before them specific information with respect to the data upon which estimates are projected. To this end section 3660 of the Revised Statutes provides that the heads of departments, in communicating estimates of expenditures and appropriations to Congress or to any of the committees thereof, shall specify, as nearly as may be convenient, the sources from which such estimates are derived and the calculations upon which they are founded, and shall discriminate between such estimates as are conjectural in their character and such as are framed upon actual information and applications from disbursing officers.

Similarly provision is made that Members of Congress shall have information with respect to the legal authority under which the expenditures or proposed expenditures are to be made. This is covered by the same section of the statute to which reference has just been made, as follows:

> They shall also give reference to any law or treaty by which the proposed expenditures are, respectively, authorized, specifying the date of each, and the volume and page of the Statutes at Large, or of the Revised Statues, as the case may be, and the section of the act in which the authority is to be found.

Another important point is covered in the present practice; this relates to the content of the Book of Estimates. To the end that committees of Congress may be assured that the estimates for the next fiscal year shall be brought before them at one time, the act of June 22, 1906 (34 Stat., 448, sec. 4), prohibits the submission of "special or additional estimates," except in so far as may be found

necessary to carry out laws subsequently enacted, or when deemed imperatively necessary for the public service by the department in which they shall originate, in which case such special or additional estimate shall be accompanied by a full statement of their imperative necessity and reasons for their omission in the annual estimates.

Finally, there are a large number of provisions of law which affect the form of the presentation of estimates and which relate to specific departments or services. A full list of these will be found under the heads of appropriate departments and services in the appendix entitled "Digest of laws governing the preparation and submission of estimates."

Mention has several times been made of what is called the "Book of Estimates." The official title of this book is "Letter from the Secretary of the Treasury transmitting Estimates of Appropriations required for the Service for the Fiscal Year ending June 30, 19—." This letter is addressed to the Speaker of the House of Representatives. In this Book of Estimates the material is arranged under the following heads:

Civil establishment.
Department of Agriculture.
Foreign intercourse.
Military Establishment.
Naval Establishment.
Indian affairs.
Pensions.
Public works.
Postal service.
Miscellaneous (including the District of Columbia).

These various heads correspond roughly to the more important appropriation bills which are regularly brought before the House of Representatives. In addition to the materials grouped under these heads may be found material grouped under the head of "Permanent annual appropriations." This is followed by a "Recapitulation," an "Appendix" of explanations, and an "Index." The estimates for the fiscal year ending June 30, 1913, made for the Civil Service Commission and found on pages 22, 23, 24, and 25 of the Book of Estimates for 1913, are a good example of the form of presenting estimates. These read as follows:

Estimates of appropriations required for the service of the fiscal year ending June 30, 1913.

General object (title of appropriation), date of acts, references to Statutes at Large, or to Revised Statutes, and estimated amount required for each detailed object.		Total amount to be appropriated under each head o fappropriation.	Amount appropriated for the fiscal year ending June 30, 1912.
CIVIL SERVICE COMMISSION.			
Salaries, Civil Service Commission—			
Three commissioners, at $5,000 each ($500 additional for the president of the commission and $1,000 each additional for other 2 commissioners submitted) (*a*) (acts of Jan. 16, 1883, vol. 22, pp. 403, 404, secs. 1-3; Mar. 4, 1911, vol. 36, p. 1185, sec. 1)..	$15,000.00		
One chief examiner ($500 additional submitted) (*b*) (same acts)..	3,500.00		
One secretary ($500 additional submitted) (*c*) (same acts).....	3,000.00		
One assistant chief examiner, who also will act as chief of division (in lieu of 1 assistant chief examiner; $250 additional submitted) (*d*) (acts Feb. 25, 1903, vol. 32, p. 866, sec. 1; Mar. 4, 1911, vol. 36, p. 1185, sec. 1).....	2,500.00		
One assistant secretary, who also will act as chief of division (in lieu of 1 chief of division; $250 additional submitted) (*e*) (same acts).....	2,250.00		
One chief of division ($100 additional submitted) (*f*) (same acts)..	2,100.00		
One examiner (act Mar. 4, 1911, vol. 36, p. 1185, sec. 1).....	2,400.00		
Four examiners, at $2,000 each (1 in lieu of 1 chief of division, rural carrier examining board) (*g*) (acts Feb. 3, 1905, vol. 33, p. 643, sec. 1; June 22, 1906, vol. 34, p. 401, sec. 1; Mar. 4, 1911, vol. 36, p. 1185, sec. 1).....	8,000.00		
Four examiners, at $1,800 each (act Mar. 4, 1911, vol. 36, p. 1185, sec. 1).....	7,200.00		
Five clerks of class 4 (1 additional submitted) (*h*) (R. S., p. 27, secs. 167-169; act Mar. 4, 1911, vol. 36, p. 1185, sec. 1).....	9,000.00		
Twenty clerks of class 3 (2 dropped in lieu of 1 district secretary, at $2,000, and 1 district secretary, at $1,800, field force, estimated for, and 1 additional submitted, in lieu of 1 clerk at $840, field force, dropped (*g*) (*h*) (*j*) (same acts).....	32,000.00		
Twenty-nine clerks of class 2 (1 additional submitted) (*g*) (*h*) (same acts).....	40,600.00		
Thirty-nine clerks of class 1 (1 additional submitted) (*g*) (*h*) (same acts).....	46,800.00		
Thirty-four clerks, at $1,000 each (2 additional submitted, and 2 clerks, at $720, field force, dropped) (*g*) (*h*) (same acts).....	34,000.00		
Twenty-one clerks, at $900 (1 additional submitted) (*g*) (*h*) (same acts).....	18,900.00		
One superintendent of buildings, appurtenances, and supplies, who shall also be a clerk (*i*) (submitted).....	1,600.00		
One electrician and engineer (*i*) (submitted).....	1,200.00		
One general mechanic (*i*) (submitted).....	900.00		
One messenger (R. S., p. 27, secs. 167-169; act Mar. 4, 1911, vol. 36, p. 1185, sec. 1).....	840.00		
One engineer (R. S., p. 27, secs. 167-169; act Mar. 4, 1911, vol. 36, p. 1185, sec. 1).....	840.00		
One assistant messenger (*g*) (acts Feb. 3, 1905, vol. 33, p. 643, sec. 1; Mar. 4, 1911, vol. 36, p. 1185, sec. 1).....	720.00		
One telephone switchboard operator (act Mar. 4, 1911, vol. 36, p. 1185, sec. 1).....	720.00		
Two firemen, at $840 each ($240 additional submitted) (*i*) (same act).....	1,680.00		
One fireman (*i*) (submitted).....	720.00		
Three watchmen, at $720 each (1 additional submitted) (*i*) (act Mar. 4, 1911, vol. 36, p. 1185, sec. 1).....	2,160.00		
Two elevator conductors, at $720 each (1 additional submitted) (*i*) (same act).....	1,440.00		
Six laborers (3 additional submitted) (*i*) (same act).....	3,960.00		
Five messenger boys, at $360 each (2 additional submitted) (*i*) (same act).....	1,800.00		
Three charwomen, at $240 each (*i*) (submitted).....	720.00		
		$246,550.00	$227,230.00
Salaries, Field Force, Civil Service Commission—			
Two district secretaries, at $2,400 each (acts Feb. 3, 1905, vol. 33, p. 643, sec. 1; Mar. 4, 1911, vol. 36, p. 1185, sec. 1).....	4,800.00		
One district secretary (same acts).....	2,200.00		
Five district secretaries, at $2,000 each (1 additional submitted in lieu of 1 clerk, class 3, office force, dropped) (*j*) (same acts)...	10,000.00		
Three district secretaries, at $1,800 each (1 additional submitted in lieu of 1 clerk, class 3, office force, dropped) (*j*) (same acts)..	5,400.00		
One clerk of class 4 (same acts).....	1,800.00		
One clerk of class 3 (same acts).....	1,600.00		
One clerk of class 1 (same acts).....	1,200.00		
Seven clerks, at $1,000 each (same acts).....	7,000.00		
Six clerks, at $900 each (same acts).....	5,400.00		

Estimates of appropriations required, etc.—Continued.

General object (title of appropriation), date of acts, references to Statutes at Large, or to Revised Statutes, and estimated amount required for each detailed object.		Total amount to be appropriated under each head of appropriation.	Amount appropriated for the fiscal year ending June 30, 1912.
CIVIL SERVICE COMMISSION—continued.			
Salaries, Field Force, Civil Service Commission—Continued.			
Four clerks, at $840 each (1 dropped) (*h*) (same acts)	$3,360.00		
One messenger (same acts)	840.00		
One messenger boy (same acts)	480.00		
		$44,080.00	$42,560.00
Salaries, Expert Examiners, Civil Service Commission: For the employment of expert examiners not in the Federal service to prepare questions and rate papers in examinations on special subjects for which examiners within the service are not available (act Mar. 4, 1911, vol. 36, p. 1186, sec. 1)		3,000.00	3,000.00
Salaries, Field Examiners, Civil Service Commission: Not to exceed 8 examiners available for field duty (*k*) (submitted)		12,000.00	.....
Total salaries, Civil Service Commission		305,630.00	272,790.00

NOTE.—(*a*) The work of the commission has multiplied many times since the passage of the civil-service law, both in volume and complexity. The only increases attached to the position of commissioner were from $3,500 to $4,000 in 1907, and from $4,000 to $4,500 for the position of president of the commission in 1909. As indicating the increase in the volume of the commission's work it may be pointed out that in 1883 the number of positions subject to competitive examination under the civil-service law was less than 15,000 and the number of such positions is now about 225,000. The commission's work has increased not only in the number and requirements of positions subject to examination, but in the diversity of duties in the administration of the law. This has been particularly true in later years. A higher salary seems to be required in order to make the compensation of these positions at all adequate to their duties and responsibilities.

(*b*) The salary of the position of chief examiner, $3,000 per annum, was specified in the act of 1883, and has remained unchanged to the present time, although the amount and variety of the examining work have increased with the growth and development of the work of the commission. In consequence of this growth the number of different kinds of examinations held annually has increased from less than a dozen in 1883 to over 400, and the number of persons examined from 3,542 in 1883 to nearly 125,000 for the last year for which figures are available (1909–1910). A reasonable increase in the compensation of this position is necessary in order to make it at all commensurate with its greatly enlarged demands and duties.

(*c*) Proportionate with the increase in the extent and variety of the commission's work as outlined above, additional requirements and duties have been added to the position of secretary. This is the administrative position in the organization of the commission, and as such the salary attached to it should be commensurate with that of similar positions throughout the service.

(*d*) In the organization of the commission the position of assistant chief examiner has been combined with that of chief of the examining division, a large and responsible division. From the very nature of this position an increase in its compensation should be made, proportionate to that submitted for the position of chief examiner.

(*e*) n the commission's organization the position of assistant secretary and that of chief of the appointment division have also been combined. The duties and responsibilities of this joint position are represented by its designation, and a larger salary should be provided commensurate with that submitted for the position of secretary.

(*f*) On account of the long service and large duties of the chief of division assigned to the application division, an increase of $100 in his salary is recommended.

(*g*) In the current appropriation separate provision is made for the force of a Rural Carrier Examining Board. The work assigned to the employees for whom appropriation is made under this heading is no different in character from that of corresponding employees in the main part of the commission's force. For the rural carrier service examinations are required to be held, with the attendant announcement of examinations, distribution of applications, scrutiny of preliminary qualifications of applicants, conduct of the examinations, preparation and rating of the tests in the examination, preparation of eligible registers, and certification in response to the requests of the department, investigation of complaints against applicants and eligibles, and of charges of political activity, etc., as usual and customary for other branches of the service. In the interests of good administration the work connected with the rural carrier service is now being done in the several divisions of the office of the commission, to which the work naturally and logically falls in the economy

Estimates of appropriations required, etc.—Continued.

General object (title of appropriation), date of acts, references to Statutes at Large, or to Revised Statutes, and estimated amount required for each detailed object.	Total amount to be appropriated under each head of appropriation.	Amount appropriated for the fiscal year ending June 30, 1912.
CIVIL SERVICE COMMISSION—continued.		
of the office organization. There is no more reason for a separate appropriation for this force of employees than for any other division of the commission's office force. The various kinds of work connected with the administration of the civil-service law and rules in relation to appointments to positions of rural carrier naturally and properly distribute themselves among the other divisions of the office. For these reasons the commission, in the estimates herewith submitted, recommends that this appropriation be consolidated with the appropriation for its office force at Washington. (*h*) A net increase of four (exclusive of the superintendent of building, appurtenances, and supplies) in the clerical force is estimated for: One clerk of class 4, 1 of class 3, 1 of class 2, 1 of class 1, 2 at $1,000, and 1 at $900, being submitted in lieu of 1 clerk at $840 and 2 at $720, field force, dropped. (See note j, field force.) The net increase of 4 clerks is absolutely necessary for the prompt and efficient performance of the clerical work of the commission, which in general has increased during the past year. To retain the most efficient employees there should be opportunity for promotion. The number of clerical positions in the higher classes is relatively small when compared with the number in the lower classes. On account of the difficulty experienced in obtaining and retaining efficient clerks at low salaries and with limited opportunities for promotion, it is proposed to drop some of the lower salaried positions and add a few in the higher classes, so as to increase slightly the average clerical salary and thereby to furnish an incentive for the most competent clerks to remain in the service of the commission. (*i*) The occupation of the commission of a modern office building, having practically double the amount of floor space in the former quarters, will necessitate an increase in the force for the care and protection of the building and the operation of machinery and appurtenances. The following increase in force is required for this purpose: One superintendent of building, appurtenances, supplies, etc., at $1,600 (in lieu of estimating for an additional clerk at the same salary). The new building is equipped with a steam heating plant, two electric elevators, an electric refrigerating plant for drinking water, and an appliance for furnishing hot water, all of which will necessitate an increase of force, and it is desired to have a properly qualified and designated employee to place in charge of the force required. It is proposed merely to change the designation of the employee now performing the work from clerk to superintendent of building, without increase in compensation. One electrician and engineer, at $1,200, whose services will be necessary in connection with the machinery and appliances above mentioned and in caring for the wiring of the building. One general mechanic, at $900, whose services will be necessary in repairing furniture, filing cases, and other apparatus, and in painting and other mechanical labor necessary to expedite the work and to keep the furniture and office appliances in good order. One additional fireman will be needed, making 3 in all, so that each may not be required ordinarily to serve for longer than 8 hours a day. When the heating plant is not in operation, the firemen will be used to relieve watchmen, laborers, and messengers. It is also desired to promote to $840 the 2 firemen now employed at $720, in view of their long and faithful service. One watchman will be necessary, in addition to the 2 heretofore provided, that the building may be fully protected and that tours of duty shall not exceed 8 hours each. One additional elevator conductor is needed, there being 2 elevators in the building, both of which should be in operation in order properly to carry on the business. At present but 1 elevator conductor is allowed, and it will be absolutely necessary to have an additional one to assign to the other elevator. Two additional messenger boys will be required; 2 additional skilled laborers are needed for assembling and preparing mail for dispatch and delivering incoming mail, to care for supply room and shipping, and to relieve messengers, watchmen, and similar employees in emergencies. One additional unskilled laborer will be required, on account of the increase of such work as trucking supplies, caring for walks, steps, and parking, gathering waste paper, moving furniture, etc. Three charwomen for morning and evening work are necessary to clean the offices properly. Heretofore the laborers have been assigned to this work, but on account of the larger floor space to be kept clean they can not now do all this work. (*j*) There are at present on the rolls of the commission 11 persons who act as district secretaries, 2 of whom are clerks, class 3. Their statutory designations and pay should correspond to and be commensurate with the duties and responsibilities of the positions they are filling. It is pro-		

Estimates of appropriations required, etc.—Continued.

General object (title of appropriation), date of acts, references to Statutes at Large, or to Revised Statutes, and estimated amount required for each detailed object.	Total amount to be appropriated under each head of appropriation.	Amount appropriated for the fiscal year ending June 30, 1912.
CIVIL SERVICE COMMISSION—continued.		
posed to drop 2 clerks of class 3 from the office force, so that the increase in appropriation requested for this purpose is actually only $600. It is also proposed to drop from the field force 1 clerk at $840 and 2 clerks at $720 each, in lieu of additional estimated for in office force. (See note A.) (k) Except low-salaried postmasterships, the commission, under existing regulations, is wholly responsible for the selection and appointment of classified fourth-class postmasters and rural carriers, appointment being required of the highest eligible in examination. While the simple examination given affords some basis of competition, it is not wholly dependable as an expression of capability, and gives little information as to the important elements of character, industry, and reliability. All other positions in the classified service are filled by selection from the highest three names made by the appointing officer, he having the right and it being his duty to make a choice with due regard to character, reliability, and industry. While the rules contemplate that the actual test of fitness be given during the first few months of service as a probationer, the cost of equipment and expense to appointees in entering upon the duties of postmaster or of rural carrier make it highly important that a properly qualified man be selected at the outset to avoid loss and embarrassment, which necessarily follow if the appointee is required to return to private avocation. Under the present system, therefore, the commission should have a corps of examiners or inspectors for duty constantly in the field and available to visit the community where there is a vacancy in the position of fourth-class postmaster or of rural carrier to secure at first hand reliable and accurate information of the character and personal fitness of the person whose name is highest on the register resulting from the examination, and for assignment as inspector or supervisor of all investigations of charges of whatever character ordered by the commission.		
Traveling Expenses, Civil Service Commission— Necessary traveling expenses, including those of examiners acting under the direction of the commission, and for expenses of examinations and investigations held elsewhere than at Washington ($5,000 additional submitted) (act Mar. 4, 1911, vol. 36, p. 1186, sec. 1).....	$17,000.00	$12,000.00
NOTE.—The appropriation for the fiscal year ending June 30, 1912, for traveling expenses is $12,000, the same as the regular appropriation for the preceding year, near the end of which it was necessary to ask for and obtain a deficiency appropriation of $1,500, notwithstanding the fact that all restrictions and limitations on the use of the appropriation consistent with the requirements of the administration of the law and rules had been observed. Drafts upon this appropriation will probably be more during the coming year so far as the usual and ordinary business is concerned, and the recent classification of the position of assistant postmaster and clerk in all post offices of the first and second classes will make an increase of travel absolutely necessary in organizing and instructing boards of examiners at such offices.		
Delivery Service, Civil Service Commission— Purchase and maintenance of a motor delivery wagon (submitted).....	2,000.00	.....
NOTE.—At the present time the wagon service of this office is maintained by the Interior Department, but, owing to the distance, that department is not able to maintain the service in a satisfactory manner and desires to be relieved of it.		
Electric Conduit and Connections, Civil Service Commission— Electric conduit and connections, connecting the commission's building with the State, War, and Navy Department Building (submitted).....	4,000.00	.....
NOTE.—This item is estimated for to enable the commission to secure electric current from the State, War, and Navy Department Building at a cost of from 2 to 2½ cents a kilowatt, whereas the present cost of the commercial current is 6 cents a kilowatt.		
Stationery, Civil Service Commission— Stationery for the Civil Service Commission (act Mar. 4, 1911, vol. 36, p. 1218, sec. 1)..... $5,000.00		
Textbooks and Books of Reference, Civil Service Commission— Textbooks and books of reference for examiners, Civil Service Commission (act Mar. 4, 1911, vol. 36, p. 1218, sec. 1)..... 250.00		

Estimates of appropriations required, etc.—Continued.

General object (title of appropriation), date of acts, references to Statutes at Large, or to Revised Statutes, and estimated amount required for each detailed object.	Total amount to be appropriated under each head of appropriation.	Amount appropriated for the fiscal year ending June 30, 1912.
CIVIL SERVICE COMMISSION—continued.		
Contingent Expenses, Civil Service Commission—		
Fuel and lights, furniture, carpets, advertising, expressage, repairs to cases and furniture, and other absolutely necessary expenses ($5,000 additional submitted) (act Mar. 4, 1911, vol. 36, p. 1218, sec. 1)..... $12,500.00		
NOTE.—The regular appropriation for the present year ending June 30, 1912, is $7,500, being an increase of $1,000 over last year's regular appropriation. A deficiency appropriation of $4,000 (available during 1911-12) was made for expenses incident to the moving to and furnishing the new building. Under the appropriation of last year nothing which was not absolutely indispensable was purchased, that as large an amount as possible might be available to defray the expenses of moving to and fitting up the new building. This causes a pressing need for many necessary articles which can not be met on account of the great increase in the fixed charges payable and the contingent fund since removal to the new building. As an illustration it may be cited that the fixed charges for electricity for power and lighting in the new building will exceed those for the old building by more than $1,000.		
Rent of Building, Civil Service Commission—		
Rent of building for Civil Service Commission (acts June 25, 1910, vol. 36, p. 795, sec. 1; Mar. 4, 1911, vol. 36, p. 1219, sec. 1)..... $16,875.00		
NOTE.—The foregoing estimates for stationery, textbooks, contingent expenses, and rent of building are embraced in the estimates of the Secretary of the Interior.		
Total Civil Service Commission.....	$328,630.00	$284,790.00

In this Book of Estimates it will be noticed that monetary items are arranged in parallel columns to show:

1. The total amount to be appropriated under each head of appropriation (next fiscal year).

2. Amount appropriated for the fiscal year ending June 30, 1912 (current year).

It is further to be noted that there is no attempt made to present information with respect to the actual expenses incurred by any branch of the service and that little if any information is provided either in the Book of Estimates or in collateral reports which would lay the foundation for considering: (1) The economy or efficiency of the service; (2) the character of expenditures made; (3) the character of results obtained; (4) the extent to which the service has covered the field or accomplished the purpose of its establishment; (5) the extent to which State, local, and private agencies are cooperating; that is, there are practically no data laid before the Congress except a bare record of the action which was taken by the Congress itself the previous year in making appropriations for the current fiscal year. Against this as a background are cast the details of estimates of expenditures for the next fiscal year.

IV. COLLATERAL INFORMATION MADE AVAILABLE TO THE CONGRESS PERTAINING TO REVENUES AND EXPENDITURES.

a. Annual report of the Secretary of the Treasury.

Reference has been made to the lack of information contained in the Book of Estimates pertaining to the cost and character of service rendered, the results obtained, the economy and efficiency with which public business is transacted, etc., practically the only information which comes before Congress in the Book of Estimates being the action of the last Congress showing the amounts appropriated for the current year and the amounts requested for the next fiscal year. This information is carefully scrutinized as to the form in which it is presented to see that there is compliance with the several statutes above cited, but the explanatory data are meager. For the information necessary to proper consideration the Congress must look to other sources. The one other source most largely drawn upon is the direct interrogation of department representatives and special reports requested by members of appropriation committees. As a matter of fact, a very large part of the time of these committees, as the records will show, is taken up with interrogations designed to draw out data that should be submitted in the estimates themselves or in regular reports. As has already been said, the Secretary of the Treasury is required each year to "prepare and submit in his annual report to Congress estimates of the public revenues and the public expenditures of the fiscal year current, and also the fiscal year next ensuing * * * together with a statement of the receipts and expenditures of the Government for the preceding fiscal year." The report mentioned is a report that has been submitted each year for more than a century; it has also been accepted as compliance with the constitutional requirement (art. 1, sec. 9, par. 7), which makes mandatory the publication, from time to time, of "a regular statement and account of the receipts and expenditures of all public money." The first and signed portion of the report contains the comment of the Secretary of the Treasury on the various subjects affecting the Government financing. For example, in the report submitted December 4, 1911, the following topics are discussed:

Estimates.

Banking and currency reform.

National currency associations.
Panama Canal bonds.
Postal-savings bonds.
Efficiency and economy.
Civil-service retirement.
Reorganization of customs districts.
Transfer of Treasury officials to classified service.
Budget system.
Central power plant.
New building for auditor's office.
United States assay offices.
Rehabilitation of the customs districts.
Protest fees.
Ad valorem and specific duties.
Scientific tariff legislation.
Exemption from duty allowed returning residents of the United States.
Public Health Service.
Revenue-Cutter Service.
Use of certified checks.
Gold certificates against bullion and foreign coin.
Alaska banking situation.
Minor amendments to the national-bank act.
System of paying national-bank examiners.
Sinking fund.
Hall of records.
New buildings for the Departments of State, Justice, and Commerce and Labor.
New building for the Bureau of Engraving and Printing.
Opium.
Oleomargarine.
Finances.
Receipts and disbursements, fiscal year 1911.
Condition of the Treasury, June 30, 1911.
Comparison of receipts, fiscal years 1910 and 1911.
Comparison of disbursements, fiscal years 1910 and 1911.
Estimated ordinary receipts (fiscal year 1912).
Estimated ordinary disbursements, fiscal year 1912.
Estimated ordinary receipts, fiscal year 1913.
Estimates of appropriations, fiscal year 1913, as submitted by executive departments.
Statement of estimates of appropriations for 1913 decreased under appropriations for 1912.
Exhibit of appropriations for 1912.

The character of the information contained in this report is in part a statement of fact and in part a prophecy. The statement of fact also deals in part with certain broad questions of Government finance and administration, and in part with the work of the Department of the Treasury. As a statement of fact giving information required as a basis for congressional action, the report is either inadequate or misleading in two particulars, (1) the data pertaining to disbursements do not follow the arrangement or classification of the Book of Estimates, nor do they follow the subject classification found in department reports; (2) the exhibits showing disbursements are misleading in that they do not accurately reflect expenditures. The records from which the report is prepared are not true records of expenditures. They are primarily records of cash advanced by the United States Treasurer to disbursing officers, one being classified by appropriations, the other being classified by disbursing officers. An effort is thus made to approximate actual expenditures, but the exhibits contained in the report can not be considered more than approximations and are probably millions of dollars at variance with the fact. The assumed and reported cost of work done by the Government is by appropriation titles. This is at times misleading in that the cost of a particular project or undertaking may be met in part by several appropriations as well as by issues from stores on hand of which the Government carries quantities costing many millions. Not only has there not been an attempt made to provide the Congress with the information needed to think intelligently about the Government's financial needs, but also Treasury officials have said that in their opinion this is not a subject in which they should interest themselves. Finally the comment of the Secretary in his annual report deals also in part with questions of general importance and in part with subjects purely departmental. Failure to distinguish the Treasury departmental report from the report of the Secretary as the head of the central business office of the Government for the information of the President and of the Congress tends to confusion.

In the annual report of the Secretary of the Treasury the data of estimates are very meager, as is indicated by the following excerpt:

Fiscal year 1912.

The ordinary receipts of the Government for the current fiscal year are estimated upon the basis of existing laws, as follows:		
From customs	$296,000,000	
From internal revenue, ordinary	290,000,000	
From corporation tax	25,000,000	
From miscellaneous sources	55,000,000	
Total estimated receipts		$666,000,000

The disbursements for the same period are estimated as follows:

For the civil establishment	$172,000,000	
For the War Department	165,000,000	
For the Navy Department	125,000,000	
For the Indian Service	17,000,000	
For pensions	154,000,000	
For interest on the public debt	22,775,000	
Total estimated disbursement		$655,775,000
Or an excess in ordinary receipts (carried forward)		10,225,000

The information given is not supported by any concrete data with respect to the different subclasses. In the estimates of revenue from miscellaneous sources (amounting to $55,000,000 for the year 1912) there is no effort to show what part of the estimate consists of trust-fund receipts, what part is made up of "sales" of Government property, etc.

b. Combined statement of receipts and disbursements.

Under the act of July 31, 1894 (28 Stat., 210), the Secretary of the Treasury submits "a combined statement of the receipts and expenditures of the Government during the fiscal year ended June 30, ——." This statement is divided into two main parts, namely, receipts and disbursements. That portion devoted to the receipts treats in the first place of the receipts into the general fund. These receipts are derived from:

1. Customs.
2. Internal revenue.
3. Public lands.
4. Miscellaneous sources.

The receipts from the first three sources are classified by districts and by States. Miscellaneous receipts are classified in accordance with the departments and administrative organizations from which they have come. Two important items in the miscellaneous receipts are "Public-debt receipts" and "Postal revenues." The portion of the statement of receipts and disbursements devoted to receipts terminates with a recapitulation of receipts for the fiscal year.

The data of expenditures are classified as:

1. Disbursements from the general fund.
2. Postal service (amount paid from postal revenues).

The classification is by subjects of appropriation. Prior to the publication of the report for 1911 the expenditures were classified by columnar arrangement under the following heads:

Salaries.
Ordinary expenses.
Public works.
Miscellaneous.
Total.

The method employed for obtaining information thus presented was so palpably misleading as to call for comment by the President in his special message to Congress of March 3, 1911, as follows:

> The chief difficulty in securing economy and reform is the lack of accurate information as to what the money of the Government is now spent for. Take the combined statement of the receipts and disbursements of the Government for the fiscal year ended June 30, 1910, a report required by law and the only one purporting to give an analytical separation of the expenditures of the Government. This shows that the expenditures for salaries for the year 1910 were one hundred and thirty-two millions out of nine hundred and fifty millions. As a matter of fact, the expenditures for personal services during that year were more nearly four hundred millions, as we have just learned by the inquiry now in progress under the authority given me by the last Congress.

As a matter of fact, not one of the captions used in the statement was descriptive of the expenditures listed thereunder. "Salaries" included only a part of the salaries paid, in fact, only such as were paid out of appropriations for salaries; "public works" did not contain all of the expenditures for public works; what were called "ordinary expenditures" were not only not all "ordinary" expenditures but also included many items in the nature of "extraordinary," such as capital outlays. The column "miscellaneous" contained $187,000,000.

Recognizing the misleading character of the reports as previously made, the Secretary of the Treasury changed the form of presentation in the report submitted to Congress December 4, 1911. The change made was the omission of any attempt to make a classification indicating the character of the expenditure and the insertion of columns which showed the amount of total expenditures during the year 1911 that had been met out of appropriations for the years 1910, 1909, 1908, and prior years. With respect to this, it may be said that the columnar arrangement does not give all the information to the Congress which it needs; moreover the amount represented as expenditures for the purpose indicated is not the proper statement as to the *cost* of service for the year. While it is an approximation of the cost for the year, it does not tell the story of the cost of any particular service or lay the foundation for the consideration of the estimates which are laid before the Congress.

c. Statement of balances, appropriations, and disbursements.

Another report is printed by the Treasury. This makes available to the Congress a "statement of balances, appropriations, and disbursements of the Government" for each fiscal year. This report, it is to be noted, gives practically the same information as is contained in that portion of the "combined statement," above described, which deals with disbursements, with this exception, that it reflects the appropriation balances at the beginning and at the end of the year and the transactions within the year, classified in such manner as to show what were made from the current-year appropriations,

what from prior-year appropriations, and the amount that was carried to the surplus fund. As information to the Congress it is subject to all of the charges of defect noted with respect to the other reports containing statements of disbursements, and in no sense do the statements prepared by the Secretary of the Treasury support the Book of Estimates.

d. Expenditure statements of departments, etc.

Expenditure statements are also included in the annual reports made by the several departments. These likewise are generally lacking in almost every element of information needed to give to the Congress the data necessary to a proper consideration of the requests for appropriations, and in only small measure do they serve the purpose of accounting for expenditures already made in such manner that the Congress may go into any question of economy and efficiency of management.

Although the Constitution of the United States (Art. I, sec. 9, clause 7) associates appropriations and expenditure accounts, through the close proximity which is given to them in the provisions of the Constitution regulating these matters, the Congress has apparently seldom assumed as a basis for action that there was a close connection between these matters. This conclusion is borne out both by the rules passed by each branch of the Congress for its own guidance and by the legislation pertaining to expenditure accounts and reports. Rule XI, paragraph 42, of the House of Representatives provides as follows:

> The examination of the accounts and expenditures of the several departments of the Government and the manner of keeping the same; the economy, justness, and correctness of such expenditures; their conformity with appropriation laws; the proper application of public moneys; the security of the Government against unjust and extravagant demands; retrenchment; the enforcement of the payment of moneys due to the United States; the economy and accountability of public officers; the abolishment of useless offices; the reduction or increase of the pay of officers, shall all be subjects within the jurisdiction of the nine standing committees on the public expenditure in the several departments, as follows:
>
> 43. In the Department of State—to the Committee on Expenditures in the State Department.
>
> 44. In the Treasury Department—to the Committee on Expenditures in the Treasury Department.
>
> 45. In the War Department—to the Committee on Expenditures in the War Department.
>
> 46. In the Navy Department—to the Committee on Expenditures in the Navy Department.
>
> 47. In the Post Office—to the Committee on Expenditures in the Post Office Department.
>
> 48. In the Interior Department—to the Committee on Expenditures in the Interior Department.
>
> 49. In the Department of Justice—to the Committee on Expenditures in the Department of Justice.

50. In the Department of Agriculture—to the Committee on Expenditures in the Department of Agriculture.

51. In the Department of Commerce and Labor—to the Committee on Expenditures in the Department of Commerce and Labor.

52. On public buildings—to the Committee on Expenditures on Public Buildings.

It would seem from a perusal of this rule, which was adopted originally in 1816, that the House of Representatives laid considerable emphasis on the necessity of a congressional examination of the expenditures of the various services to which appropriations were granted, and to that extent has endeavored to apply the same idea which underlies the provisions of the Constitution with regard to appropriations and expenditure accounts. As a matter of fact, however, the House has made little use of committees on expenditures. From the character of the legislation already described, in relation to the form in which estimates for appropriations are required to be submitted, it is apparent that Members have believed that there was little or no connection between expenditures and appropriations.

The fact has been adverted to that the only comparative data which are given and which are required by the statutes to be reported in the estimates are the amounts appropriated against amounts asked for. There are no actual expenditure data required.

A reading of the assignments of the Members to the various committees, as set forth on page 179 of the official Congressional Directory of January, 1912, will show, further, that in not a single instance is a Member who is a member of a committee having jurisdiction of appropriations also assigned to the committee on expenditures having jurisdiction of a department granted those appropriations. Furthermore, the committees on expenditures seldom have had a very active existence. The recent activity of such committees is unusual, and when employed they have commonly been regarded as instruments of the Congress to ferret out suspected maladministration rather than for systematic consideration of expenditures or for rendering assistance to the Committee on Appropriations in determining what are the facts available about any of the subjects which are referred to them by Rule XI above quoted.

As a means of giving perspective to the laws which have been passed by Congress having reference to the subject of information submitted or to be submitted through reports, the duties which have been imposed on these "committees on expenditures" may be listed. Stated in relation, they are as follows:

1. Subjects of inquiry pertaining to the fidelity of officers—
   - *a.* The proper application of public money.
   - *b.* The conformity of expenditures with appropriation law.
   - *c.* The accountability of public officers.
   - *d.* The justness and correctness of expenditures.

2. Subjects of inquiry pertaining to economy and efficiency—
   a. Economy of expenditures.
   b. Retrenchment.
   c. Abolition of useless offices.
   d. Reduction or increase of the pay of officers.
3. Subjects of inquiry pertaining to accounting and auditing of claims for and against the Government—
   a. The manner of keeping accounts.
   b. The security of the Government against unjust and extravagant claims.
   c. Enforcement of the payment of moneys due to the United States.

Even a casual reading of the legal enactments pertaining to these subjects leads one to the conclusion that there has been no systematic effort on the part of the House committees on Expenditures to go into the questions above listed in such manner as to lay the foundation for a systematic handling of any question before them except such as relate to the fidelity of officers, and the various laws relating to fidelity have not been the result of such action. The laws which require information either from all officers of the Government or from departments or services pertaining to the economy of expenditures, provide for reporting on the following subjects:

1. *The contingent fund.*—There is a general provision of law requiring a report on contingent funds from the heads of all departments; there are also special legal provisions requiring reports regarding this fund from particular departments and services.

2. *With respect to particular activities.*—There are laws which require reports with respect to such activities as:

1. The suppression of animal diseases.
2. National military parks.
3. Other national parks.
4. Washington Aqueduct.
5. Hot Springs Reservation.
6. Various services rendered to the Indians.
7. Mississippi River improvement.
8. Deterioration of public works.
9. Rivers and harbors.
10. Travel expenses.
11. Extensions and betterment of Washington-Alaska military cable.
12. United States courts.
13. Collection of customs.
14. Punishment of violations of revenue laws.
15. Fostering commerce, industry, and transportation facilities.

The special laws of the character above enumerated, however, cover only a small portion of the service and evidently have resulted

from some local or special interest, which may have been developed in a particular service at the time the law was passed.

3. *With respect to Government contracting relations.*—By provision of law different departments are required to report on the character of thing contracted for or purchased by the Government, including:

1. Rent of offices at Washington.
2. Repairs and preservation of public buildings.
3. Price and quantity, etc., of seeds.
4. Postage stamps and envelopes.
5. Wrapping paper.
6. Office furniture.
7. Advertising.

These, however, are not uniform for the several departments, and in reporting where objects of the same class are specified, they are given different meanings in the departments rendering the reports. There are no provisions of law which require complete reports of expenditures for all departments on similar lines. There are, however, statutes which provide for a report of all expenditures of specific departments or of particular services in a department along definite lines which are indicated in the acts. In some cases the law provides both for a statement of all expenditures of a department as well as for a statement of some particular expenditures of the same department. The following classification of prescriptions pertaining to reports on expenditures of each of the several departments and services illustrates the lack of uniformity in legal requirements:

1. Department of Agriculture—
    1. Detailed statement of expenditures for all appropriations.
    2. Payments to State officers.
    3. For experiment stations.
    4. For seeds.
    5. For animal diseases.
2. Post Office Department—
    1. Expenditures classified in a special way.
    2. Postal savings depositaries.
    3. Allowances to contractors.
    4. Curtailment of expenses.
    5. Finances of the department.
3. Navy Department—
    1. Expenditures under each appropriation.
    2. Purchases of supplies.
    3. Money accounts of the Naval Establishment.
    4. Cost of inspection and construction of vessels.
    5. Expenses at navy yards.

4. Department of War—
    1. Expenditures under each appropriation.
    2. Cost of guns, etc.
    3. Militia equipment, encampments, and maneuvers.
    4. Military Academy.
    5. Military prison.
    6. Military home.
    7. Volunteers' home.
5. Department of the Treasury—
    1. Banking department.
    2. Customhouses classified in a specific manner.
    3. Revenue-Cutter Service.
    4. Life-Saving Service.
6. Department of Commerce and Labor—
    1. Labor Bureau.
    2. Steamboat-Inspection Service.
    3. Coast and Geodetic Survey.

Again the same lack of uniformity is found in laws requiring information pertaining to the personnel or persons employed by the Government and their compensation. The subjects of report which are general are:

1. Inefficient employees.
2. Employees detailed for work to other bureaus.
3. Employees from Washington engaged in traveling.

Many requirements pertaining to personnel, however, relate to particular services, such as:

1. The Coast Survey.
2. The Columbia Institution.
3. Indian agencies, schools, etc.
4. Outside of the District of Columbia and paid from appropriations for public buildings.
5. Banking department.
6. Customhouses.
7. Mints and assay offices.
8. Ports of entry.
9. Revenue-Cutter Service.
10. Office of the Supervising Architect.
11. Repair of public buildings.
12. War Department.
13. Persons employed as skilled draftsmen by the Secretary of War.
14. Persons employed as civilian engineers in river and harbor improvements and by the Chief of Ordnance.
15. Persons employed as attorneys, and clerical assistants to assist district attorneys, and as assistant district attorneys.

e. Departmental accounts.

The provisions of law requiring that accounts shall be kept and reports shall be made by the various administrative officers of the Government are of two classes. In the first place there are certain general provisions of law which affect the officers of all departments. Many of these prohibit the doing of a certain thing; others prescribe the doing of a certain thing. Some affect the organization through which accounts are to be kept and others inferentially prescribe the keeping of accounts, in that they provide that reports containing certain information shall be made periodically. Good examples of these are to be found in the Revised Statutes; they are: Section 161, giving authority to heads of departments to prescribe regulations for the government of the department; section 193, requiring that a report on contingent funds be made; section 306, prescribing the covering into the Treasury of liabilities outstanding three years or more; section 309, prescribing the covering into the Treasury of funds of disbursing officers after three years; section 310, requiring a report of all checks which have been outstanding and unpaid for three years or more; section 850, prescribing the method of compensation of clerks or officers of the United States who are sent away as witnesses for the Government, etc. Among the most important of these legal provisions is that contained in the act of July 31, 1894 (28 Stat., 206, sec. 5), which reads as follows:

> That the Comptroller of the Treasury shall, under the direction of the Secretary of the Treasury, prescribe the forms of *keeping* and *rendering* all *public accounts*, except those relating to the postal revenues and expenditures therefrom.

While this provision of law was adopted in 1894, as a result of an inquiry under the Dockery Commission, it undoubtedly was borrowed from other statutes. The act of September 2, 1789, chapter 12 (1 Stat., 65), entitled "An act to establish the Treasury Department," provides:

> SEC. 2. And be it further enacted, that it shall be the duty of the Secretary of the Treasury * * * to decide on the forms of keeping and stating accounts and making returns.

This was incorporated into section 248 of the Revised Statutes in the following form:

> The Secretary of the Treasury * * * shall, from time to time, prescribe the forms of keeping and rendering all public accounts and making returns.

In the early history of the Government, before provision was made for disbursing officers, the word "account" seems to have been given three separate and distinct meanings. In the first place, it was used to indicate something in the nature of a "statement" of receipts and expenditures of public money. In the second place, it was used

to indicate a claim which either an individual had against the Government or the Government had against an individual. In the third place, it was used to indicate a book record of transactions.

The Constitution of the United States makes use of the word "account" in the sense of a *statement* or report, when it requires that—

> A regular statement and account of the receipts and expenditures of all public money shall be published from time to time.

The act of 1789 establishing the Treasury Department, in which originated the clause authorizing the Comptroller of the Treasury to prescribe the forms of keeping and rendering all public accounts, apparently uses the word in the sense of a claim, either against or in favor of the Government. Thus, in section 3, this law states that:

> It shall be the duty of the comptroller to superintend the adjustment and preservation of the public accounts; to examine all accounts settled by the auditor, and certify the balances arising thereon to the register.
>
> It shall be the duty of the auditor to receive all public accounts, and, after examination, to certify the balance and transmit the accounts, with vouchers and certificates, to the comptroller for his decision thereon, provided, that if any person whose account shall be so audited shall be dissatisfied therewith, he may, within six months, appeal to the comptroller against such settlement.

In the very next section, however, of the act from which this quotation is taken, it is provided:

> And be it further enacted that it shall be 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.

Here the word "account" is used in the sense of a book record of transactions.

Apparently the early legislation of the United States laid very little stress on classified expenditure accounts. Certainly we find no provision of law adopted in the early history of the country which imposed on all officers of the Government the duty of keeping expenditure accounts in any particular way. It is to be assumed that this was left entirely to the determination of the administrative and the accounting officers of the Government or to the Executive. This assumption also seems to have been returned to in making provision under the Dockery Act, above quoted, requiring that the Comptroller of the Treasury "shall, under the direction of the Secretary of the Treasury, prescribe the forms of keeping and rendering all public accounts." Subsequently more exact provisions began to be injected into the law. This probably was largely due to the fact that the executive branch had failed to prescribe the forms of accounts and reports which were adequate to give to the Congress the information desired in the making of appropriations and in obtaining the information necessary to consideration of the economy and

efficiency with which the business of the Government was transacted. From time to time numerous provisions have been injected which affect only one department or one class of officers, and which provide that accounts either of expenditures or of receipts and expenditures shall be kept in a particular way, and reports thereon made to Congress. The first of these provisions in point of time is to be found in act of March 2, 1799, chapter 23 (1 Stat., 708). This law provided that it shall be the duty of the respective collectors, naval officers, and surveyors to "keep accurate accounts of all fees and official emoluments received by them, also, of all expenditures, particularizing their expenditures for rent, fuel, stationery, and clerk hire, and to transmit annually within forty days after the last day of December, an account, as aforesaid, verified on oath or affirmation, to the Comptroller of the Treasury, who shall, annually, lay an abstract of the same before Congress; and if any collector, naval officer, or surveyor shall omit or neglect to keep an account as aforesaid, or to transmit the same, verified as aforesaid, he shall forfeit and pay a sum not exceeding five hundred dollars for the use of the United States." This provision of law with minor amendments has been incorporated into section 2639 of the Revised Statutes. The act of June 8, 1872, chapter 335 (17 Stat., 283), entitled "An act to revise, consolidate, and amend statutes relating to the Post Office Department," provides, in section 41, that:

> The accounts of the postal service shall be kept in such a manner as to exhibit the amount of revenues derived from "letter postage," "book, newspaper, and pamphlet postage," "registered letters," etc., and the amount of expenditures for each of the following objects, namely, "transportation of the mails," "compensation of postmasters," "compensation of letter carriers," "compensation of clerks for post offices," * * * etc.

This provision of law was incorporated into section 4049 of the Revised Statutes.

In most instances, however, where the law specifically provides for the *keeping* of accounts or *making* of expenditure reports by particular departments or services it contents itself with the requirement that "itemized statements" or "detailed statements" shall be made, leaving to the discretion of administrative officers the form of the report which is to be made. Thus the act of March 3, 1883 (22 Stat., 625), provides that the report of the Columbia Institution for the Deaf and Dumb shall hereafter contain "an itemized statement of all employees, the salaries or wages, respectively, of each of them, and also of all other expenses of said institution," Thus, again, the act of June 13, 1888 (25 Stat., 183), provides that the Commissioner of Labor shall make a "report in detail of all money expended under his direction during the preceding year."

In the appendixes are contained compilations of the laws now providing for the methods of rendering reports and accounts and with respect to the preparation of estimates. The provisions requiring these reports of estimates of expenditures have been collected and exhibited for the reason that they very directly bear on the subject before us. A perusal of them brings out the fact that there is no time set by law at which all expenditure accounts must be made. In other words, while it has been generally assumed that the purpose of making expenditure reports is for the informaton of the Congress, there is no uniformity in concept on the part of lawmakers as to when these reports should be submitted. Some are to be made "annually," some at the beginning of each regular session, some are to be made "in the annual estimates," some are to be made in the "annual reports," some at no specified time. Another fact is to be noted, viz: That nowhere do we find, as a matter of fact, the entire expenditures of the Government grouped together or reports prepared in accordance with any plan except in the combined statement of receipts and disbursements made by the Secretary of the Treasury, in which, as has been stated before, there is no attempt to classify the expenditures in such manner that the information may be used as data collateral to or supporting the Book of Estimates, or, for that matter, as directly bearing on any of the subjects of general policy or of finance which regularly come before the Congress for its determination.

V. CONSIDERATION OF ESTIMATES BY THE LEGISLATIVE BRANCH.

As has been said, the Book of Estimates is addressed to the Speaker of the House of Representatives. He, without any formal action on the part of the House, refers the estimates to the appropriate committees, these assignments being determined by the rules of that body. Rule XI of the House of Representatives provides for the method of referring all proposed legislation to the committees. The subjects relating to the appropriation of the funds provided from the revenue for the support of the Government as therein provided are referred to committees as follows: (1) For legislative, executive, and judicial expenses, for sundry civil expenses, for fortifications and coast defenses, for the District of Columbia, for pensions, and for all deficiencies, to the Committee on Appropriations; (2) for the improvement of rivers and harbors, to the Committee on Rivers and Harbors; (3) for agriculture and forestry, as well as all other estimates for the Department of Agriculture, to the Committee on Agriculture; (4) for the relations of the United States with foreign nations, to the Committee on Foreign Affairs; (5) for the Military Establishment and the public defense and for the Military Academy, to the Committee on Military Affairs; (6) for the Naval Establishment, to the Committee on Naval Affairs; (7) for the post office and post roads, to the Committee on the Post Office and Post Roads; (8) for the relations of the United States with the Indians and the Indian tribes, to the Committee on Indian Affairs; (9) for private and domestic claims and demands, other than war claims of the United States, to the Committee on Claims; (10) for claims arising from any war in which the United States has been engaged, to the Committee on War Claims. That is, the estimates are split up in such manner that they may be referred to the several committees authorized to report bills for appropriations. Although the rules of the House do not provide that the Committee on Rivers and Harbors, the Committee on Claims, and the Committee on War Claims shall report bills making appropriations, it is, however, the custom for such bills to be reported by these committees. The appropriation bills for the expenses of the Government of the United States which are reported currently (that is, either annually or at regular periods) by these committees are 15 in number, viz:

1. Legislative, executive, and judicial.
2. Sundry civil.

3. Agricultural.
4. Diplomatic and consular.
5. Army.
6. Fortifications.
7. Military Academy.
8. Navy.
9. Pension.
10. Rivers and harbors.
11. Post Office.
12. District of Columbia.
13. Indian.
14. Deficiencies.
15. Miscellaneous.

As has been indicated, six of these originate in the Committee on Appropriations, viz, (1) legislative, executive, and judicial, (2) sundry civil, (3) fortifications, (4) pensions, (5) District of Columbia, and (6) deficiencies. The Committee on Military Affairs prepares two bills, viz, the Army and the Military Academy. In all other cases each bill is prepared by a separate committee, with the exception that all special bills for private claims go to the Committee on Claims, and all special bills for war claims go to the Committee on War Claims. In this relation it is to be noted, however, that the Committee on Appropriations divides itself into subcommittees, each of which considers one of the subdivisions of estimates corresponding with the bill which is prepared by it for the review of the committee before being sent to the House. The departments and officers are required to prepare their estimates in such manner that they can be readily divided according to the items which are to be included in the several bills.

It will be noticed from a consideration of the way in which the Book of Estimates is divided, i. e., in accordance with the different appropriation bills and of the assignment of these bills to the different committees—

1. That it is seldom the case that the appropriations for an entire service or department are to be found in one appropriation bill, or are considered by one committee. A marked exception to this statement, however, is to be found in the case of the appropriations for the Department of Agriculture, which are for the most part contained in the agricultural bill, and are considered by the Committee on Agriculture.

2. That, as a general thing, the appropriations for the overhead expenses at Washington of all services are contained in the legislative, executive, and judicial bill and considered by a subcommittee of the Committee on Appropriations, while the appropriations for

the field expenses are reported in other bills and are considered either by another subcommittee of the Committee on Appropriations, or by some other committee. An exception is naturally to be made again in the case of the appropriations for the Department of Agriculture which, as has been said, are practically all in one bill and are considered by one committee.

The result is that except as subcommittees or committees act in cooperation, which is seldom the case, no committee gets a bird's-eye view of the needs of an entire service. The exercise of legislative control over the administration is thus rendered difficult if not impossible.

The committees to which estimates are submitted prepare drafts of bills upon the basis of the estimates. The first draft is prepared to represent the full amount requested. This is only to be considered as a working paper before the committee; that is, it is used as a printed document upon which are entered all of the data which have been accumulated from year to year by the clerk of the committee for the information of members, and as a basis for interrogation of persons who are called before the committee to respond to questions with respect to the needs of the several services. A good example of such a bill is the legislative, executive, and judicial bill of 1913, on which it is stated that it has been drawn for the use of the subcommittee of the Appropriations Committee and in accordance with the law for 1912, omitting therefrom the general provisions of law not relating directly to estimates, inclosing within brackets words proposed to be omitted, and inserting in italics new matter submitted in the estimates for 1913. That portion relating to the Civil Service Commission, and contained on pages 53, 54, 55, 56, 57, 58, and 59 of the bill, is inserted to indicate the form of the first draft in which the bill is prepared, and the estimates which are submitted are considered by the subcommittee.

CIVIL SERVICE COMMISSION.

For commissioner, acting as president of the commission [$4,500], *$5,000;* two commissioners, at [$4,000], *$5,000* each; chief examiner [$3,000], *$3,500;* secretary [$2,500], *$3,000;* assistant chief examiner, *who also will act as chief of division* [$2,250,], *$2,500;* [two chiefs of division, at $2,000 each]; *assistant secretary, who also will act as chief of division, $2,250; chief of division, $2,100;* examiner, $2,400; [three] *four* examiners, at $2,000 each (*see note g*); four examiners, at $1,800 each; clerks—[four] *five* of class four, twenty of class three (*see notes g, h, j*), [twenty-six] *twenty-nine* of class two (*see notes g, h*), [thirty-five] *thirty-nine* of class one (*see notes g, h*), [twenty-nine] *thirty-four,* at $1,000 each (*see notes g, h*); [ten] *twenty-one* clerks, at $900 each (*see notes g, h*); *superintendent of building, appurtenances, and supplies, who shall also be a clerk, $1,600* (*see note i*); *electrician and engineer, $1,200* (*see note i*); *general mechanic, $900* (*see note i*); messenger; engineer, $840; *assistant messenger* (*see note g*); telephone switchboard operator; two firemen,

at [$720], *$840* each; *one fireman (see note i)*; [two] *three* watchmen (*see note i*); [elevator conductor, $720]; *two elevator conductors, at $720 each (see note i)*; [three] *six* laborers (*see note i*); [three] *five* messenger boys, at $360 each (*see note i*); *three charwomen (see note i)*; in all, $——

Appropriations for 1903	$94,220	Estimates for 1904	$165,360
Appropriations for 1904	164,060	Estimates for 1905	165,360
Appropriations for 1905	164,060	Estimates for 1906	165,310
Appropriations for 1906	164,310	Estimates for 1907	163,390
Appropriations for 1907	163,390	Estimates for 1908	171,910
Appropriations for 1908	165,610	Estimates for 1909	186,890
Appropriations for 1909	183,510	Estimates for 1910	183,510
Appropriations for 1910	183,510	Estimates for 1911	204,860
In sundry civil act	8,800		
Appropriations for 1911	201,110	Estimates for 1912	211,170
Appropriations for 1912	204,510	Estimates for 1913	246,550

CLERK'S NOTE.—It is proposed in the estimates to merge with the foregoing paragraph the employees carried under "Rural Carrier Examining Board," on page 56, and employees under that board are included in the numbers expressed above, as estimated for on account of 1913.

NOTE.—(*a*) The work of the commission has multiplied many times since the passage of the civil-service law, both in volume and complexity. The only increases attached to the position of commissioner were from $3,500 to $4,000 in 1907, and from $4,000 to $4,500 for the position of president of the commission in 1909. As indicating the increase in the volume of the commission's work it may be pointed out that in 1883 the number of positions subject to competitive examination under the civil-service law was less than 15,000, and the number of positions is now about 225,000. The commission's work has increased not only in the number and requirements of positions subject to examination, but in the diversity of duties in the administration of the law. This has been particularly true in later years. A higher salary seems to be required in order to make the compensation of these positions at all adequate to their duties and responsibilities.

(*b*) The salary of the position of chief examiner, $3,000 per annum, was specified in the act of 1883 and has remained unchanged to the present time, although the amount and variety of the examining work have increased with the growth and development of the work of the commission. In consequence of this growth the number of different kinds of examinations held annually has increased from less than a dozen in 1883 to over 400, and the number of persons examined from 3,542 in 1883 to nearly 125,000 for the last year for which figures are available (1909–10). A reasonable increase in the compensation of this position is necessary in order to make it at all commensurate with its greatly enlarged demands and duties.

(*c*) Proportionate with the increase in the extent and variety of the commission's work, as outlined above, additional requirements and duties have been added to the position of secretary. This is the administrative position in the organization of the commission, and as such the salary attached to it should be commensurate with that of similar positions throughout the service.

(*d*) In the organization of the commission the position of assistant chief examiner has been combined with that of chief of the examining division—a large and responsible division. From the very nature of this position an increase in its compensation should be made proportionate to that submitted for the position of chief examiner.

(*e*) In the commission's organization the position of assistant secretary and that of chief of the appointment division have also been combined. The duties and responsibilities of this joint position are represented by its designation, and a larger salary should be provided, commensurate with that submitted for the position of secretary.

(*f*) On account of the long service and large duties of the chief of division assigned to the application division, an increase of $100 in his salary is recommended.

(*g*) In the current appropriation separate provision is made for the force of a rural carrier examining board. The work assigned to the employees for whom appropriation is made under this heading is no different in character from that of corresponding employees in the main part of the commission's force. For the rural carrier service examinations are required to be held, with the attendant announcement of examinations, distribution of applications, scrutiny of preliminary qualifications of applicants, conduct of the examinations, preparation and rating of the tests in the examination, preparation of eligible registers and certification in response to the requests of the department, investigation of complaints against applicants and eligibles, and of charges of political activity, etc., as usual and customary for other branches of the service. In the interests of good administration the work connected with the rural carrier service is now being done in the several divisions of the office of the commission, to which the work naturally and logically falls in the economy of the office organization. There is no more reason for a separate appropriation for this force of employees than for any other division of the commission's office force. The various kinds of work connected with the administration of the civil-service law and rules in relation to appointments to positions of rural carrier naturally and properly distribute themselves among the other divisions of the office. For these reasons the commission in the estimates herewith submitted recommends that this appropriation be consolidated with the appropriation for its office force at Washington.

(*h*) A net increase of 4 (exclusive of the superintendent of building, appurtenances, and supplies) in the clerical force is estimated for, 1 clerk of class 4, 1 of class 3, 1 of class 2, 1 of class 1, 2 at $1,000, and 1 at $900, being submitted in lieu of 1 clerk at $840 and at 2 at $720, field force, dropped (see note *j*, field force). The net increase of 4 clerks is absolutely necessary for the prompt and efficient performance of the clerical work of the commission, which in general has increased during the past year.

To retain the most efficient employees there should be opportunity for promotion. The number of clerical positions in the higher classes is relatively small when compared with the number in the lower classes. On account of the difficulty experienced in obtaining and retaining efficient clerks at low salaries and with limited opportunities for promotion, it is proposed to drop some of the lower-salaried positions and add a few in the higher classes, so as to increase slightly the average clerical salary, and thereby to furnish an incentive for the most competent clerks to remain in the service of the commission.

(*i*) The occupation by the commission of a modern office building having practically double the amount of floor space in the former quarters will necessitate an increase in the force for the care and protection of the building and the operation of machinery and appurtenances. The following increase in force is required for this purpose:

One superintendent of building, appurtenances, supplies, etc., at $1,600 (in lieu of estimating for an additional clerk at the same salary). The new building is equipped with a steam heating plant, two electric elevators, an electric refrigerating plant for drinking water, and an appliance for furnishing hot

water, all of which will necessitate an increase of force; and it is desired to have a properly qualified and designated employee to place in charge of the force required. It is proposed merely to change the designation of the employee now performing the work from clerk to superintendent of building, without increase in compensation.

One electrician and engineer, at $1,200, whose services will be necessary in connection with the machinery and appliances above mentioned and in caring for the wiring of the building.

One general mechanic, at $900, whose services will be necessary in repairing furniture, filing cases, and other apparatus, and in painting and other mechanical labor necessary to expedite the work and to keep the furniture and office appliances in good order.

One additional fireman will be needed, making three in all, so that each may not be required ordinarily to serve for longer than eight hours a day. When the heating plant is not in operation, the firemen will be used to relieve watchmen, laborers, and messengers. It is also desired to promote to $840 the two firemen now employed at $720, in view of their long and faithful service.

One watchman will be necessary in addition to the two heretofore provided that the building may be fully protected and that tours of duty shall not exceed eight hours each.

One additional elevator conductor is needed, there being two elevators in the building, both of which should be in operation in order properly to carry on the business. At present but one elevator conductor is allowed, and it will be absolutely necessary to have an additional one to assign to the other elevator.

Two additional messenger boys will be required; two additional skilled laborers are needed for assembling and preparing mail for dispatch and delivering incoming mail, to care for supply stock room and shipping, and to relieve messengers, watchmen, and similar employees in emergencies.

One additional unskilled laborer will be required, on account of the increase of such work as trucking supplies, caring for walks, steps, and parking, gathering waste paper, moving furniture, etc. Three charwomen for morning and evening work are necessary to clean the offices properly. Heretofore the laborers have been assigned to this work, but on account of the large floor space to be kept clean they can not now do all this work.

FIELD FORCE: For two district secretaries, at $2,400 each; one district secretary, $2,200; [four] *five* district secretaries, at $2,000 each (*see note j*); [two] *three* district secretaries, at $1,800 each (*see note j*); clerks—one of class four, one of class three, one of class one, seven at $1,000 each, six at $900 each, [five] *four* at $840 each (*see note p*) [two at $720 each]; messenger; messenger boy, $480; in all, $——.

Appropriations for 1906	$41,000	Estimates for 1907	$42,160
Appropriations for 1907	42,160	Estimates for 1908	42,600
Appropriations for 1908	42,360	Estimates for 1909	42,960
Appropriations for 1909	42,360	Estimates for 1910	42,360
Appropriations for 1910	42,360	Estimates for 1911	46,320
Appropriations for 1911	42,360	Estimates for 1912	44,720
Appropriations for 1912	42,560	Estimates for 1913	44,080

(*j*) There are at present on the rolls of the commission 11 persons who act as district secretaries, 2 of whom are clerks, class 3. Their statutory designations and pay should correspond to and be commensurate with the duties and responsibilities of the positions they are filling. It is proposed to drop 2 clerks of class 3 from the office force, so that the increase in appropriation requested for this purpose is actually only $600.

It is also proposed to drop from the field force 1 clerk, at $840, and 2 clerks, at $720 each, in lieu of additional clerks estimated for in office force. (See note *h*.)

(*k*) Except low-salaried postmasterships, the commission, under existing regulations, is wholly responsible for the selection and appointment of classified fourth-class postmasters and rural carriers, appointment being required of the highest eligible in examination. While the simple examination given affords some basis of competition, it is not wholly dependable as an expression of capability and gives little information as to the important elements of character, industry, and reliability. All other positions in the classified service are filled by selection from the highest three names made by the appointing officer, he having the right and it being his duty to make a choice with due regard to character, reliability, and industry. While the rules contemplate that the actual test of fitness be given during the first few months of service as a probationer, the cost of equipment and expense to appointees in entering upon the duties of postmaster or of rural carrier make it highly important that a properly qualified man be selected at the outset to avoid loss and embarrassment, which necessarily follow if the appointee is required to return to private avocation. Under the present system, therefore, the commission should have a corps of examiners or inspectors for duty constantly in the field and available to visit the community where there is a vacancy in the position of fourth-class postmaster or of rural carrier to secure at first hand reliable and accurate information of the character and personal fitness of the person whose name is highest on the register resulting from the examination; and for assignment as inspector or supervisor of all investigations of charges of whatever character ordered by the commission.

(Hearings, p. —.)

(RURAL CARRIER EXAMINING BOARD: Chief of division, $2,000; clerk of class three; two clerks of class two; three clerks of class one; three clerks, at $1,000 each; ten clerks, at $900 each; assistant mesenger; in all, $——: *Provided*, That no detail of clerks or other employees from the executive departments or other Government establishments in Washington, District of Columbia, to the Civil Service Commission, for the performance of duty in the District of Columbia, shall be made for or during the fiscal year nineteen hundred and twelve. The Civil Service Commission shall, however, have power in case of emergency to transfer or detail any of its employees herein provided for to or from its office force, field force, or rural carrier examining board.)

Appropriations for 1906	$25,690	Estimates for 1907	$23,440
Appropriations for 1907	23,440	Estimates for 1908	22,720
Appropriations for 1908	22,720	Estimates for 1909	24,740
Appropriations for 1909	22,720	Estimates for 1910	22,720
Appropriations for 1910	22,720	Estimates for 1911	22,970
Appropriations for 1911	22,720	Estimates for 1912	20,720
Appropriations for 1912	22,720	Estimates for 1913	

CLERK'S NOTE.—It is proposed in the estimates to merge the foregoing paragraph with the first paragraph under the Civil Service Commission on page 53, the employees hereunder for 1912 being included in the numbers estimated for and expressed in the paragraph on page 53.

EXPERT EXAMINERS: For the employment of expert examiners not in the Federal service to prepare questions and rate papers in examinations on special subjects for which examiners within the service are not available, $——.

		Estimates for 1912	$5,000
Appropriations for 1912	$3,000	Estimates for 1913	3,000

FIELD EXAMINERS: *For not to exceed eight examiners available for field duty (see note k above), $12,000.*

DELIVERY SERVICE: *For purchase and maintenance of a motor delivery wagon, $2,000.*

NOTE.—At the present time the wagon service of this office is maintained by the Interior Department, but owing to the distance that department is not able to maintain the service in a satisfactory manner and desires to be relieved of it.

ELECTRIC CONDUIT AND CONNECTIONS: *For electric conduit and connections, connecting the commission's building with the State, War, and Navy Department Building, $4,000.*

NOTE.—This item is estimated for to enable the commission to secure electric current from the State, War, and Navy Department Building at a cost of from 2 to 2½ cents a kilowatt, whereas the present cost of the commercial current is 6 cents a kilowatt.

For necessary traveling expenses, including those of examiners acting under the direction of the commission, and for expenses of examinations and investigations held elsewhere than at Washington, $——.

Appropriations for 1903	$7,000	Estimates for 1904	$10,000
Appropriations for 1904	7,000	Estimates for 1905	10,000
Deficiency	1,500		
Appropriations for 1905	8,500	Estimates for 1906	10,000
Appropriations for 1906	10,000	Estimates for 1907	8,500
Appropriations for 1907	8,500	Estimates for 1908	11,000
Deficiency	1,000		
Appropriations for 1908	11,000	Estimates for 1909	10,000
Appropriations for 1909	10,000	Estimates for 1910	10,000
Appropriations for 1910	10,000	Estimates for 1911	12,000
In sundry civil act	1,000		
Appropriations for 1911	12,000	Estimates for 1912	12,000
Deficiency	1,500		
Appropriations for 1912	12,000	Estimates for 1913	17,000

NOTE.—The appropriation for the fiscal year ending June 30, 1912, for traveling expenses is $12,000, the same as the regular appropriation for the preceding year, near the end of which it was necessary to ask for and obtain a deficiency appropriation of $1,500, notwithstanding the fact that all restrictions and limitations on the use of the appropriation consistent with the requirements of the administration of the law and rules had been observed. Drafts upon this appropriation will probably be more during the coming year, so far as the usual and ordinary business is concerned, and the recent classification of the positions of assistant postmaster and clerk in all post offices of the first and second classes will make an increase of travel absolutely necessary in organizing and instructing boards of examiners at such offices.

After the examination of department representatives has been completed the results of the deliberation of the subcommittee are submitted to the whole committee. The data which have thus been collected are then put in the form of a bill to be submitted to the House by eliminating all the notes and extraneous matter from the first draft or working paper in the hands of members. This is transmitted by the Committee on Appropriations to the "Committee of the Whole House on the state of the Union" and ordered to be printed. It is then considered by the "Committee of the Whole House," which

reports the bill, with such amendments as may be adopted, to the House. The House adopts, rejects, or amends any or all of its provisions, as it may deem fit. The bill in its amended form having been passed, it is then sent to the Senate.

The method adopted by the Senate in its treatment of estimates and appropriations is very similar to that of the House of Representatives. Rule XVI of the Senate provides that—

> All general appropriation bills shall be referred to the Committee on Appropriations, except the following bills, which shall be severally referred as herein indicated, namely: The bill making appropriations for rivers and harbors, to the Committee on Commerce; the agricultural bill, to the Committee on Agriculture and Forestry; the Army and Military Academy bills, to the Committee on Military Affairs; the naval bill, to the Committee on Naval Affairs; the pension bill, to the Committee on Pensions; the Post Office bill, to the Committee on Post Offices and Post Roads; and no amendments shall be received to any general appropriation bill the effect of which will be to increase an appropriation already contained in the bill or to add a new item of appropriation, unless it be made to carry out the provisions of some existing law or treaty stipulation, or act, or resolution previously passed by the Senate during that session; or unless the same be moved by direction of a standing or select committee of the Senate, or proposed in pursuance of an estimate of the head of some one of the departments.

As a result of this arrangement the Committee on Appropriations has jurisdiction of seven bills, namely: Legislative, executive, and judicial; the sundry civil, the diplomatic and consular, the fortifications, the District of Columbia, and deficiency and miscellaneous bills. Every other appropriation bill is considered by a different committee, which has jurisdiction only of that bill.

What has been said with regard to the effect of this arrangement upon the voting of appropriations in the case of the House of Representatives may be repeated here, namely, that there is seldom a committee, except the Committee on Agriculture and Forestry, which has complete jurisdiction of all the appropriations for a specific service.

Somewhat the same conditions are found when we come to consider the relation of expenditures to appropriations. Rule XXV provides for a series of committees to examine into the expenditures of the various departments. These are a committee to examine the several branches of the civil service and committees on expenditures in eight of the departments. There appears to be no provision made by the rule for a committee on the expenditures of the Department of Commerce and Labor.

A perusal of the assignment of Senators to different committees, contained on page 157 of the Congressional Directory of January, 1912, would seem to indicate that the Senate lays almost as little stress as does the House upon the necessity of bringing the appropriations and expenditures of a given department before a single

committee. It can not, however, be said that in no case does a member of the committee having jurisdiction of the appropriations of a department serve as a member of the committee on expenditures of that department. Indeed, there are 16 instances where this is the case. Four members of the Committee on Appropriations are also assigned to service as members of committees on expenditures of particular departments. It is believed, however, that the difference between the Senate and the House in this respect is due rather to the fact that it is necessary that a Senator shall serve on a great number of committees, on account of the small number of Senators, than to the belief of the Senate that there is an immediate relation between the expenditures and appropriations. The mere fact, also, that the Senate has not considered it necessary to revise its rule since the establishment in 1903 of the newest department, namely, the Department of Commerce and Labor, so as to make provision for a committee on the expenditures of that department, would indicate that the Senate, as well as the House, does not believe that any great advantage will accrue from the consideration of departmental expenditures by the committee having jurisdiction of the appropriations of those departments.

In case the Senate amends an appropriation bill the difference between the two Houses is adjusted in a conference committee, whose determinations are usually adopted by each House.

An appropriation bill approved by both Houses is transmitted to the President, who may act on it only as a whole and may not disapprove single items, even though they change existing law and have little, if any, relation to the main purposes of the bill. In case the President vetoes the bill, it then is subject to the same conditions as any other legislative act which has been disapproved. As appropriation bills usually pass near the end of the session, their disapproval is a serious matter for the reason that, under the Constitution, no money is permitted to be expended from the Treasury except pursuant to acts of appropriation, and most of the authorizations of appropriations for the several departments and services in the Government for the incurring of liabilities terminate with the end of the fiscal year. That is to say, while payments may be made under contracts that have been previously entered into by heads of departments or other persons authorized to expend, no new obligations may be incurred except against the appropriation for a new fiscal year. Under such circumstances the practice has been for Congress to authorize the necessary expenditure on the same basis as was authorized for the previous year until such time as an appropriation act may be passed by the Congress which receives the approval of the President.

For the purpose of adequately considering and determining questions of policy not only has the Congress been handicapped by fail-

ure on the part of the administration to provide it with information that is necessary to the exercise of intelligent judgment about the work proposed to be done, the adaptation of organization for doing work, the character of expenditures to be met, the Government contracting relations, etc., but also its own organization places upon the legislative branch a certain handicap to which reference has been frequently made, not only by writers on the subject, but also by Members of Congress themselves. This handicap lies in the fact that in no instance is a single subject handled by one committee. The possible exception is agriculture and forestry. These subjects go before the Agricultural Committee, as do all estimates originating in the Department of Agriculture, there being only a few relatively small expenditures made in relation to the Department of Agriculture which are not so considered. In relation to other subjects which come before the Congress each committee finds itself in a position such that it can not have before it all the information necessary to the determination of Government policy, and is further handicapped by the fact that the conclusions of one committee may be entirely at variance with the conclusions of another committee dealing with the same subject, and without any knowledge on the part of the one or the other as to what conclusions have been reached before their reports are submitted to the House. An example of this is found in the committee consideration given to the subject of public transportation facilities provided by the Government. The estimates relating to these are by law required to be prepared for eight different bills. Under Rule XI of the House they are referred to seven different committees, besides the committees in which permanent acts originate. So, too, the important subject of Government action and administrative proposals pertaining to public health does not come before any one committee or group for consideration. Estimates are prepared for four bills and are submitted to three committees, besides the committees in which permanent acts originate. Practically all of the broad subjects which have to do with public welfare must be considered piecemeal by different committees in the manner above described.

The result of such a method of consideration finds illustration in the recommendation recently made by the President with respect to the centralization of the distribution of departmental publications. (Message of Feb. 5, 1912, S. Doc. No. 293.) As at present administered, the principal estimates for appropriations for such work come before two committees—namely, the Committee on Appropriations and the Committee on Agriculture—about one-half of the cost of distribution being incurred in the Department of Agriculture. The Committee on Appropriations reported favorably to the consolidation; the Committee on Agriculture had already reported a

bill which did not carry out the recommendation. The agricultural bill came before the House first, and it was passed.

On account of this lack of coordination in committee work it has been frequently urged by Members of the Congress that there should be but one Committee on Appropriations in each House and that the several subjects should be handled by subcommittees, thereby requiring that the recommendations of each subcommittee shall ultimately come before the committee as a whole or a group representing the committee as a whole. In this relation, however, it is to be noted that the lack of proper consideration is not entirely due to committee organization. It is in part due to the fact that the Government is so organized that departments and services are required to perform diverse and conflicting duties. Whether there be one committee with subcommittees or many committees provided for the consideration of estimates the subcommittee or special committee organization should conform to the large subjects to which responsibility attaches for the determination of policy. This can not be done to advantage unless the administration is organized on similar lines. But efficient administration also depends on the proper grouping of activities or a proper adaptation of organization and work. The best results are obtained under "functional management"; the best advice and information to the Congress must come from "functional management." Whether from the viewpoint of the needs of the Congress or that of the needs of the Executive the departmental organization should be by character of work. In relation to the making of appropriations one of the results of such lack of coordination is that there is no one person in the administration who assumes responsibility for its proposals. How far the present organization is at variance with this principle may not at first be fully appreciated. Another is that the President is deprived of the benefit of the best advice in relation to matters that are so distributed. Not only does the executive branch of the Government not go before Congress with any definite program, but the President is many times but half advised about matters of large moment. In the present circumstances each head of department, bureau, or division who may have interest in a particular subject is at liberty to take up with Members of the Congress and with committees of the Congress the wants of the service as he sees them, his vision being limited to the field of his particular interest. This being the regular practice, the result is that even when the President himself has advocated that certain definite steps be taken, persons in particular branches of the service may, either with or without knowledge as to the recommendations of the President, deal directly with Members of the Congress and with committees in opposition to the recommendations of the President.

VI. THE FORM OF APPROPRIATION ACTS AND THE GENERAL CONDITIONS ATTACHED TO MONEY GRANTS.

In form appropriation acts may be considered as belonging to two general classes:

1. Appropriations which are included in and made a part of general legislation.

2. Regular appropriation acts.

With respect to the first class little is to be said more than that the authority is usually contained in some clause or part of a clause in the general act.

THE FORM OF REGULAR ACTS OF APPROPRIATION.

With respect to the form of the regular acts of appropriation, however, this may be said: That the Government of the United States has developed a form which in elaborateness of detail marks it as an exception. Moreover, there is no separation of what in other countries is treated as schedule matter as distinct from the enactment. Instead of having an appropriating act which by a general enacting clause gives authority to the executive branch to spend an amount of money (stating this in gross) and which carries the detail items in schedules by reference, every item for which appropriation is made is carried in the body of the bill. To illustrate the law-book difference in form: The act of appropriation passed by the Parliament of Great Britain for the year 1912, covering more than $450,000,000, is contained in three law-book pages, whereas the two acts appropriating from the "consolidated fund," carrying $90,000,000 more, were contained in one and one-half law-book pages each. The acts of appropriation for the Government of the United States for the same year cover about 500 closely printed pages of the Statutes at Large.

Considerable type space is used in the acts of Great Britain for the long formal address to the Crown, but following this is the merest recital provision; for example:

> The treasurer may use out of the consolidated fund of the United Kingdom of Great Britain and Ireland, and apply toward making good the supply granted to His Majesty for the services of the year ending on the 31st day of March, 1912, the sum of 91,444,800 pounds.

The purposes are indicated in this manner:

All sums granted by this act and the other acts mentioned in schedule A annexed to this act out of the consolidated fund toward making good the supply granted to His Majesty, amounting in the aggregate to 145,038,844 pounds and 11 shillings, are appropriated and shall be deemed to have been appropriated as from the date of the passing of the act mentioned in schedule A for the purposes and services expressed in schedule B, annexed hereto.

Following this same precedent, the Canadian act of appropriation carries the granting clause, as well as reference to the schedule of items, in the same paragraph. In other words, about one-third of the principal act of appropriation for 1912 (covering one and one-half pages) is made up of the formal address to the Crown, one-third of the type space is used for the verbiage of appropriation, and one-third for the authorization to issue bonds for public works, etc.

The schedule of items referred to in the British act of appropriation covers 22 pages. For purposes of administration, however, the list of salaries and wages established by the department of the treasury is to be considered among the conditions attached to the act. But, to an extent, under our system a large part of the salaries and wages authorized to be paid are included in the act of appropriation itself; in fact, the greater part of the personnel of the service is provided for in detail by statute and by executive order.

Another concrete fact which serves to illustrate difference in practice may be cited. The several Canadian bills of appropriation, covering a law-book space of about 5 pages, are supported by estimates covering 100 pages. These in turn are supported by a report of the auditor general showing actual expenditures for the last completed fiscal year. This report (following the same classification, but in very great detail) requires 3,432 closely printed pages and gives to members of the Dominion Parliament more information about subjects of inquiry than members of appropriation committees of the Congress are able to develop after months of painstaking inquiry from representatives of departments and services requesting appropriations.

WHAT ACTION BY THE CONGRESS IS NECESSARY TO THE APPROPRIATION OF PUBLIC MONEY.

An appropriation may be either express or implied. But in view of the constitutional provision relating thereto, an appropriation should not be implied unless the intention of the Congress to make an appropriation is clear. (4 Comp. Dec., 325.) No particular form of words is necessary to make an appropriation. Any language which, when taken in connection with other legislation, expresses the intention of the Congress that moneys in the Treasury shall be used for a purpose specified, must be construed to make an appro-

priation. In 6 Comptroller's Decisions, 515, there is the following discussion of the subject:

In the regular appropriation acts made by Congress the following form is usually employed:

"*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That the following sums be, and they are hereby, appropriated out of any money in the Treasury of the United States not otherwise appropriated."

But the departures from this form are numerous and various. For example, the following forms are occasionally used:

"There is appropriated out of any money in the Treasury not otherwise appropriated." (Sec. 3687, Rev. Stat.)

There shall "be allowed and paid out of any moneys in the Treasury not otherwise appropriated." (Sec. 3754, Rev. Stat.)

The words "out of any money in the Treasury not otherwise appropriated" are frequently used without the preceding words "there is appropriated." They clearly imply an appropriation. This form is very generally used in private acts, as follows:

"That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay, out of any moneys in the Treasury not otherwise appropriated." (Act of Mar. 7, 1898, 30 Stat., 1400, and other acts following.)

But these words are also frequently omitted. The following are good examples of such omission:

"That the Secretary of the Treasury is hereby directed to pay." (Act of June 11, 1896, 29 Stat., 757.)

"That the Secretary of the Treasury be, and he is hereby, authorized and required to pay." (Act of Mar. 3, 1873, 17 Stat., 787.)

"That the Secretary of the Treasury pay." (Act of Feb. 25, 1873, 17 Stat., 737.)

Usually in these private acts payment is directed to be made by the Secretary of the Treasury; but in numerous instances payment is directed to be made by other officers, and in some instances without indicating any officer for the purpose. The following are examples of such acts which have been construed to make appropriations:

"That the Secretary of War be, and he is hereby, authorized and directed to pay * * * of moneys not otherwise appropriated." (Act of June 4, 1888, 25 Stat., 1078.) See also act of March 4, 1878 (20 Stat., 499).

"That the Postmaster General is hereby authorized and directed to pay * * * out of any money in the Treasury not otherwise appropriated." (Act of Mar. 3, 1885, 23 Stat., 682.) See also acts of June 1, 1886 (24 Stat., 787), and February 23, 1887 (id., 917).

"That the proper accounting officers of the Treasury of the United States pay." (Act of June 16, 1886, 24 Stat., 781.)

"That the Treasurer of the United States be, and he is hereby, authorized and directed to pay." (Acts of June 22, 1874, 18 Stat., 604, and Mar. 2, 1881, 21 Stat., 636.)

"That the Treasurer of the United States pay." (Acts of June 22, 1874, 18 Stat., 606, and May 15, 1896, 29 Stat., 725.)

"That the Treasurer of the United States shall pay, out of any moneys in his hands not otherwise appropriated." (Act of June 11, 1896, 29 Stat., 757.)

"That there be paid * * * out of any moneys in the Treasury not otherwise appropriated." (Acts of Mar. 3, 1883, 22 Stat., 809; Apr. 13, 1888, 25 Stat., 1037; Oct. 9, 1888, id., 1195; Feb. 26, 1897, 29 Stat., 824.)

In the above examples, various forms by which Congress has expressed its intention to make an appropriation have been employed. In those instances in which the proper accounting officer is directed to make payment, it is clearly understood that he is not himself to make payment, but to certify a balance due the beneficiary for the amount specified, upon which the Secretary of the Treasury draws his warrant upon the Treasurer, by whom the payment is made. So in those instances in which the Treasurer is directed to make payment, it is understood that he will do so only upon the Secretary's warrant. It is provided by section 305 of the Revised Statutes that—

"The Treasurer shall receive and keep the moneys of the United States and disburse the same upon warrants drawn by the Secretary of the Treasury." * * *

Therefore, when Congress directs the Treasurer to pay a specified sum to a person designated, it is intended that he shall make such payment in pursuance of a warrant to be drawn by the Secretary of the Treasury; and such direction must be construed to imply a direction to the Secretary of the Treasury to draw a warrant therefor.

Whatever form of language may be used by Congress, if such language clearly manifests an intention to authorize the payment of money from the Treasury, I think it must be construed to make an appropriation.

Such was the law, as set forth in the decisions of the Comptroller of the Treasury, prior to 1902.

The act of July 1, 1902 (32 Stat., 560), however, provided:

Hereafter no act of Congress shall be construed to make an appropriation out of the Treasury of the United States unless such act shall in specific terms declare an appropriation to be made for the purpose or purposes specified in the act.

Since the passage of this act it is probably true that such phrases as have been recited, which merely authorize an expenditure, would not be regarded as making an appropriation of moneys in the general fund of the Treasury.

The term "appropriation" as used in the Constitution and the statutes of the United States in reference to moneys in the Treasury means, however, the setting apart by order of Congress for an object specified of a portion of the moneys in the *general fund* of the Treasury.

Where Congress authorizes an administrative officer to expend moneys derived from special sources for specified objects that authorization is in the nature of an appropriation of these moneys—that is a setting of them apart for the objects specified, and it constitutes them a *special fund* to be applied to those objects.

It is true that this is not an appropriation in the technical sense—that is, of moneys in the *general fund* of the Treasury to which the act of July 1, 1902, refers—but it has the same force and effect as to those moneys which were not in the *general fund* of the Treasury.

Not only is it regarded that the act of 1902 refers only to the general fund, but it is also held that the act is not retroactive in effect.

Therefore acts which were held prior to 1902 to make permanent appropriations are still construed as having that effect, notwithstanding the passage of the act of 1902 (13 Comp. Dec., 429). The comptroller says with regard to a prior decision that section 3689, Revised Statutes, made a permanent indefinite appropriation for refunding money for land erroneously sold.

I think this construction was correct (6 Comp. Dec., 514) and it having been made prior to the passage of the act of July 1, 1902 (32 Stat., 560), which prohibits the construction thereafter of any act as making an appropriation unless the act "in specific terms" declares an appropriation to be made, it is not affected by the prohibition.

VII. CONDITIONS ATTACHED TO MONEY GRANTS BY GENERAL LAW.

The consideration of present practice as well as of constructive proposals relating to appropriations requires that we distinguish between the conditions attached to money grants by general law and those which are made a part of the appropriating act itself. Of the first class the most important are the provision of the Constitution that "no money shall be drawn from the Treasury, but in consequence of appropriations made by law" (Art. I, sec. 9, clause 7), and the further provision that "a regular statement and account of the receipts and expenditures of all public money shall be made from time to time." (Art. I, sec. 9, clause 7.)

No express limitation upon the power of the Congress to make appropriations or to place conditions on money grants is to be found in the Constitution except that contained in Article I, section 8, which provides that—

> The Congress shall have power * * * to raise and support armies, but no appropriation of money to that use shall be for a longer term than two years.

CONDITIONS RELATING TO AUTHORITIES TO ACT.

The Constitution, it will be noticed, regards an appropriation as an authorization made by law that money may be drawn from the Treasury. As a matter of law and common practice, however, an appropriation is treated as an authorization not merely to officers to disburse money for the purpose indicated, but also to heads of departments and establishments to incur liabilities and to approve vouchers for the purposes and to the amounts named in the act.

Furthermore, as a result of provision of law, an appropriation is regarded as authorizing those having custody of public money to advance public moneys to disbursing officers prior to the incurring of any liability. The most comprehensive of those legal provisions which authorize the advance of public moneys to disbursing officers is that which provides:

> That the Secretary of the Navy be, and he is hereby, authorized to issue his requisitions for advances to disbursing officers and agents of the Navy under a "General account of advances" not to exceed the total appropriation for the Navy, the amount so advanced to be exclusively used to pay current obligations under proper vouchers and that "Pay of the Navy" shall hereafter be used only for its legitimate purpose as provided by law.

And—

That the amount so advanced be charged to the proper appropriations and returned to "General account of advances" by pay and counter warrant; the said charge, however, to particular appropriations, shall be limited to the amount appropriated to each. (20 Stat. L., 167.)

The act of March 3, 1911 (36 Stat., 1056), provides:

Hereafter whenever pressing obligations are required to be paid by a disbursing officer of the Engineer Department and there is an insufficient balance to his official credit under the proper appropriation or appropriations for the purpose, he is authorized to make payment from the total available balance to his official credit, provided sufficient funds under the proper appropriation or appropriations have been allotted by the Chief of Engineers for the expenditure. When such disbursements are made the accounts of the disbursing officer shall show the charging of the proper appropriations, the balances under which will be adjusted by the disbursing officer on receipt of funds or by the accounting officers of the Treasury.

See also the act of March 3, 1909 (35 Stat., 747 and 750), as to other Army appropriations, where similar provisions are found.

Practically all other appropriations are construed as inhibiting Treasury officials from advancing money to disbursing agents except for specific appropriation purposes, and as inhibiting disbursing officers from making payments except such as may be directly chargeable to specific appropriation items.

The following discussion of the authority of disbursing officers is taken from 4 Comptroller's Decisions, 332, 334:

It appears to have been originally designed that no demand for the payment of money by the United States should be paid until a claim or account therefor had been audited and certified by the accounting officers. But early in the history of the Government a practice grew up, without express authority of law, of employing agents to disburse moneys appropriated for various objects. Subsequently disbursing officers were expressly authorized by statute, and in 1853 were provided for the several departments. (Sec. 176, Rev. Stat.)

Since that time the practice has existed in the several departments of paying the salaries of officers and employees, and various bills for supplies purchased and other expenses, through those disbursing officers, whose accounts for such disbursements have been subsequently audited. As a result of this practice, it sometimes happened that a payment which had been made by a disbursing officer was disallowed in the audit of his accounts, for the reason that the expenditure was not authorized by law. To protect the Treasury and disbursing officers from loss, the following provision was made by section 8 of the act of July 31, 1894 (28 Stat., 208):

"Disbursing officers or the head of any executive department * * * may apply for and the Comptroller of the Treasury shall render his decision upon any question involving a *payment to be made by them or under them* which decision, when rendered, shall govern the Auditor and the Comptroller of the Treasury in passing upon the account containing said disbursement."

From an examination of these statutes it appears that there are certain demands against the United States which by implication disbursing officers are authorized to pay before such demands are audited. But when these statutes are read in connection with others which provide for the auditing of claims

and accounts, it appears that the demands which disbursing officers are authorized to pay must be restricted to a particular class.

Section 236 of the Revised Statutes provides that:

"All claims and demands whatever by the United States or against them, and all accounts whatever in which the United States are concerned, either as debtors or as creditors, shall be settled and adjusted in the Department of the Treasury."

The words "settled and adjusted," as used in the above section, mean audited and certified by the accounting officers. (Act of Mar. 3, 1817, 3 Stat., 336; *Cooke* v. *United States*, 91 U. S., 389, 398–399.)

And section 7 of the act of July 31, 1894 (28 Stat., 208), provides that—

"Accounts shall be examined by the auditors, as follows:

"The Auditor for the Treasury Department shall receive and examine all accounts * * * relating to * * * the Life-Saving Service * * * and to all other business within the jurisdiction of the Department of the Treasury, and certify the balances arising thereon * * *."

The balances so certified are payable by means of warrants issued by the Secretary of the Treasury. (Sec. 11, id.) The word "accounts," as used in the foregoing act and in the preexisting law, includes "all claims and demands." (Sec. 236, Rev. Stat.)

These statutes thus expressly provide that all claims and demands relating to the Treasury Department shall be received and examined by the auditor for that department before payment. For the purpose of auditing all such claims, the jurisdiction thus specifically conferred upon the auditor must be deemed exclusive.

Where a special proceeding has been expressly ordained for a particular purpose it is presumably exclusive. (*Butterworth* v. *Hoe*, 112 U. S., 63.)

Whatever authority to make payments has been conferred upon disbursing officers by implication must be regarded as a partial exception and be construed strictly. The purpose of such exception is clearly to expedite payments in certain cases by dispensing with the necessity of awaiting the result of the audits and certification by the auditor. In the payment of salaries to officers and employees in the public service and of bills for supplies furnished by responsible firms, where the amounts are fixed and the law is plain, it is a manifest convenience and saving of time to make prompt payment; and in cases like those specified it may, no doubt, be done without detriment to the public interests.

But an exception, made by implication, however clear, and for convenience only, should not be extended beyond the necessity for its exercise. To apply the authority of disbursing officers to the payment of claims depending upon doubtful or conflicting evidence, or upon the application of general principles of law, would be to transcend the necessity and the reason for the exception.

It may be suggested that the provision for submitting to the comptroller for his decision any question which may arise in respect to such payments recognizes that disbursing officers have authority to pay all claims, of whatever character, and provides the means for the determination of all matters in doubt. If this provision stood alone the suggestion would have great weight, but when read in connection with other provisions of the same act I think such a conclusion is inadmissible. There is nothing in the language of the provision, or of the act as a whole, which indicates an intention to enlarge the scope of the authority of disbursing officers. Its purpose was merely to afford them protection in the performance of their duties under the then existing law. If the provision should be construed to authorize disbursing officers to pay all claims, of whatever character, and to apply for the decision of the comptroller

upon all questions of law or fact involved therein—the decision of the comptroller having been made conclusive upon the auditors—the provision would have the effect to take away from the auditors all original jurisdiction of such claims and to render them mere clerks of the comptroller. It is manifest that such an effect was never contemplated by the act of July 31, 1894.

Reading all these statutes together, I am of the opinion that the authority of disbursing officers of the executive departments to make payments is restricted to the payment of fixed salaries, bills for supplies purchased and approved, and other similar demands which do not require for the ascertainment of their validity the exercise of judicial functions in weighing evidence or in the application of general principles of law.

The question of the authority of disbursing officers to make payments is to be distinguished from the authority of heads of departments to apply to the comptroller for his decision upon questions involved in payments to be made under them. The authority of the latter is not necessarily restricted to questions involved in payments which are to be made by disbursing officers. The object of the provision under consideration is not confined to the protection of disbursing officers; it also contemplates the protection of the Treasury. This it does by avoiding the incurrence of expenditures which are not authorized by law. In cases in which some action by the head of a department is necessary, before an expense or a liability is incurred, he may, and probably will, upon an adverse decision by the comptroller, decline to take such action.

In all such cases I think the head of a department, before taking action upon which a liability may arise, is undoubtedly authorized to apply to the comptroller for his decision upon any question which may be involved in the contemplated liability. (1 Comp. Dec., 500.) And in such cases his authority is not dependent upon the mode of payment, but may be exercised whether the payment can be made by a disbursing officer or must be made by the issuing of a warrant after the audit of an account.

But in cases where a liability arises, not in consequence of any action by the head of a department, but simply by operation of law, a decision by the comptroller in advance of the audit of an account therefor could not be of any aid to the head of department, nor can it be seen how any question could be presented before the liability arose. So in cases where a claim has already accrued, if it is one which must be audited before payment, a decision by the comptroller in advance of the audit would serve no useful purpose. In these cases there would be no action to be taken by the head of department, nor any responsibility to be assumed by him in connection with the account; nothing, in fact, that could in any way afford protection to the Treasury and, consequently, the purpose of the provision would have no application. As an adequate provision for the determination of such questions before payment has been made by other sections of the same statute, it is not to be presumed that Congress intended to require an unnecessary and useless proceeding. A correct interpretation of the act can not be made by reading its provisions separately; they must be read together, and a construction adopted which will produce a harmony of the whole.

I thus reach the conclusion that section 8 is intended to provide, first, that any disbursing officer may apply to the comptroller for his decision upon any question involved in a payment which he is authorized to make; and, second, that the head of the proper department may apply for such decision upon any question involved in such a payment or in the payment of any liability which may arise in consequence of any contemplated action by him.

Considering the general legal conditions attached, it may be said, therefore, that an appropriation is an authorization made by law that money be disbursed from the Treasury for a stated purpose, and that it carries with it, either by necessary implication or as a result of statutory provision, the power to advance money to disbursing officers, and to the head of the service named in the act the power to incur liabilities and to approve vouchers for payment. Further, that each of these powers carries with it corresponding limitations.

CONDITIONS RELATING TO TIME AND AVAILABILITY.

From a very early time in the history of the Government a distinction has been made between "annual appropriations," which, generally speaking, are available only during the fiscal year for which they were granted, and "permanent appropriations," which are indefinitely available.

The following discussion of the availability of appropriations is taken from 3 Comptroller's Decisions, 623, 624:

> Permanent appropriations have been correctly defined by Attorney General Akerman as "those for an unlimited period" (13 Opin. A. G., 292). Secretary Sherman, in a letter to the Speaker of the House of Representatives dated December 14, 1877, defined a "specific appropriation" as "one where the amount, the object, or the person is designated particularly or in detail." To this definition he added, "It is usually permanent in terms because not limited as to time like an annual appropriation," having already said, "The words 'permanent specific appropriations' should be confined to appropriations for private claims where nothing is left to executive officers for examination or inquiry except to identify the party or to comply with some specific duty prescribed by the specific appropriations." (1 Lawrence Comp. Dec., 2d ed., 582.)
>
> In practice, however, the words "permanent specific appropriation" have not been restricted to the narrow meaning given them by Secretary Sherman, and probably his definition is not broad enough.
>
> A "permanent specific appropriation" has been defined by Comptroller Lawrence as follows:
>
> "A 'permanent specific appropriation' is one which requires the money payable by virtue of it to be applied to an object *specifically pointed out by law*, and which may be so applied *at any time in the future*, and not merely for the service of the current fiscal year. It exists when the act of Congress which made it points out the purpose to which it applies, and shows that it was *intended* to be used in the future, without limit as to the time. If the object to which it is to be applied has no reference to or connection with the service of any particular year, the appropriation may be construed as permanent, where such intention is apparent in the act of making it. If it be for the discharge of an *existing obligation*, having no connection with the service of the current year, and not in part discharge of a continuous service, it may reasonably be supposed that Congress intended the liability to be paid without reference to time." (2 Lawrence Comp. Dec., 2 ed., 246.)
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> The words "permanent specific appropriations" first appear in an act of June 20, 1874 (18 Stat., 110), which is as follows:

"That from and after the first day of July, eighteen hundred and seventy-four, and of each year thereafter, the Secretary of the Treasury shall cause all unexpended balances of appropriations which shall have remained upon the books of the Treasury for two fiscal years to be carried to the surplus fund and covered into the Treasury: *Provided*, That this provision shall not apply to permanent specific appropriations, appropriations for rivers and harbors, lighthouses, fortifications, public buildings, or the pay of the Navy and Marine Corps; but the appropriations named in this proviso shall continue available until otherwise ordered by Congress."

In order to correctly understand this legislation, the history of the use of appropriations must be inquired into.

In section 16 of the act of March 3, 1795 (1 Stat., 433, 437), it was provided:

"That in regard to any sum which shall have remained unexpended upon any appropriation other than for the payment of interest on the funded debt; * * * or for a purpose, in respect to which a longer duration is specifically assigned by law, for more than two years after the expiration of the calendar year in which the act of appropriation shall have been passed, such appropriation shall be deemed to have ceased and been determined; and the sum so unexpended shall be carried to an account on the books of the Treasury to be denominated the 'Surplus fund.'"

By section 2 of the act of May 1, 1820 (3 Stat., 568), it was provided that moneys appropriated for the Department of War and of the Navy remaining unexpended for more than two years after the expiration of the calendar year in which the appropriation was made were to be carried to the surplus fund, except—

"That when an act making an appropriation shall assign a longer duration for the completion of its object, no transfer of any unexpended balance to the account of the surplus fund shall be made until the expiration of the time fixed in such act."

The substance of these two acts was incorporated into section 10 of the act of August 31, 1852 (10 Stat., 76, 99), wherein it was provided that "moneys appropriated for a purpose in respect to which a longer duration [than two years] is specifically assigned by law" should not, like other appropriations, be carried to the surplus fund at the expiration of two years after the fiscal year in which the appropriations were made.

Under these acts it was held that many kinds of appropriations, although made in annual appropriation acts for the service of particular years, might be used after the year for which they were made. See opinions of Attorney General Cushing (7 Opin. A. G., 1, id., 14).

Apparently to correct this, sections 5, 6, and 7 of the act of July 12, 1870 (16 Stat., 230, 251), were enacted. These sections have been carried into the Revised Statutes as sections 3690, 3691, and 3679, respectively.

By section 6 (3691 Rev. Stat.) it was specifically provided that "no appropriation * * * to which Congres may have given a longer duration of law, shall be thus treated," viz, carried to the surplus fund when the balance thereof "shall have remained on the books of the Treasury without being drawn against in settlement of accounts for two years"; while by section 5 (3690, Rev. Stat.)—

"All balances of appropriations contained in the annual appropriation bills and made specifically for the service of any fiscal year, and remaining unexpended at the expiration of such fiscal year, shall only be applied to the payment of expenses properly incurred during that year, or to the fulfillment of contracts properly made within that year; and balances not needed for the

said purposes shall be carried to the surplus fund. This section, however, shall not apply to appropriations known as permanent or indefinite appropriations."

Under this act it was held that—

"To bring a balance within its provisions, it must remain, first, from an appropriation contained in the annual appropriation bills; second, from an appropriation made 'specifically' for the service of a particular fiscal year; third, that it shall not have arisen from an appropriation known as 'permanent'; fourth, that it shall not have arisen from an appropriation known as indefinite'" (13 Opin. A. G., 290).

While Secretary Sherman said of it:

"Four years of practice under the act of 1870 satisfied Congress that even that failed to correct the evil intended to be remedied, as the smallest settlement made under an appropriation extended such an appropriation in force for two years longer." (1 Lawrence Comp. Dec., 2d ed., 580.)

To correct this evil, section 5 of the act of June 20, 1874, was enacted. This latter act required—

"all unexpended balances of appropriations which shall have remained upon the books of the Treasury for two fiscal years to be carried to the surplus fund and covered into the Treasury,"

whether such appropriations had been made in annual appropriation acts or not, unless they came within the six classes of appropriations excepted from the operation of said act by the proviso thereto. It is clear from all the acts above cited that appropriations to be excepted from the general requirement of being carried to the surplus fund at the end of two years after the year for which they were made must be such as shall have a longer duration specifically assigned to them by law, while in order to use any portion of an appropriation made in an annual act specifically for the service of a particular year, for any purpose other than the payment of expenses properly incurred or in fulfillment of contracts properly made within such year, the appropriation must be known as permanent or indefinite.

When it is intended that an appropriation made in an annual appropriation act shall be permanent and not limited to a particular fiscal year, Congress has no difficulty in expressing its intention by adding thereto the words "to be available until expended," or words of similar import, as is constantly done. (See act of Aug. 7, 1882, ch. 433, 22 Stat., 316; act of Aug. 30, 1890, ch. 837, 26 Stat., 394; act of Aug. 18, 1894, ch. 301, 28 Stat., 400, 417; act of Mar. 2, 1895, ch. 189, 23 Stat., 942; act of June 10, 1896, ch. 399, 29 Stat., 368.)

Where, however, the intention of Congress has not thus been clearly expressed, resort is made to construction. Thus, section 3690 of the Revised Statutes provides, as has been said, that—

All balances of appropriations contained in the annual appropriation bills, and made specifically for the service of any fiscal year and remaining unexpended at the expiration of such fiscal year, shall only be applied to the payment of expenses properly incurred during that year; or to the fulfillment of contracts properly made within that year; and balances not needed for such purposes shall be carried to the surplus fund. This section, however, shall not apply to appropriations known as the "permanent" or "indefinite" appropriations.

By the proviso to the act of June 20, 1874 (18 Stat., 110), permanent specific appropriations for rivers and harbors, lighthouses, for-

tifications, public buildings, and the pay of the Navy and Marine Corps were expressly excepted from this rule and made available until otherwise ordered by the Congress. By the act of June 23, 1874 (18 Stat., 275), the provision relating to public buildings in the foregoing act was modified by providing that appropriations for the construction of public buildings should be available until their completion. Specific appropriations are also sometimes made available until expended or for an indefinite period.

In view of this general policy of the Congress an appropriation contained in an act making appropriation for a particular fiscal year is not construed to be a permanent appropriation unless the language of the appropriation, or of another statute, or the character of the object for which it is made renders it clear that such was the intention of the Congress. But where an appropriation contained in an act making appropriations for a particular fiscal year is made for a specific object, which, from its nature, must necessarily require several years for its completion, it must in general be presumed that the Congress intended that the appropriation should be available until the purpose for which it was made can be realized.

VIII. DISCRETION GIVEN TO ADMINISTRATIVE OFFICERS IN ACTS OF APPROPRIATION.

The broad theory of the Constitution is that the Congress shall have the power to determine questions of policy which involve the expenditure of money, i. e., what shall be done, and what organization, what equipment, and what funds shall be provided; that the President shall have the power to execute and shall be held responsible for the economy and efficiency with which plans and policies adopted by Congress are executed. In this constitutional plan the courts were to have practically no part unless some right of an individual or of a State might be involved in the action taken by the legislative or the executive branch.

This general arrangement of powers has not only commended itself to public corporations; it is the usual alignment in private corporate enterprises. The board, representing stockholders, as a deliberative group determines what had best be undertaken—what policy or plan in their judgment will contribute most to the successful conduct of the enterprise. Decision having been reached with respect to matters of policy and with respect to funds to be provided, the president is held responsible for obtaining the largest possible returns for a given expenditure of time, energy, or money.

This underlying constitutional theory has, however, been widely departed from in practice. The legislative branch has not only assumed to settle questions of policy but also, through appropriations and minuteness of detail in organic law, has deprived the executive branch (the administration) of the exercise of discretion with respect to a large part of the public business. While the purpose has been to prevent the misuse of power, the effect has been to relieve administrative officers of responsibility for waste and inefficiency in the service. The underlying motive which has transformed monarchical to constitutional forms of government has been to make the executive branch responsible. In this country monarchy, as a form, was overthrown by revolution. This having been accomplished, the legislative branch has proceeded on a theory which has operated to make the administration irresponsible—in other words, to defeat one of the primary purposes of the Constitution.

This tendency finds best illustration in legislation through which money grants are made. In most cases appropriations are made for the use of a particular service or the carrying on of a specific activity,

and the act of appropriation sets forth the personnel which may be employed, the amount which may be expended for different classes of materials, supplies, and other objects of expenditure. This leaves little range for the exercise of administrative discretion; it does not make for economy and efficiency; it relieves the head of the service from responsibility in planning work and in making purchases; in many instances it forces him to purchase things not best adapted to use—forces him to purchase things at a higher price than is necessary, because he has not the power to do what his judgment dictates in the conduct of the business in hand. In other words, judgments which can be made wisely only at the time that a specific thing is to be done are attempted to be made by a Congress composed of hundreds of Members from six months to a year and a half beforehand on the recommendation of a committee which at most can have but a limited experience or fund of information as a basis for their thinking. As a result of established legislative policy the Government is thereby robbed to an extent of the benefit of well-trained technical service and of the exercise of official discretion—this on the theory that its officers are not to be trusted with the use of public funds, and therefore not to be held responsible for the exercise of judgment in the execution of the details of the business.

In this respect the practice in the United States is quite at variance with the practice of Great Britain, where methods of enforcing executive responsibility in constitutional government may be said to have been worked out in some of its best forms. Incidentally it may be said that, although the effective head of the administration (the prime minister) as well as the head of each department of government in Great Britain is a member of the dominant party or combination in the legislature—that is, is himself a member of the legislature and represents the majority therein—this form of organization of the administration is not necessary in the location of responsibility. The method of appointing the heads of the departments has a very definite bearing on questions of policy to be executed. But the economy and efficiency with which plans are executed are in no very direct manner related to the machinery adopted for deciding what shall be done. The question whether the cabinet system of Great Britain or the cabinet system of the United States shall be adopted has practically no bearing on the orderly and efficient conduct of business. In this country practically no difficulty has been experienced by reason of failure on the part of the Executive to execute whatever policy may be established by the Congress. The need for a form of organization of the administration to insure this does not seem to exist. The really serious difficulty has been inability to establish an organization under the President through which the business of the Government may be administered economically and efficiently. And in

respect to the organization under the heads of departments Great Britain and other constitutional countries except the United States have entirely departed from the theory of legislative appointments. In other words, the Government of the United States has continued a system of political appointments to the administrative service and then has proceeded to tie the hands of the heads of the administration on the theory that the officers appointed are not to be trusted, and therefore should not be thrown on their own responsibility in the use of public money, and for the executive direction of the organization created by the legislative for rendering public service.

Acts of appropriation also, in a measure, at times add another element of irresponsibility—that of indefiniteness with respect to who is to exercise whatever discretion may be permitted. In one act a particular officer may be specified; in another act a particular purpose may be indicated. In the latter case the person who, under the President, is officially in charge of the service may be assumed to have the disposition of the appropriation, as a result of the general provisions of law placing the service in his charge. This, however, does not always follow, as in the Department of the Navy question has been raised from time to time as to whether the Secretary of the Navy has any discretion with respect to certain appropriations, or whether, on the other hand, it is not for the head of a bureau to decide. Generally speaking, however, an appropriation which does not specifically state what officer may dispose of it is assumed to be at the disposition of the head of the department.

The Revised Statutes (sec. 3678) provide that—

> All sums appropriated for the various branches of expenditure in the public service shall be applied solely to the objects for which they are respectively made and for no others.

The object of an appropriation is thus fixed by the terms of the appropriation, and the proper construction of these terms is a question of law. The construction to be placed on each appropriation has, however, been taken away from the heads of departments.

The law provides, as has been said, that the accounts of expenditures under all appropriations shall be examined by one auditor, and, on appeal, by the Comptroller of the Treasury. To give to the heads of departments the right to have the law construed before action thereunder, the Dockery Act provided that—

> Disbursing officers or the head of any executive department or other establishment not under any of the executive departments may apply for and the Comptroller of the Treasury shall render his decision upon any question involving a payment to be made by them or under them, which decision, when rendered, shall govern the Auditor and the Comptroller of the Treasury in passing upon the account containing said disbursement. (Act of July 31, 1894, 28 Stat., 208.)

These provisions of law necessarily limit the discretion of those having the disposition of appropriations which certainly, so far as

the law is concerned, is subject to the control of the accounting officers of the Treasury. These officers hold that they have the right to determine whether a given expenditure is authorized by an appropriation.

The question whether a particular expense is necessary or appropriate to the object for which an appropriation is made is one which is in general within the discretion of the head of the department having control of the disbursement of the moneys appropriated * * *. But this discretion so conferred is not an unlimited discretion; it is a legal discretion, subject to the terms of the particular appropriation and to restrictions imposed by other laws. (7 Comp. Dec., 31.)

For this reason it was held in this decision that the expense of printing, music, refreshments, decoration, etc., in connection with the opening of the buildings of the immigrant station at Ellis Island, N. Y., was not authorized under an appropriation "for the care of immigrants arriving in the United States, and for the relief of such as are in distress and for the general purpose and expenses of carrying this act into effect."

At the same time if the intention of the Congress to confine expenditures for certain purposes to certain appropriations is not clear, considerable discretion is allowed to the person vested by law with the disposition of the appropriation. Thus the comptroller says (5 Comp. Dec., 855):

I think that the accounting officers may safely leave the determination of such questions to the Secretary of Agriculture, who is charged with carrying out the laws. If he believes that an appropriation for any experiment, investigation, or inquiry, although broad in its terms, was intended by Congress to meet all expenses connected with the same, which is a reasonable presumption, I do not think that the accounting officers would question his use of the appropriation, although some item of expense paid from it might be specifically named in some other general appropriation.

Naturally, the discretion is greatest in the case of a general unlimited appropriation, particularly where the appropriation is accompanied by a specific clause granting discretion.

In a clause making an appropriation it was provided:

And the Secretary of Agriculture is hereby authorized to use any part of this sum he may deem necessary or expedient in such manner as he may think best for the collection of information concerning live stock, dairy, or other animal products.

The Secretary of Agriculture stated his purpose to the comptroller as follows:

In order to obtain definite information as to the export of butter of high grade made in this country and its sale in suitable foreign markets with the various conditions and circumstances attending the same, this department proposes to purchase creamery butter in open market in this country and to export and sell the same in certain markets of Europe, the butter to be paid for from the funds appropriated for salaries and expenses, Bureau of Animal Industry, and the proceeds from the sale of the butter to be covered into the Treasury to the credit of miscellaneous receipts.

The comptroller said:

By this clause it was evidently intended to confer a very broad power upon the Secretary of Agriculture as to the use of the appropriation; and as the purpose for which you propose to use a portion of the appropriation is one specifically authorized by the language above quoted, I am clearly of the opinion that the method which you propose is one which is within your discretion to adopt. (3 Comp. Dec., 445.)

It is not, however, often the case that an appropriation expressly grants such wide discretion; but even where such a clause as has been noted is not present it is recognized that wide discretion is contained in a grant of a sum of money to do a certain thing, which is unhampered by limitations.

Thus, under an appropriation which provided—

For the improvement of the Yellowstone National Park, thirty thousand dollars, to be expended by and under the direction of the Secretary of War—

it was held by the comptroller that—

The Secretary of War may, in his discretion in disbursing said sum, either construct a bridge necessary in the improvement of the park or purchase a bridge owned by private parties.

He said further:

It is thus shown that a bridge at that point is one of real utility, and to facilitate travel in the park tolls should be abolished. The only question, then, is whether a new bridge should be built out of the specific appropriation aforesaid or the Baronett Bridge purchased.

The language was held to be broad enough to vest in the Secretary of War the discretion of purchasing the private bridge. (1 Comp. Dec., 107.)

This discretion exists not merely as to the methods of carrying out the purpose of the appropriation, but also, in the case of an appropriation not distinctly defining the purpose, as to the specific purposes for which the appropriation may be used.

Thus, under an appropriation for "such miscellaneous expenses as may be authorized by the Attorney General for the United States courts," the comptroller held that the Attorney General might authorize the use of said appropriation for the renting of rooms for judges' chambers, although there was a special appropriation for rent of rooms for United States courts and judicial officers, saying that:

I should hesitate to hold, where the Attorney General, in the exigencies of the administration of his department, says that a certain expense pertaining to the court and its officers is a miscellaneous expense, where it was not clearly apparent that such expense was one of the usual and ordinary kind and specifically provided for under another head, that such was not a miscellaneous expense of the court or its officers. (5 Comp. Dec., 479.)

Certain appropriations are regarded not merely as authorizations to administrative officers to expend money, but as commands

to them to pay sums of money to specific persons who, in a proper case, have the right to appeal to the courts to force such officers to carry out the provisions of the law. In Roberts *v.* United States (176 U. S., 222) "the Treasurer of the United States" was "directed to pay to the owners, holders, or assignees of all board of audit certificates redeemed by him under the act approved June 16, 1880, the residue of 2.35 per cent per annum of unpaid legal rate interest due upon said certificates from their date up to the date of approval of said act providing for their redemption."

Upon an appeal from a judgment of the Supreme Court of the District of Columbia ordering a writ of mandamus to the Treasurer of the United States, the Supreme Court of the United States, in an opinion affirming the judgment, said:

> In this case we think the proper construction of the statute was clear, and the duty of the Treasurer to pay the money to the relator was ministerial in its nature, and should have been performed by him upon demand.

METHODS OF LOCATING RESPONSIBILITY FOR ECONOMY AND EFFICIENCY IN EXPENDITURES.

There are two methods of locating responsibility for economy and efficiency of expenditure of public money, viz:

1. Requiring that such accounts be kept and such reports be made as will make currently available to Congress and to the country information with respect to results obtained.

2. By a system of general appropriation and administrative allotment.

Already a statement has been made with respect to the character of information provided through accounts and reports. Only a first step has been taken toward a system of general appropriation and administrative allotment. It was with this general purpose in view that section 3679 of the Revised Statutes was amended by act of February 26, 1906 (34 Stat., 49). Before the passage of this act the Congress had sought to enforce responsibility by requiring that—

> No executive department or other Government establishment of the United States shall expend, in any one fiscal year, any sum in excess of appropriations made by Congress for that fiscal year, or involve the Government in any contract or other obligation for the future payment of money in excess of such appropriations unless such contract or other obligation is authorized by law.

The law of 1906 added this further condition:

> All appropriations made for contingent expenses *or other general purposes*, except appropriations made in fulfillment of contract obligations expressly authorized by law, or for objects required or authorized by law, without reference to the amount annually appropriated therefor, shall on or before the beginning of each fiscal year be so apportioned by monthly or other allotments as to prevent expenditures in one portion of the year which may necessitate deficiency or additional appropriations to complete the service of the fiscal year for

which said appropriations are made; and all such apportionments shall be adhered to, and shall not be waived or modified except upon the happening of some extraordinary emergency or unusual circumstances which could not be anticipated at the time of making such apportionment.

While this provision is significant in that it does not attempt to place upon officers responsibility for determining in advance what apportionment of an appropriation for general purposes could best be used for this, that, or the other thing, coming properly within the act, the following difficulties are to be noted:

1. That the head of the department is handicapped by being required to apportion all of the appropriation "on or before" the beginning of the fiscal year.

2. He is further handicapped in that he is not permitted to modify this first or preliminary apportionment "except upon the happening of some extraordinary emergency or unusual circumstance which could not be anticipated at the time of making such apportionment."

3. The law of allotment is indefinite in its terms and is subject to misinterpretation.

4. The law of allotment is evidently aimed to cure particular abuses which have resulted either in improper use of public funds or in excessive expenditure of lump-sum appropriations during a part of the year, thereby forcing the Congress to add to the appropriation in order to keep the service in operation.

Three distinct interpretations have been given to laws of apportionment or subappropriation by heads of departments, viz:

1. An interpretation which is evidenced by the practice of making allotments on or before the beginning of the year without having these allotments made a part of the accounts or in any manner reflected in the reports, thereby giving to the head of the department and to the Congress no current information with respect to the proper enforcement of the law.

2. An allotment on the basis of a definite amount for the accomplishment of specific ends or purposes or for the doing of each class of work which is conducted under each appropriation.

3. An allotment on a time basis or a definite amount for a period of time, the balance to be held in reserve.

With respect to the last two methods of apportionment, accounts and reports may or may not be kept and rendered for the information of officers. Usually, however, there is a definite accounting and reporting on the subject.

IX. CLASSIFICATIONS OF APPROPRIATIONS.

As bearing on the subject of the character of discretion which may be exercised and the uses to which funds may be put, the appropriations of the Government may be classified from three different viewpoints:

a. The method of determining the amount of the grant.

b. The period during which the funds are available.

c. The manner of their administrative use.

a. Classification from the viewpoint of the method of determining the amount of each grant.

From the viewpoint of the method of determining the amount of each grant the appropriations to officers of the Government of the United States may be classified as follows:

I. Appropriations, the amounts of which are fixed by Congress.

II. Appropriations, the amounts of which are determined by officers to whom grants are made.

III. Appropriations, the amounts of which are determined by existing conditions or by maturing obligations.

Appropriations of the first class are those which are made by Congress, either (*a*) in regular appropriation bills, or (*b*) in miscellaneous acts and resolutions. Appropriations of the latter class may be found in any act of legislation which carries with it as an incident the expenditure of money, examples of which may be found in the act of March 1, 1911 (36 Stat., 961), establishing the Appalachian Forest Reservation, and the act of March 3, 1911 (36 Stat., 1081), providing for a memorial and centennial celebration of Perry's victory on Lake Erie.

Examples of appropriations of the second class are found in the act creating the Monetary Commission, which permitted that body to spend whatever amount was deemed necessary to carry out the purposes of the act; in the act giving to officers of the War Department the power to spend whatever amount is needed to operate and maintain certain canals; and in the act giving to officers of this department the right to determine what amount shall be expended for the removal of wrecks.

Of the third class there are two general subdivisions, viz: (*a*) Authorizations to pay the public debt and other obligations of the Government as they mature which have not accrued under acts of appropriation, such as interest, sinking-fund accruals, matured prin-

cipal of the public debt, treaty obligations, the principal of trust obligations, and refunds; (*b*) payments made out of special and trust funds.

b. Classification from the viewpoint of the period during which grants are made available.

From the viewpoint of the period during which they are made available appropriations may be classified as follows:

1. Appropriations made once for all, which are available without any further action on the part of the Congress until the object for which they are made has been accomplished. These appropriations are commonly designated as " permanent "; they may be either specific or indefinite in amount. An example of a permanent specific appropriation is to be found in an appropriation of a certain sum for a public building, the amount being fixed by the Congress, but continuing available until the object or purpose has been attained. The amount of the permanent indefinite class may be fixed either by the executive officer or by conditions which operate independently of executive action. Examples of permanent indefinite appropriations have already been given; the character of legislation giving rise to an obligation which it is the duty of the officer to meet without any previous consideration on his part is shown below:

REPAYMENT TO IMPORTERS EXCESS OF DEPOSITS (CUSTOMS).

That whenever it shall be shown to the satisfaction of the Secretary of the Treasury that in any case of unascertained or estimated duties, or payments made upon appeal, more money has been ascertained by final liquidation thereof than the law required to be paid or deposited, the Secretary of the Treasury shall direct the Treasurer to refund and pay the same out of any money in the Treasury not otherwise appropriated. The necessary moneys therefor are hereby appropriated, and this appropriation shall be deemed a permanent indefinite appropriation; and the Secretary of the Treasury is hereby authorized to correct manifest clerical errors in any entry or liquidation for or against the United States at any time within one year of such entry, but not afterwards: *Provided*, That the Secretary of the Treasury shall in his annual report to Congress give a detailed statement of the various sums of money refunded under the provisions of this act or any other act of Congress relating to the revenue, together with copies of the rulings under which the payments were made. (Acts of June 10, 1890, vol. 26, p. 140, sec. 23; Aug. 5, 1909, vol. 36, p. 103, sec. 28.)

2. Appropriations which are made once for all and which are available for a specific period other than annual and which at the expiration of the specified period cease to be available. These appropriations may be specific or indefinite in amount. Thus section 3685, Revised Statutes, provided:

Appropriations for establishing lighthouses shall be available for two years after acts of State legislatures ceding jurisdiction over sites take effect.

3. Appropriations which are made once for all and which are recurrently available without further action by the Congress, but

which provide for expenditures to be made during either annual or other specified periods. These are commonly called "permanent." They may be specific or indefinite in amount. An example of a permanent annual specific appropriation is the appropriation made in 1906 of $3,000,000 a year for the purposes of meat inspection. An example of a permanent annual indefinite appropriation is that for the payment of the interest on the public debt.

4. Appropriations made for the purpose of current annual expenditure which cease to be available after the expiration of the fiscal year for which they are made. These are commonly designated as "annual." They may be specific or indefinite in amount.

The distinction of these various classes of appropriations is important for a number of reasons.

In the first place, those appropriations designated as "annual" find their distinctive characteristic in that each year the activities supported by them must come annually before the Congress for review. Their purpose is thus to give to the Congress direct and continuous legislative control over the amounts to be expended and legislative review of the administrative economy and efficiency of their use. Those appropriations designated as "permanent" find their distinctive purpose in that they provide for continuity of administrative policy. An administrative service which acts under permanent appropriations is in large measure independent of legislative control. An administrative service which acts under annual appropriations is unable to make any comprehensive plans for the future, for legally it is impossible for an officer to make any valid contracts or engagements after the expiration of the fiscal year for which the appropriations are made.

PERMANENT APPROPRIATIONS.

The distinction above adverted to is found in the appropriations of nearly all governments. The following are some of the most important expenditures of the United States Government for which provision is made by permanent appropriations:

1. Public debt and trust fund expenditures.
2. Expenditures for the carrying on of certain enumerated Government services, such as:
    1. Collection of the customs revenue.
    2. Arming and equipping the militia.
    3. Operating canals and other works of navigation.
    4. State agricultural colleges.
    5. Reclamation of arid lands.
    6. Meat inspection.
    7. Acquisition of lands for protection of watersheds of navigable streams (expires on June 30, 1915).

3. Expenditures from special funds or sources:
    1. Refunds of customs and internal-revenue taxes illegally collected.
    2. Sales of material and equipment.
    3. Navy and Army deposit funds.
    4. Payment to States and Territories from the national forests fund.
    5. Cooperative work, forest investigations.
    6. Navy hospital fund and soldiers' home permanent fund.
4. Quasi contractual obligations:
    1. Debentures, drawbacks, bounties, and allowances.

Apparently the motives which have actuated the legislative body in making provision for permanent appropriations have been:

1. To maintain the public credit.
2. To provide for the carrying out of certain contractual obligations, particularly those of a fiduciary character.
3. To give permanence to certain services deemed of especial importance.
4. To apply to particular objects receipts which were closely related to these objects.

The legislative policy, the pursuit of which has been actuated by these motives, has not, however, been in all cases a consistent one. This statement is particularly applicable to contractual obligations and to the administrative services. Thus, it may very well happen that a contractual obligation which has behind it the determination of the highest judicial authority is not at once met, because, in the first place, there is no permanent appropriation available. What is true of judgments rendered against the United States by the courts having jurisdiction is also true of claims certified by accounting officers whose determinations are made by law conclusive against the Government. It would seem that motives similar to those which have led to providing for public debt and trust fund expenditures by permanent appropriations would lead to providing similar appropriations for the payment of judgments and claims finally determined by either courts or accounting officers. Indeed, such would seem to have been the original intention of Congress at the time of the formation of the Court of Claims. Section 1089, Revised Statutes, adopted originally in 1863, provided that—

> In all cases of final judgment by the Court of Claims, or on appeal by the Supreme Court where the same are affirmed in favor of the claimant, the sum due thereby shall be paid out of any general appropriation made by law for the payment and satisfaction of private claims, or presentation to the Secretary of the Treasury of the copy of said judgment, certified by the clerk of the Court of Claims and signed by the chief justice, or, in his absence, by the presiding judge of such court.

Section 1065, Revised Statutes, provide that—

> The amount of any final judgment or decree rendered in favor of the claimant in any case transmitted to the Court of Claims under the two preceding sections [i. e., by the head of a department or upon the certificate of any auditor or comptroller] shall be paid out of any specific appropriation applicable to the case, if any such there be; and where no such appropriation exists the judgment or decree shall be paid in the same manner as other judgments of said court.

It will be noticed from these sections that a judgment made by the court on a reference to it by the head of a department, or upon the certificate of any auditor or the comptroller, is immediately payable where there is available either a permanent appropriation or an annual appropriation which has not lapsed. Where, however, no such appropriation is applicable, and particularly where liabilities have been incurred without an appropriation, a judgment is payable only out of any general appropriation for the payment of private claims.

Judgments against the United States may thus be rendered which are based upon appropriations once but no longer available. Judgments may also be rendered against the Government which are not based in any way upon an appropriation. Thus, section 3732, Revised Statutes, provides that—

> No contract or purchase on behalf of the United States shall be made unless the same is authorized by law or is under an appropriation adequate to its fulfillment, except in the War and Navy Departments, for clothing, subsistence, forage, fuel, quarters, or transportation, which, however, shall not exceed the necessities of the current year.

This provision, by implication, permits the making of specified contracts for the current year and recognizes a right in the executive to incur specified liabilities authorized by law, but for which no appropriation has been made, but together with other legal provisions prohibits all other contracts or forbids the making of contracts carrying with them a liability greater in amount than that appropriated therefor. (Sec. 3733 of the Revised Statutes. See also sec. 3736, which by implication permits the purchase of land where there is no appropriation therefor.) The case of United States *v.* Lynah (188 U. S., 445) is a good example of the rendering of a judgment against the United States which was in no way based upon an appropriation. In this it was held that the Government had taken private property where, as a result of the improvement of a river, that property was submerged by the overflow of the water of the river.

We thus find that certain judgments are payable without further action upon the part of the Congress because there are appropriations available, but that certain other judgments are not so payable. The question therefore presents itself, whether it would not be desirable that there should be a permanent indefinite appropriation for the payment of all final judgments rendered by the courts against

the Government, and of all claims settled by the accounting officers, which judgments and settlements are now, by law, conclusive against the executive branch of the Government.

The same lack of consistency in legislative policy is also found in appropriations made for services. Thus the appropriation for meat inspection is permanent; that for enforcing the pure food and drug law is an annual appropriation. The appropriation for the Reclamation Service is permanent; the appropriations for most other works are annual. The collection of the customs revenue is partially provided for by a permanent appropriation; that of the internal revenue is to be defrayed from one made annually. The question is presented whether it is desirable that particular services shall be provided for by permanent appropriations.

The distinction between a permanent and an annual appropriation is also important from the point of view of the availability of the balances remaining unexpended at the end of each fiscal year. A completely permanent appropriation is available until the object for which it is granted has been accomplished. Such an appropriation is spoken of as a permanent specific appropriation. But an annual appropriation, including within that term a permanent annual specific appropriation, i. e., an appropriation based on permanent law specific as to the amount which is to be expended in any fiscal year, is available only for the year for which it is granted, and any unexpended balance must be returned to the surplus fund of the Treasury.

c. Classification of appropriations from the point of view of the manner of their use.

Of equal importance is the distinction between a lump-sum appropriation and one which descends into detail as to either the character or objects of expenditure. An appropriation to the extent that it does not descend into detail gives free play to administrative discretion and relieves the authority to which it is granted from legislative control so far as it is not combined with the necessity of rendering to the Congress at the time the estimates are submitted detailed and intelligible expenditures accounts and reports. Apparently for these reasons the law often provides that the authorities to whom these appropriations are granted shall make such reports either at the beginning of the session of the Congress or at the time the estimates are submitted.

Just as the expenditures of certain services are based on permanent appropriations, while those of others are to be defrayed from annual appropriations, so certain services are granted appropriations which permit wide play to administrative discretion, while the appropriations for others descend into such detail as almost to re-

duce the position of the head of the service to one of a clerical character.

Furthermore, although generally speaking lump-sum discretionary appropriations are accompanied by detailed expenditure reports, there are instances where services are granted lump-sum appropriations and are not obliged to report their operations in detail to the Congress. The Customs Service is an example of such a service. It is, of course, true that in the case of this service permanent legislation fixes the salaries of a large number of important officers. At the same time a large, if not the greater, part of the appropriation for the service lies almost absolutely within the discretion of the administration, but no provision of law requires such detailed expenditure reports as are required from some other services.

Appropriations may thus be classified also from the point of view of the degree to which they vest discretion in administrative officers as to the particular detailed purposes of expenditures. All appropriations state in the first place the general purposes for which the money granted is appropriated. Nearly all appropriations also state the amounts of money which may be used for the purpose or purposes enumerated. The only exceptions are indefinite appropriations which permit the expenditure of so much as is necessary to accomplish the expressed purpose. In the case of those indefinite appropriations, however, the purpose is generally a clearly defined one, as, for example, the permanent indefinite appropriation for the payment of the interest on the public debt.

Apart from these appropriations, indefinite in amount, for purposes very clearly defined, nearly all appropriations specify exactly the amounts which may be expended for the purpose or purposes mentioned. In so far as the purpose is a general one, as, for example, an activity which the Government has undertaken to perform, the appropriation vests large discretion in the officers having charge of its expenditure, since they may, subject to the control of the Comptroller of the Treasury noted above, define the extent of the activity and distribute the appropriation among the various objects of expenditure for which the money appropriated is to be expended. Under such conditions these officers may expend money in any locality where the expenditure of money will appear to them to be most advantageous for the performance of the activity for which the money was appropriated; they may also fix the salaries of the officers or employees provided, whose number they also may determine; or they may decide to perform the activity by contract rather than by direct administration. In some cases the activity for which the appropriation is made may be the entire activity of the service to which it is granted, as in the case of the collection of the customs; in other cases there may be an appropriation for each one

of the detailed classes of work of the service, as is the case with the Geological Survey.

A good example of such an appropriation has already been pointed out in the permanent annual appropriation of $3,000,000 for meat inspection. This appropriation, which is for one of the activities of the Bureau of Animal Industry, authorizes that bureau to provide, within the limits of $3,000,000, for local inspection of meat at such places as may seem expedient, to fix the salaries and number of meat inspectors, and to adopt such methods for the inspection of meat as may seem proper.

Such an appropriation is often spoken of as a "lump-sum" appropriation. Its essential characteristic is that it vests in the competent administrative officer unlimited discretion within the limits fixed by the declared purpose, which may be general or detailed, and by the specified amount of the appropriation.

Another example of an unlimited discretionary lump-sum appropriation is that made by the act of June 25, 1910 (36 Stat., 835), for the Reclamation Service. This reads as follows:

AN ACT To authorize advances to the "reclamation fund," and for the issue and disposal of certificates of indebtedness in reimbursement therefor, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That to enable the Secretary of the Interior to complete Government reclamation projects heretofore begun, the Secretary of the Treasury is authorized, upon request of the Secretary of the Interior, to transfer from time to time to the credit of the reclamation fund created by the act entitled "An act appropriating the receipts from the sale and disposal of public lands in certain States and Territories to the construction of irrigation works for the reclamation of arid lands," approved June seventeenth, nineteen hundred and two, such sum or sums, not exceeding in the aggregate twenty million dollars, as the Secretary of the Interior may deem necessary to complete the arid reclamation projects, and such extensions thereof as he may deem proper and necessary to the successful and profitable operation and maintenance thereof or to protect water rights pertaining thereto claimed by the United States, provided the same shall be approved by the President of the United States; and such sum or sums as may be required to comply with the foregoing authority are hereby appropriated out of any money in the Treasury not otherwise appropriated: *Provided*, That the sums hereby authorized to be transferred to the reclamation fund shall be only so transferred as such sums shall be actually needed to meet payments for work performed under existing law: *And provided further*, That all sums so transferred shall be reimbursed to the Treasury from the reclamation fund, as hereinafter provided: *And provided further*, That no part of this appropriation shall be expended upon any existing project until it shall have been examined and reported upon by a board of Engineer officers of the Army, designated by the President of the United States, and until it shall be approved by the President as feasible and practicable and worthy of such expenditure; nor shall any portion of this appropriation be expended upon any new project.

SEC. 2. That for the purpose of providing the Treasury with funds for such advances to the reclamation fund, the Secretary of the Treasury is authorized to issue certificates of indebtedness of the United States in such form as he may

prescribe and in denominations of fifty dollars, or multiples of that sum; said certificates to be redeemable at the option of the United States at any time after three years from the date of their issue and to be payable five years after such date, and to bear interest, payable semiannually, at not exceeding three per centum per annum; the principal and interest to be payable in gold coin of the United States. The certificates of indebtedness herein authorized may be disposed of by the Secretary of the Treasury at not less than par, under such rules and regulations as he may prescribe, giving all citizens of the United States an equal opportunity to subscribe therefor, but no commission shall be allowed and the aggregate issue of such certificates shall not exceed the amount of all advances made to said reclamation fund, and in no event shall the same exceed the sum of twenty million dollars. The certificate of indebtedness herein authorized shall be exempt from taxes or duties of the United States as well as from taxation in any form by or under State, municipal, or local authority; and a sum not exceeding one-tenth of one per centum of the amount of the certificates of indebtedness issued under this act is hereby appropriated, out of any money in the Treasury not otherwise appropriated, to pay the expense of preparing, advertising, and issuing the same.

SEC. 3. That, beginning five years after the date of the first advance to the reclamation fund under this act, fifty per centum of the annual receipts of the reclamation fund shall be paid into the general fund of the Treasury of the United States until payment so made shall equal the aggregate amount of advances made by the Treasury to said reclamation fund, together with interest paid on the certificates of indebtedness issued under this act and any expense incident to preparing, advertising, and issuing the same.

SEC. 4. That all money placed to the credit of the reclamation fund in pursuance of this act shall be devoted exclusively to the completion of work on reclamation projects heretofore begun as hereinbefore provided, and the same shall be included with all other expenses in future estimates of construction, operation, or maintenance, and hereafter no irrigation project contemplated by said act of June seventeenth, nineteen hundred and two, shall be begun unless and until the same shall have been recommended by the Secretary of the Interior and approved by the direct order of the President of the United States.

SEC. 5. That no entry shall hereafter be made and no entryman shall be permitted to go upon lands reserved for irrigation purposes until the Secretary of the Interior shall have established the unit of acreage and fixed the water charges and the date when the water can be applied and made public announcement of the same.

SEC. 6. That section nine of said act of Congress approved June seventeenth, nineteen hundred and two, entitled "An act appropriating the receipts from the sale and disposal of public lands in certain States and Territories to the construction of irrigation works for the reclamation of arid lands," is hereby repealed.

On the other hand, an appropriation may provide that the activity for which it is granted shall be performed at specified places, by specified classes and numbers of persons, who shall receive specified salaries and shall expend specified sums of money for specified classes of objects.

Such an appropriation is the reverse of a "lump-sum" appropriation and may be spoken of as a detailed appropriation, although Government usage has not as yet given to such an appropriation any particular name. The essential characteristic of such an appropria-

tion is that it vests little, if any, discretion in administrative officers. An example of such an appropriation is offered by the appropriations for the "Office of the Director of the Mint" at Washington, and for the "Mints and assay offices." These appropriations specify the local mints and assay offices at which money may be expended, the classes of persons, and the number in each, with their compensation, who may be employed, the character of the work to be performed at each local station, and the amounts which may be expended for "freight on bullion and coin," for "assay laboratory, chemicals, fuel, balances, weights, and other necessaries, including textbooks on metallurgical processes" in the office of the director; for "examination of mints," for "books, pamphlets, periodicals, specimens of coins, ores, and incidentals," and "for the collection of statistics relative to the annual production and consumption of the precious metals in the United States." The only important items in which the exercise of any discretion is possible under this appropriation are found in the sums granted in the case of each of the mints and assay offices for "wages of workmen and other employees," and for "incidental and contingent expenses."

Another example of such a detailed appropriation is to be found in the appropriation for the fiscal year 1911 for the salaries in the Department of State at Washington. This reads as follows:

SALARIES, DEPARTMENT OF STATE, 1911.—For Secretary of State, eight thousand dollars; assistant secretary, five thousand dollars; second and third assistant secretaries, at four thousand five hundred dollars each; chief clerk, three thousand dollars; two assistant solicitors of the Department of State, to be appointed by the Secretary of State, at three thousand dollars each; law clerk, and assistant, to be selected and appointed by the Secretary of State, to edit the laws of Congress and perform such other duties as may be required of them, at two thousand five hundred dollars and one thousand five hundred dollars, respectively; two chiefs of bureaus, at two thousand two hundred and fifty dollars each; two translators, at two thousand one hundred dollars each; additional to chief of Bureau of Accounts, as disbursing clerk, two hundred dollars; private secretary to the Secretary, two thousand five hundred dollars; fifteen clerks of class four; fifteen clerks of class three; twenty-five clerks of class two; forty clerks of class one; two of them shall be telegraph operators; fifteen clerks at one thousand dollars each; nineteen clerks at nine hundred dollars each; chief messenger, one thousand dollars; five messengers, twenty-two assistant messengers, messenger boy, four hundred and twenty dollars; packer, seven hundred and twenty dollars; four laborers, at six hundred dollars each; telephone-switchboard operator; assistant telephone-switchboard operator; carpenter, one thousand dollars; for emergency clerical services, to be expended by the Secretary of State in his discretion, two thousand dollars, or so much thereof as may be necessary; in all, two hundred and fifty-five thousand eight hundred dollars.

For two clerks to be employed in the Department of State and to be charged with the distribution of information among the diplomatic missions, one at the rate of one thousand eight hundred dollars per annum, and one at the rate of one thousand six hundred dollars per annum; in all, three thousand four hundred dollars. (Legislative act June 17, 1910; $259,200.)

Between lump-sum appropriations vesting almost unlimited discretion in administrative officers and detailed appropriations vesting little, if any, such discretion, we have an almost infinite number of appropriations to which limitations of discretion in great variety are attached.

If we attempt to classify appropriations from the viewpoint of the amount or degree of discretion granted by them to administrative officers, we may set up the following classes of appropriations:

I. *Appropriations giving unlimited discretion.*—Such appropriations, however, in the nature of things, must be limited with respect to the persons who are to administer the funds; to a general purpose for which the funds may be used; and, except in the case of indefinite appropriations, when the purpose is pretty clearly defined, as in the case of the interest on the public debt, are limited as to amount. These limitations are essential to the making of an appropriation grant. They are an incident to the determination of legislative policy. The characteristic of such appropriations is that they place on the administration full responsibility for the use of discretion in the execution of policies and the execution of plans legislatively determined.

II. *Appropriations without discretion.*—Such appropriations take away from the officer responsibility for economy and efficiency of administration. They leave little, if any, discretion as to place or object of expenditure or as to amount of expenditure at particular places, or for the character of the services, materials, supplies, and equipment to be purchased or contracted for.

III. *Appropriations with discretion, but limited in one or more particulars*, as follows:

(1) With respect to locality of expenditure.
(2) With respect to the activities or classes of work provided to be undertaken:
    a. Limited to percentage of grant.
    b. Limited to a definite amount.
    c. Other limitations.
(3) With respect to objects of expenditure:
    a. Limited to percentage of grant for each object.
    b. Limited to a definite amount for each object.
    c. Limited to the rate or price to be paid.
    d. Other limitations.

The following are examples of appropriations which limit the discretion of administrative officers in one or more respects:

1. As to locality:

POST OFFICE, CHELSEA, MASSACHUSETTS.—Chelsea, Massachusetts, post office: For site and continuation of building under present limit, twenty-five thousand dollars. (Sundry civil act June 25, 1910; $25,000.)

RENT OF BUILDINGS, CLEVELAND, OHIO.—Cleveland, Ohio, rent of buildings: For rent of temporary quarters for the accommodation of Government officials, eighteen thousand dollars, or so much thereof as may be necessary. (Sundry civil act, June 25, 1910; $18,000.)

2. As to activity:

GENERAL EXPENSES, BUREAU OF ANIMAL INDUSTRY, 1911.—For carrying out the provisions of the act approved May twenty-ninth, eighteen hundred and eighty-four, establishing a Bureau of Animal Industry, and the provisions of the act approved March third, eighteen hundred and ninety-one, providing for the safe transport and humane treatment of export cattle from the United States to foreign countries, and for other purposes; the act approved August thirtieth, eighteen hundred and ninety, providing for the importation of animals into the United States, and for other purposes, and the provisions of the act of May ninth, nineteen hundred and two, extending the inspection of meats to process butter and providing for the inspection of factories, marking of packages, and so forth, and the provisions of the act approved February second, nineteen hundred and three, to enable the Secretary of Agriculture to more effectually suppress and prevent the spread of contagious and infectious diseases of live stock, and for other purposes, and also the provisions of the act approved March third, nineteen hundred and five, to enable the Secretary of Agriculture to establish and maintain quarantine districts, to permit and regulate the movement of cattle and other live stock therefrom, and for other purposes; and for carrying out the provisions of the act of June twenty-ninth, nineteen hundred and six, entitled "An act to prevent cruelty to animals while in transit by railroad or other means of transportation," and to enable the Secretary of Agriculture to collect and disseminate information concerning live stock, dairy, and other animal products; to prepare and disseminate reports on animal industry; to employ and pay from the appropriation herein made as many persons in the city of Washington or elsewhere as he may deem necessary; to purchase in the open market samples of all tuberculin serums, antitoxins, or analogous products, of foreign or domestic manufacture, which are sold in the United States, for the detection, prevention, treatment, or cure of diseases of domestic animals, to test the same, and to disseminate the results of said tests in such manner as he may deem best; to purchase and destroy diseased or exposed animals or quarantine the same whenever in his judgment essential to prevent the spread of pleuro-pneumonia, tuberculosis, or other diseases of animals from one State to another, as follows:

For inspection and quarantine work, including all necessary expenses for the eradication of scabies in sheep and cattle, the inspection of southern cattle, the supervision of the transportation of live stock and the inspection of vessels, the execution of the twenty-eight-hour law; the inspection and quarantine of imported animals, including the establishment and maintenance of quarantine stations and the construction and alteration of buildings thereon, the inspection work relative to the existence of contagious diseases and the tuberculin and mallein testing of animals, six hundred and twenty-three thousand dollars;

For all necessary expenses for the eradication of southern cattle ticks, two hundred and fifty thousand dollars;

For all necessary expenses for investigations and experiments in dairy industry, cooperative investigations of the dairy industry in the various States, inspection of renovated butter, factories, and markets, one hundred and forty-seven thousand six hundred dollars;

For all necessary expenses for investigations and experiments in animal husbandry, forty-two thousand dollars;

For all necessary expenses for scientific investigations in diseases of animals, including the maintenance and improvement of the bureau experiment station at Bethesda, Maryland, and the necessary construction and alterations of buildings thereon, and the necessary expenses for investigations of tuberculin, serums, antitoxins, and analogous products, one hundred and eight thousand dollars;

For all necessary expenses for the equipment of a bureau experiment station, including the necessary construction and alterations of buildings thereon, the construction and repair of fences, roadways, drains, and other incidental work, twelve thousand dollars;

For general administrative work, including traveling expenses and salaries of employees engaged in such work, rent in the city of Washington, office fixtures and supplies, express, freight, telegraph, telephone, and other necessary expenses, fifty-one thousand nine hundred and forty dollars;

In all, for general expenses, one million two hundred and thirty-four thousand five hundred and forty dollars. (Agricultural act, May 26, 1910; $1,234,540.)

3. As to object of expenditure:

a. Percentage of appropriation to be used for each object named.

SURVEYING THE PUBLIC LANDS, 1910 AND 1911.—For surveys and resurveys of public lands, under the supervision of the Commissioner of the General Land Office and direction of the Secretary of the Interior, four hundred and fifty thousand dollars: *Provided*, That in expending this appropriation preference shall be given, first, in favor of surveying townships occupied, in whole or in part, by actual settlers and of lands granted to the States by the act approved February twenty-second, eighteen hundred and eighty-nine, and the acts approved July third and July tenth, eighteen hundred and ninety; and, second, to surveying under such other acts as provide for land grants to the several States and Territories, except railroad land grants and such indemnity lands as the several States and Territories may be entitled to in lieu of lands granted them for educational and other purposes which may have been sold or included in some reservation or otherwise disposed of, and other surveys shall include lands adapted to agriculture and lands deemed advisable to survey on account of availability for irrigation or dry farming, lines of reservations, and lands within boundaries of forest reservations. The surveys and resurveys to be made by such competent surveyors as the Secretary of the Interior may select, at such compensation not exceeding two hundred dollars per month as he may prescribe, except in the District of Alaska, where a compensation not exceeding ten dollars per day may be allowed such surveys and such per diem allowance, in lieu of subsistence, not exceeding three dollars, as he may prescribe, said per diem allowance to be also made to such clerks who are competent surveyors who may be detailed to make surveys, resurveys, or examinations of surveys heretofore made and reported to be defective or fraudulent, and inspecting mineral deposits, coal fields, and timber districts, and for making, by such competent surveyors, fragmentary surveys and such other surveys or examinations as may be required for identification of lands for purposes of evidence in any suit or proceeding in behalf of the United States, the sum hereby appropriated to be immediately available: *Provided, further*, That a sum not exceeding ten per centum of the amount hereby appropriated may be expended by the Commissioner of the General Land Office, with the approval of the Secretary of the Interior, for the purchase of metal or other equally durable monuments to be used for public-land survey corners wherever practicable. (Sundry civil act, June 25, 1910; $450,000.)

b. As to rate or price to be paid.

PROTECTING PUBLIC LANDS, TIMBER, ETC., 1910 AND 1911.—Depredations on public timber, protecting public lands and settlement of claims for swamp land and swamp-land indemnity: To meet the expenses of protecting timber on the public lands, and for the more efficient execution of the law and rules relating to the cutting thereof; of protecting public lands from illegal and fraudulent entry or appropriation and of adjusting claims for swamp lands and indemnity for swamp lands, seven hundred and fifty thousand dollars, to be immediately available, of which sum five hundred thousand dollars is for the purpose of bringing up the work of the General Land Office hereunder so as to make the same current, and not exceeding thirty thousand dollars to enable the Commissioner of the General Land Office to complete the examination and classification of lands within the limits of the Northern Pacific grant under the act of July second, eighteen hundred and sixty-four, as provided in the act of February twenty-sixth, eighteen hundred and ninety-five, such examination and classification when approved by the Secretary of the Interior to have the same force and effect as a classification by the mineral-land commissioners provided for in said act of February twenty-sixth, eighteen hundred and ninety-five, and not exceeding twenty-five thousand dollars additional for expenses of hearings held by order of the Commissioner of the General Land Office to determine whether alleged fraudulent entries are of that character or have been made in compliance with law, and not exceeding twenty-five thousand dollars additional for clerk hire, rent, and other incidental expenses of district land offices: *Provided*, That agents and others employed under this appropriation shall be allowed per diem, subject to such rules and regulations as he may prescribe, in lieu of subsistence, at a rate not exceeding three dollars per day each and actual necessary expenses of transportation, including necessary sleeping-car fares, except, when agents are employed in the District of Alaska, they may be allowed not exceeding six dollars per day each in lieu of subsistence. (Sundry civil act, June 25, 1910; $750,000.)

c. As to amount to be used for objects named:

INTERSTATE COMMERCE COMMISSION, 1911.—For salaries of seven commissioners, at ten thousand dollars each, seventy thousand dollars.

For salary of secretary, five thousand dollars.

For all other authorized expenditures necessary in the execution of laws to regulate commerce, eight hundred thousand dollars, of which sum not exceeding fifty thousand dollars may be expended in the employment of counsel, and not exceeding three thousand dollars may be expended for the purchase of necessary books, reports, and periodicals, and not exceeding one thousand five hundred dollars may be expended for printing other than that done at the Government Printing Office.

To further enable the Interstate Commerce Commission to enforce compliance with section twenty of the act to regulate commerce as amended by the act approved June twenty-ninth, nineteen hundred and six, including the employment of necessary agents or examiners, three hundred and fifty thousand dollars.

To enable the Interstate Commerce Commission to keep informed regarding compliance with the "Act to promote the safety of employees and travelers upon railroads," approved March second, eighteen hundred and ninety-three, and with the "Act to supplement 'An act to promote the safety of employees and travelers upon railroads by compelling common carriers engaged in interstate commerce to equip their cars with automatic couplers and continuous brakes

and their locomotives with driving-wheel brakes, and for other purposes,' and other safety-appliance acts, and for other purposes," approved April fourteenth, nineteen hundred and ten, and with the "Act requiring common carriers engaged in interstate and foreign commerce to make full reports of all accidents to the Interstate Commerce Commission and authorizing investigations thereof by said commission," approved May sixth, nineteen hundred and ten, and to execute and enforce the requirements of the said acts, including the employment of inspectors, one hundred and twenty-five thousand dollars.

The unexpended balance of the appropriation to enable the Interstate Commerce Commission to investigate in regard to the use and necessity for block-signal systems and appliances for the automatic control of railway trains and any appliances or systems intended to promote the safety of railway operation which may be furnished in completed shape, including experimental tests, at the discretion of the commission, of such of said systems and appliances only as may be furnished in connection with such investigation free of cost to the Government, is hereby reappropriated and made available for said service for the fiscal year nineteen hundred and eleven. (Sundry civil act, June 25, 1910; $1,350,000.)

X. THE POLICY OF THE CONGRESS WITH RESPECT TO ADMINISTRATIVE OFFICERS.

With the foregoing classification in mind the various acts of appropriation for 1911 have been analyzed for the purpose of ascertaining the policy of the Congress or its committees with respect to vesting discretion in administrative officers in the expenditure of public moneys. Inasmuch as appropriations, the amounts of which are determined by the Congress, are all considered by special committees before going before either of the Houses of the Congress, and inasmuch as most of the items contained in regular appropriation bills originate in the House of Representatives, it will be advisable to consider these under the headings of the committees which have the right under the rules to report them to the House.

Rule XI of the House of Representatives provides for the method of referring all proposed legislation to the committee.

CHARACTER OF DISCRETION GRANTED TO OFFICERS IN BILLS REPORTED BY THE COMMITTEE ON APPROPRIATIONS.

The Committee on Appropriations, as has been shown, reports six appropriation bills, viz:

1. Legislative, executive, and judicial.
2. Sundry civil.
3. Pensions.
4. Fortifications.
5. District of Columbia.
6. Deficiencies.

Items under the legislative, executive, and judicial, sundry civil, and deficiencies bills, or one or more of them, are found in the complete appropriations for each department.

Among the appropriations for the Senate and the House of Representatives there is only one allowing discretion (this one giving unlimited discretion for an amount of $1,600), but under the legislative miscellaneous there are five unlimited appropriations for temporary commissions of amounts varying from $10,000 to $125,000. One small amount of $2,000 for special and miscellaneous services in the Library of Congress and two for improvements in the Botanic Garden of $500 and $7,000, respectively, are with unlimited discretion. Under the Government Printing Office there is one of $160,000

for general expenses, office of superintendent of documents, with limited discretion. This committee reports all the appropriations for the Executive Office, the majority of which are with unlimited discretion (mostly for special commissions and comparatively small in amount, and, with one exception, under the sundry civil bill). It reports also the appropriations for the Civil Service Commission which, however, grant very little discretion.

State Department.—The Appropriations Committee reports the appropriations for the overhead expense of the State Department, mostly under the legislative, executive, and judicial bill. There are no appropriations with unlimited discretion among the overhead appropriations for this department. The remainder of the appropriations for this department are mostly reported by the Committee on Foreign Relations, with the exception of a few deficiencies for various international exhibitions, investigations, etc., with unlimited discretion, and varying from $2,500 to $100,000 in amount.

Treasury Department.—The Committee on Appropriations reports all the appropriations for this department with the exception of those for private claims. It is especially noticeable that, with the exception of the appropriations for public buildings, under the control of the Supervising Architect's office, there are very few appropriations with discretion, and most of these are for contingencies. Further, aside from these public-building appropriations, which are reported mostly in the sundry civil bill, although a few are to be found in the deficiency bill, the majority of the appropriations for this department are reported in the legislative, executive, and judicial bill, a much smaller number in the deficiency bill, and comparatively few in the sundry civil bill.

The largest appropriation, with discretion, is that of $5,000,000 (sundry civil bill) for collecting the revenue from the customs. There are several appropriations with unlimited discretion for contingencies, but contingencies are unlimited in all the departments.

There are appropriations also of $400,000 (sundry civil bill) unlimited, for the quarantine service; $513,631 (sundry civil bill) unlimited, for material and miscellaneous expenses, Bureau of Engraving and Printing; $2,400,000 (sundry civil bill) for pay of assistant custodians and janitors (includes other services), unlimited; $600,000 (sundry civil bill) for repairs and preservation of public buildings, unlimited; $150,000 (sundry civil bill) for punishing violations of the internal-revenue laws, unlimited; $100,000 (legislative, executive, and judicial bill) miscellaneous expenses, internal revenue, limited in amount as to objects of expenditure; $100,000 (legislative, executive, and judicial bill) for expenses of collecting the corporation tax, unlimited; $2,135,000 (legislative, executive, and judicial bill) for salaries and expenses of collectors of internal revenue; and $2,420,000

(legislative, executive, and judicial bill) for salaries and expenses of agents and subordinate officers of internal revenue, both unlimited; $135,000 (sundry civil bill) for suppressing counterfeiting and other crimes, limited; $2,288,000 (sundry civil bill) for expenses of Revenue-Cutter Service, limited as to amount, both as to activity and to objects of expenditure, and similarly of $2,341,740 (sundry civil bill) Life-Saving Service. There are a great many public-building appropriations, most of which are limited only as to locality.

Independent bureaus and offices.—Appropriations for Territorial governments are nearly all reported in the legislative, executive, and judicial bill. The legislative expenses and contingent expenses are with unlimited discretion, the salaries without discretion.

The various subdivisions of the Smithsonian Institution, such as the Astrophysical Observatory, American Ethnology, etc., which are also activities, are given appropriations with unlimited discretion. They are all reported in the sundry civil bill.

All but one of the appropriations for the National Museum under this title are unlimited and are mostly in the sundry civil bill.

Of the two appropriations for the Interstate Commerce Commission, one of $10,000 for the board of arbitration on interstate commerce is unlimited, and the other, viz, $1,350,000 for the Interstate Commerce Commission, is limited in amount both as to activities and objects of expenditure. (Sundry civil bill.)

District of Columbia.—The Committee on Appropriations reports all the appropriations for the District of Columbia. Most of these appropriations are reported in the District bill, a few in the deficiency bill, and a very few in the sundry civil bill. It is noticeable that for the overhead expenses, salaries in particular, and for the numerous charitable services maintained by contract there is no discretion, but that the appropriations for the major municipal functions of the District, such as the health, police, and fire departments, public schools, sewers, electric department, militia, etc., are limited in amount either as to activities or objects of expenditure, or both, and that miscellaneous minor services, such as maintenance and construction, contingent and miscellaneous expenses, and support of institutions, are unlimited. The largest unlimited appropriation is $82,000, for maintenance of the Washington Aqueduct, and the average is much smaller.

War Department.—The appropriations for this department are reported by at least four committees, viz, the Committee on Appropriations, the Committee on Rivers and Harbors, the Committee on Military Affairs, and the Committee on Claims (possibly War claims also).

The Committee on Appropriations reports the overhead, the fortifications and defense as distinguished from the Army, deficiencies, and miscellaneous services.

The overhead is reported mostly in the legislative, executive, and judicial bill. Aside from contingent expenses, there are no appropriations with discretion in the legislative, executive, and judicial bill for this department—the remaining appropriations reported by this committee in the War Department are divided between the deficiency bill and the sundry civil bill. The deficiency appropriations which accompany other appropriations for the current year for the same title can be eliminated, since they follow the form of the current appropriation, whatever the committee reporting the latter.

Most certified claims and all judgments in all departments are reported in this deficiency bill, and in these cases there is never any discretion. Occasionally a new project is reported in this bill, and in this class (in the War Department) are such appropriations as $300,000, unlimited, for raising the *Maine;* $13,000, unlimited, for the National Cemetery at Shiloh, Tenn.; and $13,500 for a building for offices of the President, limited as to locality.

The remaining appropriations (under this committee) with discretion are reported in the sundry civil bill. Among the more important of these in the sundry civil bill are: $131,550, limited as to locality and in amount under activity, viz, for improvement and care of public grounds, District of Columbia; $250,000, unlimited, for replacing barracks and quarters, Philippine Islands; $120,000, unlimited, for national cemeteries; $12,000, unlimited, for repairing roads to national cemeteries; and appropriations varying from $7,500 to $68,700, unlimited, for the arsenals; $375,000, unlimited, for seacoast defenses, Philippine Islands and Hawaii; $15,000, unlimited, for expenses of the California Débris Commission; $300,000, unlimited, for survey of northern and northwestern lakes; $150,000, unlimited, for military posts; $10,900.82 limited, as to objects, viz, for sewerage system, Fort Monroe; $183,000, unlimited, for the military prison at Fort Leavenworth, Kans.; appropriations varying from $10,000 to $63,000, unlimited, for various national parks; three unlimited appropriations of $10,000, each for buildings and appurtenances at the various branches of the National Home for Disabled Volunteer Soldiers. Under the fortification bill are $180,000, unlimited, for maintenance, etc., of fire-control installations at seacoast defenses; $20,000, unlimited, for a like purpose in the insular possessions; $1,970,000, limited as to object, for armament of fortifications; $25,000, unlimited, for Board of Ordnance and Fortification; $58,000, limited as to object, for submarine mines; $74,900, limited, for proving ground, Sandy Hook; two appropriations of $200,000 each, unlimited, for fire control at fortifications and in insular possessions; $2,469,300, limited, as to locality and activity, for fortifications in insular possessions; $300,000, unlimited, for preservation and repair of fortifications; and $20,000, unlimited, for preservation and re-

pair of torpedo structures. Appropriations for rivers and harbors improvements, the contracts of which have already been let, are reported in the sundry civil bill.

Navy Department.—The overhead is reported by the Committee on Appropriations in the legislative, executive, and judicial bill, and without leaving any discretion except as to the contingent expenses. The only other appropriations reported from this committee in the Navy Department are the deficiencies. Of these that stand alone are $10,000, unlimited, for heating and lighting; $5,000, unlimited, and $137,767.22, unlimited, for naval stations at Guam and Key West, respectively; $2,800,000, limited as to activity, for naval station at Pearl Harbor, Hawaii; $115,000, limited as to activity, for floating crane *Hercules;* and $50,000, unlimited, for repairing the dry dock *Dewey.*

Interior Department.—In this department the Committee on Appropriations reports the overhead in the legislative, executive, and judicial bill without discretion. Aside from the overhead there are a number of minor appropriations unlimited, reported in the legislative, executive, and judicial bill. Most of these range from $2,000 to $5,000 in amount, and the largest are $20,000, unlimited, for maps of the United States General Land Office; $20,000, unlimited, for card-index system, Pension Office; $9,500, unlimited, for classification, etc., of files, Indian Office; and $140,000, unlimited, for photolithographing, Patent Office. In the pension bill there are but two appropriations with discretion, viz, $30,000, unlimited, for contingencies, and $1,500, unlimited, for examinations of pension agencies.

The remainder of the appropriations in this department reported by this committee are in the sundry civil or deficiencies bills.

The principal appropriations with discretion reported in the sundry civil bill are as follows (omitting contingent expenses): Thirty-five thousand dollars, unlimited, for expenses of hearings in land entries; $1,265,040, limited both as to activities and objects, for the Geological Survey; $78,700, limited both as to activities and objects, for general expenses, Bureau of Mines; $100,000, for investigating mine accidents; several small appropriations unlimited, of from $2,500 to $20,000, for various national parks; $62,000, limited as to object, for Yosemite National Park; $750,000, limited as to activity, for protecting public lands, timber, etc.; $450,000, limited as to object, for surveying public lands; $100,000, unlimited, for surveying public lands in Alaska; $100,000, $100,000, and $50,000, each limited as to object, for surveying public lands in Idaho, Montana, and Utah, respectively (by a public act, $20,020,000, limited as to object, for reclamation fund); $40,000, unlimited, for repairs to Government Hospital for the Insane; $72,000, limited as to object,

Columbia Institution for the Deaf and Dumb; $55,500, limited as to object, for Freedman's Hospital and Asylum; $43,770, Capitol Building and repair, limited as to object; $100,000, limited as to object, for lighting the Capitol and grounds; $133,000, limited as to object, Senate Office Building; $58,500, limited as to object, for repair of building, Department of the Interior; $20,000, unlimited, for improving the Capitol Grounds; $37,350, unlimited, Senate kitchen, etc.; $39,360, unlimited, for maintenance of Senate Office Building; $31,000, unlimited, for maintenance of House Office Building; (by public acts two appropriations of $100,000 each, unlimited, for expenses of constitutional conventions); (by public resolution, $1,000,000, unlimited, for protecting lands and property in the Imperial Valley, Cal.); $50,000, unlimited, for the care and custody of the insane, Alaska; (by public acts, two amounts of $35,000 each, unlimited, for appraisement, classification, etc., of certain reservations); $100,000, unlimited, for irrigation and water systems at Fort Hall Reservation; $30,000, unlimited (public act), for town sites and allotments, Yakima Reservation; and $160,000, unlimited (public act), for surveying, etc., Fort Berthold Reservation.

Among the larger deficiencies standing alone are $10,000, unlimited, for surveying and allotting the Flathead Reservation; $7,500, unlimited, for surveying and allotting the Coeur d'Alene Reservation; $25,000, unlimited, for bridge across the Duchesne River; $12,500, unlimited, for office building, House of Representatives; $81,700, limited as to object, for Howard University; $80,000, unlimited, for central heating plant, Freedmen's Hospital, etc.; and $25,000, unlimited, for rebuilding dormitories, Columbia Institution for the Deaf and Dumb.

Post Office Department.—As in the other departments, here the Committee on Appropriations reports the overhead in the legislative, executive, and judicial bill. Aside from contingent expenses, there are only two appropriations in this bill with discretion, viz, $25,000, unlimited, for Official Postal Guide, and $26,000, unlimited, for post-route maps. Apart from a few deficiencies and the above, the remainder of the appropriations for this department are reported from the Committee on Post Offices and Post Roads.

There is, by public act, $100,000, unlimited, for establishing postal savings depositories.

Department of Agriculture.—The Committee on Appropriations reports only the deficiency appropriations for this department, and of these there are only two with discretion, viz, $30,000, unlimited, for paper tests, and $7,700, unlimited, for National Bison Range.

Department of Commerce and Labor.—Here the overhead is reported in the legislative, executive, and judicial bill.

Aside from contingent and miscellaneous expenses, there are several appropriations with discretion reported in this bill, viz, $8,000, unlimited, for collecting tariffs of foreign countries; $4,000, unlimited, for collecting statistics relating to commerce; $17,500, unlimited, for general expenses, Bureau of Standards; $3,000, unlimited, for care and improvement of grounds; and $15,000, unlimited, for investigating the effects of electrical currents.

Most of the other appropriations are, for this department, reported in the sundry civil bill, the more important with discretion, being $50,000, unlimited, for testing structural materials; $40,000, unlimited, for repairs of vessels; $650,000 for expenses of light vessels; $400,000 for expenses of buoyage; $200,000 for expenses of fog signals; $1,260,000 for maintenance of lighthouse tenders; $160,000 for repairs of lighthouse tenders; $130,000 for repairs of light vessels; and $250,000 for lighting of rivers, all unlimited. (By public act $150,000, unlimited, for protecting seal fisheries of Alaska; $40,000, unlimited, for biological station, Mississippi River Valley; $19,500, unlimited, for supplies for native inhabitants of Alaska; $25,000, unlimited, for fish hatchery, upper Mississippi River Valley; $101,000, limited as to object, for immigrant station at Ellis Island; $20,158, limited as to activity, for immigrant station at Galveston, Tex.; and $2,575,000, limited as to activity, for expenses of regulating immigration.)

Deficiency appropriations with discretion, standing alone, are as follows: $10,000, unlimited, for weights and measures; $68,000, unlimited, for light station at Thimble Shoal, Va.; $150,000, unlimited, for immigrant station at Boston; and $75,000, unlimited, for immigrant station at San Francisco.

Department of Justice.—Here the overhead is reported in the legislative, executive, and judicial bill, and, aside from contingent expenses, without any discretion given.

Aside from a few deficiencies, the remainder of the appropriations are reported in the sundry civil bill. Among the more important appropriations with discretion are: $10,000, unlimited, for traveling and miscellaneous expenses; $25,000, unlimited, for defending claims in suits against the United States; $200,000, unlimited, for enforcement of acts to regulate commerce; $50,000, unlimited, for investigation and prosecution of frauds; $75,000 unlimited, United States penitentiary, Atlanta; $100,000, unlimited, United States penitentiary at Fort Leavenworth; $30,000, limited to activity, for National Training School for Boys; $285,000, unlimited, for detection and prosecution of crimes; $90,000, limited as to object, for protecting interests of the United States in customs matters; $20,000, unlimited, for prosecution of crimes affecting title to Kickapoo land,

etc.; and $50,000, unlimited, for suits of removal of restrictions, allotted lands.

There are only two deficiencies, with discretion, of any importance, viz, $34,000, unlimited, for addition to courthouse, Washington, D. C.; and $25,000, unlimited, for protecting interests of the United States in Commerce Court cases.

Judicial.—Under this title the local expenses are reported in the legislative, executive, and judicial bill, while the field expenses are reported in the sundry civil bill. The following, all in the sundry civil bill, are the only appropriations with discretion, viz, $555,000, unlimited, for support of prisoners, United States courts; $440,000, unlimited, for miscellaneous expenses, United States courts; $35.000, unlimited, for supplies, United States courts; and $158,220, $47,620, and $201,480, each limited as to object, for penitentiaries at Atlanta, McNeils Island, and Fort Leavenworth, respectively.

Panama Canal.—The appropriations for the Panama Canal are reported entirely in the sundry civil bill, with one appropriation in the deficiency bill.

The appropriations for the canal are in large amounts, salaries and wages being appropriated for separately. The appropriations with discretion are: Fifteen million dollars, unlimited, for miscellaneous material purchases on the Isthmus; $70,000, unlimited, for incidental expenses in the United States, Isthmian Canal; $900,000 for incidental expenses on the Isthmus; $100,000 for material and expenses, Canal Zone; $750,000 for material and expenses on the Isthmus, sanitary department; $75,000 for survey of lands, Canal Zone; and $2,000,000 for relocation of Panama Railroad, all unlimited.

CHARACTER OF DISCRETION PERMITTED TO OFFICERS BY THE COMMITTEE ON AGRICULTURE.

With the exception of a few deficiencies this committee has complete charge of the Department of Agriculture appropriations. Very few appropriations without some discretion are found reported from this committee. In fact, it may be said that there are no appropriations in the Department of Agriculture entirely without discretion.

Aside from contingent expenses, the more important appropriations with discretion are as follows: One million two hundred and thirty-four thousand five hundred and forty dollars, limited as to activity and object, for general expenses, Bureau of Animal Industry; $50,000, unlimited, for cooperative experiments in animal feeding and breeding; $1,193,346, limited as to activity, general expenses, Bureau of Plant Industry; $309,590, limited as to activity and object, for purchase and distribution of valuable seeds; $4,672,900, limited as to locality and activity, general expenses of the Forest

Service; $275,000, unlimited, for improvement of the national forests; $816,340, limited as to object, for general expenses, Bureau of Chemistry; $192,600, limited as to activity and object, for general expenses, Bureau of Soils; $202,900, limited as to activity, general expenses, Bureau of Entomology; $300,000, unlimited, for preventing spread of moths; $71,520, limited as to activity, for general expenses, Bureau of Biological Survey; $115,620, limited as to activity, for general expenses, Bureau of Statistics; $92,980, limited as to activity, for general expenses, Office of Public Roads; $1,293,210, limited as to activity and object, for general expenses, Weather Bureau; $862,400, limited as to locality and activity, for agricultural experiment stations; $78,860, $70,380, $10,000, and $30,000, each unlimited, for drainage, irrigation, and nutrition investigations and paper tests, respectively.

CHARACTER OF DISCRETION PERMITTED BY COMMITTEE ON RIVERS AND HARBORS.

The appropriations reported by this committee are confined to those for rivers and harbors improvements for which no contract authorizations have been made. Appropriations for carrying out or continuing a contract work of improvement are reported in the sundry civil bill, as noted above. There is no variety noticed in the character of the appropriations reported by the Rivers and Harbors Committee. They are all limited as to locality, and a very few are limited as to activity or object, but most of them are unlimited except as to locality and vary in amount from a few thousand dollars to several millions.

CHARACTER OF DISCRETION PERMITTED BY COMMITTEE ON FOREIGN AFFAIRS.

This committee reports only the appropriations for the foreign intercourse part of the State Department. Aside from contingencies and emergencies there are comparatively few appropriations with discretion reported from this committee. These with discretion seem to be generally such as are for an activity. The more important appropriations with discretion are as follows: $19,000, unlimited, for expenses of interpreters and guards in the Turkish Dominion; $8,000, unlimited, for expenses under the neutrality act; $10,000, unlimited, for repairs to legation and consular premises; $30,000, unlimited, for the relief and protection of American seamen; $25,000, unlimited, for water boundary, United States and Mexico; $105,000, unlimited, boundary line between United States and Canada; $100,000, unlimited, for boundary between Alaska and Canada; $10,000, unlimited, for Canadian Commission; $10,000, unlimited, for Fisheries Convention; $130,000, unlimited, for international exposition at Rome and Turin; and $75,000, unlimited, for International Union of American Republics.

CHARACTER OF DISCRETION PERMITTED BY COMMITTEE ON MILITARY AFFAIRS.

The appropriations reported from this committee are found in the Army bill and Military Academy bill. With the exception of appropriations of the character of pay of the Army, it can be said that the most of the appropriations in the Army bill are with discretion, largely unlimited. There are a number of large appropriations with discretion for general objects of expenditure not limited to specific objects, such as: $8,200,000, unlimited, for regular supplies; $1,600,631, limited as to object, for barracks and quarters; $6,000,000, limited as to object, for clothing, camp and garrison equipage; $184,125, limited as to locality and object, for shooting galleries and ranges; $8,700,000, limited as to object, for subsistence of the Army; $325,000, unlimited, for ordnance service; $800,000, unlimited, for ordnance stores and supplies; $25,000, unlimited, for equipment of Coast Artillery, Organized Militia; $1,056,252, limited as to activity and object, for buildings and grounds, Military Academy; $137,098, limited as to object, for current and ordinary expenses, Military Academy; and $90,000, unlimited, for the engineer equipment of troops.

The chief appropriations with discretion, for activity or work, are: $1,350,000, unlimited, for encampment and maneuvers, Organized Militia; $700,000, unlimited, for medical and hospital department; $520,000, limited as to locality, for construction and repair of hospitals; $250,000, unlimited, for signal service, Army; $75,000, unlimited, for Washington-Alaska cable and telegraph; $1,000,000, unlimited, for the manufacture of arms; $1,000,000, unlimited, for small-arms target practice; $30,000, limited as to object, for engineer depots; and $150,000, unlimited, for automatic rifles.

CHARACTER OF DISCRETION PERMITTED BY COMMITTEE ON NAVAL AFFAIRS.

This committee reports all the appropriations (except deficiencies) in the Naval Establishment and under the naval bill. As in the Army bill, so in the naval bill, the greater part of the appropriations are with discretion and mostly unlimited.

And likewise, as in the War Department, there is a tendency in the Navy Department (excepting the Marine Corps) to appropriate large sums for supplies, ordnance stores, equipment, etc., for the department at large, without specification as to what particular service or activity they shall be applied.

The more important appropriations with discretion reported from this committee are as follows: $44,500, limited as to object, for current and miscellaneous expenses of the Naval Academy; $212,964, limited as to object, for maintenance of the Naval Academy; $65,000, unlimited, for repairs, Naval Academy; $347,737, limited as to object, for military stores, Marine Corps; $723,543, unlimited, for pro-

visions, Marine Corps; $282,000, unlimited, for transportation and recruiting, Marine Corps; $117,500, limited as to locality, for barracks and quarters, Marine Corps; $110,000, unlimited, for repairs, Marine Corps; $1,290,000, limited as to activity, maintenance of yards and docks; various amounts ranging from $55,250 to $895,000, all limited as to activity, for navy yards; $2,800,000, limited as to activity, for naval station, Hawaii; $3,843,300, limited as to activity, for equipment of vessels; $4,000,000, unlimited, for coal and transportation; $873,095, unlimited, for transportation; $8,979,144, limited as to locality and object, for construction and repair; $754,048, unlimited, for naval auxiliaries; $6,575,000, limited as to object and activity, for ordnance and ordnance stores; $2,500,000, unlimited, for ammunition for ships of the Navy; $564,000, limited as to object, for modernizing turrets of ships of the Navy; $6,256,000, limited as to activity and object, for steam machinery; $7,471,070, limited as to object, for provisions of the Navy; $150,000, unlimited, except as to locality for naval hospital, Great Lakes; $145,000, limited as to locality, for Pacific coast torpedo station; $100,000, unlimited for experiments; $125,000, unlimited for arming and equipping naval militia, and several others, averaging about $100,000 each.

CHARACTER OF DISCRETION PERMITTED BY COMMITTEE ON THE POST OFFICE AND POST ROADS.

This committee reports all the appropriations of the Post Office Department, except the overhead and deficiencies and claims. It even reports a great many deficiencies, the appropriations therefor being in the postal bill.

There is unlimited discretion in those appropriations as to locality. Aside from contingent and miscellaneous expenses, there is not much discretion given in these appropriations. While many of them allow a little discretion, few of them allow much discretion as lump-sum appropriations ordinarily admit of.

The more important appropriations with discretion are: $25,000, unlimited, for mechanical and labor-saving devices; $923,000, unlimited, for pneumatic-tube service; $300,000, unlimited, for mail bags, etc.; $10,000, unlimited, for tabulating railroad statistics; $620,000, unlimited, for the manufacture of postage stamps; $1,400,000, unlimited, for the manufacture of stamped envelopes and newspaper wrappers; $282,000, limited as to object, for manufacture of postal cards; $90,000, unlimited, for supplies City Delivery Service; $50,000, unlimited, for postmarking, rating, and money-order stamps; $115,000, unlimited, for typewriters, etc.; $40,000, unlimited, for supplies Rural Delivery Service; and $110,000, unlimited, for shipment of supplies.

CHARACTER OF DISCRETION PERMITTED BY COMMITTEE ON INDIAN AFFAIRS.

The Committee on Indian Affairs reports all the appropriations for the Indian Service (with the exception of deficiencies) in the Indian bill.

The greater part of these appropriations is with discretion. The long series of appropriations for support of Indians, and of Indian schools in general, ranging from $1,000 to $350,000, are nearly all with unlimited discretion. But the appropriations for particular Indian schools are mostly limited as to object. Under miscellaneous items there are several appropriations with unlimited discretion, ranging in amount from $15,000 to $250,000 for irrigation systems on Indian reservations; $90,000, unlimited, for protecting property interests of minor allotments, Five Civilized Tribes; $40,000, unlimited, for relieving distress, etc., among the Indians; $80,000, unlimited, for suppressing the liquor traffic among the Indians; and $215,000, unlimited, for surveying, etc., Indian reservations.

APPROPRIATIONS BY COMMITTEE ON CLAIMS.

The appropriations reported from this committee fall in the private claims bill, and are found among the appropriations for each department. There is never any discretion in these appropriations, and they have no peculiar characteristics in the various departments.

GENERAL CONCLUSIONS.

The following conclusions may be drawn from the preceding analysis of appropriations:

1. *Each service appropriated for in more than one bill.*—That the appropriations for each service (with the exception of the services in the Department of Agriculture, which are reported in the agricultural bill by the Committee on Agriculture, and the Panama Canal and the Geological Survey, which are reported in the sundry civil bill by the Committee on Appropriations, and certain other minor services) are reported in several bills and are often considered by several committees.

2. *Public works appropriations.*—That large appropriations, which are made either annually or periodically for public works, are usually reported by the Committee on Appropriations in the sundry civil bill. Exceptions are, however, to be made to this statement in the case of appropriations for rivers and harbors other than those carried out by contract authorization, which are reported by the Rivers and Harbors Committee in the rivers and harbors bill. Appropriations for construction are nearly always limited as to locality

and often as to activity. Pensions also are reported by the Committee on Appropriations, but in a separate bill.

3. *Services at Washington.*—That (with the exception again of the Department of Agriculture and of certain special services such as the Geological Survey and the Revenue-Cutter Service) the overhead expenses, i. e., the expenses at Washington, of the various services are reported by the Committee on Appropriations in the legislative, executive, and judicial bill, which grants very little discretion except in the case of the appropriations for the President; and that even in the case of the Department of Agriculture the same policy is adopted as to the overhead expenses of the services of the department by the Committee on Agriculture.

4. *Field services.*—That the appropriations for the field services, except those of the Department of Agriculture, are reported in the sundry civil bill by the Committee on Appropriations, the naval bill by the Committee on Naval Affairs, the Army bill by the Committee on Military Affairs, the diplomatic bill by the Committee on Foreign Affairs, and in the postal bill by the Committee on the Post Office and Post Roads.

5. *The larger discretion given for field services.*—That the appropriations for the field services often allow large discretion, which, however, is usually limited as to one or more of the following particulars, viz, locality, activity, and object of expenditure.

It is, however, unsafe to reach a conclusion from a consideration of the appropriation acts as to the discretion possessed by the administrative officers to whom an appropriation is granted, for many of the details of a service to which an appropriation of a discretionary lump-sum character may be granted may be fixed by provision of permanent law. This is particularly true of the details relative to organization and personnel. Thus in the case of the Customs Service, to which a lump-sum appropriation, with unlimited discretion, is granted, the various customs districts and ports in which money may be expended and the salaries of specified classes of officers in the districts are all fixed by provision of permanent law.

What is true of the Customs Service is just as true of all services having local offices, stations, or branches which are provided for by law and which no executive officer has the authority to discontinue. Most of the services of which this may be said have been established for a long time, the more recent policy of Congress having been through lump-sum appropriations unlimited in their application by provisions of permanent law to leave the whole matter of the administrative organization of a service to the head of the department in which the service has been placed.

Generally, however, either as the result of permanent provision of law with regard to organization or of appropriations which have few,

if any, of the characteristics of lump-sum appropriations, the organization of most of the services at Washington is fixed in considerable detail by law, and the administration has few, if any, discretionary powers with regard to it.

6. *Lump-sum appropriations.*—It is difficult, if not impossible, to classify all cases where large discretion is given through a lump-sum appropriation unlimited by provision of law to a particular field service, or all cases where little discretion is accorded, or where specific limitations are imposed on discretion. Examples of appropriations granting large discretion to administrative officers, as well as of detailed appropriations permitting the exercise of little, if any, discretion, have been already set forth.

It may perhaps be said, however, that there would appear to be a tendency upon the part of the Congress and its committees to grant large discretion in lump-sum appropriations for the performance of an activity which is temporary in its nature, like the survey of an international boundary, or which, like a survey, such as the coast and geodetic survey, or a scientific investigation, is not continuing in its nature in the sense that once undertaken it will probably be carried on for all time. Such a statement is particularly true of an activity which is technical or scientific in its nature. But even in the case of such an activity, the tendency of Congress is to abandon the lump-sum idea with its accompanying grant of discretion where the service intrusted with the performance of the activity remains in existence for a long time.

In addition to lump-sum appropriations pure and simple, there are, as has been said, appropriations of the lump-sum variety, but accompanied by limitations, some of which are peculiar to particular services.

The following are examples of peculiar limitations upon the discretion of administrative officers contained in particular appropriations.

In the Geological Survey (sundry civil) the salaries of a certain portion of the force at Washington permanently are specified in the appropriation. In addition there is the following provision:

> General expenses of the Geological Survey: For every expenditure requisite for and incident to the authorized work of the Geological Survey, including personal services in the *District of Columbia*, and in the field, to be expended under the regulations from time to time prescribed by the Secretary of the Interior, and under the following heads, namely.

This clause allows for payment of the salaries of scientific men permanently stationed at Washington from lump sums and implicitly gives to the administration the power to fix such salaries.

In the Coast and Geodetic Survey the salaries of the force at Washington are specified in the appropriation act, and the following provision apparently prohibits the employment of scientific or

other men at Washington out of the lump-sum appropriations for activities:

For every expenditure requisite for and incident to the work of the Coast and Geodetic Survey, and including compensation, not otherwise appropriated for, of persons employed in the *field work*, at a rate not exceeding two dollars and fifty cents per day each, to be expended in accordance with the regulations relating to the Coast and Geodetic Survey from time to time prescribed by the Secretary of Commerce and Labor, and under the following heads: *Provided*, That advances of money under this appropriation may be made to the Coast and Geodetic Survey and by authority of the superintendent thereof to chiefs of parties, who shall give bond under such rules and regulations and in such sum as the Secretary of Commerce and Labor may direct, and accounts arising under such advances shall be rendered through and by the Coast and Geodetic Survey to the Treasury Department as under advances heretofore made to chiefs of parties.

This above provision is also peculiar in that it provides for advances from the Treasury for field disbursements.

There is the further limitation on the appropriation for the Coast and Geodetic Survey, as follows:

That no part of the money herein appropriated for the Coast and Geodetic Survey shall be available for civilian or other officers for subsistence while on duty at Washington (except as hereinbefore provided for officers of the field force ordered to Washington for short periods for consultation with the superintendent), except as now provided by law.

The appropriation for the Reclamation Service is a lump sum of $20,000,000, with $20,000 in addition for the certificates of indebtedness. The lump sum is particularly unlimited as to activity and objects of expenditure, but the locality in which the money is to be spent is to be determined by a board of engineers. There is no designation of organization or salaries of any overhead force.

A similar limitation as to the place of expenditure is to be found in the act recently passed by Congress (Mar. 1, 1911, 36 Stat., 961) for making an appropriation for the establishment of Appalachian Forest Reserves.

The contrast between the appropriation for the Civil Service Commission and that for the Interstate Commerce Commission is most striking. Both of these commissions are permanent establishments. The Civil Service Commission appropriation is reported in the legislative, executive, and judicial bill, and all the salaries are specified.

The Interstate Commerce Commission appropriation is a lump sum divided into about four activities or lines of work, with only the salaries of the commissioners and the secretary specified.

7. *Contingent expenses—Appropriations.*—In most of the departments the contingent expenses are in lump sums and generally unlimited as to discretion, but in certain of the departments and Government organizations, viz: The Senate, the House of Representatives, Treasury Department, Post Office Department, and Depart-

ment of Justice, the contingent expenses are divided into particular objects or classes of objects of expenditure.

8. *Differences between War and Navy appropriations.*—It is noticeable that the appropriations for the Military Establishment (Army act) are for objects or classes of objects of expenditure for the departments or service as a whole, rather than by organization or functions within the department. For example, the appropriations "Subsistence of the Army," "Pay of the Army," "Advance stores," "Transportation of the Army," etc., are for the service as a whole and not allocated to any particular part of the service. The same is true to a more limited extent of the Naval Establishment (except that the Marine Corps is appropriated for as a unit). The internal organization of the War Department seems to be by functions of the department as a whole. That is, the Pay Department has charge of the work or function of handling the pay of all the service except the overhead; the Commissary Department has charge of the subsistence of the whole Army; the Quartermaster's Department has charge of the supplies and shelter and equipment of the Army; the Medical Department has charge of the health of the Army; the signal service has charge of the communication of intelligence for the Army; the Ordnance Department has charge of war supplies and fighting equipment of the Army; and the Engineer Department has charge of construction for the Army. Each one of these is a function of the Army work considered as a whole, and the appropriation for each is for a function of the whole and also for a general object of expenditure for the Army at large.

In the Navy Department this scheme is not carried out as consistently, but it is carried far enough so that the Bureau of Navigation has charge of the transportation and recruiting of the Navy; the Bureau of Ordnance has charge of ordnance stores, etc.; the Bureau of Supplies and Accounts has charge of the supplies of the Navy; the Bureau of Medicine and Surgery has charge of the health of the Navy; the Bureau of Equipment has charge of fuel and equipment of vessels; and the pay of the Navy is found in the "Miscellaneous."

The organization of the Navy is not so much by functions of the department or service *as a whole* as is the case in the War Department.

The above discussion applies only to the appropriations in the Army bill and the Navy bill. The overhead of both departments is handled in the legislative, executive, and judicial bill.

9. *Post Office Department—Appropriations.*—The overhead expenses of the Post Office Department are handled in the legislative, executive, and judicial bill, and the remainder of the appropriations are handled in the postal bill reported from the Committee on the Post Office and Post Roads.

The peculiarities of the appropriations in the postal bill are that they follow as near as practicable the general classification as required by law to be set forth in the estimates, and that part of the deficiencies is handled in the postal bill instead of in the deficiencies bill. This is probably due to the fact that the appropriations in the postal bill are paid out of the postal revenues instead of out of the Treasury.

10. *Department of Agriculture—Appropriations.*—Practically all of the appropriations for this department are reported in the agricultural bill from the Committee on Agriculture. The main overhead salaries and expenses are specified in detail, with the exception that in each bureau which has lump-sum appropriations for one or more activities there is always the proviso that the same shall apply "to the city of Washington or elsewhere." This permits the paying of scientific and other men necessary for carrying out a particular work from lump-sum appropriations.

The following provision is found in this act:

> And not to exceed ten per centum of the foregoing amounts for the miscellaneous expenses of the work of any bureau, division, or office herein provided for shall be available interchangeably for expenditure on the objects included within the general expenses of such bureau, division, or office; but not more than ten per centum shall be added to any one item of appropriations, except in cases of extraordinary emergency, and then only upon the written order of the Secretary of Agriculture.

A similar provision is found in the appropriations for the Coast and Geodetic Survey and the Panama Canal.

11. *The census appropriations.*—The census appropriation makes a lump sum of $10,000,000, out of which $2,500 is available for expenses of three commissioners to an international commission at Paris. This is the act of June 29, 1909 (36 Stat., 1).

Then in the legislative, executive, and judicial bill there is an appropriation of $2,000,000, with only the salary of the chief clerk specified, for the Washington expenses of digesting the census data. The salaries of the officers at Washington are specified and the rate of compensation of employees is limited.

REASONS FOR LIMITATIONS ON APPROPRIATIONS.

It is somewhat difficult in all cases to discover the reasons for the existence of particular limitations of discretion. In some instances a study of the history of the service for which the appropriations are granted will reveal the fact that a limitation was imposed in order to prevent an abuse of discretion which had been discovered as the result of an investigation of the service by a committee of Congress. Such, for example, is the origin of the limitation in the appropriation for the Coast and Geodetic Survey, preventing the use of the appro-

priation for general expenses for the pay of subsistence of officers of the service permanently stationed at Washington.

Sometimes, however, it is undoubtedly true that the peculiarities of particular appropriations are due to the peculiar characteristics of the services for which the appropriations are made. It is in this way that the differences between the Army and Navy appropriations may be explained. Thus, the organization of the Army is based in large measure upon the theory that particular objects of expenditure shall be placed in the charge of particular branches of the military service. The Commissary Department has charge of provisions, the Quartermaster's Department of transportation, and so on. In the Navy, however, the organization is based somewhat more than in the Army on functional lines. We find a Bureau of Steam Engineering, a Bureau of Navigation, a Bureau of Construction, etc. It naturally follows that while in the case of the Army the appropriations for particular objects of expenditure are to bureaus whose operations affect the entire Army, the appropriations in the Navy are, as a rule, to bureaus each of which has control not of the Navy as a whole, but merely of the operations of a particular bureau. But even in those parts of the Navy where, as in the case of the Marine Corps, the conditions are similar to those in the Army, the appropriations are, as in the Army, limited as to objects of expenditure.

Sometimes also we find that the abuse which a peculiar limitation has been intended to remedy has been of a power granted in the appropriation which is peculiar to the service to which it is granted. Thus the limitation referred to, which is found in the Coast and Geodetic Survey appropriation, was made in order to prevent the abuse of the rather peculiar provision in that appropriation authorizing commutation of subsistence to officers of the field force. The question naturally arises whether the conditions of the Coast and Geodetic Survey are so peculiar as to justify the grant of this power when it is not granted to a service so similar in character as the Geological Survey.

A study of the peculiarities of particular appropriations can hardly fail to force the conclusion that some of the peculiarities in appropriations can not be explained by peculiarities in the services to which they are granted, and that they are due either to the representations which have been made to the committees of Congress by the heads of the services concerned or to the attitude which the committees have taken in view of the political and other conditions present at the time the appropriation was granted. Thus the public interest in meat inspection at the time the service was established and the appropriation therefor was granted has apparently had the

effect of convincing the Congress of the desirability of vesting wide powers as to the matter in the Bureau of Animal Industry.

It must also be recognized that the services which are quasi scientific in character, like the services of the Department of Agriculture and the Geological Survey, are given wider discretion than purely administrative services, and that as the tendency of the Congress is, as time goes by, to impose more and more limitations upon the expenditure by public officials of public moneys, it is for the most part the newer services whose activities have not become clearly defined to which lump-sum discretionary appropriations with few limitations are granted, subject to the general rule that whatever may be the date of establishment of a service, the head of it has little, if any, discretion as to the organization of his force at Washington.

It may be said that apart from the overhead service at Washington, with regard to which the appropriations are, with few exceptions, all alike in granting little, if any, discretion, the peculiarities of particular appropriations are due—

First, to the peculiarities of the services;

Second, to the history and traditions of the service; and

Third, to the conditions of existing or formerly existing public opinion.

So far as concerns peculiarities of appropriations which are due to the peculiarities of the services, it may be said that they should continue to exist so long as the peculiarities of the services remain.

With regard to these peculiarities which are due to history and tradition and to public opinion, it may at any rate be questioned whether their continued existence is wise, or whether, if wise, they should not be applied to other services similar in character. These questions may be raised, for example, with regard to the peculiar differences in the appropriations granted on the one hand to the Coast and Geodetic Survey and on the other to the Geological Survey. Why should commutation of subsistence be granted to the one service and not to the other? Why should the compensation of scientific men stationed permanently at Washington be fixed in the case of one service by statute and in the case of another service be fixed by the head of the service?

Why should a service, because it has been established a long time, be regulated by detailed appropriations, while a more recently established service, whose functions have become clearly defined, be granted lump-sum appropriations?

These are some of the questions which are raised by a consideration of the various appropriations as they are now framed.

XI. ORGANIC LAW INCLUDED IN ACTS OF APPROPRIATION.

Consideration of the peculiarities of particular appropriations can not fail to call attention to the fact that the continued insertion in appropriation acts of particular provisions has the effect of actually changing the organic law of particular services, although the permanent law supposedly regulating those services may not have been formally either repealed or amended. It may be added that quite frequently it happens that some provision inserted in an appropriation act fixes also the substantive law which an administrative service is to apply. Appropriation acts are therefore important as a source of permanent law or as a means of changing existing law. The use of an appropriation bill for such purposes is to a considerable extent dependent on the powers of the various committees reporting appropriations and of individual Members in moving amendments to appropriation bills. These powers are fixed by the rules of the two Houses of the Congress, but particularly by the rules of the House of Representatives.

Most of the committees of the House which have the power to report appropriations are under these rules something more than mere appropriation committees. They usually have jurisdiction of all bills introduced into the House which have for their effect the amendment of the organic law of the various services and of the substantive law which the departments, affected by the appropriation bills within the jurisdiction of the committees, will be called upon to enforce. Thus, the Committee on Agriculture has considered bills for the inspection of live stock and meat products, regulation of animal industry, diseases of animals, adulteration of seeds, insect pests, the encouragement of agricultural societies, the discouragement of fictitious and gambling transactions in farm products, etc. Thus, again, the Committee on Foreign Affairs has jurisdiction of bills for establishing boundary lines between the United States and foreign nations, for regulating bridges and dams on international waters, for the protection of national citizens abroad, extradition from foreign nations, international arbitration, etc. In fact, nearly every one of these committees, with the exception of the Committee on Appropriations, has jurisdiction of this sort of legislation. It has been held by the House, however, that the Committee on Appropriations has no power to report legislation upon any subject other than appropriations, while in order to prevent a conflict between this committee, which

has jurisdiction of the sundry civil bill, and the Committee on Interstate and Foreign Commerce, paragraph 7 of Rule XI provides specifically that the latter committee shall not have jursidiction of appropriations for the Life-Saving Service and lighthouses, although it has jurisdiction of the amendment of the organic law of these services.

It would appear that the original intention of the House of Representatives was clearly to separate bills providing for appropriations from bills proposing permanent legislation or amendments to existing legislation. In 1885, however, a number of the bills were distributed to other committees and at the present time, as it has been shown, the Committee on Appropriations has charge of only six of the total number of the appropriation bills. When the jurisdiction over appropriation bills, other than those within the control of the Committee on Appropriations, was given to the other committees, in most instances the House failed in its rules to continue the attempt to differentiate as clearly as had been done in the past between appropriation bills and bills providing for permanent legislation, inasmuch as in almost every instance the same committee was permitted to exercise jurisdiction over both classes of bills.

The rules of the House now provide (Rule XXI) that:

2. No appropriation shall be reported in any general appropriation bill, or be in order as an amendment thereto, for any expenditure not previously authorized by law, unless in continuation of appropriations for such public works and objects as are already in progress; nor shall any provision in any such bill or amendment thereto changing existing law be in order, except such as being germane to the subject matter of the bill shall retrench expenditures by the reduction of the number and salary of the officers of the United States, by the reduction of the compensation of any person paid out of the Treasury of the United States, or by the reduction of amounts of money covered by the bill: *Provided*, That it shall be in order further to amend such bill upon the report of the committee or any joint commission authorized by law or the House Members of any such commission having jurisdiction of the subject matter of such amendment, which amendment being germane to the subject matter of the bill shall retrench expenditures.

What follows is taken from the Rules of the House. References are to Hinds' Precedents of the House of Representatives.

As all bills making or authorizing appropriations require consideration in Committee of the Whole, it follows that the enforcement of the rule most ordinarily occurs during consideration in Committee of the Whole, where the Chair, on the raising of a point of order, may rule out any portion of the bill in conflict with the rule (IV, 3811). No reports of parts of the bill thus ruled out is made to the House. It is the practice, therefore, for some Member to reserve points of order when a general appropriation bill is referred to Committee of the Whole, in order that portions in violation of the rule may be eliminated in the committee (V, 6921–6925). Points of order against unauthorized appropriations or legislation on general appropriation bills may be made as to the whole or a portion only of a paragraph (IV, 3652; V, 6881), and

the fact that a point is made against a portion of a paragraph does not prevent another point against the whole paragraph (V, 6882). And if a portion of a proposed amendment be out of order, it is sufficient for the rejection of the whole amendment (V, 6878–6880); and where a point is made against the whole of a paragraph the whole must go out, but it is otherwise when the point is made only against a portion (V, 6884, 6885).

The authorization by existing law required in the rule to justify appropriations may be made also by a treaty if it has been ratified by both the contracting parties (IV, 3587). And a resolution of the House has been held sufficient authorization for an appropriation for the salary of an employee of the House (IV, 3656–3658) even though the resolution may have been agreed to only by a preceding House (IV, 3660). The omission to appropriate during a series of years for an object authorized by law does not repeal the law, and consequently an appropriation when proposed is not subject to the point of order (IV, 3595). The law authorizing each head of a department to employ such number of clerks, messengers, copyists, watchmen, laborers, and other employees as may be appropriated for by Congress from year to year is held to authorize appropriations for these positions not otherwise authorized by law (IV, 3669, 3675, 4739); but this law does not apply to offices not within departments or not at the seat of government (IV, 3670–3674). By a general provision of law appropriations for investigations and the acquirement and diffusion of information by the Agricultural Department on subjects related to agriculture are generally in order in the agricultural bill (IV, 3649). It has once been held that this law would authorize also appropriations for the instrumentalities of such investigations (IV, 3615); but these would not include the organization of a bureau to conduct the work (IV, 3651). The law does not either authorize general investigations by the department (IV, 3652) or cooperation with State investigations (IV, 3650), or the investigation of foods in relation to commerce (IV, 3647, 3648), or the compiling of tests at an exposition (IV, 3653).

Judgments of courts certified to Congress in accordance with law or authorized by treaty (IV, 3634, 3635, 3644) and auditing under authority of law have been held to be authorization for appropriations for the payment of claims (IV, 3634, 3635). But unadjudicated claims (IV, 3628), even though ascertained and transmitted by an executive officer (IV, 2625–2640), and findings filed under the Bowman Act do not constitute authorization (IV, 3643).

An appropriation for an object not otherwise authorized does not make authorization to justify a continuance of the appropriation another year (IV, 3588, 3589), and the mere appropriation for a salary does not create an office so as to justify appropriations in succeeding years (IV, 3590, 3672, 3697), it being a general rule that propositions to appropriate for salaries not established by law or to increase salaries fixed by law are out of order (IV, 3664–3667, 3676–3679). But an exception to these general principles is found in the established practice that in the absence of a general law fixing a salary the amount appropriated in the last appropriation bill has been held to be the legal salary (IV, 3687–3696). A law having established an office and fixed a salary, it is not in order to provide for an unauthorized office and salary in lieu of it (IV, 3680). A reappropriation for a purpose authorized by law is in order (IV, 3591–3598), as is also the return of an unexpended balance to the Treasury (IV, 3594).

An appropriation for a public work in excess of a fixed limit of cost (IV, 3583, 3584), or for extending a service beyond the limits assigned by an executive officer exercising a lawful discretion (IV, 3592), or by actual law (IV, 3582, 3585), or for purposes by law are out of order (IV, 3580, 3581, 3702). But the mere appropriation of a sum "to complete" a work done does not fix a

limit of cost as would exclude further appropriations (IV, 3761). In the administration of the rule it is the practice that those upholding an item of appropriation should have the burden of showing the law authorizing it (IV, 3597).

The rule requiring appropriations to be authorized by existing law excepts those "in continuance of appropriations for such public works and objects as are already in progress" (IV, 3578). But an appropriation in violation of existing law or to extend a service beyond a fixed limit (IV, 3585) is not in order as the continuance of a public work (IV, 3702–3724). Interruption of a work does not necessarily remove it from the privileges of the rule (IV, 3705–3708); but the continuation of the work must not be so conditioned in relation to place as to become a new work (IV, 3704). It has been held that a work has not been begun within the meaning of the rule when an appropriation has been made for a site for a public building (IV, 3785) or when a commission has been created to select a site or when a site has actually been selected for a work (IV, 3782–3784). By "public works and objects already in progress" are meant tangible matters like buildings, roads, etc., and not duties of officials in executive departments (IV, 3709–3713) or the continuance of a work indefinite as to completion and intangible in nature, like the gauging of streams (IV, 3714–3715).

Thus the continuation of the following works has been admitted: A topographical survey (IV, 3796, 3797), a geological map (IV, 3717), marking graves of soldiers (IV, 3788), a list of claims (IV, 3717), and recoinage of coins in the Treasury (IV, 3807); but the following works have not been admitted: Investigation of materials, like coal (IV, 3721), scientific investigations (IV, 3719), duties of a commission (IV, 3720), extension of foreign markets for goods (IV, 3722), printing of a series of opinions indefinite in continuance (IV, 3718), free evening lectures in the District of Columbia (IV, 3789), continuation of an extra compensation for ordinary facility for carrying the mails (IV, 3808), although the continuation of certain special mail facilities has been admitted (IV, 3804–3806). But appropriations for rent and repairs of buildings or Government roads (IV, 3793–3798) and bridges (IV, 3803) have been admitted as in continuation of a work (IV, 3777–3778), although it is not in order as such to provide for a new building in place of one destroyed (IV, 3606). Nor is it in order to repair paving adjacent to a public building but in a city street, although it may have been laid originally by the Government (IV, 3779). The purchase of adjoining land for a work already established has been admitted under this principle (IV, 3766–3773), and also additions to existing buildings in cases where no limits of cost have been shown (IV, 3773–3775). But the purchase of a separate and detached lot of land is not admitted (IV, 3776).

Appropriations for new buildings at Government institutions have sometimes been admitted (IV, 3741–3750) when intended for the purposes of the institution (IV, 3747); but later decisions, in view of the indefinite extent of the practice made possible by the early decisions, have ruled out propositions to appropriate for new buildings in navy yards (IV, 3755–3759) and other establishments (IV, 3751–3754). Appropriations for new schoolhouses in the District of Columbia (IV, 3750), for new Army hospitals (IV, 3740), for new lighthouses (IV, 3728), armor-plate factories (IV, 3737–3739), and for additional playgrounds for children in the District of Columbia (IV, 3792) have also been held not to be in continuation of a public work.

By a broad construction of the rule an appropriation for a new and not otherwise authorized vessel of the Navy is held to be in continuance of a public work (IV, 3723, 3724), but this interpretation is confined to naval vessels and does

not apply to vessels in other services, like the Coast Survey or Lighthouse Department (IV, 3725–3726), or to floating or stationary dry docks (IV, 3729–3736). The construction of a submarine cable in extension of one already laid was held not to be the continuation of a public work (IV, 3716).

The provision of the rule forbidding in any general appropriation bill a "provision changing existing law" is construed to mean the enactment of law where none exists (IV, 3812, 3813). Existing law may be repeated verbatim in an appropriation bill (IV, 3814, 3815), but the slightest change of the text causes it to be ruled out (IV, 3817). The reenactment from year to year of a law intended to apply during the year of its enactment only is not relieved, however, from the point that it is legislation (IV, 3822). A provision proposing to construe existing law is in itself a proposition of legislation, and therefore not in order (IV, 3936–3938). Also a proposition to change a rule of the House is subject to the point of order (IV, 3819). The object to be appropriated for may be described without violating the rule (IV, 3864). Propositions to establish affirmative directions for executive officers (IV, 3854–3859), even in cases where they may have discretion under the law so to do (IV, 3853) or to take away an authority or discretion conferred by law (IV, 3862, 3863), are subject to the point of order. Limits of cost for public works may not be made or changed (IV, 3581, 3761, 3865–3867) or contracts authorized (IV, 3863–3870).

In rare instances the House, by agreeing to a report from the Committee on Rules or by adopting an order under suspension of the rules (IV, 3845), has authorized legislation on general appropriation bills (IV, 3260–3263, 3839–3844). A paragraph which proposes legislation being permitted to remain may be perfected by a germane amendment (IV, 3823–3835, 3838), but this does not permit an amendment which adds additional legislation (IV, 3836, 3837, 3862). And where a Senate amendment proposes legislation the same principle holds true (IV, 3836–3838, 3862). The principle seems to be generally accepted that the House proposing legislation on a general appropriation bill should recede if the other House persist in its objection (IV, 3904–3908).

Although the rule forbids in any general appropriation bill a provision "changing existing law," which is construed to mean legislation generally, the House's practice has established the principle that certain "limitations" may be admitted. It being established that the House under its rules may decline to appropriate for a purpose authorized by law, so it may by limitation prohibit the use of the money for part of the purpose while appropriating for the remainder of it (IV, 3936). The language of the limitation provides that no part of the appropriation under consideration shall be used for a certain designated purpose (IV, 3917–3926), and this designated purpose may reach the question of qualifications, for while it is not in order to legislate as to the qualifications of the recipient of an appropriation the House may specify that no part of the appropriation shall go to recipients lacking certain qualifications (IV, 3942–3952). The limitation may also withhold the money from a part of a designated purpose while appropriating for the remainder of it (IV, 3936). The limitations must apply solely to the money of the appropriations under consideration and may not be made applicable to money appropriated in other acts (IV, 3927, 3928). The limitation may not be applied directly to the official functions of executive officers (IV, 3957–3966), but it may restrict executive discretion so far as this may be done by a simple negative of the use of the appropriation (IV, 3968–3972), which does not give affirmative directions (IV, 3854–3859, 3975). The fact that a provision would constitute legislation for only a year does not make it a limitation in order under the rule (IV, 3936). Nor may a proposition to construe a law be admitted (IV, 3936–3938). Care should also be taken that the language of limitation be not such as, when fairly construed, would change ex-

isting law (IV, 3976–3983) or justify an executive officer in assuming an intent to change existing law (IV, 3984).

That portion of the rule which makes in order an amendment of existing law contained in an appropriation bill which retrenches expenditure is called the Holman amendment. This amendment has given rise to the following rulings:

Question being on the passage of the District of Columbia appropriation bill, a motion to recommit with instructions to reduce the proportion of the fund appropriated from the Public Treasury from one-half, as provided in the bill, to one-fourth of the entire appropriation is in order, since the effect of the amendment if adopted would reduce the expenditure of public money although not reducing the amount of the appropriation. (Journal, 1, 52, pp. 86–87.)

An amendment to the pension appropriation bill tending to increase the class of persons prohibited from the benefits of the pension laws is in order, because its effect would be to reduce expenditures. (Cong. Record, 1, 52, p. 1792.)

An amendment to the pension appropriation bill providing that no fee shall be paid to a member of the examining board for services in which he did not actually participate is not subject to a point of order under this rule, since, while changing existing law, its effect is to reduce expenditures by decreasing compensation. (Cong. Record, 1, 52, p. 1792.)

The following provision in the Army appropriation bill, namely, "that hereafter no money appropriated for Army transportation shall be used in payment for the transportation of troops and supplies of the Army" over certain lines of railroad which are indebted to the Government, was held subject to the point of order under this rule. (Cong. Record, 1, 52, p. 2282.)

The decision in full is as follows:

"The point of order made by the gentleman from Texas [Mr. Crain] is against the second proviso on page 16 of the bill, which declares:

"'That hereafter no money appropriated for Army transportation shall be used in payment of the transportation of troops and supplies of the Army over any of the nonbonded lines, owned, controlled, or operated by the Union Pacific Railway Co. (including the lines of the Oregon Short Line and Utah Northern Railway Co.), or by the Southern Pacific Co. over lines embraced in its Pacific System.'

"Under the view taken by the Chair, the relations between the Government and these railroad companies, as determined by the Supreme Court, or otherwise, can not affect the decision of this point of order.

"The gentleman from Indiana (Mr. Holman) contends that this proposed new legislation is in order in an appropriation bill under the proviso of the second section of Rule XXI, which says:

"'It shall be in order further to amend such bill upon the report of the committee having jurisdiction of the subject matter of such amendment, which amendment, being germane to the subject matter of the bill, shall retrench expenditures.'

"The Chair is of opinion that a motion of that kind should come officially from the committee having jurisdiction, and can not be brought before the Committee of the Whole House on the state of the Union as an integral part of an appropriation bill reported by the regular Committee on Appropriations.

"The question, then, arises, Is this proviso in order under the previous paragraph of section 2, which allows legislation on appropriation bills, changing existing law in three cases: First, such as, being germane to the subject matter of the bill, retrench expenditures by the reduction of the number and salary of the officers of the United States.

"It is admitted that this provision does not apply, nor, on the other hand, does this proviso 'reduce the compensation of persons paid out of the Treasury

of the United States,' as contemplated in the second case, but the point is made with considerable force—and upon that point the Chair confesses that his mind is not as clear as he would like it to be—that this is legislation coming under the third exception, in that it reduces the amount of money covered by the bill.

"If it is such a provision, it is in order, and it is asserted by the chairman of the committee that that would be the effect of the provision. But the Chair is inclined to the opinion that such effect should not be inferred by way of argument, but should appear from the face of the bill itself. Now, the Chair has no doubt that the committee, acting under the rules, in making an appropriation, can so limit that appropriation as to direct who shall and who shall not be its beneficiaries; that in making appropriations for the transportation of the Army for the next fiscal year it can fail or refuse to make appropriations for its transportation over the particular lines mentioned in the bill; just as it might fail or refuse, in its judgment, to make appropriations for the transportation of the Artillery, or of the Cavalry, or of the Infantry branch of the service.

"But on examining the proviso in the bill the Chair finds that it is something more than a limitation upon the appropriation made in this appropriation bill, for it proposes to make a permanent law, the language of the proviso being:

"'*Provided*, That hereafter no money appropriated for Army transportation shall be used in payment of transportation of troops and supplies.'

"And because it proposes a permanent provision of law, and not a limitation upon a present appropriation, the Chair feels constrained to sustain the point of order." (Cong. Record, 1, 52, p. 2282.)

A provision in the sundry civil appropriation bill "that all articles imported for the use of the Lighthouse Establishment shall be admitted without the payment of duty" is subject to the point of order that it changes law and is not within the exceptions mentioned in the rule. (Cong. Record, 1, 52, p. 4232; Hinds' Prec., vol. 4, 3890.)

An amendment to an appropriation bill fixing a minimum compensation to an officer of the Government is subject to the point of order that it changes existing law without reducing expenditures. (Record, 1, 52, p. 4337.)

An amendment proposed to an item for the recoinage of uncurrent fractional silver, which amendment struck out the amount appropriated and added a provision for the coinage of all the bullion in the Treasury into standard silver dollars, the cost of such coinage and recoinage to be paid out of the Government's seigniorage, was held not to be in order under the rule; first, because not germane to the subject matter of the bill (the sundry civil); second, because it did not appear that any retrenchment of expenditure would result, the seigniorage being the property of the Government as other funds in the Treasury. (Record, 1, 52, p. 4430.) On appeal, this decision was sustained by a vote of 120 to 75.

To an item of appropriation for inland transportation of mails by star routes an amendment was offered requiring the Postmaster General to provide routes and make contracts in certain cases, with the further provision, "and the amount of appropriation herein for star routes is hereby reduced to $500." A point of order was made against the first or legislative part of the amendment and sustained, which decision was, on appeal, affirmed by the committee. (Record, 1, 52, pp. 4959–4961.)

To a clause appropriating for transportation of foreign mails, an amendment providing that no further contract shall be entered into by the Postmaster General under the act known as the "subsidy act" was held not in order

because not directly retrenching expenditure in the manner prescribed in the rule. (Record, 1, 52, p. 5005.)

To an item of appropriation for transportation of foreign mails, an amendment providing that "no money hereby appropriated," etc., shall be expended in carrying out contracts hereafter made under the act known as the "subsidy act," was held to be in order under the rule. (Record, 1, 52, pp. 5003, 5004.)

To a clause appropriating for the foreign mail service, an amendment reducing the appropriation, and in addition repealing the act known as the "subsidy act," was held not in order because the repealing of this act was not germane to the appropriation bill, and that to be in order both branches of the amendment must be germane to the bill. (Record, 1, 52, pp. 5005, 5038.)

A provision in the agricultural appropriation bill transferring the supervision of the importation of animals from the Treasury to the Department of Agriculture is out of order, being a provision changing law and not retrenching expenditure. (Record, 1, 52, p. 5167; Hinds' Prec., 4, 3886.)

An amendment reducing the amount appropriated for railroad transportation of mails, coupled with a proviso directing the Postmaster General to reduce 10 per cent the annual compensation for transportation of mails on railroads, was held to be in order as within the exceptions to the rule. (Record, 1, 52, pp. 4971–4974; Hinds' Prec., 4, 3891.)

An amendment to an appropriation bill, providing that in the purchase of materials for public purposes preference should be given to domestic products, was held out of order as being a change of law and not a mere limitation of the expenditure of the fund appropriated. (Cong. Record, 2, 52, p. 1020.)

An amendment was proposed reducing by one the number of clerks in a bureau provided for in the bill, coupled with a distinct provision repealing part of an act, the effect of which repeal would dispense with the one clerk in such bureau. Held that so much of the amendment as provided for the repeal was subject to the point of order, its effect being directly to reduce expenditures. (Cong. Record, 2, 52, p. 1392.)

The reduction of an expenditure must appear as a necessary result, in order to bring an amendment or provision within the exception to the rule. It is not sufficient that such reduction would probably, or would in the opinion of the Chair, result therefrom. (Cong. Record, 2, 52, p. 1691; ibid., p. 1765.)

In an amendment providing that a certain class of persons, now on the pension rolls, shall hereafter not receive pensions, the retrenchment of expenditure is apparent, and the amendment is in order. (Ibid., p. 1708.)

To an item appropriating "for free-delivery service, $10,450,000," an amendment was submitted striking out that sum and inserting "$10,449,000 to be disbursed in such manner" (the manner prescribed being a new provision of law). It was held that the amendment was germane; that while it changed existing law, it reduced the amount appropriated by the bill, and was therefore in order. (Record, 1, 52, pp. 4909, 4911.) Upon appeal, this decision was, after full debate, sustained by the Committee of the Whole. (Record, 1, 52, p. 4920.)

To a bill making appropriations for the Indian service, an amendment transferring the management of Indian affairs from the Department of the Interior to the War Department, but providing no reduction of expenditures, was held to be germane as an amendment, but subject to the point of order, as being a change of law, and no retrenchment appearing as the result of the proposed change. (Speaker Kerr, Cong. Record, 1, 44, p. 2822; Hinds' Prec., 4, 3885.)

To the pension appropriation bill a proposed amendment transferring the Pension Bureau from the Department of the Interior to the War Department, also providing that the offices of Commissioner and Deputy Commissioner of

Pensions be abolished, and that the duties of those offices be performed by Army officers, to be designated for that purpose, without additional pay, was held to be in order, being germane and retrenching expenditures in the manner provided in the rule. (Cong. Record, 2, 52, pp. 1690–1691, W. L. Wilson, chairman; Hinds' Prec., 4, 3887.)

In a post-office appropriation bill an amendment striking out $9,500,000 for transportation of mails on railroad routes, and substituting "For transportation on railroad routes, $9,490,000, of which sum $150,000 may be used by the Postmaster General to maintain and secure from railroads necessary and special facilities for the postal service for the fiscal year ending June 30, 1888," was held in order under rule, as it reduced appropriation. (Mr. Carlisle, chairman; Hinds' Prec., vol. 4, 3892.)

Amendments providing new legislation must be germane to some provision of the bill and show on face reduction of expenditures. Ruling by Chairman Hughes, New Jersey, December 16, 1911, was as follows:

"The Chair is ready to rule. The part of the rule upon which the gentleman from Texas relies reads as follows:

"'Nor shall any provision in any such bill or amendment thereto changing existing law be in order except such as being germane to the subject matter of the bill shall retrench expenditures by the reduction of the number and salary of the officers of the United States, by the reduction of the compensation of any person paid out of the Treasury of the United States, or by the reduction of the amounts of money covered by the bill.'

"The Chair assumes that the gentleman relies upon the second classification. In the opinion of the Chair, however, amendments such as proposed by the gentleman from Texas (Mr. Garner) must not only show on their face to be an attempt to reduce expenditures or to retrench, but must also be germane to some provision in the bill. In the opinion of the Chair this amendment, offered as it is, as a separate paragraph to the urgent deficiency bill, is not germane. Therefore the Chair sustains the point of order."

At the present time, either as a result of this amendment or because of the suspension or failure to enforce the rule, the fact is that appropriation bills are important not merely from the point of view of Government expenditure but also from the point of view of permanent legislation. Almost all appropriation bills, particularly those bills which do not come within the jurisdiction of the Appropriations Committee, contain provisions of law which change the organization or enlarge or contract the activity of particular services or lay down rules which govern the method of their action.

XII. CONSIDERATION AND ENACTMENT OF REVENUE MEASURES AND AUTHORIZATIONS TO BORROW MONEY.

One of the characteristics which has distinguished the English financial system during the past two centuries has been that the public revenues have for the most part flowed into the public treasury as the result of the operation of permanent law, and have thus been independent of the action of any particular Parliament. It is true, of course, that each Parliament has had it in its power to change at any time the system of taxation by repealing or changing the rates of existing taxes and by levying new taxes. But with the exception of the income taxes and the customs duties on a few articles, such as tea, it has not been usual for Parliament to take any action with regard to the revenues which flow automatically into the treasury by reason of the enforcement by administrative officers of the provisions of permanent statutes.

The result has been that English budgetary methods have made little, if any, provision for a consideration by Parliament of revenue measures. Reports of revenues realized and estimates of revenues for the next year have been submitted to Parliament regularly as a part of the budget speech, but the consideration given has usually been to determine whether actual expenditures come within actual revenues and estimated expenditures come within estimated revenues. It is probable, however, that the failure in England to lay emphasis on the revenue side of the budget has not been due to any conscious purpose on the part of Parliament to relieve the executive from legislative control in the matter of revenues. As a matter of fact the administration has at all times been free to bring in proposals for revenue increases and decreases, and these when presented have often been regarded as matters of such serious responsibility as to require the administration to go to the country for a vote.

It is, of course, true that in the early days of parliamentary development, in the conflict of Parliament with the Crown, great stress was laid on the necessity for obtaining the consent of Parliament before any tax could be laid. But this was before both the time of permanent taxes and the time when Parliament claimed the right to define the purposes for which the money granted by it to the Crown might be spent. When its right to control the expenditure of public money through the device of appropriation acts was finally admitted,

Parliament felt that it might with safety relax its annual scrutiny and control over the revenues by providing in permanent legislation for taxes at fixed rates on definite objects, which would continue to be collected until it took action to the contrary. The only marked exception to this general rule is to be found in the case of the income tax, whose rate is fixed every year in order that Parliament may have a means of easily adjusting year by year the relations of the revenue and the expenses. This adjustment is especially adapted to the purpose, as each increase or decrease in expenditure is brought home in the form of a direct tax on incomes.

The insistence which early writers—particularly continental writers—on the constitutional system of England laid on what was spoken of as Parliament's "control of the purse," which was regarded as a control over the revenues rather than over the expenditures, was instrumental in fostering upon the Continent the belief that an effective legislative control over the finances must include an annual review and determination of revenues as well as of expenditures. Provision was made for such a control in the French constitutions and in the Belgian constitution of 1830; these have had a very great influence on other continental constitutions. The result is, that it is seldom the case upon the Continent that taxes are levied otherwise than annually. The system of taxation may be, indeed is, commonly based on permanent law. But this legislation has no continuing force except in so far as it is incorporated by reference into the annual finance law. Budgets on the Continent, therefore, generally lay equal stress upon the revenue and the expenditure side.

In the United States, whose Constitution was adopted before the mistaken views of continental writers on English institutions had been acted upon, the English system was made the model with an important exception, which will be noted later. The taxes, from which by far the larger part of the revenue was obtained, were from the beginning provided for in permanent law and the Congress has always directed its efforts to obtain a control over the financial operations of the administration to the expenditures rather than to the revenues. Another reason has been influential in minimizing the importance of the revenue side of our financial legislative procedure: From the beginning of our history the chief consideration of revenue laws has been with reference to their bearing on industrial development and other welfare relations rather than to their effect as fiscal measures. The treasury financing has been the incidental factor. The first tariff act passed by the Congress of the United States committed us to a protective policy which has never since been abandoned. Our internal revenue system also, while more than our customs revenue actuated by fiscal motives, has after all been formed to a degree, at any rate, with the idea of discouraging the production and

consumption of articles which were regarded as having a deleterious rather than a beneficial effect upon the people.

The result has been that although the revenue policy of the United States Government has been a dominant issue in partisan politics, it is considered very largely apart from our expenditure policy. Indeed, more than once in our history the most marked connection that there has been between them has been the increase of our expenditures with the avowed purpose of diminishing an embarrassingly large surplus. Even our war debt was woven into our currency system in such a manner that it was not deemed wise to reduce outstanding obligations. With a revenue policy unrelated to expenditures the chief anxiety experienced until recently was lest we should be required to reduce the revenues and thereby defeat the welfare purposes of revenue laws.

This suggests the one important feature which we left out of the British revenue system so closely followed in other respects, viz, we left out a means of surplus and deficit financing which brings home to the people the proposals of the administration and the action of the legislature in a more forceful manner than does the annual reenactment of all revenue laws. There would seem to be no reason for the reenactment each year of revenue laws established as an expression of continuing policy; in fact, there is high advantage in having it understood that legislation which has a bearing on the conditions affecting the profitableness or unprofitableness of business shall be considered in the light of established or continuing policy. There is great reason, however, for providing a means whereby the significance of fiscal legislation shall be a subject of continuing public concern; that there should be a means for keeping the action of the Government constantly before the people. As an aid to budget making, therefore, the English have adopted a policy of using the income tax for surplus and deficit financing.

That the willingness of Congress to abdicate its power of annual review of and control over revenues is due to the more than ample Federal revenue powers, leaving nothing to consider but the effect of taxation of one kind or another on welfare, rather than to any great desire to give the administration a free hand is clearly evident, however, when we consider the attitude of our State and municipal legislatures with regard to the revenue side of our State and municipal budgets. These governmental units had been shorn of most of their indirect revenue-raising powers. For a long time the main, it might almost be said, the only source of State and municipal revenue was the general property tax—the miscellaneous local taxes make up a small percentage of the local revenues. The law providing for the property tax, while fixing in detail the object taxed, as well as the taxpayer, did not fix the rate of taxation. The rate of taxation was

left to be determined by the authority competent under the law—in the States, the State legislature; in the municipalities, a council, or similar body—and was determined by this authority entirely because of fiscal considerations. It was high because the States and the cities wished to spend large amounts of money, or it was low because their demands were less exacting. It was thus not so much because of any desire to exercise a legislative control over revenues or expenditures as it was to provide a method by which a proper relation between expenditures and revenues realized for merely fiscal reasons might be secured that annual control over revenues was adopted for local jurisdictions. Of recent years, as is well known, a tendency has become evident to differentiate State from local revenues. The States have often decided to obtain their revenues from taxes such as the corporation tax, the inheritance tax, the liquor tax—whose imposition has been due to other than fiscal motives and whose rates have been fixed by permanent law. To the extent that this has been done, the annual State legislative review of and control over revenues has also been abandoned.

As has been said, from the beginning of our history it has been the case that the Congress has not exercised an annual review and control over the revenues of the Government. These have flowed into the Treasury almost automatically and as the result of the operation of permanent laws, which, so far as concerns the taxes, provided both methods for determining the taxable objects and persons and the rates of the taxes imposed. Furthermore, as these taxes have in the main been imposed because of the belief that a beneficial influence would by their imposition be exerted over our industries, the problem which has presented itself to the Government has been the wise disposition of ample revenues rather than the curtailment of unwise expenditures. To use the terminology of the science of finance, American financiering has been "surplus" and not "deficit" financiering; but it has been without the means for making its revenue measures felt. The only means employed for bringing the results of Government financing home to the people has been through expenditures, and to these has been given the chief consideration by Congress, so far as thought has been given to the methods and purposes of finance measures.

At the time when our legislative system was established it was apparently believed, probably because of English parliamentary experience, that an effective management of the public finances necessarily involved a close connection of the consideration of expenditures with that of revenues. At the very first session of Congress, in 1789, provision was made for a select Committee on Ways and Means in the House of Representatives. This was made a standing committee in 1802. The Committee on Ways and Means originally had within

its jurisdiction both revenue and appropriations. It was only in 1865 that the Committee on Ways and Means lost control of appropriations. At this time it will be remembered that the expenditure demands of the Government had greatly increased, owing to the Civil War, and that use was made of the necessity for largely increased revenue to lay greater emphasis than had ever before been laid on protection of domestic industry as a guiding purpose of Federal taxation. Since that time the Committee on Ways and Means has handled the revenues, and the several appropriation committees have handled estimates for expenditures; but the Ways and Means Committee has been regarded, certainly in the popular mind, rather as the guardian of the protected industries than as the proponent of a tax policy primarily actuated by fiscal motives.

Although, in 1865, the Committee on Ways and Means lost its jurisdiction over appropriations, and its control over banking and currency, which fell into the hands of the Committee on Banking and Currency, this committee has since its establishment reported on subjects relating to the strengthening of public credit, issues of notes and taxation and redemption thereof, propositions to maintain the parity of the money of the United States, the issue of silver certificates as currency, national banks, and current deposits of public money.

At the present time the rules of the House of Representatives provide that all legislation relating "to the revenue and bonded debt of the United States" shall be referred to the Committee on Ways and Means. The jurisdiction of the committee extends also to such subjects as transportation of dutiable goods, collection districts, ports of entry and delivery, customs unions, reciprocity treaties, seal herds and other wealth-producing animals of Alaska, revenue relations of the United States with Porto Rico and the Philippines, and the revenue bills relating to agricultural products generally, excepting oleomargarine. The committee also has jurisdiction of subjects relating to the Treasury of the United States and the deposit of the public moneys, but does not have jurisdiction over what are known as miscellaneous revenues like the postal revenues, which fall within the jurisdiction of other committees. Besides the Committee on Ways and Means the following committees have jurisdiction of revenues: The Committee on the Judiciary, of court fees; the Committee on the Merchant Marine and Fisheries, of tonnage taxes; the Committee on Agriculture, of forest revenues and the tax on oleomargarine; the Committee on Foreign Affairs, of consular fees; the Committee on the Post Office and Post Roads, of postal revenues; the Committee on the Public Lands, of public-land revenues other than those from forests; the Committee on Patents, of patent and copy-

right fees; and the Committee on Immigration and Naturalization, of head tax on immigrants.

The loan policy of the United States until recently has been determined almost entirely by exigencies of war. The two exceptions have been the need for maintaining a working surplus of cash in the Treasury under a system which has linked the war debt with the currency; and the need for funds for large public works. The first of these needs has been met by giving to the Executive the power to issue bonds for such amounts as may be necessary to maintain the gold reserve as well as a working surplus. The need for such an authorization is not only to be found in the possibility of using Treasury notes for taking gold out of the Treasury for exportation and other commercial exchange purposes—i. e., in the possibility of throwing on the Treasury the meeting of a war deficit financed by the issue of demand notes at any time that business advantage may operate; it is also found in the fact that the only way to meet expenditures which are not provided for by revenues is by borrowing. In other words, Congress having failed to consider these two great questions of public finance (1) the retirement of the demand obligations issued to cover a deficit incurred in the Civil War, and (2) the annual adjustment of revenues to expenditures, the only thing to be done is to grant to the President the power to protect the credit of the Nation by the issue of bonds and certificates of indebtedness in such amounts as may be necessary to keep an adequate working balance in the Treasury.

Beginning with the administration of Jefferson the Federal Government has taken a large interest in the development of public works. For this purpose it was proposed to obtain funds in two ways: (1) By grants or sales of public lands and (2) by bond sales. The first method has been continuously invoked, and many millions of acres of the public lands have been thus disposed of. Under Jefferson it was proposed to undertake the construction of canals and other means of transportation which would cost $25,000,000. Foreign complications, followed by the War of 1812–1814, postponed further consideration. After the war a general plan for the financing of public improvements was again brought forward and, after months of discussion, took the form of legislative enactment. The law, however, was vetoed by Madison on constitutional grounds. Delays on the part of the Government finally resulted in local financing. When, however, in 1847 practically all of the States and local jurisdictions had exhausted their revenue powers in fruitless efforts to maintain the credit used in support of public works, the National Government was again appealed to. Many petitions came to Congress asking that the State works be taken over and the State debts

assumed. These petitions were referred to a committee, which reported with recommendations. Fear of increase of Federal power, however, caused the dominant party to refuse to use the public credit for this purpose. It was not till the Panama Canal was definitely undertaken that the Government departed from the policy of financing out of revenues such public works as were undertaken.

Now, it may be said that our Government is fairly embarked on a method of financing public works in the manner commonly employed not only by other national governments but also by our own State and municipal governments, viz, providing of funds for capital outlays by bond sales. To bonds issued for the Panama Canal has been added an authorization for the issue of bonds as a capital fund for the construction of irrigation works in the Reclamation Service.

PART II.

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PART II.

DISCUSSION OF CONSTRUCTIVE RECOMMENDATIONS OF THE COMMISSION.

XIII. THE CONSTITUTIONAL ASPECT OF A NATIONAL BUDGET.

Writers on public finances have frequently pointed to the fact that the budget is not merely a *report of the executive to the legislative branch* setting forth what has been done and what is proposed, accompanied by a request for funds, but that it has been evolved as an instrument by means of which fundamental *constitutional rights* have been developed and maintained.

ENGLISH AND FRENCH PRECEDENTS.

Historically, the budget is one of the measures taken to make the Crown responsible. Those measures finally took the form of constitutional limitations. The most important of the limitations imposed on the Crown or the persons in control of the executive machinery of the Government is found in the doctrine that no tax or other financial burdens shall be imposed on the people except by consent of their representatives. In constitutions this political doctrine has taken the form of requiring that all revenue measures shall arise in the popular branch of the legislature.

This principle, which has played so large a part in Anglo-Saxon government, is characterized by Creasy as follows:

> Among all the nations of the Gothic stock, whether of its Scandinavian or Teutonic branch, and in all of the kingdoms founded by them out of conquered Roman provinces, councils or assemblies of some form existed, whose consent the ruling chief was bound to obtain in order to legalize all important measures of state. * * * The Anglo-Saxon polity was overthrown by the conquering Normans. But the recollections of this virtual though indirect system of representation must have survived among the bulk of the population, and may have greatly facilitated the adoption and insured the good working of the subsequent parliamentary representation of the Commons.

In England, the first well-defined statement of the constitutional principle which lies back of modern budgetary procedure is found in *Magna Charta*, the twelfth article of which provides:

> No scutage or aid shall be imposed in the Kingdom unless by the common council of the realm, except for the purpose of ransoming the King's person, making his first-born son a knight, and marrying his eldest daughter once, and the aids for this purpose shall be reasonable in amount.

In this instrument it was further provided that, in case a general council is deemed necessary to take into consideration questions of financial aid, the King is bound to issue a formal summons to those persons in the Kingdom who have a right to meet in council as representatives of the people and to set forth in such summons the cause for which such council is convened. While the early restraints on executive power were limited to revenue raising, as soon as revenue measures took the form of permanent law these restraints were extended to expenditures also. To the constitution was added the restriction that no money should be spent except pursuant to legislative act of appropriations.

In France, a definite formulation and adoption of constitutional principles which laid the foundation for its budget practice was a part of the democratic movement that finally in revolution put an end to assumptions of arbitrary power and erected a government the primary purpose of which was to conserve the welfare of the people.

STATEMENT OF PRINCIPLES IN AMERICAN CONSTITUTIONS.

The American Colonies, relying on what they conceived to be common rights of Englishmen, denied both to the Crown and to Parliament authority to tax "without representation"; and, after independence had been established, those who drafted the Constitution of the United States thought it of primary importance to put an end to future controversy so far as control over the public purse was concerned. To this end the Congress was given the *exclusive right to raise money* whether by laying and collecting "taxes, duties, imposts, and excises," or by borrowing "on the credit of the United States." Furthermore, in order that there might be no abuse of executive power in the spending of the national treasure, the provision was added: "*No money shall be drawn from the Treasury but in consequence of appropriations made by law.*"

THE GOVERNMENT AS TRUSTEE.

More broadly conceived, the underlying constitutional theory on which budgetary procedure is based is an adaptation of the ancient law of trusteeship. Constitutional government is conceived as an incorporated agency for the promotion of national welfare. The modern democratic political theory is that the people are sovereign, and that all constitutions are framed by the people. The government is incorporated by the people (the sovereign) as a trusteeship; the officer is the agent by whom the trust is administered; the citizen is the beneficiary of government as well as its creator. Public welfare, public funds, public properties are the intrusted interests or

estate. The constitution as a charter of incorporation (being granted by the people who, standing in the double relation of sovereign and beneficiary) has made every precaution that human foresight has been able to devise to make Government agents both responsive to ideals of public welfare and responsible for incompetence, neglect of duty, and breaches of trusts.

METHODS ADOPTED TO MAKE GOVERNMENTAL AGENTS RESPONSIVE AND RESPONSIBLE.

Generally speaking, *agents of government* are of two constitutional classes, viz, an *electorate* and an *official class*.

The purpose of *the electorate* is to provide a nonofficial class of persons whose duty it is to determine and to express the will of citizens; *first*, with regard to subjects having to do with the modification of the articles of incorporation or the deed of trust under which the official class are to exercise powers; *second*, with respect to the succession in office of those persons to whom are given the exercise of governing powers; *third*, with respect to certain fundamental questions reserved by the Constitution for the consideration of the electorate, or referred to them by the official class.

The purpose of creating an *official class* is to use the powers and administer the resources of the organized agency (the government) for the purpose set forth in the Constitution or deed of trust; to serve the people in the capacity of experts by ascertaining what are the needs to be met; to formulate and present for the consideration of the people and their representatives from time to time a definite program of public business, having in mind serving their needs; to take such steps as are necessary to provide the organization and equipment and provide the financial means for rendering such service with economy and efficiency.

THE THEORY OF "CHECKS AND BALANCES."

One of the first dangers to which a representative government is exposed is usurpation of powers granted to the official class. Wherever adequate provision has not been made for protecting the people against such danger, the result has been the overthrow of the principle of government as a trusteeship—the underlying principle of democracy. Recognizing the need for protection against the government official class, the American commonwealth adopted, as principles of charter organization, the devices which had been evolved after centuries of conflict—principles which had been successfully employed for the reduction of the self-assumed arbitrary powers of monarchs to a plane of controlled responsibility.

The first step taken to guarantee protection against usurpation was to invoke the theory evolved under the feudal régime—that of "bal-

ancing powers." This was applied in two ways: (1) To the agency as such; and (2) to the official class within each governing agency. To the governing agency this theory was applied by organizing the government not under one charter, but under several charters. Each of these chartered governing bodies has jurisdiction within the territory comprehended by the one to which are given the broadest powers. In other words, each citizen residing within any part of the country is to be served by two or more chartered governing agencies, *each* of which is limited by the powers exercised by the other, all of them being required to perform the service which it was thought should be delegated to the Government. Considered from the viewpoint of jurisdiction, therefore, the American commonwealth must be regarded as highly organized citizenship which, for common welfare, has chartered or incorporated a group of governing agencies, each of these agencies empowered to exercise (through elected or appointed officers) such powers only as have been recognized as belonging to it by the people in a written constitution. It is further to be noted that while powers to be exercised have been divided, the essential characteristic of each chartered agency is the same. As a chartered agency each holds all properties acquired and all funds obtained *in trust* for the expressed or implied purpose of its being; beyond the powers recognized, persons in positions of official responsibility have no greater power or authority than have any other citizens.

For determining the powers to be exercised by each of the several governing agencies the following constitutional principle has guided. Certain needs which are common to all persons residing or holding property within the territorial limits of the United States have been made the subject of powers to be exercised by the Federal Government; certain needs which it was thought might not best be met by single national agency have been made the subject of powers to be exercised by agencies incorporated within territorial subdivisions called States. Here again those needs which were thought to be common to all citizens within each State have been left for State action to meet, those special or local needs which it was thought might best be met by local public agencies, have been left to corporations called municipalities—such as counties, school districts, drainage districts, sewage districts, park districts, rural police districts, cities, towns, villages, townships, etc. All of these chartered agencies combined are the government to which each citizen must look for his liberty, for the maintenance of social order; for the protection of his person and his property; for the promotion of his economic welfare; for the protection and promotion of health; for the care of the dependents, the defective, and the delinquent; for education, etc.—all that the Government may do for the well-being of citizens who in law

are conceived of and who are constitutionally recognized as the ultimate sovereign power from which all chartered grants have proceeded.

As in conflict between government and the governed, an effective element of protection to the people has been found in the distribution of powers among different governing agencies (local and general), so, in the conflict between official classes in government, a wholesome means of restraint was evolved by requiring that such powers as are to be exercised by each branch or designated class of officers shall be defined. That is, the principle of "checks and balances" was again applied to each chartered governing agency in such manner that those powers which were to be exercised by one officer or class of officers, would be balanced by the powers exercised or to be exercised by another officer or class of officers. In the organization of the American commonwealth, this principle of constitutional law (the division of power) was carried not only into the Federal Constitution, but also into State constitutions and municipal charters. It is in relation to this principle of organization that budgetary procedure must be considered.

THE OFFICER AS AGENT, THE GOVERNMENT AS PRINCIPAL.

A full appreciation of the constitutional principles which lie back of a national budget requires that the analysis be carried one step further. By making the trustee for the public the agency for the promotion of public welfare an impersonal, immaterial, corporate being, another distinct advantage is gained. The chartered public agency, as such, can exercise powers and perform acts through natural persons only; to the public corporation the officer is an employee or servant. Under our theory of constitutional government the official class or the living agents through which acts of government must be performed can have no interest of their own in and no right to the moneys, properties, equipment, and other things of value which come into their keeping. Further than this each officer who is a custodian holds possession without the power to convey; that is, he does not hold the legal title, this being in the Government. The importance of this constitutional principle is, that the one purpose for which the official class can use funds or properties of the Government is to serve citizen needs; and it has been in respect to the duties of officers as custodians that the law has been most exacting in its demands.

THE BUDGET THE MOST EFFECTIVE INSTRUMENT FOR ENFORCING CONSTITUTIONAL RIGHTS.

The effect of the constitutional mandatory measures, as far as they relate to the budget, may be related as follows:

1. By division of powers between Federal, State, and local governing agencies, the activities to be exercised by each have been defined.
2. By the apportionment of the powers to be exercised by each chartered agency among different offices and officers, three branches of government have been established:
   a. One branch responsible for determining needs to be met for providing organization and equipment to be used; for enacting laws, raising money, granting authority to spend.
   b. Another branch or class of officers has been made responsible for efficiently using the organization and equipment provided, executing laws, collecting revenue, and spending money according to the terms and conditions imposed.
   c. A third branch has been made responsible for determining the rights of citizens and of governing agents under constitutions adopted and statutes enacted.

A budget is an effective means whereby these constitutional principles may be maintained with integrity and whereby the Government may be kept in constant adjustment with the welfare needs of the people; a means also whereby the economy and efficiency of administration may be regularly brought to a test. The practical or administrative aspects of the budget are separately considered in the pages which follow.

XIV. THE PRACTICAL ASPECTS OF A NATIONAL BUDGET.

As has been said, the initial or primary constitutional justification of a budget has been to require the executive to await the action of the legislative branch in determining policies involving the expenditure of money and the formal grant of funds before any considerable activity may be undertaken. But the very act of establishing in the legislature the power to control the executive raises for consideration serious practical problems. Constitutionally, the legislature is made responsible for determining all questions of policy involving the expenditure of money; the legislature is responsible for passing on the practical aspects of each problem of business (i. e., work done or to be done, organization and equipment provided or to be provided, revenues to be raised, funds to be granted) so far as these may relate to general policy. To do this intelligently the legislature must have complete, accurate, and prompt information about each subject which comes before them for consideration; yet the legislature itself is in a position which makes it difficult to obtain information needed except from the executive—the official whose action is to be reviewed and whose proposals are to be scrutinized.

THE BUDGET AS A BASIS FOR INTELLIGENT LEGISLATIVE ACTION.

This limitation on the exercise of legislative control over the purse has at all times been recognized, though the constitutional means for making effective the legislative control has not been clearly defined. As has been stated, the first limitation of executive power was confined to such revenue measures as imposed a direct burden on the people. Initially, however, the need for such measures was a special need, such as support for war, and this was fully explained by the Crown. Later, when revenue laws became permanent or continuous in operation, the inhibition was extended to the power of the executive to spend—requiring appropriations before public money could be used. The intelligent exercise of this additional control required still further information, and this in the form of an annual report. The "Great Charter" of Holland made it the duty of the executive to appear in person before the assembly whenever he might desire a grant of funds; the most usual method, however, has been to obtain information through a direct representative of the executive or by means of a written statement containing such data as are required by the legislature to pass acts of appropriation.

Long before the American Revolution the English budget had become, in form, an annual report of the executive to the legislature, accompanied by requests for appropriations for the next fiscal period. That this practical question was considered by the framers of the Constitution of the United States appears from the fact that the President is required "from time to time to give to the Congress information on the state of the Union and to recommend to their consideration such measures as he shall deem necessary and expedient." (Art. II, sec. 3.) It further appears from the fact that in the very paragraph which inhibited the drawing of money out of the Treasury, except "in consequence of appropriations made by law" (Art. I, sec. 9, par. 7), it finally was made mandatory to publish from time to time "a regular statement and account of the receipts and expenditures of all public money." In this relation a further constitutional power of the Executive may be adverted to, viz, "That he may, on extraordinary occasions, convene both Houses or either of them." Historically the reasons for extraordinary sessions have been set forth in the call, and these reasons have usually been the need for action concerning matters requiring budgetary legislation.

THE BUDGET AS AN ADMINISTRATIVE PROGRAM.

Viewed in its practical aspects a budget is the most effective instrument for getting before a legislature and a constituency the proposals of *the administration* and for locating responsibility for determining questions of governmental policy. Stated in another way, it may be said that a national budget is the only effective means whereby *the Executive* may be made responsible for getting before the country a definite, well-considered, comprehensive program with respect to which *the legislature* must also assume responsibility either for action or inaction. Without such an instrument efficiently used by the Executive the people and the press of the country, as well as the legislature, must be hopelessly in the dark; without a definite method of getting his concrete proposals before the country the Executive, as the one officer of the Government who represents the people as a whole, lacks the means for keeping in touch with public opinion with respect to administrative proposals—both the Congress and the Executive are handicapped in thinking about the country's needs. The possibilities of an annual budget as a *program of business* for the Federal Government *to be financed* (as distinguished from the activities or program to be financed by State and local governing agencies) is the subject to which the remaining pages of this report is addressed.

AN ACT OF APPROPRIATION CONSIDERED AS A MANDATE TO BE EXECUTED.

As has been said, an act of appropriation may be considered not alone a grant of funds; it may take on the nature of a mandate

issued by the Congress and approved by the President in his legislative capacity, which is to be executed by *the administration*. The law which requires that no money shall be drawn from the Treasury except pursuant to acts of appropriation puts in the hands of *the legislature* the power to determine policies, fix conditions to money grants, and to control *the administration*. As has been said before, a budget is an instrument by means of which the Executive may be held responsible for proposals, and the legislature may practically direct the Executive what administrative officers may do.

On the other hand, the budget, instead of being a handicap, has in it large possibilities for *the administrative officer*. The business of the Government is necessarily highly technical and complex. The business and technical needs of the Government can be known only to the administration. In the very nature of things, a legislative body, composed of hundreds of persons who have had no direct contact with the details of public business, can not exercise as intelligent judgment about the technical needs and service requirements as can the administrator. A budget gives to the administrator his opportunity not only to state the needs of his service but also to get behind him the Chief Executive, if his requests are such as should be commended to favorable consideration.

A legislative body is necessarily deliberative in character. Legislators come together as representatives of the needs of different localities; their contact and their experience peculiarly qualify them for the consideration of questions of policy. The best that a budget can do for the legislator is to enable him to have expert advice in thinking about policies to be determined. His review of the economy and efficiency with which work has been done should be based on facts set forth in the annual reports of expenditures which would supplement the budget. The budget is, however, an advantage to the legislator since it makes the head of the administration assume responsibility for each proposal and for supplying the facts necessary to support his conclusions.

To the administrator the advantage to be gained through a budget is the ability to present to the legislature and to the people, through the Chief Executive or some one representing the administration, a well-defined, carefully considered, lucidly expressed, welfare program to be financed, and in presenting this to support requests for appropriation with such concrete data as are necessary to the intelligent consideration of such a plan or program.

To the Executive the advantage to be gained lies in his ability to bring together the facts and opinions necessary to the clear formulation of proposals for which he is willing actively to work as the responsible officer. To the people the advantage is the fact that they are taken into the confidence of their official agents. Therein lie the practical use and purpose of the budget.

The special importance of this inquiry at this time lies in the fact that the Government of the United States has been operating for over 100 years without a budget. A cursory review of the digest of laws governing estimates and reports prescribed by the Congress, hereto attached (Appendix I), permits no other conclusion than that the Federal Government has not utilized the machinery essential to the fullest realization of those ideals which have been incorporated into and made a part of our constitutional law. After the adoption of the present representative or republican form of Government the constitutional means which had been evolved under a monarchical régime for bringing the proposals of the administration annually before the people fell into disuse. The annual message of the President to the Congress in no sense has been a budgetary statement, but has dealt with broad relations and has been in the nature of a review of national policies and world relations in such general terms as to have almost lost its constitutional significance—at least to be almost entirely removed from consideration in the discussion of next year's plans and the past year's performance. The mandatory requirement "that a regular statement and account of receipts and disbursements of all public moneys shall be published from time to time" has not been regarded as of highest importance—in fact, it was not until 11 years after the Government was organized that this mandate was heeded, and since that time the reports and accounts of receipts and disbursements have been in such form that they are of little use in determining what amount of funds are needed.

In Part I of this report it is pointed out that at the present time estimates of receipts and estimates of expenditures are prepared and submitted in such form that they are inadequate for the information of the Congress. Summaries of expenditures required by law to be submitted by the Secretary of the Treasury contemporaneously with estimates, not only do not provide adequate data for considering questions of policy which are to be determined by the legislature but also are not summarized and classified on the same basis as are the estimates for appropriations. The reports on revenues are not in any direct way coordinated with the estimates for appropriations except in so far as the Secretary of the Treasury estimates the amount of the surplus or deficit—this estimated surplus or deficit being based on accounts which do not accurately show expenditures of the Government, or the outstanding current liabilities which must be met.

Having no well-defined and summarized program of business submitted by responsible persons in office, the country is required to rely largely on the preelection pledges of those who are endeavoring to obtain office. There is at present no adequate means whereby responsibility may be located for the fulfillment of these pledges until

years after official action has been taken when candidates come again before the electorate, and on such occasions the issues presented are too numerous to be carefully presented or considered. Even the broad issues presented by candidates before election are necessarily confusing, the result being that it is difficult to ascertain exactly what pledges have been made, and who are to be held responsible for their fulfillment.

The alternative for this planless method of conducting public business is the formulation and submission by the administration to the legislature of an annual program in the form of a budget. This program would be prepared by the administration and submitted to the legislature. It would be summarized and presented as a request for appropriations, and the estimates would be supported by such statements of fact as would enable those in office as well as the electorate and the people to exercise judgment about each subject with respect to which funds or other definite provision or action is requested. The practical result of such an annual submission would be fivefold:

1. To enable the *President, as Chief Executive and representative of the people at large,* to get before the country a definite proposal, as to future action as well as a definite statement of fact pertaining to past accomplishment.

2. To make *the administration* responsible for proposals submitted.

3. To make *the Congress* responsible for considering and acting on each definite proposal made.

4. To make *the President, as part of the legislature,* responsible for deciding whether action taken by the Congress on its own initiative shall be approved.

5. To make *the President, as head of the administration,* responsible for deciding whether he will permit heads of departments to execute, or will refuse to let heads of departments execute, legislative measures not mandatory in character that carry with them grants of funds which in his opinion are harmful rather than promotive of the public welfare, and to go before the country for approval or disapproval of such action.

The need for a budget is thus primarily *the need for perspective* accompanied by *a need for facts,* which are essential to the determination both of questions of broad policy and the utility of results. Expressed in another way, the need for a budget is the need for the information essential to the consideration of the many-sided interests and activities of a government and of a people, the detail questions pertaining to which must be correlated in order that they may be understood; the statement of facts and of proposals concretely, to enable all parties interested to think about problems of government

revenue, problems of government expenditure, problems of appropriation, and problems of estimate in relation to—

Work to be done.

Organization provided and to be provided for carrying on work.

Character of expenditures authorized and to be authorized.

Methods employed and which should be employed for financing—

Each organization unit,

Each class of work,

Each class of expenditure,

Etc., etc.

Having provided information in broad perspective, i. e., in such summary that each relation of Government, each action taken, each proposal may be considered in relation to welfare requirements—the further need for a budget is to provide in detail the information necessary to the exercise of intelligent judgment with respect to the proposals of each branch of the service and each undertaking—to answer each question which may be raised by a Member of Congress on his own initiative or by a citizen who wishes to become informed or by an organization or group of citizens who may have a special interest in the development or cessation of any function or activity of the Government.

WHAT A BUDGET SHOULD CONTAIN.

Having in mind these practical aspects, it is recommended by the commission that the President should submit to the Congress each year a budget, which shall be made up of five parts, viz:

1. *A budget message*—or statement by the Executive of the subjects to which special attention is invited.

2. *A summary financial statement*—showing present conditions and past results.

3. *A summary of contracting and purchasing relations*—showing what the Government has bought and paid for.

4. *A summary of estimates*—showing estimated receipts and estimated expenditures by significant totals.

5. *A summary of changes in law*—proposed by the administration.

XV. REASONS URGED FOR SUBMISSION OF ANNUAL BUDGET, WITH SPECIAL MESSAGE BY THE PRESIDENT.

As has been stated, one of the recommendations of the commission is that the President shall each year, not later than the first Monday after the beginning of the regular session, submit to the Congress a budget which would be in the nature of a prospectus of work or Government undertakings to be financed. One of the fundamental purposes of establishing constitutional government is to secure responsible government. The reason for urging that the budget should be submitted by the President is that the President is the only person who under the Constitution is responsible for the acts of the executive branch of what is known as "the administration." Under the British constitutional system the titular executive is the Crown. The effective head of "the administration," or, as it is called, in accordance with British usage, "the Government," however, is the cabinet. In other words, the cabinet, at the head of which is the prime minister, is made responsible for the execution of laws and for the administration of public business. It is the "administration's" proposals and the "administration's" acts which are considered by the Parliament.

Frequently it has been said that our form of government is defective in that no provision has been made for the location of executive responsibility; that the President, in the nature of things, can not be held responsible for the business of the various departments and establishments throughout the service; that the business of the Government must be attended to by others who are appointed by the President, by and with the advice and consent of the Senate. The commission believes that such a conclusion is unwarranted from a constitutional point of view, although it may be supported historically. Constitutionally, the President is the Prime Minister of the United States; constitutionally the President is chosen by a "college of electors," who in turn are chosen by the vote of the people instead of being chosen by the Congress, who are in turn chosen by the people. The mere difference in the method of choosing the President on the one hand and the prime minister on the other does not warrant the conclusion, therefore, that the executive branch of our Government can not be made responsible.

In the opinion of the commission the establishment of executive responsibility for the manner in which business is transacted in each of the departments and establishments is essential to obtaining results with economy and efficiency. To insure this responsibility the head of the executive branch should be responsible for building up

and disciplining an efficient organization. This essential to executive responsibility has been lacking. Therefore the commission, in its report on *methods of appointment*, has recommended that practically all appointments of inferior and local officers be made by the President without the advice and consent of the Senate. (See H. Doc. No. 670, 62d Cong., 2d sess.) As in Great Britain, the head of the executive branch should be responsible for the economy or waste with which public business is conducted; therefore the commission has urged not only undivided responsibility for the character of the personnel but also central administrative control over accounting and reporting.

The primary purpose of this report is to describe present practices which make for irresponsibility and to suggest a means whereby executive as well as legislative responsibility may be established and maintained with respect to the plans and provisions made for carrying on the business of the next fiscal year, a method whereby the executive branch will be held responsible for making definite, concrete, and understandable proposals with respect to what is needed and the Congress will be held responsible for acting on these proposals affirmatively or negatively.

The constructive recommendations of the commission are to the effect that the President shall each year get before the country what it is that the administration desires to do; shall indicate in a budget message wherein action is necessary to enable the administration adequately to meet the public needs; shall indicate what definite legislation is desired and what funds are needed; shall lay the foundation for such cooperation between the legislative branch and the executive branch as will enable the Government most efficiently to provide for the welfare of the people. As an incident to such procedure it is suggested that the President shall indicate wherein limitations are placed upon executive officers which relieve them from the responsibility which they must necessarily bear if they are to give to the country the benefit of intelligent administrative direction and control.

The adoption of the recommendation of the commission that the President of the United States shall submit the budget would have for its effect to make him responsible for knowing what the estimates contain before submission; to make him aware of financial conditions; to bring before him for consideration the changes desired. The recommendation that the Secretary of the Treasury shall prepare the Book of Estimates containing the detail items in support of the summaries contained in the budget would have for its effect to make the Secretary of the Treasury not only the official editor of the estimates prepared in departments (which he now is) and the ministerial agent for their transmission to the Congress, but also an effec-

tive assistant to the President in bringing together the data and in presenting them in such form that their significance can be readily understood and considered, thereby enabling the President and his Cabinet to act intelligently. To this end there would be worked out as a result of conference, and stated in summary form, a definite administrative program to be presented by the President as the head of the administration in the consideration of which each member of the Cabinet would arrange the details of his estimates in such manner as to support this program.

The further concrete proposal is that the budget shall be transmitted with a special message to the Congress, setting forth briefly what the proposals of the administration are to which attention is specially invited. In other words, it is assumed that the President as the one officer of Government who represents the people as a whole is in the best position to lay before the Congress and to state to the people what the Government is doing and what it proposes to do; that the President, under the powers given to him by the Constitution, is in a better position than anyone else to dramatize the work of the Government—to so impress this upon the attention of the people, through the public press, by means of a budgetary message as to arouse discussion and elicit comment such as will keep the Congress as well as the administration in touch with public opinion when deciding whether or not the proposals are such as will best meet welfare demands.

The suggestion that the President shall each year send to the Congress a special budgetary message is supported by the experience of countries where annual budgets are made a part of the machinery of legislation. In Great Britain this not only applies to the Imperial Government but as well to the colonial governments; for example, the budget speech of the minister of finance of the Government of Canada for 1911 is a document of 12 pages. It covers the following subjects:

1. *Review of the finances for the year 1909–10.*—In this relation, dealing with the revenues, the expenditures, the surplus, the capital and special charges, and the cost of the Continental Railway.

2. *A review of the estimates for the year 1910–11.*—In this relation, dealing with the estimated revenue, the estimated expenditures, estimated surplus, the capital and special expenditures, and the Continental Railway.

3. *Other subjects.*—In this relation, dealing with the estimates of the current year; such as the public debt, the matured loans, sinking fund, the expenditures which in the opinion of the minister of finance should be defrayed by borrowing; bounties and trade statistics.

4. *A prospectus for the fiscal year 1911–12.*—In other words, this document contains much the same material that would ordinarily be

found in a President's annual message to the Congress. Assuming that the President were to submit to the Congress each year a special message, this would deal with such subjects only as specifically relate to the budget—the budget as a financial program, as a report on the condition of finances and as a proposal with respect to the needs for the next ensuing year.

In countries where budgets are submitted, the budget speech is one of the most important of the documents which go to the legislative branch. In the budget speech are definitely stated the proposals with respect to revenue and with respect to expenditures on which the administration is willing to stand or fall.

Under the Constitution the President of the United States has the right to present the proposals of the administration in the form of a budget speech if he so desires. The President, moreover, has the right to submit a budget if he so desires and if it is thought by him to be in the interest of efficient government that the proposals of the administration should be so submitted. He has the right to go before the country each year in such a way as to locate responsibility for action with respect to each subject considered by him to be of importance to the people. He has a right to employ such means as will enable him to keep in touch with public opinion in a definite concrete way, and to get public opinion behind him instead of blindly groping about relying for four years on impressions gained in a campaign, that in the nature of things is limited to the consideration of a few things, none of which may be of moment in the making of the plans and the execution of policies established by the Congress.

Moreover, it is thought that the Congress and the people who are represented in the Congress are entitled to be taken into the confidence of the administration. The only way to do this is for the Executive frankly to state each year the actual as well as the relative importance of the things asked for. To give to the people no opportunity to express themselves through the various agencies of expression of public opinion is to make practically ineffective and inoperative the constitutional guaranty of the right of petition and remonstrance and the right of free press and free speech. The citizens of the country as beneficiaries of the Government are entitled to something more concrete than preelection pledges.

In the opinion of the commission the present method of drawing up estimates and of presenting them to the Congress furnishes a continual and potent temptation to extravagance and waste. With each head of bureau or head of department free to request whatever amount his judgment or his enthusiasm may dictate, it is natural that the head of one department will not balance the expediency of expenditures for services within his control against the expediency of expenditures under the control of others. Each head of service is naturally

convinced of the value of work that his service is doing or can do if it is provided with what he conceives to be adequate means. The result is that under ordinary conditions no really serious attempt is made to consider the relation of proposed expenditures to prospective revenues or the relations of a particular service to a large group of services to be rendered by the Government as a whole.

As the estimates are at present submitted to the Congress the Committee on Appropriations must assume the entire responsibility—the ungracious and unpopular task of keeping the demands of the administration within reasonable bounds. The Executive is necessarily brought under suspicion by Members of Congress. Inasmuch as the Executive has not assumed any responsibility whatever for the requests which have been made, it is taken for granted that what has been requested is not an honest expression of opinion of what is needed; rather this: That each member of the administration who has submitted an estimate has done so expecting that it will be discounted, and therefore has padded his estimates correspondingly. The committees of the Congress are therefore placed at a double disadvantage; on the one hand they are deprived of information about the actual needs of the service; on the other hand they are deprived of the cooperation of the administration in their attempt to adapt the Government machinery to the welfare needs of the country. The two branches of the service are much on the same plane as would be a partnership in which each partner is "holding out" against the other and seeking to put him in a position of personal disadvantage. Under such circumstances there can not be the mutual confidence essential to effective cooperation.

It is with the idea of taking from the administration the temptation to make extravagant demands, of relieving the Congress of some portion of existing responsibility which it should not be called upon to assume, and of furnishing its Members with information necessary to the exercise of intelligent judgment about questions of public policy that the commission has proposed that the law governing the preparation and submission of estimates be so changed that it be recognized as the duty of the President to have prepared and submit as a part of the budget the items of the estimated expenditures which are each year submitted to the Congress.

The commission is, of course, aware that the President may, without authority of statute, require the heads of departments to submit to him the estimates of expenditures before they are sent to the Congress. Indeed, this has occasionally been done in the past; but under present conditions the examination which the President can give to estimates which have been prepared in their present form must, in the nature of things, be perfunctory in character, and in case of reductions has usually resulted in horizontal cuts without due regard for the

needs of particular services. The commission is of the opinion that if the duty is squarely and clearly imposed by law upon the President of assuming responsibility for the estimates and for presenting these in budgetary form a centralized Executive revision will necessarily result which will be of the greatest value in reducing the cost of doing the things which the Government is now doing, and thereby make available such resources as at present are wasted for doing things which can not be done without increasing the revenues. Such action will also have the further result of relieving the Congress and its committees from much of the embarrassment and disadvantage under which it at present labors in attempting to serve the country in a representative capacity. A Congressman should not be held responsible for not seeing any further in the dark than anyone else, and most people are in the dark when attempting to think about what the Government is doing and what it is proposing to do.

As an incident to such procedure it is thought that there must necessarily develop a system of official representation which will consistently support the administration program which is submitted. Under the present decentralized system of submitting it the practice is for each head of bureau or head of division to deal directly with Members of Congress or such persons as he may find most favorably disposed toward his work. This practice not only tends to destroy coordination, but also operates to prevent changes being made which are necessary to economy and efficiency in the transaction of business, even where such changes are recommended by the President.

The development of a budget system necessarily carries with it means for developing a definite administration program and means for presenting it and defending it before the legislative branch of the Government and the country. All this seems to be definitely provided for in the Constitution, but the means for making it effective seem to have been overlooked.

XVI. SUGGESTED FORMS FOR SUMMARY FINANCIAL STATEMENTS TO BE SUBMITTED BY THE PRESIDENT AS A PART OF THE BUDGET.

One of the subjects which must come before the Congress each year is the determination of a financial program; that is, under the Constitution the Congress is made responsible for deciding all matters pertaining to the raising of revenues and the borrowing of money to meet current needs as well as to protect the credit of the Government. It is necessary, therefore, for Members of Congress to know: (1) What is the present financial condition; (2) what is the condition of appropriations and other authorizations to spend; (3) what have been the revenue and borrowings of the past year as compared with expenses, the capital outlays, and debt payments; and (4) what has been the net effect of the year's business on the general fund surplus. This information being before them they may then consider to advantage the future, they may decide what expenditures may be authorized for the next fiscal year, whether the revenues shall be increased or resort shall be had to borrowing.

Budget Statement No. 1.

An understanding of present financial condition requires that account be taken of resources in hand as well as obligations to be met. For this reason it is suggested that a balance sheet or statement of *current resources and liabilities* should accompany the budget. This would show all the assets available to meet liabilities and all obligations that have already been incurred and which therefore must be taken into account in making plans for the future. The form of statement of current assets and liabilities which has been suggested by the commission for consideration of the Department of the Treasury follows.

BUDGET STATEMENT No. 1.—*Current balance sheet, showing assets, liabilities, and reserves.*

	Balance 191–	Increases.	Decreases.	Balance 191–
*Cash				
**In Treasury and subtreasuries				
**In bank depositaries, Treasurer's account				
**In bank depositaries, disbursing officers' accounts				
*In hands of disbursing officers and fiscal agents				
*Reserves against cash				
*Trust obligations, cash requirements				
**Special fund, cash requirements				
*Sinking-fund requirements, current year				
**Reserves for disbursing officers' balances:				
** Treasury credits—				
**Post Office Department				
**Disbursing officers and fiscal agents				
**Bank depositary credits, disbursing officers and fiscal agents				
*Other reserves, cash requirements				
*Cash available for meeting general fund liabilities (excess of cash over reserves)				
*Amounts payable by the Government				
*Public invoices and other accounts payable				
*Accrued salaries and wages payable				
*Vouchers and pay rolls payable [1]				
*Unclaimed salaries and wages payable [2]				
**Treasury warrants payable				
**Treasury drafts and checks on depositaries outstanding				
*Short-term loans and matured debt				
*Other accounts payable by the Government				
**Net cash available for general-fund purposes				
*Amounts due to the Government (notes and accounts receivable for general-fund purposes)				
*Current surplus or deficit (excess of current assets over current liabilities and reserves, or vice versa)				

* Information *not* at present regularly and accurately produced through accounts and reports.
** Information at present regularly and accurately produced through accounts and reports.
[1] Includes public vouchers, reimbursement vouchers, interdepartmental vouchers, pay vouchers, and items on pay rolls which have not been paid.
[2] Pay vouchers and items on pay rolls which after a specified time have been set aside as obligations of a special fund set aside for the purpose.

In preparing this form the purpose has been to have such items and such only included as are necessary to complete and accurate information about present financial conditions as far as they relate to the question of the next year's plans; that is, the purpose has been to indicate:

1. Cash in the Treasury, in depositaries, and in the hands of disbursing officers.

2. The amount of cash which must be set aside or reserved in order to meet the trust and special fund obligations created by law; which by deduction would show—

3. The net cash available for meeting general fund liabilities. To this would be added—

4. The amounts due to the Government for rents and from other accounts receivable which, when collected, will be available for general fund purposes. This will establish—

5. The net total of current resources. Against this net total of assets would be set up—

6. The amounts payable by the Government out of the general fund. This being deducted from the net resources would give—

7. The current surplus or deficit (or the net amount which must be added to or taken from the next year's requirements to enable the Government to meet its maturing general fund obligations currently).

On the *pro forma* statement shown above the information at present regularly produced through accounts and reports is indicated by **. The information which is not at present regularly produced through accounts and reports is indicated by *. This subject will be considered in greater detail in the report of the commission on "accounting and reporting." In brief it may be stated that the Congress and executive officers of the Government are handicapped in thinking about the financial needs of the Government because:

1. At the time appropriations are asked for and questions of revenues and expenditures are to be considered there is not submitted a statement which purports to show present financial condition except in so far as this is found in the annual report of the Secretary of the Treasury on the state of the finances.

2. In this report the amount of cash available for meeting liabilities is inaccurately stated, for the reason that the officers of the Treasury do not have the means for knowing currently, without special investigation, what is the amount of cash in the hands of disbursing officers and fiscal agents.

3. The accounts of the Government do not regularly produce exact information about the reserves against cash and for this reason they do not have exact information with respect to excess of cash available for meeting liabilities over reserves.

4. Officers of the Government do not have the means for knowing what accounts are due to the Government and can not tell what are the total current assets.

5. The officers of the Government do not know and have no means for currently reporting what are the amounts payable by the Government since there is not brought together at any central point information concerning public invoices and other invoices payable, accrued salaries and wages payable, vouchers and pay rolls payable, unclaimed salaries and wages payable, and other accounts payable by the Government.

6. The only information that is regularly produced to the Congress and executive officers by the Secretary of the Treasury pertaining

to current liabilities relates to Treasury warrants, drafts and checks, etc. Even that part of the matured debt which has not yet been called for, or payment on which has failed to reach the holder of the bond which has matured, is not reported as a part of the current obligation.

7. The statements which are prepared and submitted do not and can not accurately reflect currently the surplus or the deficit.

BUDGET STATEMENT No. 2.

Another subject of primary importance to the Congress as well as to the executive officers concerning which complete and accurate information is needed as a basis for determining what provision must be made to finance the Government for the next succeeding year relates to *funds and appropriations*. Complete and accurate information should be available in summary form about the condition of funds and appropriations which have been previously granted. This is a condition precedent to the consideration of what further grants are needed to enable executive officers properly to perform the functions for which they are made responsible. A form of summary report which has been submitted to the Department of the Treasury for setting forth in summary form the present condition, as well as transactions affecting the funds and appropriations, follows.

BUDGET STATEMENT NO. 2.—*Fund balance sheet, showing condition of the general fund, of the sinking funds, special funds, and trust funds.*

	Balance 191-.	Increases.	Decreases.	Balance 191-.
GENERAL FUND NET RESOURCES AND REQUIREMENTS.				
*Net cash available for general fund purposes (cash less all general fund reserves and liabilities. See Statement 1).				
**Amount due to the general fund from bond funds (Panama Canal)				
*Unrealized balance of Secretary's estimate of general fund receipts for current year				
Total general fund resources and requirements				
*Excess of unexpended appropriations over resources[1]				
GENERAL FUND APPROPRIATIONS AND AUTHORIZATIONS.				
*Unexpended balance of appropriations				
*Current—				
*Annual				
*Specified period (longer than fiscal year)				
*Permanent specific				
*Recurrent—				
*Specific annual				
*Indefinite				
*Unencumbered balance of appropriations				
*Unliquidated balance of encumbrances on appropriations				
BOND FUNDS.				
*Bonds authorized and unissued				
**Amount due to general fund				
*Balance of bond funds subject to appropriation				
SINKING FUND.				
**Sinking fund assets				
**Sinking fund deficiency				
*Sinking fund requirements				
SPECIAL FUNDS.				
*Cash in reserve for special fund purposes				
*Other special fund resources				
*Total special fund resources				
*United States notes outstanding				
*Other special fund obligations				
*Unencumbered balance of special fund authorizations				
TRUST FUNDS.				
*Cash in reserve for trust fund purposes				
*Other trust fund resources				
*Total trust fund resources				
*Trust fund obligations, cash (see Statement I)				
**Gold certificates outstanding				
**Silver certificates outstanding				
**Treasury notes outstanding				
**National bank 5 per cent fund				
*Security deposits				
*Other cash obligations				
*Trust fund obligations other than cash				
*Security deposits				
*Indian trusts				
*Other				

* Information *not* at present regularly and accurately produced through accounts and reports.
** Information at present regularly and accurately produced through accounts and reports.
[1] It is also to be noted that contracts have been entered into, judgments have been awarded, and accounts settled, which have not been funded by acts of appropriation, amounting to $——, in addition to which there are undertakings authorized for which contracts have not been entered into to the amount of $——.

For this purpose it is thought that the following data should be submitted with the budget:

1. Resources at present available as well as resources required in order to meet outstanding general-fund authorizations.
2. The appropriations and other authorizations outstanding against these resources.
3. The condition of bond funds, sinking funds, special funds, and trust funds.
4. The authorizations of Congress to enter into contracts and the contracts made for which no appropriations have been made and which must be financed by grants subsequently to be made.

On the form which is above suggested as a means of getting this information before the Congress the data which are at present regularly produced through accounts and reports are indicated by **. The information which is not regularly produced through accounts and reports is indicated by *. Concretely, the information which is not at present available to Members of Congress and to executive officers pertaining to the resources available and requirements of the general fund are:

1. The net cash which is available for general-fund purposes.
2. The unrealized balance of general-fund receipts estimated for the current year.
3. The general-fund resources which will be required to meet contracts, authorizations for the payment of which must be subsequently made.

The only information pertaining to general-fund resources which is at present accurately stated is the amount due to the general fund from bond funds.

What is meant by the item "Net cash available for general-fund purposes," in the form suggested, is the cash available for meeting general-fund obligations less all outstanding general-fund liabilities. What is meant by the item "Unrealized balance of general-fund receipts estimated for the current year" is the amount of the estimated receipts for the year against which appropriations have been made but which have not yet been collected or realized. The first of these items would be the general-fund cash surplus as shown on the statement of current assets and liabilities above described. Before the Congress and executive officers will be able to establish this item with exactness it will be necessary to provide the means for obtaining and reporting accurately all of the data called for by the asset and liability statement.

Information may at present be reported with respect to the "Unrealized balance of estimated general-fund receipts for the current year." This, however, must be done by computation, as there

is no means provided for bringing this regularly into the reports through the accounts.

What is meant by "Unexpended balance of appropriations" is the balance still subject to voucher—that is, the amount for which vouchers may still be approved. For the head of a department to whom an appropriation is made it corresponds to the "check-book" balance of a bank account. At the present time the officer has only the "bank-book" balance—i. e., the balance after deducting vouchers paid. His authorization being to approve vouchers for payment, approval of vouchers in excess of the amount authorized makes him a misdemeanant. Notwithstanding this fact, he is without a record to show what amount he has already approved. The "bank-book" balance is shown in the general-fund cash; but there is nothing in the fund or appropriation accounts as they are commonly kept which shows the balance for which vouchers may still be approved. This information may not at present be obtained for each department or for the Government as a whole, except as a result of special investigation. For the Government as a whole the Department of the Treasury keeps an account with each appropriation; but the purpose of this is to show the balance against which are to be charged advances to disbursing officers, thereby making available at all times information with respect to the "Balance subject to requisition for cash." The officers of the Treasury do not know what is the balance of cash requisitioned that has not been spent; they do not know the vouchers drawn which have not been paid; they do not know the accounts payable that have not been vouchered, nor are the other departments able to supply this information regularly from accounts kept. On the so-called appropriation ledger the Treasury officials do not charge against appropriations either vouchers approved or even vouchers paid until the accounts current of disbursing officers have been settled by the auditors or "accounting officers of the Treasury." The unsettled balance of accounts currently ranges from $200,000,000 to $700,000,000. This great unsettled balance is between them and an accurate statement of condition of appropriations; the result is the acceptance of an approximate to the truth—the record of advances to disbursing officers. The only way that information may be brought together which will show the balance of appropriations against which vouchers may still be approved would be by assembling this information from each of the several accounting offices of departments and establishments, using a very laborious process.

As is indicated in the form of report of the fund statement above shown, it is thought to be desirable to have separately stated the unexpended balance of "current" appropriations, as distinguished from those which are "recurrent" or which are made recurrently

DEPARTMENT STATEMENT.

Department of ———.

Comparative statement showing balances of funds and appropriations, assets, expenses, liabilities, and reserves, as of ———, 191—, and ———, 191—, together with totals of transactions affecting the same for the period reported.

	Balance ——, 191—.	Increases.	Decreases.	Balance ——, 191—
GENERAL AND CONTROLLING ACCOUNTS.				
Unexpended balance of funds and appropriations				
Unallotted balance of funds and appropriations				
Unencumbered balance of allotments				
Unliquidated balance of encumbrances				
Assets				
Cash—				
Advanced from the Treasury and for the credit of reimbursable appropriations				
To be remitted to the Treasury [1]				
Bills and accounts held for collection				
Due from other departments (to be reimbursed)				
Work in progress				
Stores				
Government property (other than stores)				
Expenses, etc				
Expenses of—				
Administration				
Operation				
Maintenance				
Fixed charges				
Contingencies and losses				
Expenditures for the benefit of the Government as a whole				
Total				
Liabilities and reserves				
Public invoices and accounts payable				
Accrued salaries and wages (not due)				
Public vouchers payable				
Reimbursement vouchers payable				
Pay rolls and pay vouchers				
Due to other departments				
Reserve for unclaimed salaries and wages				
Reserve for collections returnable to the Treasury and for credit of appropriations				
Accountable warrants (Treasury balance)				
Closing account				

[1] Amount collected, to be remitted to the Treasury, but still in the hands of fiscal agents.

On this form it will be noted that the resource side of the fund accounts does not appear. Instead there is indicated an "Unexpended balance of funds and appropriations." This amount would indicate the balance for which heads of departments might still approve vouchers to be met by the Treasury. The Treasury alone would keep the accounts which would show the general fund resources available for meeting appropriations. On the other hand, the Treasury would not keep—

The unallotted balance of appropriations.

The unencumbered balance of allotments.

The unliquidated balance of encumbrances.

In other words, the controlling fund item appearing on the Treasury statement would be the unexpended balance of appropriations, with respect to which would be indicated the balance still subject to requisitions and the cash in the hands of disbursing officers. The departments would carry this unexpended total as its asset, throwing up against this asset the unallotted balance of appropriations, the allotments, and the reserves for encumbrances for contracts indicated.

It is also to be noted that from the department statements all revenue items are omitted. Instead there is set up a "reserve for collections returnable to the Treasury and for the credit of appropriations." This is suggested for the reason that the Treasury Department is the only one in a position to keep a full set of revenue accounts. The departments, however, would make the collections and return them to the Treasury or credit them to appropriations as required by law. The Treasury accounts would also subdivide these revenue accruals and collections in whatever detail might be desired, as a matter of detail accounting and reporting, but, as has been said, they would not appear on the summary general statements as revenues. All of these accounts for all of the departments would be brought together on the Treasury statement. It is also to be noted that in the department statement no surplus account is indicated, but for the purpose of balancing under the double-entry system of accounting which is recommended a "closing account" is employed. This does not necessarily mean that the department may not keep a surplus account for capital assets in order to indicate what is the surplus of properties which the department has acquired over the reserves outstanding, such as the capital funds provided for stores in the Navy, etc.

Budget Statement No. 3.

The third subject of immediate responsibility both to the Congress and to the Executive in his advisory relation to the Congress is that of *revenues and expenditures*. In order to provide exact information with respect to the amounts expended by the Government and the revenues which have accrued to meet such expenditures it is suggested that a summary report should be submitted with the budget in the general form indicated on the following page.

BUDGET STATEMENT NO. 3.—*Operation account—showing the current expenditures, revenues, and borrowings.*

	1909	1910	1911	Estimated 1912.
*Revenues				
**Customs				
**Internal				
**Corporation tax				
**Public lands				
**Postal				
*Miscellaneous				
*Excess of general Government expenses, etc., over revenues				
Total				
*Current expenses, fixed charges, and losses				
*General Government overhead				
*Military and naval activities				
Administration and other overhead (military)				
Operation (military)				
Maintenance (military)				
*Civil activities				
Administration and other overhead (civil)				
Operation (civil)				
Maintenance (civil)				
Excess of general Government revenues over expenses, fixed charges, and losses				
Total				
*Expenditures for stores and other property				
*Increases in stores				
*Military and naval purposes				
*Civil and general purposes				
*Increases in Government property (other than stores)				
*Military and naval purposes				
*Civil and general purposes				
Balancing account				
*Expenditures for payment of bonded and other debt				
*Bonded debt for military and naval purposes				
*Civil War period				
*Spanish War				
*Bonded debt for civil and general purposes				
*Bonded current deficit				
*Public improvements				
**Funded debt (United States notes)				
**Unfunded currency obligations				
**Old demand notes				
**Fractional currency				
**Notes of national banks to be redeemed				
**Payments to sinking fund				
Total expenditures for increasing assets and decreasing indebtedness				
Less Government borrowing for current expenses, capital outlays, and redemption of debt				
*Excess of expenditures for increasing assets and reducing debt over borrowings				
*Total revenues and borrowings				
*Total expenditures, contingencies, and losses				
*Excess of revenues and borrowings over expenditures and losses				
*Excess of expenditures and losses over revenues and borrowings				

*Information *not* at present regularly produced through accounts and reports.
**Information at present regularly produced through accounts and reports.

This report provides for showing:

1. Revenues accruing to the Government. Classified by legal authorities for levy or otherwise accruing revenues.
2. The expenditures so classified as to clearly distinguish between:
   - *a.* Nonasset-producing expenditures, including—
     1. Current expenses—
        - a. Administration and other overhead.
        - b. Operation.
        - c. Maintenance.
     2. Fixed charges—
        - a. Pensions.
        - b. Interest.
        - c. Rents.
        - d. Other fixed charges.
   - *b.* Asset-producing expenditures, including—
     1. Stores (increases).
     2. Other Government property (increases).
   - *c.* Asset-reducing transactions and results or contingencies and losses.
   - *d.* Debt-reducing expenditures, including—
     1. The bonded debt (not funded).
     2. The funded debt (funded Treasury notes).
     3. Unfunded currency obligations.
     4. Sinking fund requirement for the period reported.

In the form of summary reports before described those items concerning which exact information may be obtained through accounts and reports are indicated by **. Those concerning which exact information may not be regularly produced through accounts and reports are indicated by *.

BUDGET STATEMENT NO. 4.

As has been stated, each of the three classes of information suggested by the above-described forms of summary reports is essential to the intelligent consideration of a financial program. Further than this, it is thought that these data should be brought into relation with the estimated expenditures, and the estimated receipts of the Government for the next succeeding year. To the end that the significance of these several items may be readily seen it is suggested that the estimated expenditures and the estimated revenue (plus estimated borrowings) should be so summarized that they may be seen in perspective as follows:

BUDGET STATEMENT NO. 4.—*Present and estimated condition of the current surplus, showing the result of the financial policy of the Government during a period of years.*

Description.	Item.	Total.	Surplus.
1911.			
General-fund surplus, July 1, 1910 (see Statement 1)			
Revenues for the fiscal year 1910–11			
Customs			
Internal			
Corporation tax			
Public lands			
Postal			
Miscellaneous			
Expenditures for the fiscal year 1910–11			
General Government overhead			
National defense			
Civil purposes (other than postal service)			
Postal service			
Excess of expenditures over revenues			
or			
Excess of revenues over expenditures			
Less (or plus) borrowings			
Net increase (or decrease) in general-fund surplus during the fiscal year 1910–11			
1912.			
General-fund surplus, July 1, 1911			
Estimated revenues for fiscal year 1911–12			
Customs			
Internal			
Corporation tax			
Public lands			
Postal			
Miscellaneous			
Appropriations for the fiscal year 1911–12			
General Government overhead			
National defense			
Civil purposes (other than postal service)			
Postal service			
Estimated excess of expenditures over revenues			
or			
Estimated excess of revenues over expenditures			
Less (or plus) estimated borrowings			
Estimated net increase (or decrease) in general-fund surplus during the fiscal year 1911–12			
1913.			
Estimated general-fund surplus, July 1, 1912			
Estimated revenues for fiscal year 1912–13			
Customs			
Internal			
Corporation tax			
Public lands			
Postal revenues			
Miscellaneous			
Estimates for appropriations for the fiscal year 1912–13			
General functions			
National defense			
Civil purposes (other than postal service)			
Postal service			
Estimated excess of expenditures over revenues			
or			
Estimated excess of revenues over expenditures			
Less (or plus) estimated borrowings			
Estimated net increase (or decrease) in general-fund surplus during the fiscal year 1912–13			
Estimated general-fund surplus, July 1, 1913			

Summaries of expenditures should be supplemented by the official estimates; summaries of revenues and borrowings should be based on the then existing law. By comparison of such estimates the Congress would have clearly indicated what reductions in the estimates of expenditures, or what increases in gross revenues or gross borrowings would be necessary in order that the Government might be able to make ends meet.

In support of the statement or summary of estimates above shown it is thought that the President should also indicate what would be the effect of any proposed changes in law with respect to revenues, as well as to indicate by comment and as collateral advice what authorized bond issues might be availed of in case of a deficiency without changes in law that would affect the revenues of the Government. So, too, in the submission of a definite financial program, in case it is thought desirable to increase gross expenditures so that they will be in excess of revenues, it would seem desirable to have clearly indicated what of the expenditures are for properties and other purposes for which bonds might properly issue; that is, what expenditures may be properly capitalized in the form of borrowings without taxing the next succeeding year with the cost of acquisition or construction. For this a definite basis would be laid in the analysis of expenditures which will distinguish current expenses from properties acquired and estimates for current expenditures from estimates which are for the acquisition of properties and the construction of projects which the Government has undertaken or which it is about to undertake.

XVII. FACTS NEEDED FOR THE CONSIDERATION OF THE ECONOMY AND EFFICIENCY WITH WHICH THE PUBLIC BUSINESS IS TRANSACTED.

In the foregoing discussion no account is taken of the efficiency of management and the economy of work. The problem of economy and efficiency is the everyday problem of the administrator. Economy means conformity to standards or unit measurements of cost. Efficiency is the test which the administrator must apply to individual and organized effort directed toward the accomplishment of result. In order that he may think intelligently about the subject of his responsibility he must have before him regularly statements which will reflect results in terms of quality and quantity; he must be able to measure quality and quantity of results by units of cost and units of efficiency. If he is to give an account of his stewardship which will reflect credit on himself for the efficiency with which he has directed and controlled the business of the Government, nothing short of full and accurate information will enable him to succeed. The legislator is also responsible for thinking about the business of the Government in terms of economy and efficiency. His responsibility, however, is for an intelligent review of the acts of the administrator and for providing the conditions which will enable the administrator to conduct the work efficiently and economically. With the legislator the question of economy relates to the conservation of public funds and properties which have been placed in the hands of the administrator. He is responsible for requiring that the administrator render to him a full and accurate account or report of his past doings as well as a statement in the nature of a prospectus of future plans. Before he can begin to think intelligently about furnishing funds for the carrying out of future plans, the legislator should ascertain what has been done with the funds appropriated for carrying out past policies agreed on; he should ascertain what steps have been taken toward the accomplishment of the ends already approved. It is in the terms of past experiences that future policies must be formulated and estimates of future needs must be financed.

Without ability to make a full, accurate, and well-digested report the administrator is under a double handicap; he himself is without the basis for intelligent judgment in passing on current transactions which come before him. He is also unable to render a satisfactory account of his stewardship, and therefore must rest under such suspicion as will cause those in position of legislative and financial

control to place increasing limitations on the exercise of discretion in the use of funds voted. Full and adequate information is due to the legislative branch from the executive branch of the Government. Without this the legislator must be put in the position of being compelled to make a treaty with administrative subordinates who are able to give him relatively more intelligent answers to questions and are of relatively higher service in assisting the Congress to determine questions of policy than are the executive officers themselves. Under circumstances which do not make the executive officer the channel through which information is obtained the choice forced upon the legislator is to deal close-fistedly with a stable but inelastic bureaucracy, or to deal open-handedly with executive heads whose reports do not protect the legislator from acting ignorantly nor lay the foundation for the enforcement of responsibility for efficiency and economy in the conduct of the business which has been intrusted to them.

In preparing and submitting the constructive suggestions herein contained, therefore, it has been accepted as a principle that cooperation between the legislative and executive branches of the Government must be based upon mutual confidence and that mutual confidence can exist only when each may have full knowledge of the business in hand. In the current discharge of executive responsibility as well as for purposes of report there are two broad subjects in which the officer has an immediate concern, viz:

1. The economy and efficiency with which contracts and purchases are made.

2. The economy and efficiency with which the organizations, funds, and materials supplied to administrative officers are employed for rendering service to the public.

BUDGET STATEMENT NO. 5.

The character of the problem of contracting and purchasing is such as to place the executive at a great disadvantage, due to the following facts:

1. The Government is a purchaser of nearly every class of service, material, supplies, and equipment on the market.

2. The Government buys in practically every market of the world.

3. The uses to which the services and material are put by the Government cover practically the whole range of business activity, and therefore require that services, articles, and equipment be adapted to a great variety of purposes.

4. Executive officers are frequently elected or appointed with little practical knowledge of the details of the business for which they

are to assume responsibility, and up to the present time the Government has not had any regular means for bringing to the attention of executive officers statements of fact which will enable them to think intelligently about the wisdom of contracts and purchases which are to receive their approval.

The ability of an executive or administrative officer to control economy and efficiency of purchasing depends on exact information about four subjects, viz:

1. The quality or exact character of the thing or service which has been purchased or is proposed for purchase.
2. Adaptability of things purchased or proposed to be purchased to the purposes which they are to serve.
3. Prices paid or proposed to be paid.
4. Market conditions affecting price.

The executive of an institution such as the Government whose activities are widely scattered and whose purchases are numerous and whose trading business is necessarily handled by thousands of agents through many local offices and centers has small opportunity for acquainting himself with these facts unless provided with the best-known methods of purchasing. In like manner the Congress is handicapped for considering every question of economy which depends on knowledge of what has been bought, the prices paid for goods and services purchased, and their adaptability to the purposes which they are to serve, unless it may have the data of expenditures so classified that the total cost may be considered in terms of definite standards for judgment. Such has been the conclusion of practically every business house, every corporation whose experience is worthy of consideration, whether public or private. Generally speaking, it has been found necessary to require that expenditures shall be so classified, and that they shall be reported in such analysis as clearly to distinguish the following:

a. Salaries and wages.
b. Services other than personal.
c. Material.
d. Supplies.
e. Equipment.
f. Buildings and other structures.
g. Lands.

Not only will some such general classification make possible the analysis of each cost or expenditure account into significant elements of cost, but also, by adopting a subclassification which is uniform throughout the service, the trading relation, as such, may be summarized and presented either under broad classes or by subdivisions, which will enable the officer who seeks to review transactions to bring them to the test of judgment.

Because of the double significance of a classification of expenditures by objects, viz:

1. The advantage to the administrator.
2. The advantage to the legislator who is to review the acts of the administrator,

this was one of the first subjects approached by the President after the inquiry was organized. In fact, it was one of the first steps taken in inaugurating the inquiry preliminary to the organization of the commission. In October, 1910 (the estimates and appropriations then being in hand in the several departments), it was thought desirable to have them reclassified in such manner as to reflect from past experience the objects for which it was proposed that money should be spent. The result of this reclassification appears in the summary which follows.

BUDGET STATEMENT No. 5.—*Recapitulation of estimates and expenditures by classes of objects of expenditure.*

Classes of objects of expenditure.	Estimates for 1913	Allotments for 1912	Expenditures for—		
			1911	1910	1909
Grand total		$1,002,043,739.81			
A. Salaries, wages, and other compensation for personal services currently rendered		381,093,311.07			
B. Compensation for services other than personal		140,936,526.74			
1. Transportation of persons (service)		12,489,527.40			
2. Transportation of things (service)		78,022,597.48			
3. Subsistence and support of persons (service)		8,094,873.17			
4. Subsistence and care of animals and storage and care of vehicles (service)		122,906.32			
5. Communication service		1,645,497.65			
6. Printing, engraving, lithographing, and binding (service)		1,884,130.49			
7. Advertising and publication of notices (service)		276,040.57			
8. Furnishing of heat, light, power, and electricity (service)		2,776,114.49			
9. Special and miscellaneous services other than personal (including repairs by contract or open-market order)		35,624,839.17			
C. Materials not specifically adapted for use as supplies, equipment, or structures		19,622,360.08			
D. Supplies and materials specifically adapted for use as supplies		57,397,960.22			
1. Stationery, drafting, scientific, and educational supplies		2,615,068.94			
2. Fuel (including burning and illuminating gases, oils, and liquids)		9,852,896.02			
3. Mechanics', engineers', and electricians' supplies; furnace and foundry supplies		1,992,236.18			
4. Cleaning and toilet supplies		1,223,951.17			
5. Wearing apparel, household linen, and hand-sewing supplies		5,469,604.87			
6. Forage		4,329,741.25			
7. Provisions		18,441,519.76			
8. War supplies		8,229,522.09			
9. Special and miscellaneous supplies		5,243,419.94			
E. Equipment (including live stock) and parts and materials specifically adapted for use as equipment		40,936,545.89			

F. Structures, nonstructural improvements to land, and parts and materials specifically adapted for use as structures		24,043,756.28			
G. Land		3,314,518.47			
H. Capital outlays for rights and obligations		76,857,328.85			
1. Purchase of rights to demand, control, or enforce action, or of rights to act		23,350.00			
2. Payment of debt (including payments to sinking funds)		63,495,020.00			
3. Repayment of deposits					
4. Treaty obligations					
5. Refunds, awards, and indemnities		13,338,958.85			
9. Special and miscellaneous					
I. Fixed charges and contributions other than pensions and retirement salaries		35,477,160.61			
1. Rents		7,897,469.41			
2. Royalties					
3. Fees for licenses, permits, and privileges					
4. Interest		23,557,558.00			
5. Insurance and depreciation funds		80,383.20			
6. Educational and general welfare grants and contributions					
7. Subsidies and bounties		3,941,750.00			
8. Burial expenses, providence funds, and other gratuities					
9. Special and miscellaneous					
J. Pensions and retirement salaries		160,479,190.63			
K. Losses and contingencies		4,934,233.28			
L. Undistributed (work on Panama Canal)		56,920,847.69			

[1] Does not include the amount spent for salaries and wages on the Panama Canal, shown below as "Undistributed." The same comment applies to all other items.

THE USE WHICH MAY BE MADE OF SUMMARIES OF EXPENDITURES BY OBJECTS.

The summaries of expenditures for the Government as a whole, which appear on pages 168 and 169 (Statement No. 5), are to be taken, not as an accurate statement, but as illustrative. As has been said, they were prepared from such data as were available in each of the departments. In some of the offices the information was obtained with much exactness, since the classifications corresponded somewhat closely to what was called for by the President. In other offices the grouping was quite different; in fact, it may be said that a different classification was employed in every office and branch of the service. It was necessary, therefore, to obtain estimates which would reflect the judgment of men who are most closely in touch with each class of the service where exact information was not obtainable as a basis for distribution of the total disbursements actually made. The analysis, however, when made, served the purpose of ascertaining whether or not the classification which was suggested was a practicable one, and whether the information produced, if uniformly required throughout the departments, would be useful to the administrator. For the purpose of this inquiry it has also served as a basis of specific examination into many subjects pertaining to economy and efficiency of management. The results are now presented as a pro-forma statement for the purpose of raising question with respect to the utility of such a summary if made available to the Congress at the time the annual estimates were submitted.

In the first column of the foregoing statement will be found index letters and figures. The letters so used indicate the main classes of expenditures which it is thought should be standardized. These letters and figures would serve the same useful purpose to the administrator and the legislator as does the Dewey system of cataloguing the million or more books in the Congressional Library. This is the key by means of which any and all detail information may be located in accounts.

Class A represents salaries and wages. An analysis of this total would bring to official consideration every question pertaining to compensation for personal services. The total of salaries and wages would be analyzed in such manner as to show the cost for each branch and department. Beneath these would be the accounts and the pay rolls. These would lay the foundation for consideration not only of salaries and grades established for civil and military service but also for that of the salaries and grades which can best be utilized in each of the services.

The second class, above indicated as "B," is intended to cover all services other than personal, and is subdivided in such manner as to give separate totals for the following:

Traveling expenses.
Subsistence (while not in travel status).
Garage and stable service.
Freight, expressage, drayage, and hauling.
Communication service.
Printing, engraving, lithographing, and binding.
Advertising and publication of notices.
Heat, light, and power.
Special and miscellaneous (other than personal).

As a result of consideration given to the foregoing classification by a large number of technical men in the service this classification was ultimately modified so that transportation of persons, transportation of things, and subsistence were shown separately as elements which might go to make up traveling expenses or any other class of expense accounts. In the main, however, the classification has remained as outlined in the initial report and this will adequately serve the purpose of the present report. The utility of such a classification is obvious.

If the subject of transportation be one to which official consideration may attach, all of this class of expenditure would be brought together. So, too, the same advantage would be gained to one who might be interested in the economy and efficiency of arrangements for subsistence, for garage and stable service, freight, express, printing, advertising, etc. Exact judgment with respect to any of these general subjects would require further detailed analysis. This would be found in the departmental reports which it is proposed should support the general summary and in the detail accounts which would support the departmental reports.

An illustration of the advantage to be gained from such a standard analysis is found in the fact that when the President recently undertook to obtain from the departments an analysis of traveling expenses for the period of one year it was found after careful consideration of the work involved in each department that it would cost in time of employees from $120,000 to $150,000 to make such an analysis. If, on the other hand, a standard classification had been previously adopted and the accounts had been so kept as to reflect this analysis in each branch of the service, information in any detail might have been obtained at the cost simply of taking off a statement from the accounts, and these data in summary form would already have been found in reports which would provide the key to any congressional or other official inquiry that might be thought desirable.

The third general class, "C," has to do with what are called materials. As a result of subsequent consideration it is thought that materials should be subdivided as follows:

Raw material.
Metals and metallic products.
Nonmetallic and mineral products.
Lumber and wood products.
Fiber products.
Paints and painters' materials.
Hides, pelts, and leather and animal products other than provisions.
Saps, gums, dyes, and other vegetable products.
Special and miscellaneous materials.

For purposes of stores and cost accounting each of these would be again subdivided, so that in final analysis in the records of the Government would be found information in any detail which might be desired concerning cost of materials. If, however, any Member of Congress, or any committee of Congress, might desire to go into the question of economy of purchase the data called for could be furnished without delay, and without special investigation, and analyzed in such form that the cost might be set forth in terms of price and quantity purchased under each specification, thereby enabling the Members of Congress or the committees to go into the subjects of prices paid and of the adaptation of materials to the end or purposes for which they were used.

The fourth class, "D," indicated is that of supplies. This is subdivided under:

Stationery.
Fuel.
Mechanics' supplies.
Drugs, chemicals, etc.
Wearing apparel.
Forage.
Provisions.
War supplies.
Special and miscellaneous.

As a result of subsequent discussion with departmental committees some of these classifications have been changed, but in the main they have stood the test of much technical consideration and are being gradually injected into the accounts. Such a classification would be especially useful in an analysis of the current expenses of the Government. The records which are at present being prepared are such as to enable each office or department to report in any detail with respect to the kinds of things bought which fall within this general group of expenditures.

Without discussing the several other classes which are set forth in the form under discussion, it may be said that by means of such a display of expenditures each of the Senate and House committees on departmental expenditures or on appropriations would be able at any time to go into any question of purchase which might attract their attention and to have such an analysis as would enable them to obtain exact standards of judgment with respect to the economy of purchase and the efficiency of personnel in each branch of the Government so far as related to the trade relations of the Government.

Supporting the general summary above indicated, a summary would also be made in department reports showing expenditures by bureaus and other subdivisions, classified by objects. Referring to these several statements, let us assume that the subject of "fuel" is one into which legislative inquiry is to be made. For the Government as a whole nearly $10,000,000 are paid for fuel. Question would at once go to the departments or establishments using fuel in large quantities. From the general statement it would appear that of this amount $100 worth of fuel paid for by the Government was used by the Executive; $6,942,000 was used by military departments and establishments; $2,393,000 was used by civil departments and establishments. Going further into the civil branches, it would be found that of this total $805,000 worth of fuel was used by the Treasury. Looking into the Treasury Department, it would be found that the two large items of Treasury cost were:

Revenue-Cutter Service	$122,000
Supervising Architect	484,000

If desiring to know further how this is accounted for in the Revenue-Cutter Service, the fuel cost might be obtained in terms of cost for the central office, for each vessel, for the repair station, etc. Within each of the several services might be brought together not only a statement of the fuel cost in total, but a statement of cost by standard classes of fuel, such as the following:

Coal and lignite.
Peat.
Coke.
Charcoal.
Wood, kindling, and matches.
Briquets, patent and artificial fuels.
Crude petroleum.
Petroleum distillates.
Etc.

The expenditure under each of these in turn might be stated in terms of standard specifications and unit prices. All of this information would be available without the cost of bringing together the data

through a long special investigation that could not be completed until after the need for the information had passed; in fact, on any subject of expenditure which would have to do with cost in terms of price, quantity, and quality, it would be a ready-made brief in the accounts and reports. The summaries which would be brought before the Congress by the President in his budget statement would serve as a key through which such data could be made immediately available to any committee or Member of Congress when desired. But of still larger importance to the Government from the viewpoint of economy and efficiency, it would enable the President and the head of a department to review currently acts of subordinates, thereby giving to the Government the benefit of first a friendly current review, which might be followed by a hostile annual review; it would give the officer the means whereby he might obtain the information essential to efficient direction; it would give to the Congress the means of enforcing responsibility.

ECONOMY AND EFFICIENCY IN SERVICE RENDERED.

A report on the economy and efficiency with which the organizations, funds, and materials supplied to administrative officers are employed for the accomplishment of the purposes for which the service was created at the present time at least can not be reduced to a summarized statistical statement. The measurement of economy of each result must be in terms of its own standards. In few instances have standards of efficiency and economy of result been established in the service. The President in his budget message, however, may call attention to those results to which legislative consideration should be given. This should be done in order that there might be the closest cooperation between the President and the Congress in providing conditions favorable to making the public service effective in each of its many departments, bureaus, and divisions.

XVIII. SUGGESTED FORMS OF SUMMARIES OF ESTIMATES TO BE SUBMITTED BY THE PRESIDENT AS A PART OF THE BUDGET.

Three classes of statements of fact suggested as essential parts of the budget to be submitted by the President have been discussed, viz:

1. Summary of financial statements.
2. Statements bearing on the subject of economy or waste, the efficiency or inefficiency with which the work of the Government has been performed.
3. Summaries of estimates.

The third class of data would include both estimates of *revenues and borrowings*, and estimates of *expenditures*.

ESTIMATES OF REVENUES AND BORROWINGS.

Having in mind the character of judgment which must be exercised by the Congress with respect to the raising of revenues and the authorizing of loans, it is thought that the summary of revenues and borrowings which is presented should set forth for each item of revenue (classified according to the provisions of law under which revenues accrue) the following:

1. Estimated revenues—
    a. For the next fiscal year (1913).
    b. For the current fiscal year (1912).
2. Actual revenues realized during—
    a. The last completed fiscal year (1911).
    b. The next to the last completed fiscal year (1910).
    c. The second to the last completed fiscal year (1909).

In other words, it is suggested that estimates of revenues should be cast upon the background of not less than three next preceding fiscal years;[1] that the estimates for the current fiscal year should also take into consideration the experience of the months which have expired to the date of the estimate; that upon this basis the revenues of the next ensuing fiscal year (the year for which appropriations are to be authorized) should be so itemized as to show the amount which it is thought may be realized under each legal provision by virtue of which revenue accrues in some such form as is indicated on the following page:

[1] In the charter of the city of Philadelphia it is required by law that the average of the last five years shall be taken as the estimate for all revenues derived from indirect taxation.

BUDGET STATEMENT NO. 6.—*Estimated revenues and borrowings for the current and ensuing years compared with actual revenues of past years.*

Classification by legal provisions under which revenues accrue and loans are made.	Reference to estimates.	Estimated revenues and borrowings—		Actual revenues and borrowings realized during the fiscal years—		
		For the next fiscal year, 1913.	For the current fiscal year, 1912.	1911	1910	1909
CUSTOMS REVENUES.						
Total revenues from customs.....						
INTERNAL REVENUE.						

The advantage of the itemization suggested in the first column of the form above illustrated is obvious, viz: That each revenue and loan measure may be considered in relation to (1) its effect on the welfare of the country, (2) its productivity as a fiscal measure. Thus, each class or schedule of customs might be independently considered—each internal revenue tax, each class of miscellaneous revenue measures, each authority to borrow. This would lay the foundation for comparison of estimated revenues and expenditures and for the discussion of definite concrete recommendations that the President might think desirable. In any event, whether definite recommendations were made by the President or not, the summaries in the form suggested would not only be useful to the Committee on Ways and Means and to individual Members of Congress in the Committee of the Whole or in final debate on proposed changes in revenue laws, but would also be in the nature of supporting details to financial statements hereinbefore discussed.

ESTIMATES OF EXPENDITURE.

In any undertaking, public or private, the determined policy of the institution should bear a very direct relation to the end or purposes of the enterprise. As has already been said, one of the serious handicaps under which officers of Government at present labor is that those who have to consider requests for appropriations have placed before them each year a mass of undigested details relating to expenditures. From this it is impossible for a busy man to think clearly about what is being done or what it is that officers propose to do. Under such circumstances it is impossible for Members of Congress to consider estimates for expenditure in relation to broad questions of policy. There is at present an inadequate statement of fact pertaining to each subject or undertaking for the support of

which funds are requested; only a part of the data pertaining to a particular fund or enterprise for which support is asked is made available to one committee or group of Members of Congress who are asked to consider its support; there is inadequate provision made for considering requests which are submitted for one undertaking or enterprise in relation to the various other undertakings or enterprises for which support is requested; in the forms of estimates which are submitted the data which are made available pertain to a number of unrelated subjects. In any event, it is difficult even for the expert staff of a committee to get together all of the information which is submitted bearing on a particular subject to be considered, and a large part of the time of the committee is given to seeking information which should be regularly submitted and made available in intelligible form.

For the purpose of obtaining the information necessary to suggest a method of presentation of facts pertaining to the many activities of Government, the commission asked the head of each department and establishment to have an analysis made of actual expenditures for 1911, of appropriations for 1912, and of estimates for 1913, from four different points of view, namely:

1. Cost by organization units.
2. Cost by classes of work or activities.
3. Cost by appropriation bills or methods of financing.
4. Cost by character of expenditures (that is, the amount expended for current expenses, fixed charges, capital outlays, etc.).

As a means of facilitating the work, a form was prepared which would admit of all four classes of data being returned on one sheet by a single analysis. This was done by asking that each organization unit return a separate sheet for each class of work or enterprise conducted by it; and that in this be shown, by arrangement of items on the stub and by columnar analysis, the other two classes of data called for.

Having obtained these four analyses of the same figures representing expenditures for 1911, appropriations for 1912, and estimates for 1913, from each organization unit, the commission then undertook to summarize and to present the results in such form that they might be considered in relation to questions of broad governmental policy. It is thought that each of the forms of budget statements which follow (namely, Budget Statements Nos. 7 to 13, inclusive), are significant in that each gives definite concrete information with respect to one or more of the broad questions which the Congress is responsible for answering.

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For the purpose of presenting the picture of the many activities of the Government in form to be considered in relation each to the other, the commission has reduced all of the cost of work of the Government to 18 general classes, viz:

General functions:

I. Legislation, executive direction and control, adjudication, etc.

Military functions:

II. Defense by land.
III. Defense by sea.
IV. Expenditures on account of past wars.

Civil functions:

V. Promotion of friendly relations and protection of American interests abroad.
VI. Protection of persons and property.
VII. Regulation of commerce and industry.
VIII. Promotion of interests of the laboring classes and general economic welfare.
IX. Promotion of agriculture, forestry, and fisheries, and protection of game.
X. Promotion of commerce, banking, manufacturing, and mining.
XI. Promotion of transportation and communication, other than the postal service.
XII. Postal service.
XIII. Care, utilization, and distribution of the public domain.
XIV. Protection of the public health.
XV. Care and education of the dependent, defective, and delinquent.
XVI. Care and education of Indians and other wards of the Nation.
XVII. Promotion of education, educational research, literature, art, and public recreation.
XVIII. Local government.

Whether or not the classification of the commission may be accepted as the best classification or even as a desirable one, it is thought that it is only by bringing together the many related subjects under general heads that it is possible to get a bird's-eye view of the business of the Government. It is further thought that by bringing together in related groups the expenditures, estimates, and appropriations the budget summaries presented by the President may be used as an index or key to the many details relating to each question of policy which is to be considered, and the several broad subjects or welfare

interests as well as the details included in each may be considered in relation to each other. The reason for adopting the classification above shown is discussed in detail in Part III. The reason for summarizing the data in the forms shown in Budget Statement, Nos. 7 to 13, inclusive, is discussed below.

BUDGET STATEMENT NO. 7.

The purpose of Statement No. 7, as shown in the pro forma budget attached, is to present a summary of estimated expenditures for the current and ensuing years compared with actual expenditures for the past three years. As applied to the budget estimates, the allotments of current appropriations, and the expenditures which have been analyzed by the commission, the form would set forth the following:

BUDGET STATEMENT NO. 7.—*Summary of estimated expenditures of Government funds for the ensuing year and of allotments for the current year, compared with the actual expenditures for three years past, grouped by units of organization.*

Units of organization.	Reference to Book of Estimates.	Estimates for 1913.	Allotments for 1912.	Expenditures for—		
				1911	1910	1909
Total		$989,783,216.55		$902,009,656.70		
The Congress:						
Senate, including Vice President	9–14, 22	1,749,619.00		1,855,047.93		
House of Representatives	14–17	4,637,680.25		4,927,493.10		
Joint committees and commissions				186,993.48		
Capitol Buildings and Grounds	13, 15, 88, 353	278,800.00		861,975.09		
Capitol Police	14–17	78,450.00		83,682.46		
Government Printing Office	375–384	2,243,325.68		2,260,350.53		
Library of Congress	18–21, 383	849,545.00		857,717.24		
National Botanic Garden	21, 267	29,893.75		29,892.63		
The President (including Executive boards and commissions):						
The Executive Office	22, 383, 384	200,540.00		197,122.12		
The Tariff Board	384	225,000.00		202,706.78		
Commission on Economy and Efficiency	384	75,000.00		46,742.76		
Commission to Investigate Cost of Second-class Mail				1,116.28		
Railroad Securities Commission				12,475.09		
The Judiciary:						
Supreme Court	105, 526	161,000.00		151,081.10		
Circuit courts of appeals, circuit, district, and Territorial courts	* 51, 105–106, 361, 435–438, 514, 526	5,107,565.00		4,712,150.27		
Court of Claims	108, 383	98,800.00		87,391.91		
Commerce Court	107	74,500.00		35,789.60		
Court of Customs Appeals	107, 383	75,580.00		73,418.20		
Executive Departments:						
State	25–26, 171–176, 384, 512	4,624,717.41		4,420,415.59		
Treasury	27–50, 267–280, 382, 385–396, 511–513	127,378,896.75		75,555,788.97		
War	53–61, 179–205, 205–228, 327–349, 382, 393–399, 464, 473, 515–519	153,452,223.43		156,862,806.78		
Justice	103–105, 383, 433–438, 493	5,263,475.90		4,540,072.16		
Post Office	90–94, 365–371, 383	262,905,653.00		241,324,530.75		
Navy	62–72, 231–248, 382, 519, 520	128,610,012.46		119,068,359.44		

In the first column of this statement the items would be classified according to units of organization. In some instances these units would represent a single function or class of activities; but, generally speaking, as this Government is now organized, a different analysis must be made to show functions or activities of classes. This appears in later statements.

The primary purpose of Statement No. 7 is to show in perspective the expenditures for a period of years. In other words, this is the connecting link between the data presented as a basis for considering the organization and work program of the Government as distinct from its financial program. In relation to Government finances expenditures are thrown into perspective with estimates; in relation to work to be undertaken it shows the organization units through which work is performed.

BUDGET STATEMENT NO. 8.

The purpose of Statement No. 8 is to set forth a comparative summary of estimates, appropriations, and expenditures by organization units and bills. The character of this statement is concretely illustrated on the following page. It brings into perspective the results of the analysis by the commission of the estimates submitted to the Congress for the fiscal year 1913, the appropriations actually made for the fiscal year 1912, and the amount reported by the department as having actually been expended during the fiscal year 1911. In the first column appears the organization units by which the request is made, in somewhat greater detail than is shown in Statement No. 7. The questions of policy concerning which information is given relate to the methods of financing each organization unit. The first column, with the references opposite the items therein, serves as an index to the different bills and acts of appropriation in which the estimates and appropriations are to be found and which provide the funds for expenditures. For example, from this it appears that the Interior Department obtains its funds from nine different appropriation bills or classes of bills. The War Department makes its estimates conformable to the practice of receiving money grants through 12 different appropriation bills or classes of bills. The Department of Agriculture receives its money grants through six different appropriation bills or classes of bills, four of them being regular annual appropriation bills and two of them being appropriations obtained through permanent law, etc.

BUDGET STATEMENT No. 8.—*Comparative statement of estimates for 1913, appropriations for 1912, and expenditures for 1911, showing for each organization unit the amount carried by each annual bill and by each class of other acts of appropriation.*

ESTIMATES, APPROPRIATIONS, AND EXPENDITURES OF GOVERNMENT FUNDS.

Totals by bills.	Amounts covered by estimates.						Amounts not covered by estimates, 1911.
	Page of Book of Estimates.	1913	Page of Digest of Appropriations.	1912	Page of report of expenditures.	1911	
Total		$989,783,216.55		$1,008,602,850.63		$902,009,656.70	
The Congress:							
Senate, including Vice President		1,749,619.00	8–17,37	1,917,121.12		1,855,047.93	
Legislative, executive, and judicial bill	9–14,22	1,749,619.00		1,730,067.00		1,650,871.87	
Sundry civil bill				11,000.00			
Miscellaneous bills and resolutions						30,455.60	
Deficiency bills				176,054.12		173,720.46	
House of Representatives		4,637,680.25	17–26,34	4,813,894.51		4,927,493.10	
Legislative, executive, and judicial bill	14–17	4,637,680.25		4,611,774.10		4,696,362.77	
Sundry civil bill				1,000.00			
Miscellaneous bills and resolutions						41,810.54	
Deficiency bills				201,120.41		189,319.79	
Joint committees and commissions			34–37	169,000.00		186,993.48	
Legislative, executive, and judicial bill						18,078.62	
Sundry civil bill				14,000.00		10,041.66	
Miscellaneous bills and resolutions				50,000.00		10,221.03	
Deficiency bills				15,000.00		148,652.17	
Recurrent indefinite appropriations of the general fund				90,000.00			
Capitol buildings and grounds		278,800.00		1,438,254.29		861,975.09	
Legislative, executive, and judicial bill	13,15,88	115,700.00	12,19	115,700.00		189,340.65	
Sundry civil bill	353	163,100.00	35,36,348–351	1,206,943.00		498,614.19	
Deficiency bills			13,14,348–351	116,611.29		174,020.25	
Capitol police		78,450.00	16,25	78,450.00		83,682.46	

Aside from the relation of the organization units requesting appropriations to the congressional committees considering them, the chief value of this summary is to show the relative amounts which are asked through different bills for the several organization purposes, this comparison running through the estimates for 1913, the appropriations for 1912, and the actual expenditures for 1911. And in this relation it is suggested that the comparison might well be extended to two more years, thereby casting the estimates up against a background of the current year's appropriations and three completed years of actual expenditures. For example, it is found that the total estimates for 1913, submitted as a basis for authorizations of expenditures for the Government as a whole, are $989,783,216.65; the amount actually appropriated for the year 1912 is $1,008,602,850.63; and the amount actually expended for the year 1911 is $902,009,656.70. A similar comparison may be made with respect to each organization unit. Thus it was found that the House of Representatives requested $4,637,680.25 for 1913, received an appropriation for 1912 amounting to $4,813,894.51, and actually expended for the fiscal year 1911 $4,927,493.10. It thereby appears that there has been gradual progression downward from the expenditures for 1911 to the estimates for 1913. The amount appropriated for 1912 was nearly $100,000 less than the amount expended for 1911; the amount requested for 1913 was about $200,000 less than the amount actually appropriated for 1912; or about $300,000 less than the amount actually expended for 1911. Gross comparison between 1913 and 1912, however, is shown to be subject to the following qualifications. The estimates for 1913 are found in the legislative, executive, and judicial bill only, whereas appropriations were made for 1912 as follows:

Legislative, executive, and judicial bill	$4,611,774.10
Sundry civil bill	1,000.00
Deficiency bills	201,120.41
Total	4,813,894.51

The amount appropriated in the legislative, executive, and judicial bill for 1912 was $27,000 less than the amount asked for for 1913, as against which there was a deficiency appropriated for amounting to $201,120.41. Wishing to know the difference in detail between the estimates for 1913 and the appropriations for 1912, this information may be obtained by reference to pages 14 to 17 of the Book of Estimates and pages 17 to 26 of the Digest of Appropriations, as indicated on the summary in the reference columns.

With respect to the Capitol Building and Grounds it will be found that the appropriation for 1912 was $1,438,254.29; the estimates for 1913 were only $278,800. By reference to the pages indicated in the Book of Estimates and the Digest of Appropriations it will be found

that this is largely items of capital outlays in appropriations for 1912, together with a deficiency of $115,611.29. So, too, taking any other relation, as, for example, the estimates, appropriations, and expenditures of the President; the only differences found are in the Executive Office. Between 1912 and 1913, in the legislative, executive, and judicial bill, there is an increase asked for amounting to $720, or the salary of a $60 per month clerk, as shown on page 22 of the Book of Estimates, indicated in the reference column; another difference is found in the item "Commission on Economy and Efficiency." With respect to this last item, two observations are to be made—(1) that the actual expenditures for 1911 were $46,742.76, although the appropriation was $100,000; and (2) that the appropriation for 1912 was $75,000, but carried with it the unexpended balance of 1911 of about $54,000, which does not appear on the form shown. Further than this, it is to be observed that, whereas only $75,000 was included in the Book of Estimates for 1913, the President in a special message, which was referred to the Committee on Appropriations, asked for $250,000 for the next year. Therefore, in these two respects, the statement needs to be supplemented by further information, which would be found only by consulting the annual report of the Commission on Economy and Efficiency, to which reference is made; page 39 of the Book of Estimates, as shown on the summary; and the minutes of the Committee on Appropriations, to which the special message of the President was referred, this being a request supplementary to the preparation of the Book of Estimates. This illustration is given to indicate the need for information supplementary to the summary of estimates, appropriations, and expenditures—namely, the amount of the appropriation for the year 1911, which did not lapse and which therefore must necessarily be added to the appropriation grant in the sundry civil bill for the year 1912. This information could be obtained at the time the estimates were prepared; it is suggested that such information should regularly be set forth in the "Summary of estimates by items of appropriations," which would accompany the Book of Estimates, described in the next chapter.

Another rather striking difference between actual expenditures for 1911 and appropriations for 1912 is found in the Treasury Department. This difference, however, is due not to the fact that essential information is lacking but to the practice of including sinking-fund provisions regularly in estimates and appropriations, but not carrying out the requirements of law in making expenditures. As a matter of fact in 1911 there was practically none of the public debt retired, nor was the amount of the sinking-fund requirement put aside to retire it in the future. The debt-service expenditures for that year were confined to interest, whereas for the years 1912 and 1913 amounts are included not

only for interest but also for sinking-fund requirements. These items only suggest the character of annotations which should be made for the information of an officer having this kind of statement before him. As has been said, the form of statement not only indicates relations of differences by organization units and by bills but also points to the specific data supporting each of the totals by means of which those differences are to be accounted for.

BUDGET STATEMENT NO. 9.

The purpose of this summary is to bring together the estimates, appropriations, and expenditures and to state them in such classification that questions may be answered about the character and cost of work done by each organization unit.

In the foregoing statements which have been described no suggestion is made with respect to the character of work performed by any branch of the Government. In order to bring the estimates, the appropriations, and the expenditures into such relation that persons responsible for policy determination may quickly grasp the different kinds of work done and the cost or proposed cost of performing each function in each of the several departments and establishments, a general summary of the character shown on the following page has been prepared.

BUDGET STATEMENT NO. 9.—*Recapitulation of estimates for 1913 and expenditures for 1911, by organization units and functions.*

ESTIMATES AND APPROPRIATIONS OF GOVERNMENT FUNDS.

Organization units and functions.	Page of Book of Estimates.	Estimates for 1913.	Expenditures for 1911.
EXECUTIVE DEPARTMENTS.			
Department of State		$4,659,415.98	$4,459,207.43
General functions		38,301.57	32,796.53
Promotion of friendly relations with foreign nations and protection of American interests abroad		4,430,647.61	4,308,757.16
Protection of persons and property and maintenance of order		125.00	100.00
Promotion of agriculture, forestry, and fisheries, and protection of game		23,400.00	5,525.28
Promotion of commerce, banking, manufacturing, and mining		35,226.26	48,984.84
Promotion of transportation and communication other than postal service		39,293.70	16,423.82
Promotion and protection of the public health		5,896.41	31,603.75
Care and education of the defective, dependent, and delinquent		26,569.43	12,805.53
Promotion of education, educational research, literature, art, and recreation		59,956.00	2,210.52
Department of the Treasury		127,416,018.63	75,591,026.35
General functions		114,707,162.51	62,894,526.84
National defense by sea			292,700.14
National defense—expenditures on account of past wars			462.70
Protection of persons and property and maintenance of order		2,881,737.14	2,523,040.80
Promotion of commerce, banking, manufacturing, and mining		5,278,487.66	5,190,849.31
Promotion of transportation and communication other than postal service		2,442,981.84	2,398,487.95
Promotion and protection of the public health		1,995,649.48	2,083,745.31
Care and education of the defective, dependent, and delinquent		10,000.00	10,000.00
Local government		100,000.00	197,213.30
Department of War		153,540,170.04	156,965,657.83
General functions		97,988.93	86,892.06
National defense by land		113,998,836.09	115,959,533.64
National defense by sea			362,872.57
National defense—expenditures on account of past wars		5,810,319.56	5,944,676.46
Promotion of friendly relations with foreign nations and protection of American interests abroad			39,257.54
Promotion of agriculture, forestry, and fisheries, and protection of game			7,310.46
Promotion of transportation and communication other than postal service		32,647,216.44	33,642,927.12
Care, utilization, and distribution of the public domain			79.59
Care and education of the defective, dependent, and the delinquent			406.34
Promotion of education, educational research, literature, art, and recreation		134,757.75	141,825.31
Local government		851,051.27	779,876.74

From this summary the appropriations for 1912 are missing, for the reason that money grants are at present made in such manner that many times it is impossible to ascertain the character of work or activity which is to be supported. This does not purport to bring together the total cost to the Government for doing a particular class of work, but rather to show the relation of actual cost in 1911 and the estimates for 1913 for doing each kind of work undertaken or performed by each department. By reference to this form of summary it is found that of the $127,416,018.63 estimated for the Treasury Department for

1913, $114,707,162.51 was for general purposes, such as the administration of the national finances, the construction and operation of public buildings, etc.; $2,881,737.14 was for the protection of persons and property (largely the Revenue-Cutter Service); $5,278,487.66 was for the promotion of commerce, etc.; $2,442,981.84 was for the promotion of transportation; $1,995,649.48 was for the promotion and protection of public health; $10,000 was for the care and education of the defective, dependent, and delinquent; $100,000 was for local government. So, too, in the Department of War it was found that of $153,540,170.04 estimated for 1913, $97,988.93 was for general functions; $113,998,836.09 was for national defense on land; $5,810,319.56 was for the cost of past wars; $32,647,216.44 was for the promotion of transportation; $134,757.75 was for the promotion of education, art, science, and recreation; $851,051.27 was for local government.

This summary lays the foundations for considering every question of policy relating to the adaptation of the organization of each department for doing the work assigned to it. On this general summary reference is made to the supporting details contained in the Book of Estimates. The summary is to be considered, however, in relation to the other statements which follow.

Budget Statement No. 10.

This recapitulation serves the double purpose of bringing together all of the works similar in kind under one total and at the same time showing the different committees before whom estimates come and and by whom appropriations are made for each of these several classes of work. It also shows the different bills through which appropriations are granted. For example, for the promotion of transportation it is found that of the $90,054,324.94 estimated for 1913, estimates for the following amounts came before different committees and were for appropriations through the different bills, as follows:

Committee.	Bill.	Amount.
Appropriations	Legislative, executive, and judicial	$449,357.81
Do	Sundry civil	69,068,392.51
Agriculture	Agricultural	239,686.67
Foreign Affairs	Diplomatic and consular	36,114.00
Military Affairs	Army	552,643.92
Naval Affairs	Naval	45,080.03
Rivers and Harbors	River and harbor	17,345,450.00
Post Office and Post Roads	Postal	235,000.00
Various	Permanent appropriations	2,062,600.00
Total		90,054,324.94

The purpose which such a summary serves is to get before each committee an index relating to each subject considered by it; also to raise any question of policy that may be involved in relation to the present procedure.

BUDGET STATEMENT No. 11.

The purpose of this summary is to analyze the totals of estimates of 1913 and the expenditures for 1911 for each class of work in such manner as to show the different organization units by which the work is conducted or the functions are performed. In other words, this is the obverse of Budget Statement No. 9, above described, and relates to the same general questions of policy. Statement No. 9 shows the different classes of work done by each department, while this shows the different departments doing the same class of work. The supporting details are shown in the tables indicated in the reference column which have been prepared as a recapitulation by functions to be carried by the Book of Estimates.

BUDGET STATEMENT No. 11.—*Recapitulation of estimates for 1913 and expenditures for 1911, by functions and units of organization.*

ESTIMATES AND EXPENDITURES OF GOVERNMENT FUNDS.

Functions and units of organization.	Reference to supporting schedules.[1]	Amounts covered by estimates.		Amounts not covered by estimates, 1911.
		1913	1911	
Grand total		$989,783,216.55	$902,009,656.70	
General functions	I	**134,962,647.26**	**83,099,681.64**	
The Congress:				
Senate, including the Vice President		1,749,619.00	1,855,047.93	
House of Representatives		4,637,080.25	4,927,493.10	
Joint committees and commissions			186,993.48	
Capitol Buildings and Grounds		278,800.00	861,975.09	
Capitol Police		78,450.00	83,682.46	
Government Printing Office		2,243,325.68	2,260,350.53	
Library of Congress		687,697.57	697,208.70	
The President, including Executive boards and commissions:				
The Executive Office		200,540.00	197,122.12	
The Tariff Board		225,000.00	202,706.78	
Commission on Economy and Efficiency		75,000.00	46,742.76	
The Judiciary:				
Supreme Court		161,000.00	151,081.10	
Circuit courts of appeals, and circuit, district, and Territorial courts		5,107,565.00	4,712,150.27	
Court of Claims		98,800.00	87,391.91	
Commerce Court		74,500.00	35,789.60	
Court of Customs Appeals		75,580.00	73,418.20	
Executive departments:				
State		38,301.57	32,796.53	
Treasury		[2] 114,707,162.51	62,894,526.84	
War		97,988.93	86,892.06	
Justice		3,656,346.49	3,106,290.37	
Interior		177,514.40	136,003.80	
Agriculture		48,699.04	49,288.08	
Commerce and Labor		108,433.82	86,853.64	
Other Government establishments:				
Civil Service Commission		398,255.00	327,876.34	
General Supply Committee		36,388.00		
National defense		**402,916,347.36**	**401,423,316.47**	
By land	II	113,998,836.09	115,959,533.64	
Department of War		113,998,836.09	115,959,533.64	
By sea	III	128,542,281.87	119,609,712.90	
Department of the Treasury			292,700.14	
Department of War			362,872.57	
Department of the Navy		128,542,281.87	118,954,140.19	
Expenditures on account of past wars	IV	160,377,229.40	165,854,069.93	
Department of the Treasury			462.70	
Department of War		5,810,319.56	5,944,676.46	
Department of the Navy			1,485.57	
Department of the Interior		154,566,909.84	159,907,445.20	
Civil functions		**436,686,961.14**	**402,730,947.82**	
Promotion of friendly relations with foreign nations and protection of American interests abroad	V	4,534,901.36	4,368,375.93	

[1] Statement No. 2 in the Book of Estimates.
[2] Largely in relation to the administration of the national debt.

On it are distributed not only the total amount of estimates and expenditures of Government funds but also the estimates and expenditures of trust and private funds for similar purposes. Taking the actual expenditures for 1911 it is found that $902,009,656.70 were expended from Government funds, whereas there were $9,140,887.94 expended for similar purposes out of trust and private funds which were included in estimates. Besides this, $1,458,751,921.34 were expended out of trust and private funds that were not included in estimates, making a total of actual expenditures from the Treasury that year of $2,369,902,465.98. The expenditures from trust and private funds which were not included in estimates were composed of savings deposits and other deposit funds of the War and other departments, the redemption of gold and silver certificates presented to the Treasury, the payment of private and trust deposits by the Isthmian Canal Commission, the payment of postal savings, distribution of Indian funds, and the like. The trust and private fund expenditures for 1911 that are included within estimates are largely made up of the funds of the District of Columbia, the Indian funds, certain deposits in relation to the public lands, contributions, and the like. These trust and private funds are eliminated entirely from estimates and expenditures in order that there may be no confusion, and the summary may have a higher value in determining questions of policy relating to estimates for the ensuing year.

BUDGET STATEMENT NO. 12.

Again the same totals by functions are used as is shown in the two statements described above. The expenditures for 1911 and the estimates for 1913, however, are analyzed in such manner as to show the amount which is expended or estimated for current expenses, the amount which is expended or estimated for capital outlays, such as lands, buildings, equipment, etc. It is thought that such information is desirable in order to get before Members of Congress and committees a clear statement of the relation of actual and estimated cost of service by comparable totals. It also serves the purpose of answering questions of policy with respect to what conditions shall be attached to acts of appropriation for a particular function or class of work so far as relates to the amount which shall be currently expended and the amount which shall be used to acquire buildings, equipment, etc., for future use.

BUDGET STATEMENT NO. 12.—*Recapitulation of estimates for 1913 and of expenditures for 1911, by functions and character of expenditures.*

ESTIMATES AND EXPENDITURES OF GOVERNMENT FUNDS.

Functions.	Page of comparative summary.[1]	Total.		Character of expenditure.						
				Expenses.	Fixed charges.	Contingencies and losses.	Capital outlays.			
		1913	1911				Total.	Land.	Buildings and other improvements.	Equipment and other.
Grand total		$989,783,216.55	$902,009,656.70	$565,642,425.32	$201,551,364.83	$6,954,680.00	$215,634,746.40	$3,190,262.72	$36,383,074.14	[1] $176,061,409.54
				540,738,085.91	*205,812,770.59*	*1,853,488.79*	*153,605,311.41*	*4,641,150.80*	*46,641,543.62*	*[1] 108,322,616.99*
General functions		134,962,647.26	*83,099,681.64*	45,891,088.35	23,373,080.80		65,698,478.11	65,301.20	2,940,136.95	**62,693,039.96**
				44,790,549.96	***22,177,295.87***	***1,845.07***	***16,129,990.74***	***2,193,694.37***	***11,572,791.61***	***2,363,504.76***
Legislation		8,755,679.82	*9,969,753.44*	8,717,019.59	3,624.87		35,035.36			35,035.36
				9,412,103.51	*155,861.75*	*11.71*	*401,776.47*	*380.30*	*183,477.81*	***217,918.36***
Executive direction and control.		291,759.19	*280,148.45*	285,433.55	247.99		6,077.65		1,714.45	4,363.20
				273,996.78	*4.69*	*.05*	*6,146.95*		*1,735.55*	***4,411.40***
Adjudication		5,706,295.17	*5,225,423.51*	5,272,360.80	247,541.48		186,392.89			186,392.89
				4,933,680.29	*217,637.15*		*74,106.07*			***74,106.07***
Detection of crimes and offenses and collection of evidence.		447,757.62	*372,721.56*	443,663.08	1,297.96		2,796.58			2,796.58
				369,866.10	*1,022.61*		*1,832.85*			***1,832.85***
Legal advice and representation.		3,055,576.94	*2,597,824.63*	2,953,208.44	10,780.42		91,588.08			91,588.08
				2,582,612.55	*9,009.24*		*6,202.84*			***6,202.84***
Administration of the national finances.		104,081,365.09	*42,276,393.61*	20,306,652.82	23,086,183.38		60,688,528.89			60,688,528.89
				20,337,052.47	*21,635,506.43*	*1,831.21*	*310,913.50*			***310,913.50***
Collection of revenues		17,617,653.73	*17,455,297.05*	17,316,311.87	275,365.73		25,976.13			25,976.13
				17,152,506.39	*274,258.04*		*28,532.62*			***28,532.62***
Custody of public funds		1,101,746.07	*1,158,892.60*	1,100,641.45	287.51		817.11			817.11
				1,145,856.07	*4,337.04*	*1,831.21*	*6,868.28*			***6,868.28***
Administration of the public debt and payments on account of the public debt.[2]		83,510,894.20	*21,665,291.86*	85,806.18	22,775,022.91		60,650,065.11			[2] 60,650,065.11
				107,309.55	*21,311,363.50*		*246,618.81*			***246,618.81***
General accounting and auditing.		1,851,071.09	*1,995,822.10*	1,803,893.32	35,507.23		11,670.54			11,670.54
				1,931,380.46	*35,547.85*		*28,893.79*			***28,893.79***

All figures in italics represent expenditures for 1911.

[1] Statement No. 2 in the Book of Estimates.

[2] Payments on account of the public debt 1911, $246,496.35; estimated for 1913, $60,650,000.

BUDGET STATEMENT No. 13.

The same totals by character of expenditures and bills are again analyzed in such manner as to answer questions with respect to the methods for financing current expenses, fixed charges, and capital outlays. That is, the character of conditions which may be attached to expenditures of one class or the other, to the methods of raising and providing the funds for meeting the outlay. This also will raise the question whether capital outlays shall be financed by revenue or by bond issues; whether particular current expenses shall be financed by annual estimates and regular bills of appropriation or shall be financed for a period longer than a year or through a permanent recurrent appropriation, thereby enabling the administrator to establish a policy for a period of years. For example, the recapitulation shown for pensions, retirement salaries, etc., is as follows:

Classes of expenditure and appropriation bills.	Estimates for 1913.	Expenditures for 1911.
Pensions, retirement salaries etc	$161,950,120.53	$166,624,556.99
Legislative, executive, and judicial bill	.....	10,620.00
Sundry civil bill	408,260.30	282,351.19
Army bill	5,715,465.48	5,671,281.71
Naval bill	3,686,394.75	3,061,779.44
Pension bill	152,000,000.00	155,000,000.00
Deficiency bills	.....	2,480,467.70
Recurrent indefinite appropriation of the general fund	140,000.00	118,056.95

This raises the question of policy as to whether it is better to provide for such expenditures through six regular appropriation bills, as well as by recurrent indefinite appropriation, or to provide for all through the last form of appropriation. So, too, "Awards and indemnities" are provided for in 12 of the 16 regular appropriation bills, as well as by each of the three classes of permanent appropriations. The question of policy to be considered is whether the $230,000 expended in 1911 should not have been provided by permanent indefinite appropriation. Similar questions may be raised with respect to each class.

XIX. REASONS FOR THE SUBMISSION OF PROPOSED CHANGES IN LAW AS A PART OF A BUDGET.

It has already been shown that the rules of the House of Representatives were originally and even now are framed with a view to encouraging and even to insuring the separation of proposals for changes in existing laws from the items in appropriation bills which are prepared by the several committees. The fact that such rules exist has suggested that the conclusion has long since been reached by the Congress that such a procedure is desirable. The fact is, however, that notwithstanding the rule a very large number of changes in organic law have been made through acts of appropriation. This has come about either by suspension of the permanent rules or by failure on the part of Members to raise a point of order at the proper time.

It is a matter of considerable importance to know why it is that these rules have been suspended, or, if not suspended by formal act, why they have, by unanimous consent, been ignored through failure on the part of any Member to raise a point of order against their infraction. The reason is found in the present procedure relating to appropriations As no formal budget is submitted to the Congress there is nothing definite before the Congress which has been submitted as the proposal or recommendation of the executive branch. Under the present procedure the several departments and establishments act as the ministerial agents of the Congress In this capacity they are required to prepare and submit their estimates for appropriations for the next fiscal year. With respect to the estimates there is no Executive order or rule issued by the President as the head of the administration requiring that they be prepared in any particular form, that they follow any regular course, or that they be submitted to the President and his Cabinet for review. The statutes governing estimates are framed by the Congress on the theory that they are not to be reviewed by the President unless it may be found by the Secretary of the Treasury that the total amount of estimated expenses will exceed the total amount of revenues. Even when this fact is called to the attention of the President he is not asked to assume any responsibility with respect to the content of the estimates, more than to advise the Congress how, in his opinion, the estimated deficiency can be covered.

Since the estimates, when submitted to the Congress, do not come as a definite proposal of the executive branch, but rather as information submitted by the many officers of the administration, any collateral

information which is contained in the Book of Estimates and any collateral information which may be developed at the time through committee hearings on estimates and which may suggest or call for changes in organic law become the property of committees on appropriations. In other words, there is no method provided whereby the Executive may systematically consider and formally propose changes of law which are thought to be desirable from the point of view of increasing the economy and efficiency of the service, and of having such proposals considered by proper committees of the Congress at the same time that the committees on appropriations are considering the financial needs of each of the several branches or divisions of the service.

The present procedure is such that it is not until late in the session, ofttimes the last few days of a long session, that a definite determination has been reached with respect to desired changes in law, and the only committee which is competent to present these under the circumstances is the committee which considers the estimates and each appropriation bill. In contravention, therefore, of the rules of the House, these committees regularly bring in proposals for changes in existing law, or new legislation, as riders on appropriation bills.

Indeed, it may be said at the present time there is practically no alternative; the need for changes in law in many instances first develops in the meetings of committees having charge of appropriations. The result has been that the appropriation bill is the most fruitful source of permanent law regulating the duties and activities of the various departments and establishments. Under such a procedure it may be said that the only committees of the House which may seriously consider administrative problems arising in connection with the service and which demand changes in law are the committees which have charge of appropriations, notwithstanding the fact that the formal rules of the House of Representatives have declared that such a procedure is undesirable. Indeed, it has happened that committees which ostensibly have charge of particular services, but do not have the right under the rules to report appropriations for the services, have ceased to have any appreciable influence upon the problems which are theoretically under their jurisdiction. Such a condition of affairs is not followed by bad results in the case of committees that have the right to report appropriations, as well as bills for changes in organic law, as in the case of the Agricultural Committee, but in other cases the result is practically to make the regular committees in which changes of organic law should originate relatively unimportant.

The commission is of the opinion that the very general failure to proceed according to those rules of the House of Representatives above referred to, which attempt to prevent the insertion of provi-

sions of permanent law in appropriation bills, is unfortunate. The reasons which have led the commission to this conclusion are as follows:

In the first place the insertion of provisions of permanent law in appropriation bills is improper, because it necessarily confuses two subjects which can be considered to advantage only when considered separately. The insertion in an appropriation bill of a provision of permanent law which has little, if any, effect upon the amount of funds which should be made available for the maintenance of the service is apt to lead to insufficient consideration on its merits of a proposal for change in law because of the haste and stress commonly incident to the consideration and passage of the appropriation bills. Members have often voted for a provision of law contained in an appropriation bill when it is believed it is necessary to pass such an appropriation bill which would not have received their assent were it presented alone and upon its merits.

An illustration of what may happen under the present procedure is found in the fact that on March 3, 1910, approximately $700,000,000 of appropriations were passed, in which were contained many changes of organic law without a question being asked by Members. Indeed for that matter very few Members of Congress know anything about these acts, except the fact that they are the regular appropriation bills and that they have received the sanction of the appropriation committees of the House and the Senate and of the conference committee so far as there are differences between the two Houses.

In the second place the effect of such practice is to set aside or make inoperative the provision of the Constitution which gives to the President discretion as to whether he shall approve or veto acts of legislation. Any change in permanent law which is incorporated in a regular appropriation bill practically places it beyond the power of the President to act, except to approve, unless he finds in the bill matters of such grave importance as, in his opinion, warrant him in vetoing the whole appropriation bill and forcing the Congress to adopt a temporary expedient to finance the Government while the appropriation measures are being reconsidered, an action which has been seldom taken in the history of the Government. It has been for this reason largely that many of the States of the Union have specifically provided that each bill shall relate only to one subject, which shall be briefly set forth in its title, and that the governor shall have power to disapprove particular items in the different appropriation bills.

In the third place, changes in organic law may or may not affect appropriations; that is, a change in law which increases or decreases the power or jurisdiction of the particular office or branch of the serv-

ice may or may not affect the amount of funds needed to carry on the service. In case the change is one which does affect the amount to be appropriated, this is a matter that should come promptly to the attention of the proper appropriation committee. In case the change does not affect appropriations, then it is a matter of no importance to the appropriation committee except possibly in so far as the change proposed may suggest the attaching of certain new conditions to the funds to be expended. Where a department or service is organized by permanent law which establishes offices and fixes salaries, any change in that law is apt to have an effect on the appropriations. Inasmuch as the organization of the Government of the United States is quite commonly fixed and in considerable detail in permanent law, few changes in permanent law can thus be considered apart from their effect on appropriations. Notwithstanding this very close and immediate relation, however, the commission is of the opinion that a committee of Congress whose main duty it is to consider estimates and expenditures can not bring to the problems of the organization, powers, limitations, and adaptation of the Government to the needs of the people for permanent service the consideration which the subject demands. The best result can be obtained only when committees which are charged with the consideration of the needs of the service, from the point of view of organization, have laid before the Committee on Appropriations their conclusions, thereby bringing into cooperation the several congressional committees or agencies that are created for the purpose of considering the several aspects of governmental progress.

It is for these reasons that the commission has suggested that a summary of proposed changes in permanent law shall be made a part of the budget which is submitted by the President to the Congress. In other words, not only in the budget message, but also in the detail statements supporting the message, the President shall lay before the Congress a statement showing present financial conditions, a statement showing summaries of estimated revenues, a statement showing summaries of estimated expenditures, and a statement showing a summary of proposed changes in law.

The first of these statements would be for the general consideration of Members of Congress; the second would be for the consideration of the Committee on Ways and Means of the House; the third, or the summary of estimates of expenditures, would be for the consideration of the Committee on Appropriations; and the fourth, namely, the summary of proposed changes in law, would be for the consideration of each of the many committees to which the subjects of the proposed changes in law would properly be referred. Were these proposed changes in law submitted by the President at the beginning of each session as a well-considered statement of what is thought desirable

from the point of view of the administration, they could at once be referred to the proper committees in the Senate as well as the House, and definite conclusions could be reached after proper consideration of each of the subjects so reported before the end of the session when the appropriation committees usually report, if it was thought desirable to make the changes in law which were recommended. By such means it is thought that the present rules of the House of Representatives which recognize the desirability of insuring the separation of proposals of changes of existing law from proposals for appropriations could be made effective. Without some such provision the only practical alternative is organic law passed as appropriation riders—action taken sometimes without sufficient consideration—on the report of committees which do not represent the best judgment of the Congress upon most important questions.

XX. THE REASONS FOR RECOMMENDATIONS WITH RESPECT TO DETAIL ESTIMATES AND REPORTS TO BE SUBMITTED BY THE SECRETARY OF THE TREASURY AND OTHER HEADS OF DEPARTMENTS.

The third general recommendation of the commission is set forth in the introduction of this report and is to the effect that the Secretary of the Treasury shall be required to submit to Congress the following detail reports supporting the general summaries and recommendations contained in the budget, as follows:

(*a*) Book of Estimates, containing the supporting details to summaries of estimates of expenditures contained in the budget.

(*b*) Consolidated financial report, containing a detailed statement of revenues and the consolidated statement of expenditures by departments and establishments for the last five fiscal years, with such explanatory matter as is necessary to give information as to increases and decreases in revenues, of expenditures, or other relations to which it is thought the attention of the executive and legislative branches should be given.

THE FORM AND CONTENT OF THE BOOK OF ESTIMATES.

It is thought that the Book of Estimates should be made up of two parts, viz:

1. Recapitulation of estimates:
   - (*a*) By bills and by organization units (with specific reference to pages in the Book of Estimates containing the supporting detail).
   - (*b*) By functions and organization units and bills (with specific reference to pages in the Book of Estimates where supporting details may be found).
   - (*c*) By items of appropriation (supplemented by statements of beginning and ending balances, and a comparison with five years' expenditures).
2. Detail estimates.

SUMMARY OF ESTIMATES BY BILLS.

The summary of estimates by bills would be for the purpose of getting before appropriation committees or other persons interested an analytical table of contents. Under each bill would be listed the organization units by which estimates were submitted, with a page *reference to* the details, as follows:

BOOK OF ESTIMATES—STATEMENT NO. 7.—*Recapitulation of estimates for 1913 and expenditures for 1911, by appropriation bills and units of organization.*

ESTIMATES AND EXPENDITURES OF GOVERNMENT FUNDS.

Appropriation bills and units of organization.	Reference to detail statement (No. 4).	Estimates for 1913.	Expenditures for 1911.
Legislative, executive, and judicial bill		$35,380,257.40	$33,503,540.83
The Congress:			
Senate, including Vice President		1,749,619.00	1,650,871.87
House of Representatives		4,637,680.25	4,696,362.77
Joint committees and commissions			18,078.62
Capitol Buildings and Grounds		115,700.00	189,340.65
Capitol Police		78,450.00	77,257.46
Library of Congress		647,545.00	656,162.91
National Botanic Garden		22,893.75	22,892.63
The President, including Executive boards and commissions—the Executive Office		172,540.00	166,937.64
The Judiciary:			
Supreme Court		153,500.00	119,081.10
Circuit courts of appeals, and circuit, district, and Territorial courts		960,700.00	923,710.36
Court of Claims		73,800.00	66,360.63
Commerce Court		74,500.00	
Court of Customs Appeals		73,580.00	72,384.26
Executive departments:			
State		404,420.00	453,003.97
Treasury		10,898,096.00	10,307,863.40
War		2,058,138.00	1,986,487.83
Justice		508,310.40	497,461.27
Post Office		1,642,190.00	1,610,848.00
Navy		942,240.00	789,768.32
Interior		5,379,840.00	4,881,994.31
Commerce and Labor		3,956,290.00	3,675,490.13
Other Government establishments:			
Civil Service Commission		358,255.00	289,564.37
Office of Superintendent of State, War, and Navy Department Buildings		205,460.00	203,055.84
Districts and Territories:			
District of Columbia		79,810.00	76,560.00
Territory of Arizona		32,250.00	10,067.59
Territory of New Mexico		33,000.00	9,800.00
District of Alaska		16,950.00	12,500.00
Territory of Hawaii		44,500.00	39,634.90

SUMMARY OF ESTIMATES, BY FUNCTIONS, ORGANIZATION UNITS, AND BILLS.

The second summary or recapitulation would bring together all the estimates pertaining to a single activity, and under each activity would list each of the organization units engaged in the work, and under each organization unit the several bills in which items of estimate for the work would be found, with a page reference and total amount, as follows.

BOOK OF ESTIMATES—STATEMENT No. 2, SCHEDULE XI.—*Promotion of transportation and communication (other than postal service).*

[Submitted to illustrate the character of summary in the Book of Estimates supporting statement No. 11, included in the budget.]

Functions and units of organization.	Page of Book of Estimates.	Estimates and expenditures of Government funds.	
		Estimates for 1913.	Expenditures for 1911.
Grand total		$690,054,324.94	$577,530,003.41
Promotion of navigation		**89,625,154.61**	**77,121,664.49**
Providing charts, sailing directions, and the like		*1,149,818.06*	*1,019,956.42*
Engineer Corps, War Department		152,562.85	136,371.16
Coast and Geodetic Survey, Department of Commerce and Labor		997,255.21	883,585.26
Providing, maintaining, and improving public facilities for navigation		*85,752,863.95*	*75,502,544.92*
Lights, buoys, and other aids to navigation		*6,184,519.31*	*5,663,997.29*
Bureau of Lighthouses, Department of Commerce and Labor		6,137,564.83	5,582,328.22
Officers of the Navy assigned to lighthouse duty		45,363.80	80,438.75
Officers of the Engineer Corps, War Department, assigned to lighthouse duty		1,228.07	1,230.32
Cape Spartel Lighthouse, Department of State		362.61	
Inland canals—Engineer Corps, War Department		*1,729,298.01*	*1,646,306.73*
Rivers and harbors—Engineer Corps, War Department		*30,524,643.43*	*31,521,398.10*
Panama Canal		*47,514,403.20*	*34,670,842.80*
Isthmian Canal Commission		47,263,760.20	34,619,043.27
Engineer Corps, War Department		50,643.00	51,799.53
Rescue and relief of vessels in distress and of their seamen and passengers		*2,481,512.93*	*2,414,561.77*
Life-Saving Service, Treasury Department		2,442,981.84	2,398,487.95
Navy Department			50.00
Department of State—Seamen's Institute and unspecified agencies		38,531.09	16,023.82
Subsidies to steamship lines—Post Office Department		*236,000.00*	*185,862.46*
Other—International Congresses of Navigation, War Department		*5,959.67*	*8,738.92*
Promotion of land transportation and communication		**429,170.33**	**398,388.98**
Promotion of good road building—Office of Public Roads, Department of Agriculture		245,888.92	120,856.56
Improvement of railway operation—International Railway Congress, Department of State		400.00	400.00
Construction, operation, and maintenance of telegraph and cable lines—Signal Corps and Line of the Army, War Department		182,881.41	277,082.36

NOTE.—Totals of the first grade are indicated by roman type, doubly underscored; totals of the second grade by boldface type, doubly underscored; totals of the third grade by italic type, singly underscored; totals and items of the fourth grade by italic type without underscore; items of the last grade by roman type.

SUMMARIES OF ESTIMATES BY ITEMS OF APPROPRIATION.

The third recapitulation suggested by the commission for the Book of Estimates is for the purpose of bringing together the details under items of appropriation. The thought is that many of the estimates would be in greater detail than at present submitted while the appro-

priations would be in less detail than are those which leave practically no discretion to executive officers and in greater detail than most of the so-called "lump-sum" appropriations. The principle suggested for determination of the form of the act and the conditions attached is the subject of the next section of this report. The following data would be shown in relation to each appropriation item:

Summary of estimates by items of appropriation, supplemented by a statement of the beginning and ending balances, and a comparison with five years' expenditures.

	Year.	Actual or estimated—					
		Balance from prior years.	Appropriation.	Other credits.	Total.	Expenditures.	Amount lapsing to surplus.
Geologic surveys of the United States:							
Current expenses—	1909						
Operation	1910						
	1911					$274,845.09	
	1912						
	1913		$412,002.00				
	1909						
	1910						
Maintenance	1911					1,144.01	
	1912						
	1913		2,000.00				
	1909						
Capital outlays—	1910						
Equipment	1911					14,034.21	
	1912						
	1913		25,000.00				
Investigation of mineral resources of Alaska:							
Current expenses—	1909						
Operation	1910						
	1911					77,393.22	
	1912						
	1913		85,620.00				
	1909						
	1910						
Maintenance	1911					372.36	
	1912						
	1913		400.00				
	1909						
Contingencies	1910						
and losses	1911					415.00	
	1912						
	1913						
	1909						
Capital outlays—	1910						
Equipment	1911					7,616.41	
	1912						
	1913		8,000.00				
Chemical and physical researches:							
Current expenses—	1909						
Operation	1910						
	1911					20,263.95	
	1912						
	1913		47,900.00				
	1909						
	1910						
Maintenance	1911					71.58	
	1912						
	1913		100.00				
	1909						
Capital outlays—	1910						
Equipment	1911					412.88	
	1912						
	1913		5,000.00				

At the present time the only information formally brought before the Committee on Appropriations is the amounts asked for and the appropriations actually made for a series of years. In part 2, section 5, of this report the data used and the procedure relating to the same are fully described.

After the Book of Estimates is submitted the clerk of the Committee on Appropriations takes each item and sets up under it the estimates and appropriations of from 6 to 10 years past, opposed to which are the estimates for the subsequent year. This gives to the committee perspective as to what is asked for and what was actually granted, but it does not give them any other information except what may be carried in footnotes or memoranda of the clerk of the committee. The estimates having thus been annotated by the clerk, they are reprinted by bills, a few copies being stricken off for the members of the committees. The reprinted estimates as thus prepared by the clerks of the Committees on Appropriations make printed volumes many times larger than the Book of Estimates itself.

It is with a view of providing members of committees with more data that the above form of recapitulation is suggested. This brings before members of the committees not only the appropriations of past years and the estimates of the current year, but also the unexpended balance of appropriations, the credits accruing during the period, the total available for expenditure during each period, the expenditures against this total, the amount lapsing to the surplus fund, and balance at the beginning of the next fiscal period. All of this information is essential to a proper consideration. None of it is in the present picture except the amounts estimated and the amounts appropriated.

After having established a definite theory or rule for the guidance of committees to determine what shall be the detail in which appropriations shall be made and the detail in which estimates shall be submitted, the present law requires that the estimates be submitted in the same form each year, which will enable the Secretary of the Treasury and clerks of committees to bring before Members data which may be comparable. It will provide for showing the relation of requests for appropriations and funds available for expenditure for given purposes in prospective through a period of years.

DETAILED ESTIMATES.

The form suggested for the detail estimates would provide for showing on the stub a classification of items conformable to the established rule or practice as might be determined, but by heading and indentation to bring out the following:

1. Bill.
2. Department.

3. Unit of organization to which the item or appropriation is to be granted.
4. Function or activity to be accounted.
5. Character of expenditure.
6. Object of expenditure.

For purposes of comparison and of reference the amounts would be carried in columns which would provide for showing opposite each item on the stub—

1. Estimated for the ensuing year.
2. Administrative allotment for the current year.
3. Actual expenditures for the last three completed fiscal years.

Such a form would provide the data for supporting the expenditure column in the form last above described, "Recapitulation by items of appropriations." The estimates would be set forth in the same detail as would be carried in the detail of expenditure accounts of the department. In other words, in the Department of the Treasury the accounts would be kept to show the cost of running the Marine Hospital, and in this such subdivisions would be made as to further show the cost of "Ward service," "Ambulance service," "Kitchen and dining room service," "Housekeeping service," "Laundry service," etc., and the cost of each of these several services so divided as to show the character of expenditure; that is, the amount which was incurred for current expenditures as distinguished from capital outlays, and each of these classes of expenditures in turn would be so subdivided as to show salaries and wages, services other than personal, such as transportation, telegraph, telephone, commercial messenger service, printing and advertising, the cost of materials and supplies, such as stationery, drugs, chemicals, mechanics' supplies, cleaning and toilet supplies; then in that event the same detail would be carried into the estimates.

Moreover, it may be estimated what allotment amounts may be required to be kept in such manner as to conform to the classification of the expenditure accounts. This would give a complete chain for purposes of comparison through the estimates for the ensuing years, the allotments for the current year, and the expenditures during the past completed years.

As has been pointed out, the Secretary of the Treasury at the present time, as well as the several officers of the departments, are made the ministerial agents of Congress in the preparation and submission of estimates.

Under the present statutory requirements the executive branch of the Government is not assumed to be responsible for the estimates. They are prepared in the form and are submitted in the manner required by Congress without any provision whatever being made for executive review and revision before they are submitted, except the

editorial review of the Secretary of the Treasury through the bookkeeping and warrants division. This supervision is nominal, with the further injunction that in case a head of a department may fail to submit the estimate in the form required, the Secretary of the Treasury may make and submit the estimates for the department or office so failing.

In order to enable the President to prepare and submit a budget, the commission proposes that the Secretary of the Treasury be made the ministerial agent of the President. The Book of Estimates would be the supporting detail and the summaries contained in the budget and submitted to Congress by the President. This would require that the executive officers before submitting their estimates to the President would make such summaries and recapitulations as might be needed to facilitate the work of the Secretary of the Treasury in the preparation of the summary budget statements for the President as well as those which would be contained in the Book of Estimates. Executive revision of the estimates would require that the changes be made not only in summary but also in detail; therefore the detail estimates in the Book of Estimates would show any changes made by the Executive as a result of his review or revision of the estimates. For bringing these details into harmony the Secretary of the Treasury would be made responsible.

This suggested procedure would require that all heads of departments so far familiarize themselves with the details of the expenditure accounts and of estimates, submitted in support of the summaries, that when Executive revision was made by the President and the Cabinet each would be able to represent the department and its needs, either with or without the advice of technical advisers; would be able to bring the details of estimates into harmony with the policy of the administration. The fact that the estimates, as originally prepared and submitted by chiefs of divisions or bureaus, had been reduced or in any manner altered by executive heads, would primarily unfit such chiefs of divisions or bureaus for answering to Members of Congress with respect to the reasons for such changes. Instead, therefore, of having every subordinate in charge of work acting as the ministerial agent of Congress and dealing directly with the Committee on Appropriations, the reasons for having requested the amounts asked for in the Book of Estimates would best be known to executive heads, and these could best deal with the Committee on Appropriations. This would place on the responsible head of the department the necessity for keeping in touch with and in position to cooperate with other heads of departments who, as a Cabinet and advisers to the President, would act together in determining what proposals the administration would make to Congress with respect to the next year's business. It would be in this connection and as the representa-

tive of the President, cooperating with other members of the Cabinet, that the Secretary of the Treasury would act in preparing and submitting the detail of estimates, as well as the recapitulations contained in the Book of Estimates which would go to Congress in support of the budget.

CONSOLIDATED FINANCIAL REPORT.

The Secretary of the Treasury would serve in the same capacity in the preparation of the consolidated financial report. While heads of departments as such would each submit a report setting forth in detail the expenditures so classified as would explain how money had been spent, by appropriations as well as for classes of work, together with such statistical data as might be necessary to show what results had been obtained, the Secretary of the Treasury would be the only one who would have the facilities for preparing the consolidated financial report. Among the tabular results would be the following:

I. Summary statements.
   1. Pertaining to assets and liabilities.
   2. Pertaining to revenues.
   3. Pertaining to expenditures.
   4. Pertaining to contracting and purchasing relations of the Government.

II. Detailed statements.
   1. Schedules supporting the summary statements of assets and liabilities.
   2. Schedule supporting the summary revenue statement.

It is thought that the consolidated report of the Secretary of the Treasury on the finances of the Government should be separate and apart from the annual report of the Secretary of the Treasury as a head of a department, and further, that whatever other classes of information might be contained in the consolidated report the foregoing should be included The character of these several reports will be discussed later in a report which the commission has in preparation on the subject of accounting and reporting. As related particularly to the subject in hand, however, it may be said that the summary as well as the detailed reports would be so classified as to show results by departments, thereby giving to the report of the Secretary the character of a connecting link between the budget as presented by the President and the detailed reports submitted by heads of departments.

ANNUAL REPORTS SUBMITTED BY HEADS OF DEPARTMENTS.

The fourth general proposal of the commission is that the head of each department and other establishment be required to prepare and submit to the Secretary of the Treasury and to the Congress a report

which, among other things, would contain detailed accounts of expenditure. All expenditure accounts presented in this report would follow the same general classification and would go into detail similar to that presented by the auditor general of Canada for the information of Parliament while considering the estimates and preparing bills containing appropriation grants, with this exception: That the classification would be consistent throughout and that there would be a greater distinction between "character of expenditures," such as current expenses, capital outlays, etc.; and "object of expenditures," or the analysis of each class in terms of salaries and wages, materials, supplies, etc. Instead of being prepared by one officer, as is done in Canada, the suggestion is that for the time being at least, in order to conform to the accounting methods of our Government, each department would be required to submit a report of the details, with such summaries as would be necessary to enable the Secretary of the Treasury with facility to combine them in a consolidated statement. To this end the Comptroller of the Treasury, "under the direction of the Secretary of the Treasury," would prescribe the forms of keeping and rendering all accounts. That is, the accounts of the Government would be standardized by the central authority, that would be responsible for making the consolidated financial report as well as for submitting the Book of Estimates. This would standardize the reporting classification throughout the service and would lay the foundation for the standardization of accounting methods and processes, so far as practicable.

Among the subjects of standardization would be the procedure governing allotments, in order to bring these into harmony with the system of appropriations as well as the system of expenditure accounting and reporting. The first step toward the standardization of allotments would be to have an Executive interpretation given to the law of allotments which would require each administrative head to follow the same general practice. Upon this common interpretation a procedure would be promulgated which would coordinate cost and expenditure data with the allotments and appropriation in some such manner as was recommended by the commission in its report to the Secretary of Commerce and Labor on the "Bureau of the Census." The form of report therein suggested provides for showing with respect to each allotment the following:

Allotment number.
Description of work.
Date of allotment.
Date of beginning work.

Cost of work.
Original estimate of cost.
Allotment to date.
Expended to date.
Estimated.
Amount still to accrue.
Estimated total cost.
Estimated additional allotment needed.
Estimated date of completion.
Jobs completed (total cost).
Jobs suspended (total cost).
Amount of allotment released.

Back of such a report would be the cost accounts, which would provide for showing the detail which would be carried into the expenditure column in the Book of Estimates and against which would be shown in the allotment column in the Book of Estimates the details contained in the allotment.

Analysis of these details of cost in such manner as to support summaries by functions or to supply the supporting facts of cost of doing each class of work would be provided for by reporting in some such manner as follows:

Officers of administration—General business, etc.
Population Division.
Agricultural Division.
Manufactures Division.
Vital Statistics Division.
Revision and Results Division.
Publication Division.

As a means of throwing the cost by organization units into perspective the form following was also suggested.

FORM 5.—*Cost of work to the Bureau of the Census during the month of ———, 19—, summarized by divisions and offices.*

Division or office.	Cost of work.					
	From the beginning of year to ———, 19—.	For the month of ———, 19—.			Accumulated total for current year.	Total for censal period to date.
		Salaries and wages.	Other.	Total.		
1. General bureau						
2. Director						
3. Appointment clerk						
4. Disbursing clerk						
5. Chief clerk						
6. Population						
7. Agriculture						
8. Manufactures						
9. Vital Statistics						
10. Geographer						
11. Revision and Results						
12. Publication						
Total						

Analysis by months.

	July.	Aug.	Sept.	Total.	Oct.	Nov.	Dec.	Total.
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
Total								

	Jan.	Feb.	Mar.	Total.	Apr.	May.	June.	Total.
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
Total								

This in turn would be supported by an analysis which would show the cost in terms of jobs or undertakings under each organization unit, which would furnish the basis for the recapitulation by functions or jobs in the form shown above. An example of the suggested analysis is as follows:

Division or office and class of work.	Cost of work.		
	Salaries and wages.	Other.	Total.
AGRICULTURAL DIVISION.			
Overhead:			
General administration			
Other general overhead			
Division overhead—			
———			
———			
———			
———			
Direct cost of jobs:			
General farm statistics (Thirteenth Census)			
Statistics of plantations (Thirteenth Census)			
Statistics of florists and nurseries (Thirteenth Census)			
Statistics of irrigation (Thirteenth Census)			
Statistics of manufactures (Thirteenth Census)			
Financial statistics of cities, 1909			
Financial statistics of cities, 1910			
Physical statistics of cities, 1909			
Physical statistics of cities, 1910			
Collateral data—Geographical areas			

Having thus analyzed the cost data the basis for appraising the financial results and economy of work would be found in the contracting and purchasing data and in the operating statistics.

XXI. THE FORM OF ACTS OF APPROPRIATION AND THE CONDITIONS TO BE ATTACHED.

In another part of this report the forms of appropriation acts and the conditions attached thereto have been fully described. In this relation was pointed out the fact that the practice in the United States differs very greatly from the practice of Great Britain and other countries; that the tendency in this country has been constantly toward greater detail or itemization in acts of appropriation and toward the limiting of the discretion of the officer on the general theory that he can not be trusted. This not only would seem to be at variance with the general theory underlying the Constitution, which makes Congress responsible for determining policies involving the expenditure of money and the Executive responsible for executing them, but in the opinion of the commission also operates to produce inefficiency and waste, in that it deprives the Government of the benefits of the executive or administrative judgment.

Stating the practice concretely in relation to the problem of administration, the present practice in all detailed appropriations is for Congress to attempt to determine some months, or even years, in advance what shall be the character of service, materials, supplies, etc., which are to be purchased and paid for by the administrative officer. This makes impossible the use of discretion in the application of funds to the purposes for which they have been granted. In practice, the Government loses the benefits of the locating of responsibility for waste and inefficiency; it stereotypes its processes, so that whatever may be the best kind of service or the materials, supplies, and equipment which under the market conditions lend themselves to producing results with the greatest economy and efficiency, they may not be obtained unless they happen to be in accord with the conclusion of the Congress to which the estimates had been submitted.

In attempting to suggest a general principle which will assist in determining how far the Congress shall go in affixing conditions to appropriation grants, what discretion the officers shall be left free to exercise, there are many difficulties and much ground for possible differences of opinion. When looked at from the point of view of policy determination, there are five different subjects to be considered, viz:

1. The appropriation bill in which grants shall originate and the method of financing.
2. The organization to which the grant is to be made.
3. The function, activity, or work to be undertaken.

4. The character of expenditures to be authorized.
5. The contracting and purchasing relations to be entered into.

In the opinion of the commission considerations of legislative policy may properly control the first four of these subjects. It is fairly within the responsibility of the Congress to determine whether funds will be provided by borrowings or out of revenues; whether by annual appropriation, or by permanent appropriation; whether through bills originating in one committee or subcommittee or another; whether a grant for a particular purpose shall be made to one officer or another; what work proposed shall be undertaken; how much shall be provided for current expenses (operation and maintenance); how much for capital outlays (the purchase of lands, buildings, equipment, etc.); whether or not the project shall be housed in a Government building; how much shall be provided for meeting fixed charges, such as interest, rent, pensions, retirement salaries, etc.; what provisions shall be made for contingencies and losses. The legislature having determined the amount to be spent, the person to spend it, and the character of the expenditure, then it is thought that legislative control should cease—except in so far as conditions may be attached to appropriations as a class by operation of general law; in other words, that good business policy would suggest that the executive officer should be made responsible for judgment with respect to contracting and purchasing relations which are to be entered into in the execution of the policies and work provided for.

Subject to certain limitations and conditions which may be prescribed by general law, the executive officer should be responsible for determining the character of the services to be employed, the salaries to be paid, the amount to be expended for printing, advertising, heat, light, transportation, and materials, supplies, etc. It is thought that this general class of limitations attached to appropriations has operated seriously to interfere with the economy and efficiency with which Government service has been performed.

This does not mean that the legislature may not with advantage lay down the general conditions with respect to the exercise of administrative judgment in the field of contracts and purchases; it does not mean that the whole subject may not be covered by general law. Rather this, that in the opinion of the commission it is a mistake to impose conditions to specific items of appropriations within the field of contracting and purchasing. It is in conformity to this general view that the suggested recapitulation of estimates of appropriations according to items of appropriation (Book of Estimates—Statement No. 3) has been prepared. For this purpose it is assumed that the estimates should be prepared in much greater detail than at present submitted, but that the items of appropriation will be much reduced in number; that appropriations will not go into detail fur-

ther than to indicate the work to be done and the general character of expenditures authorized; that while expenditures and estimates will go into the greatest detail in showing what is the actual or prospective cost of things bought or to be bought, none of this class of items will appear in the appropriations; and that it will be left to the officer to determine the objects of expenditure to the purchase of which the funds will be applied.

Among the conditions which it is thought may with advantage be attached to appropriation grants by general law are the following:

1. The salaries, grades, and conditions of appointment, promotion, and dismissal of employees.

2. The general conditions governing the purchase of materials, supplies, and equipment.

3. The general requirements governing the encumbrance and expenditure of funds.

4. General requirements pertaining to accounting and reporting on liabilities and expenditures incurred.

The general law may prescribe the conditions or designate a special authority for doing so. For example, in Great Britain the determination of salaries, grades, and conditions attached to the civil service is left to the treasury. Again, it may be found that the determination of such conditions be left to a special commission, as a civil service commission; or they may be established by the legislature itself on recommendation of a special committee in a general statute. Conditions may also be attached with respect to the purchasing of materials and supplies. For example, appropriations may be made for materials, supplies, and equipment, and the conditions may be attached that purchases shall be made through a central purchasing agency; or, when the officer to whom the appropriation is granted is also made the purchasing agent, conditions may be attached requiring that before purchases are made definite specifications shall be prepared and approved and given publicity as a matter of public record. Orders may be placed direct, but under unit-price contracts established.

Again, conditions may be attached to all appropriations to the effect that no funds shall be encumbered or expended by officers until they have been allotted or administratively subappropr'ated upon definite and detail estimates submitted by the heads of bureaus or divisions to whom the allotments are made. A general law governing allotments may be specific in its prescriptions of procedure, requiring that in making such administrative estimates and allotments the amount requested or authorized for salaries and wages for services other than personal (such as transportation, printing, advertising, etc.), for materials, supplies, etc., shall be set forth pursuant to a standard classification of accounting and reporting to be prescribed by a central

accounting officer or comptroller; that the original allotments, together with any subsequent changes providing for increases or decreases shall be by warrant formally executed and recorded, and that these shall govern the action of all subordinates in the same manner as if the same items were incorporated in the act of appropriation. The legislature may go to any extent in prescribing conditions and a procedure which will make it mandatory for officers to give personal attention and supervision to the expenditure of funds granted.

So, too, it may be mandatory on the officer to keep such standard accounts as to record encumbrances on funds, liabilities, and expenditures incurred, as well as other data pertaining to transactions made under authorization of acts of appropriation, and to establish standard classifications or to present accounts in such detail as may be necessary to have expenditures reported and to prepare and submit the estimates pursuant to such classification as will show the cost of work under each allotment as well as exhibit expenditures and estimates in such analysis as may be desired fully to inform the Congress and executive officers with respect to the economy and efficiency of the service. All such provisions are in the interest of enforcing responsibility and tend to assist officers in the exercise of proper discretion in the conduct of business.

The chief objection which has been urged heretofore to the making of what sometimes are referred to as lump-sum appropriations (i. e., appropriations made to a particular officer for a definite purpose and character of expenditure without indicating either the salaries to be paid or the amount to be spent for materials, supplies of one kind or other, etc.) has been that administrative discretion has been abused. The fact is that the administrative officer has not been put into the position where he had to assume responsibility for exercise of good or bad judgment. In other words, there was no provision made for locating responsibility for the making of contracts and purchases and for determining exactly how funds shall be spent under lump-sum appropriations other than those for contingent expenses, and even with respect to this class there was no provision for currently enforcing responsibility. On this account it is urged that the fact of abuse of administrative discretion in the past is not to be accepted as a reason for not placing upon the officer responsibility for the exercise of discretion in the future.

The advantage first of leaving to officers of the administration such freedom as will enable them to exercise judgment in the use of funds granted, second, of attaching conditions and providing a procedure which will hold them responsible, is a double one. It gives to the head of the department power to direct and control; it gives opportunity to subordinates to cooperate with department heads in the discharge of their duties to the Government and in making the Government an efficient agency of public welfare.

XXII. MEANS FOR ENFORCING EXECUTIVE RESPONSIBILITY.

In the discussion immediately preceding, the commission has assumed that there are two forms of control to be exercised, each of which is important, namely, *legislative control* over governmental policies and *executive control* over the detail transactions of governmental business; the further assumption is that in so far as the Congress takes away from the executive responsibility for the exercise of judgment with respect to the purchasing and contracting relations and with respect to the use to be made of the organization and equipment provided, to this extent the efficiency of the service must necessarily become impaired.

Briefly stated the proposals of the commission bearing on this subject are:

1. That acts of appropriation should be in such detail only as is necessary to enable the Congress to exercise legislative control over governmental policy.

2. That in the granting of appropriations the form of the act making the grant and the conditions attached should be such as to place on the administrative officer responsible for the exercise of discretion within the field of purchasing and contracting—a discretion which, generally speaking, is not to be determined by questions of policy but by changing market and service conditions. The conditions *attached should* be such as would require that each officer would find it to his advantage to consider at the time each requisition is made, each order is given, each voucher is to be approved, what choice or selection will be the most economical and enable the service to produce the largest result at a given expenditure of the funds at the officer's disposal.

3. That such conditions should be attached as will require that the officer assume this responsibility, and to this end the Congress should prescribe that the officer who is charged with responsibility for expenditure shall consider in detail the plans of his subordinates.

4. That one of the conditions would be that each officer to whom appropriations are granted shall be required definitely to allot or apportion the funds so granted and in each allotment to indicate the amounts which may be spent for salaries and wages and other objects which have heretofore made up the details of many appropriations before liabilities may be incurred.

5. That each allotment when approved by the superior of the officer shall be binding on subordinates in the same manner as if appropriated in the detail allotted and made a matter of public record.

6. That under the present statute making it the duty of the comptroller to prescribe the form and method of keeping and rendering accounts, a complete and detailed accounting of public moneys expended be required.

7. That the estimates or proposals of work for a future period shall be based on a summary or statement of account which will show the amounts which have been allotted and expended in a past period for each purpose in detail, analyzed by objects of expenditure, thereby giving to the administrative officers, as well as to the head of a department, the benefit of experience in the submission of his requests for appropriations for the future, and to the Congress complete and accurate information as a basis of review.

At the inception of this inquiry the President asked each departmental committee on economy and efficiency to report what changes in methods of transacting public business, in their opinion, would be desirable. The report of the committee appointed by the Secretary of Commerce and Labor under the title of "Allotment of funds, cost keeping, monthly and annual financial statements," is clearly in point, describing the conditions which contribute largely to inefficiency and waste. The following excerpt is taken:

> The problem of efficiency and economy has to do with the two factors of administrative organization, equipment and practice, on the one hand, and the personal equation on the other. While not minimizing in the slightest degree the importance of the first of these factors or lessening in any way its efforts to make a detailed examination of conditions regarding these factors as they exist in the department at the present time, with a view to suggesting possible improvements, your committee has, nevertheless, felt that the results that could be accomplished in this direction would fall far short of what is desirable unless means could be devised by which an earnest desire could be brought into permanent existence on the part of chiefs of bureaus, section and subsection chiefs, persons in charge of stations, and the like—who have the actual or immediate direction of work, the employment of labor, and the expenditure of moneys to run their offices—to have the work under their charge performed with the greatest possible efficiency and economy. At the present time this feeling or desire on the part of officials either does not exist, or, at least, is not present to the extent to which the best administration of affairs demands. Instead, the feeling that predominates is too often that of seeking to obtain the maximum amount of funds possible for the services under their respective directions. The predominant motive is thus away from economy, rather than in the direction of economy.
>
> This is not intended in any way as a reflection upon the existing force of Government employees. That such officials strive to get all the money possible for their services rather than to conduct their operations in such a way as to make the least possible demand upon the Public Treasury is due your committee believes to the fact that existing conditions are such that there is a failure to bring home to such officials their responsibility, or to provide, to any adequate extent, an incentive to them to achieve economy in administration.

In this communication the committee lays much stress on the two factors which have several times been adverted to, namely:

1. That of making the head of each service responsible; and

2. That of providing an incentive to achieve economy in administration. The especial importance of the report lies in the suggested

procedure which, in the opinion of the committee, would increase the incentive to the conduct of public business in an efficient and economical manner. The "lack of incentive" is ascribed by the committee to the fact—

> That the financial operations of the department, both as regards the absolute expenditures of moneys and as regards the relations that exist between such expenditures and the results accomplished by each individual station or each individual subdivision of work, are not segregated and recorded from day to day and from month to month in such a way that the operations of each such individual service are matters of public record and general knowledge in the department, and are actually referred to constantly by superior officers who have to pass upon the work of such services and by the Secretary, who has general responsibility for all the work done in his department.

The opinion is expressed that the solution of the problem lies in the formulation and the putting into operation of a scheme of record keeping which would involve a number of distinct or closely related factors, as follows:

(1) The preparation as soon as information is obtained regarding the amount of congressional appropriations of a detailed estimate, accompanied by necessary explanation, setting forth, in as definite form as circumstances will permit, the manner in which, in the opinion of such chief, the appropriations granted for his services should be expended.

(2) The making of a definite and formal allotment of such funds in accordance with the requests of bureau chiefs, as modified by the opinion of the Secretary—this allotment to be in the nature of a departmental appropriation of funds.

(3) Providing means whereby each bureau and division chief, as well as the Secretary, would be able, with little or no effort on their part, to know how the allotments are working out in practice.

(4) The keeping of expenditure records in such a manner as to show the costs of operating and maintaining particular stations, conducting particular services, prosecuting each line of inquiry, or each enterprise and of each "job" or "process" entering into the same for which separate authority or allotment would be required.

(5) Providing the Secretary and the President, the Congress and the public generally with prompt and accurate reports showing the results obtained.

With respect to the procedure for carrying out the first of these proposals, the committee had to say:

> In order to prepare such a statement the chief of the service should, in turn, call for a similar statement from each of his subordinates who have charge of individual stations, services, or lines of work under his direction, setting forth what, in the opinion of such persons, will be the financial needs during the ensuing year of the service under his direction, which statement should enter into as great a detail as circumstances will permit.

This statement having been prepared by the chief of such service, such chief should then submit to the Secretary a formal communication requesting the allotment of appropriations available to the suboffice or service under his direction, in accordance with the needs as developed in the preparation of the statement as described. The receipt of this request will furnish an excellent opportunity to the Secretary at the beginning of the year to go over in detail the plans of work contemplated for the ensuing year by each of the bureaus or services under his direction.

After describing the procedure in considerable detail down through allotments and reallotments of funds to bureaus, divisions, and section heads, the committee makes the following observations:

The carrying out of such a system of allotments will, in effect, create a chain, or logical system, of appropriation or assignment of sums to specific objects. Congress, quite properly, will limit its assignments of the total sums appropriated to main heads, both because it is impossible for the Congress, having the obligation of appropriating for all of the multifarious branches of the Government, to inform itself concerning, and make provisions for, the details of governmental duties, and because, owing to the fact that, generally speaking, it can act but once a year, any attempt on its part to enter into too great details in the assignment of funds would create a condition of too great inflexibility and would undoubtedly cause serious embarrassment by not making it possible for plans to be readjusted promptly to meet exigencies as they arise. In making his departmental allotments the Secretary takes up the work where Congress leaves off, and in the same way in the bureau allotments, the bureau chiefs take up the work where the Secretary leaves off. Flexibility in the expenditure of funds available is secured by the fact that, as regards matters of detail affecting only suballotments, the bureau chief can act at once without even bringing such action to the attention of the Secretary. Where more important changes are required affecting the allotment as made by the Secretary, almost equally expeditious action can be had through the chief of the bureau making the request upon the Secretary for readjustment of the allotment.

In carrying out this scheme of departmental and bureau appropriations, the definite allotments made should, in practically all cases, not cover the entire sum available, with the result that there would remain unallotted a certain amount available for subsequent allotment, as exigencies require.

It is evident that such a system, once firmly established, not only will provide the most efficacious way of avoiding the occurrence of deficiencies, but will also furnish the means by which expenditures can be kept within the allotments, and thus economies may be realized.

Considered in relation to the constitutional responsibility of the executive, the procedure as outlined requires that heads of bureaus or divisions place in the hands of the Secretary a well thought out plan, supported by a carefully prepared statement, showing for what it is that they wish to have funds allotted and set forth in these statements, in detail, the amount which will be needed for salaries and wages, for transportation, printing, advertising, and other services not personal in character, for material, supplies, and the various other objects of expenditures. This would make the head of each division of the service go over his plans carefully, step by step, item by item, with the Secretary. The Secretary would be in the attitude of considering, first, each prospective need, but with the view of

finally bringing each estimate to a test of measurement of cost by results. That is, the requests having first been gone over in the light of past experience, the abatements might be at any time adjusted to meet current requirements and the efficiency of each manager would be subject to exact measurement. To this end it would be required that each service determine what would be the proper units of costs—whether millions of fish propagated or distributed, extent of coast charted, number of naturalization papers filed or passed upon, vouchers registered, of square yards of earth removed, of thousands of brick laid, or what not.

In such services the results of which would not lend themselves to measurement in terms of standard units records would show chronologically, for each kind of thing done, the cost of each activity or process in terms of salaries and wages, supplies, materials, etc., which would enable the administrator to compare the cost during one period with cost during another. The important fact would be that each bureau or branch head would be working for a "record"; would seek to gain credit for reducing the cost of producing specific results. Instead of striving to increase his staff and importance by getting more money to spend, he would hope to win by making a record for efficiency, and this would be written in terms of the larger result accomplished with a given amount of funds allotted, the question of policy being passed on by superior officers or by the Congress at the time allotments or appropriations were made.

Considered in relation to the constitutional responsibilities of the Congress, the special importance of such a procedure and the special advantage of providing an incentive to economize and to increase efficiency in the ranks of the administration would be that almost immediately after the division and bureau chiefs, with the Secretary, had gone over item for item and line for line the various needs in each of the services, as the basis of appropriating for the fiscal year about to be entered upon, the estimates supporting the budget for the next fiscal year's appropriation would be prepared. In other words, the Secretary would have been made thoroughly familiar with every branch and detail of his service; would have considered all of its needs in relation to past experience, as well as plans for the future, before the annual estimates were taken up. In fact, it is not unreasonable to think that they might be considered at the same time, since the appropriations for the next year are not passed by the Congress until near the end of the present fiscal year, and the practice has been to begin the preparation of estimates about this time.

With this careful consideration and experience on the part of the Secretary and the various persons in charge of all details of work clearly in mind, the estimates for the next fiscal year could be summarized in the manner required to get them before the President and

the Congress. They would then be taken up by the President with the Cabinet and considered. This would enable the President and his Cabinet in conference intelligently to formulate as a budget a definite, concrete, well-digested proposal on the part of the administration. It would enable each of the Secretaries and the Secretary of the Treasury, in cooperation with them, to work out the supporting details in a book of estimates, as well as the supporting details in annual reports of expenditures necessary to give to the Congress all of the information required for the proper determination of questions of policy, contained in requests for appropriations, as well as in the requests for changes in law which would be submitted by the President with the budget.

The means for enforcing executive responsibility would begin with the men lowest in the service who have discretion to exercise; it would be enforced at this point first through giving to such persons an incentive to make a record for themselves, the penalty for failure being that they would be classed with the inefficient. It would provide for enforcing executive responsibilty through giving to a superior officer information necessary to consider the efficiency and economy with which the work has been carried on. It would further provide for enforcing responsibility on the executive or administrative officers to whom appropriations are granted, through requirements that each of such persons shall definitely act on the responsibility which is placed upon him; by requiring that he predetermine exactly how each dollar shall be spent before the work is undertaken; by imposing upon him the necessity of making allotments to subordinates in accordance with definite legal requirements; by laying a proper foundation for intelligible reports; by making both the allotments and the record of expenditures matters of public record; and by also requiring that reports of expenditures shall be regularly rendered which will show what has been done with the funds which have been granted by the Congress to the executive. Responsibility upon the heads of department and independent establishment would be further enforced by the requirement that they not only take up with the President the plans for the next year, but they shall also present to the President as a basis of consideration of these requests a thorough and intelligible digest or statement of results which would be in the nature of an exact account of stewardship. This would give to the President an opportunity not only to get into close touch with the heads of his departments and to bring his Cabinet into an effective conference relation, but also to exercise direction and control over matters of national policy. It would also suggest the necessity of building up a branch of central executive service whose duty it would be to carefully analyze the results obtained in the various departments and establishments and to call the attention

of the President currently to any subject or questions with respect to which executive attention should be given. With these facilities the executive might, in case of neglect, be justly charged with failure to give personal attention to the business side of the Government.

A specialized central office of accounting and executive control is a feature of governmental organization that has not been developed. Although it is clearly indicated in the early acts of the Congress, and the powers necessary thereto have been granted in the statutes, so little has the need for such service appealed to executive officers that these powers have never been used. As has already been pointed out, the law makes it the *duty* of the Comptroller of the Treasury to prescribe the form in which all public accounts shall be kept and rendered. The law has also provided for the making of allotments. Neither of these laws has been executed in such a manner as to make it effective either for administrative or legislative purposes. But the grant of power is not sufficient to make effective such a service; there must also be an organization provided; there must be a personnel through which powers may be exercised. There has been no personnel provided for giving attention to the central executive consideration of questions of economy and efficiency of service. In a great private corporation the comptroller of the corporation is one of the strongest arms of the executive. Many public corporations, municipal and State, are coming to recognize the need for the creation of just such a service. The enforcing of executive responsibility with respect to economy and efficiency depends on the creation of an effective office of central record and executive control.

A further means for the enforcement of executive responsibility is to be found in the power of the Congress to investigate the administration. In the past these investigations have been of relatively small importance. As between the Congress and the administration there has been a feeling on the part of Members of Congress that information is to be developed by direct and cross examination of witnesses by the committees of the Congress The proceedings have been quite similar to that of a criminal court, in which the participants in the prosecution to be investigated are always on the defensive. In preparing for such inquiry, however, the committees of Congress have not the ordinary means of a court for developing their cases. Both the evidence and the preparation of the brief are in the hands of the persons to be investigated. In the descriptive part of this report, attention has been called to the fact that expenditure committees have existed for years with full power to do everything necessary to fully inform the Congress with respect to economy and efficiency of public expenditures. The relative futility of the efforts of these committees has been such as to cause them to become inoperative, except occasionally as the controlling power in the Congress

may shift from one party to another, thus giving to the incoming majority reasons for giving unfavorable publicity to the acts of the party represented by the minority.

Instead of seeking to control administration through depriving it of the exercise of discretion in the transaction of public business, the recommendation of the commission is that the Congress shall definitely assign the duties which come properly within the scope of administrative responsibility and then shall prescribe such conditions and require such an accounting as will disclose promptly and accurately the results of the exercise of the executive discretion or indiscretion. By so doing not only will the executive have brought home to him the need for giving careful attention to every act as a matter of self-protection, but also every Member of Congress and every agency of publicity may become a potent factor in bringing the service up to a high state of efficiency.

The present procedure is one which induces the Congress and the administration to deal with each other on a plane of lack of mutual confidence—for each to be in the attitude of trying to deceive the other—but the administration itself and its several branches and divisions are handled in the same way. Each Secretary is carrying on his business with little or no information given to other Secretaries or the President with respect to what he is doing. Each bureau and division chief under the Secretary is in like manner carrying on the business under his control. For it, he alone assumes responsibility. He gives to the Secretary and to his fellow chiefs only such information as seems to be necessary in order to get along. He has assumed a responsibility which can not be enforced. He goes directly to the Congress and deals directly through its Members for his funds (he may not even be known to the Committee on Appropriations, preferring rather to get some one else to represent him). He may obtain funds for purposes against the wishes of his superior, and even against the written recommendations of the President. Each member of the administration is in the attitude of "dealing in the dark," so far as other members of the administration and the Congress is concerned.

One of the most important features of the commission's recommendation is that which requires that every plan to be executed be made an open book, to be read by the Congress, by officers of the administration, and by the public. Any committee of Congress wishing to know what is being done, what organization is provided for doing the work, what moneys are being expended, how they are being expended, how it is proposed that they shall be expended in the future, can obtain this information at once without waiting for the dilatory and slow results of the special inquiry. The power of legislative control over an administration under such circumstances would be great; but the greatest power to enforce responsibility would be through the possibility of making the acts of officers public.

In discussing the subject of the ultimate means of enforcing responsibility on officers of constitutional government special attention has often been called to the advantage to be gained through the British system. The virtue of this system, as described by writers and publicists, lies in the fact that in case differences develop between the legislative and executive branches the question at issue may be at once referred to the people, either through the dismissal of the cabinet or by executive dissolution of the legislature. The assumption is that there is no means provided whereby public opinion may operate effectively on officers of government in the United States.

The fact is that both the executive and legislative branches of our Government are highly sensitive to expressions of public opinion. The adoption of the recommendations of the commission would make this influence many times more powerful than at present. As has been said, provision would be made whereby not only each branch of the Government would be taken into the confidence of the other branches, but also the plans and activities of all branches would be kept constantly before the people. Recognizing in the President not only the constitutional power, but also the possibility of getting before the country in a most effective way the proposals of the administration and of supporting these proposals with such details of fact as will enable the public press and citizen welfare organizations to discuss them intelligently; recognizing in the Congress the constitutional power to consider these proposals in determining questions of policy; recognizing the desirability of having the details of business determined by those who must transact it—the concrete recommendations of the commission provide for giving publicity to each act of each group of officers or agents and for basing this publicity on complete, accurate, and prompt statements of fact.

The plan of the commission for enforcing responsibility is effectively to lay the foundation for the forming of public opinion with respect to all affairs of the Government; to do this through such governmental agencies as have been provided; for giving expression to public opinion to rely on the constitutional rights, free speech, free press, petition, remonstrance, and peaceable assembly which have been reserved to citizenship; and for the ultimate enforcement of public opinion to rely on organizing the electorate for the purpose of selecting officers who may be in sympathy with or subject to the promotion and execution of definite policies.

Under our system of government it is thought that the President may become even more effective than the prime minister of England and that the Congress may become even more effective than Parliament by having definitely assigned or placed upon each the exercise of such powers and the assumption of such responsibilities as under the Constitution it may be fairly assumed were intended to be placed

upon them. Concretely stated, it is thought that making the President responsible for getting (by means of estimates prepared in the manner which has been outlined) the proposals of the administration before the country at the opening of the session of the Congress, would give to the President and to the Congress the benefit of the advice of officers who are in contact with the execution of policies; give to the Congress the benefit of careful consideration and revision of requests by executive heads; give to the President the benefit of the careful consideration by representatives of the different sectional, economic, and social interests in congressional debates and acts of appropriations; give to the country the result of the final consideration of measures which are submitted to him by the Congress for approval or veto.

Nor is the country entirely without the means for promptly expressing public opinion on the Government through the electorate. In the first instance this may appear in the by-elections, the result of which may entirely change the attitude of the Congress toward policies submitted to them for consideration. Again, the Executive has before him constantly every judgment which may be passed upon the administration by the electorate. In considering the question of enforcing responsibility these facts must also be taken into consideration: (1) That under the Constitution there is little possibility of the Executive taking action which will seriously involve the country or the Government without the cooperation of the Congress whose action is constantly subject to the influence of elections in which favorable or unfavorable opinion may be expressed in relation to any policy which may be proposed or established that may have a bearing on the welfare of the country; (2) that in case a vital controversy may exist between the Congress and the Executive at a time when an issue may not be promptly carried before a presidential electorate for settlement there is also the possibility that the Congress may refuse to appropriate for a service which has been administered in a manner that is deserving of rebuke; (3) the President may refuse in the case of appropriations not mandatory in character to expend money which has been appropriated for purposes that do not meet with his approval. For although under the Constitution no provision is made for the President to express approval or disapproval with respect to specific items of appropriation acts, the character of many of the acts of appropriation is such as necessarily to leave to the discretion of the President what amount shall be expended. This practically necessitates placing in the hands of the President discretion to refuse to expend money for purposes which are thought not to be necessary to the public welfare.

But further than this it may be said that there is practically no danger to be feared from action of the Congress which would limit

the exercise of its own powers of policy determination at such a point as to leave to the Executive the determination of all matters having to do with the contracting and purchasing relations. This discretion having been left to the Executive to be exercised under such conditions as may be properly attached by general law, the whole problem of budget making, of estimating, appropriating, and considering matters of appropriation will be immensely simplified and the foundation laid for vastly increasing the economy and efficiency with which the affairs of government may be conducted.

PART III.

PRO FORMA BUDGET AND SUPPORTING DOCUMENTS.

XXIII. PRO FORMA BUDGET.
XXIV. DOCUMENTS SUPPORTING THE BUDGET SUGGESTED BY THE COMMISSION.
XXV. REASONS FOR THE SCHEME ADOPTED BY THE COMMISSION FOR THE RECLASSIFICATION OF EXPENDITURES, APPROPRIATIONS, AND ESTIMATES.

PART III.—PRO FORMA BUDGET AND SUPPORTING DOCUMENTS.

XXIII. PRO FORMA BUDGET.

As was said in the introduction to this report, it is recommended by the commission that the President each year at the opening of Congress submit a budget which would be in the nature of a definite program of Government business to be financed. An outline of the contents of the proposed budget would be as follows:

I. Budget message.

II. Summary financial statement.

Budget Statement No. 1: Current balance sheet, showing assets, liabilities, and reserves.

Budget Statement No. 2: Fund balance sheet, showing condition of the general fund, sinking fund, special funds, and trust funds.

Budget Statement No. 3: Operation account, together with summary of capital outlays, debt payments, and borrowings.

Budget Statement No. 4: Present and estimated condition of current surplus or excess of resources available to meet general-fund obligations over liabilities and reserves, showing the result of the operation of the financial policy of the Government during a period of years.

III. Summary of governmental contracting and purchasing relations.

Budget Statement No. 5: Summary of estimates, current allotments, and expenditures classified by objects, or services and things purchased and paid for.

IV. Summary of estimates.

Budget Statement No. 6: Summary of estimates of revenues and borrowings of current and ensuing years compared with actual revenues of three years past.

Budget Statement No. 7: Summary of estimates and expenditures for the ensuing year and of allotments for the current year compared with actual expenditures for three years past, grouped by units of organization.

IV. Summary of estimates—Continued.

Budget Statement No. 8: Comparative statement of estimates, appropriations, and expenditures by organization units and bills (with references to the Book of Estimates, the Digest of Appropriations, and reports of expenditures).

Budget Statement No. 9: Recapitulation of estimates and expenditures by organization units and functions.

Budget Statement No. 10: Recapitulation of estimates by functions, bills, and committees by which bills are reported.

Budget Statement No. 11: Recapitulation of estimates and expenditures by functions and organization units (with references to summaries of estimates in the Book of Estimates).

Budget statement No. 12: Recapitulation of estimates and expenditures by functions and character of expenditures.

Budget statement No. 13: Recapitulation of estimates and expenditures by character of expenditures and bills.

V. Summary of proposed changes in law classified by governmental activities to which such changes relate.

Budget statement No. 14: Summary of proposed changes in organic law; that is, in law pertaining to the organization of the Government and the powers, duties, and limitations of officers.

Budget statement No. 15: Summary of proposed changes in law pertaining to the raising of revenues and the making of loans.

Budget statement No. 16: Summary of proposed changes in law pertaining to estimates, appropriations, accounting, and reporting, and the conditions governing the expenditure of money.

I. BUDGET MESSAGE.

In the opinion of the commission the budget message would be one of the most important documents that would be laid before the Congress. The purpose of the message would be systematically each year to cover the various subjects pertaining to (1) the financial program of the Government, (2) the economy and efficiency with which business has been transacted, (3) the work program of the Government, and (4) changes in law which were deemed to be necessary to increasing the economy and efficiency with which the public business was transacted. In the discussion of these subjects

special reference would be made to the summaries of fact contained in the budget statements attached. The general purpose of the message would be not only to get the proposals of the administration before Congress, but to make the information available to the public in such definite and concrete manner that it could be readily understood and fully appreciated. As has been stated in the report, it is conceived that the President is the only person in the Government who represents the country as a whole; that he is in a position to effectively dramatize or present in popular form any program which is to be proposed for consideration; that by calling attention to the important things in the program which is submitted; that by raising questions with respect to past policy; by definitely outlining questions which have a bearing on the policy to be pursued in the future the President, through the various avenues of publicity that are open to him, would be able to get before the country every aspect of the proposals submitted to Congress as promptly and effectively as if each citizen were a member of that body and had sat and listened to the reading of the message.

II. SUMMARY FINANCIAL STATEMENTS.

The following would be the forms of summary financial statements submitted as a part of the budget.

BUDGET STATEMENT NO. 1.—*Current balance sheet, showing assets, liabilities, and reserves.*

	Balance, 191–.	Increases.	Decreases.	Balance, 191–.
CASH [1]				
In Treasury and subtreasuries [2]				
In bank depositaries—Treasurer's account [2]				
In bank depositaries—disbursing officers' accounts [2]				
In hands of disbursing officers and fiscal agents [1]				
RESERVES AGAINST CASH [1]				
Trust obligations—cash requirements [1]				
Special fund—cash requirements [2]				
Sinking-fund requirements—current year [1]				
Reserves for disbursing officers' balances: [2]				
Treasury credits— [2]				
Post Office Department [2]				
Disbursing officers and fiscal agents [2]				
Bank depositary credits—disbursing officers and fiscal agents [2]				
Other reserves—cash requirements [1]				
CASH AVAILABLE FOR MEETING GENERAL-FUND LIABILITIES (excess of cash over reserves) [1]				
AMOUNTS PAYABLE BY THE GOVERNMENT [1]				
Public invoices and other accounts payable [1]				
Accrued salaries and wages payable [1]				
Vouchers and pay rolls payable [1 3]				
Unclaimed salaries and wages payable [1 4]				
Treasury warrants payable [2]				
Treasury drafts and checks on depositaries outstanding [2]				
Short-term loans and matured debt [1]				
Other accounts payable by the Government [1]				
NET CASH AVAILABLE FOR GENERAL-FUND PURPOSES [1]				
AMOUNTS DUE TO THE GOVERNMENT (notes and accounts receivable for general-fund purposes) [1]				
CURRENT SURPLUS OR DEFICIT (excess of current assets over current liabilities and reserves, or vice versa) [1]				

[1] Information not at present regularly and accurately produced through accounts and reports.
[2] Information at present regularly and accurately produced through accounts and reports.
[3] Includes public vouchers, reimbursement vouchers, interdepartmental vouchers, pay vouchers, and items on pay rolls which have not been paid.
[4] Pay vouchers and items on pay rolls which, after a specified time, have been set aside as obligations of a special fund set aside for the purpose.

BUDGET STATEMENT No. 2.—*Fund balance sheet, showing condition of the general fund, sinking fund, special funds, and trust funds.*

	Balance 191–.	Increases.	Decreases.	Balance 191–.
GENERAL FUND NET RESOURCES AND REQUIREMENTS.				
Net cash available for general fund purposes (cash less all general fund reserves and liabilities—see Statement 1) [1]				
Amount due to the general fund from bond funds (Panama Canal) [2]				
Unrealized balance of Secretary's estimate of general fund receipts for current year [1]				
Total general fund resources and requirements				
Excess of unexpended appropriations over resources (or vice versa) [1] [3]				
GENERAL FUND APPROPRIATIONS AND AUTHORIZATIONS.				
Unexpended balance of appropriations [1]				
Current [1]—				
Annual [1]				
Specified period (longer than fiscal year) [1]				
Permanent specific [1]				
Recurrent [1]—				
Specific annual [1]				
Indefinite [1]				
Unencumbered balance of appropriations [1]				
Unliquidated balance of encumbrances on appropriations [1]				
BOND FUNDS.				
Bonds authorized and unissued [1]				
Amount due to general fund [2]				
Balance of bond funds subject to appropriation [1]				
SINKING FUND.				
Sinking fund assets [2]				
Sinking fund deficiency [2]				
Sinking fund requirements [1]				
SPECIAL FUNDS.				
Cash in reserve for special fund purposes [1]				
Other special fund resources [1]				
Total special fund resources [1]				
United States notes outstanding [1]				
Other special fund obligations [1]				
Unencumbered balance of special fund authorizations [1]				
TRUST FUNDS.				
Cash in reserve for trust fund purposes [1]				
Other trust fund resources [1]				
Total trust fund resources [1]				
Trust fund obligations—cash (see Statement 1) [1]				
Gold certificates outstanding [2]				
Silver certificates outstanding [2]				
Treasury notes outstanding [2]				
National bank 5 per cent fund [2]				
Security deposits [1]				
Other cash obligations [1]				
Trust fund obligations other than cash [1]				
Security deposits [1]				
Indian trusts [1]				
Other [1]				

[1] Information not at present regularly and accurately produced through accounts and reports.
[2] Information at present regularly and accurately produced through accounts and reports.
[3] It is also to be noted that contracts have been entered into, judgments have been awarded, and accounts settled, which have not been funded by acts of appropriation, amounting to $——, in addition to which there are undertakings authorized for which contracts have not been entered into to the amount of $— ——.

BUDGET STATEMENT No. 3.—*Operation account, together with summary of capital outlays, payments of debt, and borrowings.*

	1909	1910	1911	Estimated, 1912
REVENUES [1]				
Customs [2]				
Internal [2]				
Corporation tax [2]				
Public lands [2]				
Postal [2]				
Miscellaneous [1]				
Excess of General Government expenses, etc., over revenues [1]				
Total				
CURRENT EXPENSES, FIXED CHARGES, AND LOSSES				
General Government overhead [1]				
Military and naval activities [1]				
Administration and other overhead (military)				
Operation (military)				
Maintenance (military)				
Civil activities [1]				
Administration and other overhead (civil)				
Operation (civil)				
Maintenance (civil)				
Excess of General Government revenues over expenses, fixed charges, and losses				
Total				
EXPENDITURES FOR STORES AND OTHER PROPERTY [1]				
Increases in stores [1]				
Military and naval purposes [1]				
Civil and general purposes [1]				
Increases in Government property (other than stores) [1]				
Military and naval purposes [1]				
Civil and general purposes [1]				
Balancing account				
EXPENDITURES FOR PAYMENT OF BONDED AND OTHER DEBT [1]				
Bonded debt for military and naval purposes [1]				
Civil War period [1]				
Spanish War [1]				
Bonded debt for civil and general purposes [1]				
Bonded current deficit [1]				
Public improvements [1]				
Funded debt (United States notes) [2]				
Unfunded currency obligations [2]				
Old demand notes [2]				
Fractional currency [2]				
Notes of national banks to be redeemed [2]				
Payments to sinking fund				
Total expenditures for increasing assets and decreasing indebtedness				
Less Government borrowings for current expenses, capital outlays, and redemption of debt [1]				
Excess of expenditures for increasing assets and reducing debt over borrowings (or vice versa) [1]				
Total revenues and borrowings [1]				
Total expenditures and losses [1]				
Excess of revenues and borrowings over expenditures and losses [1]				
Excess of expenditures and losses over revenues and borrowings [1]				

[1] Information not at present regularly produced through accounts and reports.
[2] Information at present regularly produced through accounts and reports.

BUDGET STATEMENT No. 4.—*Present and estimated condition of the current surplus, or excess of resources available to meet general-fund obligations over liabilities and reserves: Comparison by years.*

Description.	Items.	Totals.	Surplus.
1911.			
General-fund surplus, July 1, 1910			
Revenues for the fiscal year 1910–11			
Customs			
Internal			
Corporation tax			
Public lands			
Postal			
Miscellaneous			
Expenditures for the fiscal year 1910–11			
General government overhead			
National defense			
Civil purposes (other than postal service)			
Postal service			
Excess of expenditures over revenues			
or			
Excess of revenues over expenditures			
Less (or plus) borrowings			
Net increase (or decrease) in general-fund surplus during the fiscal year 1910–11			
1912.			
General-fund surplus, July 1, 1911			
Estimated revenues for fiscal year 1911–12			
Customs			
Internal			
Corporation tax			
Public lands			
Postal			
Miscellaneous			
Estimated expenditures for the fiscal year 1911–12			
General government overhead			
National defense			
Civil purposes (other than postal service)			
Postal service			
Estimated excess of expenditures over revenues			
or			
Estimated excess of revenues over expenditures			
Less (or plus) estimated borrowings			
Estimated net increase (or decrease) in general-fund surplus during fiscal year 1911–12			
1913.			
Estimated general-fund surplus, July 1, 1912			
Estimated revenues for fiscal year 1912–13			
Customs			
Internal			
Corporation tax			
Public lands			
Postal			
Miscellaneous			
Estimated expenditures for the fiscal year 1912–13			
General functions			
National defense			
Civil purposes (other than postal service)			
Postal service			
Estimated excess of expenditures over revenues			
or			
Estimated excess of revenues over expenditures			
Less (or plus) estimated borrowings			
Estimated net increase (or decrease) in general-fund surplus during the fiscal year 1912–13			
Estimated general-fund surplus, July 1, 1913			

III. SUMMARY OF GOVERNMENTAL CONTRACTING AND PURCHASING RELATIONS.

The statement below would be a recapitulation of departmental totals, prepared by the Secretary of the Treasury from the several departmental reports.

BUDGET STATEMENT No. 5.—*Summary of estimates for the ensuing year, of allotments for the current year, and of expenditures for three years past, by classes of objects of expenditure.*

Classes of objects of expenditure.	Estimates for 1913.	Allotments for 1912.[1]	Expenditures for—		
			1911	1910	1909
Grand total		$1,002,043,739.81			
A. Salaries, wages, and other compensation for personal services currently rendered		[2] 381,093,311.07			
B. Compensation for services other than personal		140,936,526.74			
1. Transportation of persons (service)		12,489,527.40			
2. Transportation of things (service)		78,022,597.48			
3. Subsistence and support of persons (service)		8,094,873.17			
4. Subsistence and care of animals and storage and care of vehicles (service)		122,906.32			
5. Communication service		1,645,497.65			
6. Printing, engraving, lithographing, and binding (service)		1,884,130.49			
7. Advertising and publication of notices (service)		276,040.57			
8. Furnishing of heat, light, power, and electricity (service)		2,776,114.49			
9. Special and miscellaneous services other than personal (including repairs by contract or open-market order)		35,624,839.17			
C. Materials not specifically adapted for use as supplies, equipment, or structures		19,622,360.08			
D. Supplies, and materials specifically adapted for use as supplies		57,397,960.22			
1. Stationery, drafting, scientific, and educational supplies		2,615,068.94			
2. Fuel (including burning and illuminating gases, oils, and liquids)		9,852,896.02			
3. Mechanics', engineers', and electricians' supplies; furnace and foundry supplies		1,992,236.18			
4. Cleaning and toilet supplies		1,223,951.17			
5. Wearing apparel, household linen, and hand-sewing supplies		5,469,604.87			
6. Forage		4,329,741.25			
7 Provisions		18,441,519.76			

8. War supplies		8,229,522.09			
9. Special and miscellaneous supplies		5,243,419.94			
E. Equipment (including live stock) and parts and materials specifically adapted for use as equipment		40,936,545.89			
F. Structures, nonstructural improvements to land, and parts and materials specifically adapted for use as structures		24,043,756.28			
G. Land		3,344,518.47			
H. Capital outlays for rights and obligations		76,857,328.85			
1. Purchase of rights to demand, control, or enforce action, or of rights to act		23,350.00			
2. Payment of debt (including payments to sinking funds)		63,495,020.00			
3. Repayment of deposits					
3. Treaty obligations					
5. Refunds, awards, and indemnities		13,338,958.85			
9. Special and miscellaneous					
I. Fixed charges and contributions other than pensions and retirement salaries		35,477,160.61			
1. Rents		7,897,469.41			
2. Royalties					
3. Fees for licenses, permits, and privileges					
4. Interest		23,557,558.00			
5. Insurance and depreciation funds		80,383.20			
6. Educational and general welfare grants and contributions					
7. Subsidies and bounties		3,941,750.00			
8. Burial expenses, providence funds, and other gratuities					
9. Special and miscellaneous					
J. Pensions and retirement salaries		160,479,190.63			
K. Losses and contingencies		4,934,233.28			
L. Undistributed (work on Panama Canal)		56,920,847.69			

[1] These figures are the result of the reclassification of the estimates for 1912, prepared by departmental committees.
[2] Does not include the amount spent for salaries and wages on the Panama Canal, shown below as "Undistributed." The same comment applies to all other items.

IV. SUMMARY OF ESTIMATES.

The several forms of summaries of estimates which would be submitted with the budget would be as follows:

BUDGET STATEMENT No. 6.—*Summary of estimates of revenues and borrowings of current and ensuing years, compared with actual revenues of three years past.*

Revenues classified by legal provisions under which revenues accrue and loans are made.	Reference to statute.	Estimated revenues for—		Actual revenues realized during—		
		1913	1912	1911	1910	1909
CUSTOMS REVENUES.						
Total revenues from customs[1]						
INTERNAL REVENUES.						

[1] Footings for each general class of revenues.

BUDGET STATEMENT NO. 7.- *Summary of estimated expenditures of Government funds for the ensuing year and of allotments for the current year, compared with the actual expenditures for three years past, grouped by units of organization.*

Units of organization.	Reference to Book of Estimates.	Estimates for 1913.	Allotments for 1912.	Expenditures for— 1911	1910	1909
Total		$989,783,216.55		$902,009,656.70		
The Congress:						
Senate including Vice President	9–14,22	1,749,619.00		1,855,047.93		
House of Representatives	14–17	4,637,680.25		4,927,493.10		
Joint committees and commissions				186,993.48		
Capitol Buildings and Grounds	13,15,88,353	278,800.00		861,975.09		
Capitol Police	14–17	78,450.00		83,682.46		
Government Printing Office	375–384	[1] 2,243,325.68		[1] 2,260,350.53		
Library of Congress [2]	18–21,383	849,545.00		857,717.24		
National Botanic Garden	21,267	29,893.75		29,892.63		
The President (including Executive boards and commissions): [3]						
The Executive Office	22,383,384	200,540.00		197,122.12		
The Tariff Board	384	225,000.00		202,706.78		
Commission on Economy and Efficiency	384	75,000.00		46,742.76		
Commission to Investigate Cost of Second-class Mail				1,116.28		
Railroad Securities Commission				12,475.09		
The Judiciary:						
Supreme Court	105,526	161,000.00		151,081.10		
Circuit courts of appeals, circuit, district, and Territorial courts [4]	51,105–106,361, 435–438,514,526	5,107,565.00		4,712,150.27		
Court of Claims	108,383	98,800.00		87,391.91		
Commerce Court	107	74,500.00		35,789.60		
Court of Customs Appeals	107,383	75,580.00		73,418.20		
Executive Departments:						
State	25 26,171–176, 384,512	4,624,717.41		4,420,415.59		
Treasury	27–50,267–280,382, 385–396,511–513	127,378,896.75		75,555,788.97		
War	53–61,179–205, 205–228,327–349, 382,393–399,464, 473,515–519	153,452,223.43		156,862,806.78		
Justice	103–105,383,433–438,493	5,263,475.90		4,540,072.16		

[1] Includes printing and binding for the Congress and distribution of Government publications; does not include printing and binding for the executive and judicial establishments, which is distributed among the organization units for which the work is done.
[2] Including the organization under the Librarian and that under the superintendent of the Library Building.
[3] Not including the Executive Mansion and Grounds, which are cared for by the War Department.
[4] Not including the Supreme Court and Court of Appeals of the District of Columbia.

BUDGET STATEMENT NO. 7.—*Summary of estimated expenditures of Government funds for the ensuing year and of allotments for the current year, compared with the actual expenditures for three years past, grouped by units of organization*—Continued.

Units of organization.	Reference to Book of Estimates.	Estimates for 1913.	Allotments for 1912.	Expenditures for—		
				1911	1910	1909
Executive Departments—Continued.						
Post Office	90–94, 383, 365–371	$262,905,653.00		$241,324,530.75		
Navy	62–72, 382, 231–248, 519, 520	128,610,012.46		119,068,359.44		
Interior	72–90, 251–260, 263, 350–354, 382, 400–421, 520–523	[1] 188,056,259.60		[1] 193,499,798.27		
Agriculture	111–167, 383, 523–524	23,364,452.00		19,038,339.62		
Commerce and Labor	95–103, 355–361, 383, 422–433	16,332,268.50		20,861,485.87		
Other Government establishments:						
Civil Service Commission	22–25, 77, 79, 80, 383	398,255.00		327,876.34		
Interstate Commerce Commission	384, 392	1,935,000.00		1,394,402.89		
Smithsonian Institution	382	1,027,545.12		1,073,883.12		
Isthmian Canal Commission	281–327	47,263,760.20		34,619,043.27		
Commission of Fine Arts	384	10,000.00		9,553.62		
Board of Arbitration on Interstate Commerce Controversies	392	15,000.00		7,224.23		
Superintendent of State, War, and Navy Building	61–62	205,460.00		211,861.10		
General Supply Committee	393	36,388.00				
Districts and Territories:						
District of Columbia [2]	106, 107, 361, 441–506, 514	12,776,850.50		12,250,906.60		
Arizona [3]	52	32,250.00		100,067.59		
New Mexico [3]	52	33,000.00		96,817.65		
Alaska [3]	51	[4] 131,950.00		[4] 112,014.24		
Hawaii [3]	52	44,500.00		51,262.03		

[1] Not including expenditures for the Capitol Buildings and Grounds, for the Civil Service Commission, and for the Government of Alaska.
[2] Including the Supreme Court and the Court of Appeals of the District, but not including expenditures for the District by the Departments of War and Interior.
[3] Not including the Territorial courts.
[4] Including expenditures for schools, protection of game, and care of insane that are under the general direction of the Secretary of the Interior.

BUDGET STATEMENT No. 8.—*Comparative statement of estimates for 1913, appropriations for 1912, and expenditures for 1911, showing for each organization unit the amount carried by each annual bill and by each class of other acts of appropriation.*

GENERAL RECAPITULATION.

Totals by bills.	Amounts covered by estimates.						Amounts not covered by estimates, 1911.
	Page of Book of Estimates.	1913	Page of Digest of Appropriations.	1912	Page of report of expenditures.	1911	
Grand total		$995,611,626.55		$1,014,583,850.63		$911,150,544.64	$1,458,751,921.34
Total Government funds		989,783,216.55		1,008,602,850.63		902,009,656.70	
Legislative, executive, and judicial bill		35,380,257.40		35,114,549.85		33,503,540.83	
Sundry civil bill		131,902,602.05		142,240,012.34		121,314,532.50	
Agricultural bill		17,233,452.00		16,900,016.00		13,162,589.05	
Diplomatic and consular bill		4,079,697.41		3,988,516.41		3,498,436.42	
Army bill		96,927,988.98		93,374,755.97		94,029,375.90	
Fortifications bill		7,218,899.00		5,473,707.00		6,691,832.36	
Military Academy bill		1,894,928.63		1,163,424.07		1,393,789.63	
Naval bill		126,260,412.46		126,478,338.24		115,121,078.29	
Indian bill		8,517,440.00		8,842,136.37		8,885,241.88	
Pension bill		152,687,750.00		153,682,000.00		155,687,916.45	
Rivers and harbors bill		17,345,450.00		23,855,342.00		18,415,547.70	
Post-office bill		260,938,463.00		259,134,463.00		237,152,739.00	
District of Columbia bill		12,818,935.50		11,925,251.50		11,340,773.96	
Miscellaneous bills and resolutions				718,566.81		10,595,786.53	
Public buildings bill						439,174.70	
Deficiency bills				9,854,940.95		12,167,568.54	
Recurrent definite appropriations		17,337,100.00		17,323,100.00		15,885,176.78	
Recurrent indefinite appropriations of the general fund		87,497,655.12		87,293,795.12		29,599,422.16	
Recurrent indefinite appropriations of special funds		11,742,185.00		11,239,935.00		13,125,134.02	
Total private and trust funds		5,828,410.00		5,981,000.00		9,140,887.94	1,458,751,921.34
Legislative, executive, and judicial bill		268,010.00		268,000.00		254,173.43	
Sundry civil bill							3,171,012.29
Army bill							5,091,313.87
Deficiency bills						41,988.04	13,829.59
Recurrent indefinite appropriations of the general fund		180,000.00		120,000.00		180,227.54	1,653.70
Recurrent indefinite appropriations of special funds		200,000.00		500,000.00		276,368.73	
Trust funds		5,180,400.00		5,007,400.00		8,388,130.20	1,450,474,111.89

BUDGET STATEMENT NO. 8.—*Comparative statement of estimates for 1913, appropriations for 1912, and expenditures for 1911, showing for each organization unit the amount carried by each annual bill and by each class of other acts of appropriation*—Continued.

ESTIMATES, APPROPRIATIONS, AND EXPENDITURES OF GOVERNMENT FUNDS.

Units of organization and bills.	Amounts covered by estimates.						Amounts not covered by estimates, 1911.
	Page of Book of Estimates.	1913	Page of Digest of Appropriations.	1912	Page of report of expenditures.	1911	
Total		$989,783,216.55		1,008,602,850.63		$902,009,656.70	
The Congress:							
Senate, including Vice President		1,749,619.00	8-17,37	1,917,121.12		1,855,047.93	
Legislative, executive, and judicial bill	9-14,22	1,749,619.00		1,730,067.00		1,650,871.87	
Sundry civil bill				11,000.00			
Miscellaneous bills and resolutions						30,455.60	
Deficiency bills				176,054.12		173,720.46	
House of Representatives		4,637,680.25	17-26,34	4,813,894.51		4,927,493.10	
Legislative, executive, and judicial bill	14 17	4,637,680.25		4,611,774.10		4,698,362.77	
Sundry civil bill				1,000.00			
Miscellaneous bills and resolutions						41,810.54	
Deficiency bills				201,120.41		189,319.79	
Joint committees and commissions			34-37	169,000.00		186,993.48	
Legislative, executive, and judicial bill						18,078.62	
Sundry civil bill				14,000.00		10,041.66	
Miscellaneous bills and resolutions				50,000.00		10,221.03	
Deficiency bills				15,000.00		148,652.17	
Recurrent indefinite appropriations of the general fund				90,000.00			
Capitol buildings and grounds		278,800.00		1,438,254.29		861,975.09	
Legislative, executive, and judicial bill	13,15,88	115,700.00	12,19	115,700.00		189,340.65	
Sundry civil bill	353	163,100.00	35,36,348-351	1,206,943.00		498,614.19	
Deficiency bills			13,14,348-351	115,611.29		174,020.25	
Capitol police		78,450.00	16,25	78,450.00		83,682.46	
Legislative, executive, and judicial bill	14,17	78,450.00		78,450.00		77,257.46	
Deficiency bills						6,425.00	

Government Printing Office		[1] 2,243,325.68	26–30	[1] 2,104,870.00		[1] 2,260,350.53	
Sundry civil bill	375–384	2,243,325.68		2,102,734.00		2,260,350.53	
Deficiency bills				2,136.00			
Library of Congress [2]		849,545.00	30–34	797,695.66		857,717.24	
Legislative, executive, and judicial bill	18–21	647,545.00		595,665.00		656,162.91	
Sundry civil bill	383	202,000.00		202,000.00		201,554.33	
Deficiency bills				30.66			
National Botanic Garden		29,893.75	34	32,393.75		29,892.63	
Legislative, executive, and judicial bill	21	22,893.75		22,893.75		22,892.63	
Sundry civil bill	267	7,000.00		9,500.00		7,000.00	
The President (including executive boards and commissions): [3]							
The Executive office		200,540.00	37–38	199,820.00		197,122.12	
Legislative, executive, and judicial bill	22	172,540.00		171,820.00		166,937.64	
Sundry civil bill	383,384	28,000.00		28,000.00		30,184.48	
The Tariff Board		225,000.00		225,000.00		202,706.78	
Sundry civil bill	384	225,000.00	39	225,000.00		202,706.78	
Commission on Economy and Efficiency		75,000.00		[4] 75,000.00		46,742.76	
Sundry civil bill	384	75,000.00	39	75,000.00		46,742.76	
Commission to Investigate Cost of Second Class Mail				75,000.00		1,116.28	
Post office bill			413	50,000.00		1,116.28	
Miscellaneous bills and resolutions			40	25,000.00			
Commission to Investigate Issues of Securities of Railroads						12,475.09	
Deficiency bills						12,475.09	

[1] Includes printing and binding for the Congress and distribution of Government publications; does not include printing and binding for the legislative and judicial establishments, which is distributed among the organization units for which the work is done.

[2] Including the organization under the Librarian and that under the Superintendent of the Library Building.

[3] Not including the Executive Mansion and grounds, which are cared for by the War Department.

[4] There was also reappropriated the unexpended balance of the appropriation for 1911, amounting to about $54,000.

BUDGET STATEMENT No. 8.—*Comparative statement of estimates for 1913, appropriations for 1912, and expenditures for 1911, showing for each organization unit the amount carried by each annual bill and by each class of other acts of appropriation*—Continued.

ESTIMATES, APPROPRIATIONS, AND EXPENDITURES OF GOVERNMENT FUNDS—continued.

Units of organization and bills.	Amounts covered by estimates.						Amounts not covered by estimates, 1911.
	Page of Book of Estimates.	1913	Page of Digest of Appropriations.	1912	Page of report of expenditures.	1911	
The Judiciary:							
Supreme Court		$161,000.00		$167,000.00		$151,081.10	
Legislative, executive, and judicial bill	105	153,500.00	489	135,500.00		119,081.10	
Sundry civil bill			29,489	24,000.00		12,500.00	
Deficiency bills						12,000.00	
Recurrent definite appropriations	526	7,500.00	489	7,500.00		7,500.00	
Circuit courts of appeals, circuit, district and Territorial courts		5,107,565.00	133-134, 493-499	5,099,915.63		4,712,150.27	
Legislative, executive, and judicial bill	51,105-106	960,700.00	133-134, 493-499	996,700.00		923,710.36	
Sundry civil bill	361, 51, 435-438	3,978,865.00	133-134, 493-499	3,846,157.72		3,550,285.22	
Miscellaneous bills and resolutions			133-134, 493-499	11,418.32		10,499.60	
Deficiency bills			133-134, 493-499	100,139.59		81,598.14	
Recurrent indefinite appropriations of the general fund	514, 526	168,000.00	134, 490	145,500.00		146,056.95	
Court of Claims		98,800.00		92,880.00		87,391.91	
Legislative, executive, and judicial bill	108	73,800.00	492	67,880.00		66,360.63	
Sundry civil bill	383	25,000.00	29	25,000.00		21,031.28	
Commerce Court		74,500.00		134,250.00		35,789.60	
Legislative, executive, and judicial bill	107	74,500.00	491	94,500.00			
Deficiency bills			491	39,750.00		35,789.60	
Court of Customs Appeals		75,580.00		79,840.00		73,418.20	
Legislative, executive, and judicial bill	107	73,580.00	491	77,840.00		72,384.26	
Sundry civil bill	383	2,000.00	28	2,000.00		1,033.94	

Executive Departments:							
State		4,624,717.41	27, 29, 45–58	4,699,004.14		4,420,415.59	
Legislative, executive, and judicial bill	25–26	404,420.00		392,300.00		453,003.97	
Sundry civil bill	384	70,000.00		135,000.00		99,277.44	
Diplomatic and consular bill	171–176	4,079,697.41		3,988,516.41		3,498,436.42	
Miscellaneous bills and resolutions						4,900.00	
Deficiency bills				92,587.73		224,397.20	
Recurrent indefinite appropriations of the general fund	512	70,600.00		90,600.00		52,474.41	
Recurrent indefinite appropriations of special funds						87,926.15	
Treasury		127,378,896.75	27, 58–133	144,988,772.73		75,555,788.97	
Legislative, executive, and judicial bill	27–50	10,898,096.00		10,552,572.00		10,307,863.40	
Sundry civil bill	267–280, 382, 385–396	27,305,800.75		44,229,179.80		33,321,803.19	
Miscellaneous bills and resolutions				15,762.33		8,721.99	
Deficiency bills				1,821,258.60		3,659,790.84	
Public-buildings bill						439,174.70	
Recurrent definite appropriations	512, 513	5,510,000.00		5,510,000.00		5,488,015.81	
Recurrent indefinite appropriations of the general fund	511, 512	83,465,000.00		82,660,000.00		22,121,420.10	
Recurrent indefinite appropriations of special funds	513	200,000.00		200,000.00		208,998.94	
War		153,452,223.43	28, 195–300	150,489,661.55		156,862,806.78	
Legislative, executive, and judicial bill	53–61	2,058,138.00		2,041,008.00		1,986,487.83	
Sundry civil bill	333–349, 382, 393–399	20,763,238.82		15,840,306.82		22,717,294.77	
Army bill	179–205	96,927,988.98		93,374,755.97		94,123,915.11	
Fortifications bill	327–332	7,218,899.00		5,473,707.00		6,691,832.36	
Military Academy bill	205–228	1,894,928.63		1,163,424.07		1,393,789.63	
River and harbor bill	343–349	17,345,450.00		23,855,342.00		18,415,547.70	
District of Columbia bill	464, 473	277,980.00		343,000.00		161,696.72	
Miscellaneous bills and resolutions				104,045.02		3,099,687.76	
Deficiency bills				1,328,472.67		936,040.22	
Recurrent definite appropriations	515–518	4,294,600.00		4,280,600.00		4,298,167.33	
Recurrent indefinite appropriations of the general fund	515–518	2,090,000.00		2,100,000.00		2,228,062.84	
Recurrent indefinite appropriations of special funds	518, 519	581,000.00		585,000.00		810,284.51	
Justice		5,263,475.90	28, 482–499	4,927,112.46		4,540,072.16	
Legislative, executive, and judicial bill	103–105	568,310.40		542,680.00		497,461.27	
Sundry civil bill	383, 433–438	4,625,165.50		4,130,996.00		3,753,499.55	
District of Columbia bill	493	70,000.00		103,840.00		124,362.30	
Deficiency bills				149,596.46		164,749.04	

BUDGET STATEMENT No. 8.—*Comparative statement of estimates for 1913, appropriations for 1912, and expenditures for 1911, showing for each organization unit the amount carried by each annual bill and by each class of other acts of appropriation*—Continued.

ESTIMATES, APPROPRIATIONS, AND EXPENDITURES OF GOVERNMENT FUNDS—continued.

Units of organization and bills.	Amounts covered by estimates.						Amounts not covered by estimates, 1911.
	Page of Book of Estimates.	1913	Page of Digest of Appropriations.	1912	Page of report of expenditures.	1911	
Executive Departments—Continued.							
Post Office		$262,905,653.00	28,401-421	$261,134,512.22		$241,324,530.75	
Legislative, executive, and judicial bill	90-94	1,642,190.00		1,642,190.00		1,610,848.00	
Sundry civil bill	383	325,000.00		300,000.00		301,569.44	
Post-office bill	365-371	260,938,463.00		259,084,463.00		237,151,622.72	
Miscellaneous bills and resolutions				19,639.57		376,717.00	
Deficiency bills				88,219.65		94,991.02	
Recurrent indefinite appropriations of the general fund						1,788,782.57	
Navy		128,610,012.46	28,300-340	129,763,218.47		119,068,359.44	
Legislative, executive, and judicial bill	62-72	942,240.00		836,740.00		789,768.32	
Sundry civil bill	382	153,000.00		153,000.00		140,538.73	
Naval bill	231-248	126,260,412.46		126,478,338.24		115,121,078.29	
Miscellaneous bills and resolutions				8,088.75		8,088.75	
Deficiency bills				1,332,051.48		1,435,342.05	
Recurrent indefinite appropriations of the general fund	519	4,360.00		5,000.00		1,485.57	
Recurrent indefinite appropriations of special funds	519,520	1,250,000.00		950,000.00		1,572,057.73	
Interior		[1] 188,056,259.60	28,340-400	[1] 190,168,114.18		[1] 193,499,798.27	
Legislative, executive, and judicial bill	72-90	5,379,840.00		5,031,670.00		4,881,994.31	
Sundry civil bill	350-354, 382, 400-421	8,473,229.60		6,075,205.00		6,276,812.79	
Indian bill	251-260	8,517,440.00		8,842,136.37		8,885,241.88	
Pension bill	263	152,687,750.00		153,682,000.00		155,687,916.45	
Miscellaneous bills and resolutions				26,664.16		949,515.75	
Deficiency bills				3,309,438.65		2,847,628.72	
Recurrent definite appropriations	521	2,500,000.00		2,500,000.00		2,250,000.00	
Recurrent indefinite appropriations of the general fund	520-523	1,608,000.00		2,011,000.00		2,588,611.50	
Recurrent indefinite appropriations of special funds	521	8,890,000.00		8,690,000.00		9,122,076.87	

Agriculture		23,364,452.00	28,421–456	24,213,430.59		19,038,339.62	
Sundry civil bill	383	490,000.00		470,000.00		500,512.11	
Agricultural bill	111–167	17,233,452.00		16,900,016.00		13,162,589.05	
Miscellaneous bills and resolutions				200,000.00			
Deficiency bills				984,414.59		916,300.62	
Recurrent definite appropriations	523–524	5,025,000.00		5,025,000.00		3,840,990.59	
Recurrent indefinite appropriations of special funds	524	626,000.00		634,000.00		617,947.25	
Commerce and Labor		16,332,268.50	28,456–481	16,417,188.67		20,861,485.87	
Legislative, executive, and judicial bill	93–103	3,956,290.00		4,773,680.00		3,675,490.13	
Sundry civil bill	355–361, 383, 422–433	12,375,978.50		11,607,540.00		10,168,478.45	
Miscellaneous bills and resolutions				88.48		5,802,626.11	
Deficiency bills				35,880.19		623,335.56	
Recurrent definite appropriations						503.05	
Recurrent indefinite appropriations of the general fund						591,052.57	
Other Government establishments:							
Civil Service Commission		398,255.00	28,38–39,342,343	359,915.00		327,876.34	
Legislative, executive, and judicial bill	22–25, 77, 79, 80	358,255.00		314,040.00		289,564.37	
Sundry civil bill	383	40,000.00		40,000.00		37,750.57	
Deficiency bills				5,875.00		561.40	
Interstate Commerce Commission		1,935,000.00	29,136	1,900,000.00		1,394,402.89	
Sundry civil bill	384,392	1,935,000.00		1,900,000.00		1,394,402.89	
Smithsonian Institution		1,027,545.12	28,134–135	871,595.12		1,073,883.12	
Sundry civil bill	382	970,850.00		814,900.00		883,022.37	
Deficiency bills						134,165.63	
Recurrent indefinite appropriations of the general fund		56,695.12		56,695.12		56,695.12	
Isthmian Canal Commission		47,263,760.20	41–44	48,564,260.18		34,619,043.27	
Sundry civil bill	281–327	47,263,760.20		48,560,000.00		34,613,583.09	
Miscellaneous bills and resolutions				4,260.18		5,460.18	
Commission of Fine Arts		10,000.00	40	8,800.00		9,553.62	
Sundry civil bill	384	10,000.00		8,800.00		9,553.62	

[1] Not including estimates, expenditures, and appropriations for the Capitol Building and Grounds, for the Civil Service Commission, and for the government of Alaska.

BUDGET STATEMENT NO. 8.—*Comparative statement of estimates for 1913, appropriations for 1912, and expenditures for 1911, showing for each organization unit the amount carried by each annual bill and by each class of other acts of appropriation*—Continued.

ESTIMATES, APPROPRIATIONS, AND EXPENDITURES OF GOVERNMENT FUNDS—continued.

Units of organization and bills.	Amounts covered by estimates.						Amount not covered by estimates, 1911.
	Page of Book of Estimates.	1913	Page of Digest of Appropriations.	1912	Page of report of expenditures.	1911	
Other Government establishments—Continued.							
Board of Arbitration on Interstate Commerce Controversies		$15,000.00	137–140	$15,000.00		$7,224.23	
Sundry civil bill	392	15,000.00		15,000.00		7,224.23	
Office of Superintendent of State, War and Navy Building		205,460.00	46–47	161,320.00		211,861.10	
Legislative, executive and judicial bill	61–62	205,460.00		161,320.00		203,055.84	
Sundry civil bill						8,805.26	
General Supply Committee		36,388.00	(See 59)				
Sundry civil bill	393	36,388.00					
Commission on Perry's Victory Centennial			140–141	250,000.00			
Miscellaneous bills and resolutions				250,000.00			
Districts and Territories:							
District of Columbia [1]		12,776,850.50	141–195, 492–493	12,015,910.36		12,250,906.60	
Legislative, executive, and judicial bill	106,107	79,810.00		77,910.00		76,560.00	
Sundry civil bill	361	45,900.00		122,750.00		91,373.62	
District of Columbia bill	441–508	12,470,955.50		11,478,411.50		11,054,714.94	
Miscellaneous bills and resolutions				3,600.00		61,452.59	
Deficiency bills				57,308.86		293,250.59	
Recurrent indefinite appropriations of the general fund	514	35,000.00		135,000.00		24,780.53	
Recurrent indefinite appropriations of special funds	514	145,185.00		140,935.00		648,774.33	

Arizona		32,250.00	133–134	10,000.00	100,067.59	
Legislative, executive, and judicial bill	52	32,250.00		10,000.00	10,067.59	
Miscellaneous bills and resolutions					90,000.00	
New Mexico[2]		33,000.00	134	11,000.00	96,817.65	
Legislative, executive, and judicial bill	52	33,000.00		11,000.00	9,800.00	
Miscellaneous bills and resolutions					87,002.50	
Deficiency bills					15.15	
Alaska[2]		[3] 131,950.00		[3] 119,150.00	[3] 112,014.24	
Legislative, executive, and judicial bill	51	16,950.00	133	14,150.00	12,500.00	
Sundry civil bill		65,000.00	354	65,000.00	52,446.00	
Recurrent indefinite appropriations of special funds		50,000.00	360	40,000.00	47,068.24	
Hawaii[2]		44,500.00	134	14,500.00	51,262.03	
Legislative, executive, and judicial bill	52	44,500.00		14,500.00	39,634.90	
Miscellaneous bills and resolutions					8,627.13	
Deficiency bills					3,000.00	

ESTIMATES, APPROPRIATIONS, AND EXPENDITURES OF TRUST AND PRIVATE FUNDS.

Total		$5,828,410.00		$5,981,000.00	$9,140,887.94	$1,458,751,921.34
Executive Departments:						
State		100,000.00		80,000.00	792,380.39	
Trust funds	512	100,000.00	57	80,000.00	792,380.39	
Treasury		448,010.00		383,600.00	476,389.01	842,685,731.92
Legislative, executive, and judicial bill	38–50	268,010.00	74, 75, 78	263,600.00	254,173.43	
Sundry civil bill						58,691.92
Deficiency bills					41,988.04	
Recurrent indefinite appropriations of the general fund	512	180,000.00	67	120,000.00	180,227.54	
Trust funds						842,627,040.00
War		1,300,000.00		1,300,000.00	2,396,403.37	5,091,313.87
Army bill						5,091,313.87
Trust funds	519	1,300,000.00	213	1,300,000.00	2,396,403.37	

[1] Including the Supreme Court and the Court of Appeals of the District, but not including expenditures for the District by the Departments of War and Interior.
[2] Not including the Territorial courts.
[3] Including estimates, appropriations, and expenditures for schools, protection of game, and care of insane that are under the general direction of the Secretary of the Interior.

BUDGET STATEMENT No. 8.—*Comparative statement of estimates for 1913, appropriations for 1912, and expenditures for 1911, showing for each organization unit the amount carried by each annual bill and by each class of other acts of appropriation*—Continued.

ESTIMATES, APPROPRIATIONS, AND EXPENDITURES OF TRUST AND PRIVATE FUNDS—continued.

Units of organization and bills.	Amounts covered by estimates.						Amount not covered by estimates, 1911.
	Page of Book of Estimates.	1913	Page of Digest of Appropriations.	1912	Page of report of expenditures.	1911	
Executive Departments—Continued.							
Post Office							$607,846,549.28
Trust funds							607,846,549.28
Navy		$700,000.00		$1,000,000.00		$765,112.29	
Recurrent indefinite appropriations of special funds.	520	200,000.00	329	500,000.00		276,368.73	
Trust funds	520	500,000.00	310,312	500,000.00		488,743.56	
Interior		2,725,000.00		2,662,000.00		4,122,287.18	61,061.06
Sundry civil bill							46,708.86
Deficiency bills							13,829.59
Trust funds	523	2,725,000.00	354,370,399	2,662,000.00		4,122,287.18	522.61
Other Government establishments:							
Isthmian Canal Commission							3,065,611.51
Sundry civil bill							3,065,611.51
Districts and Territories:							
District of Columbia		555,400.00		555,400.00		588,315.70	
Trust funds	515	555,400.00	194,195	555,400.00		588,315.70	
Hawaii							1,653.70
Recurrent indefinite appropriations							1,653.70

BUDGET STATEMENT NO. 9.—*Recapitulation of estimates for 1913 and expenditures for 1911, by organization units and functions.*

ESTIMATES AND EXPENDITURES OF GOVERNMENT FUNDS.

Organization units and functions.	Page of Book of Estimates.	Estimates for 1913.	Expenditures for 1911.
Grand total		$989,783,216.55	$902,009,656.70
THE CONGRESS.			
Senate, including Vice President—General functions		1,749,619.00	1,855,047.93
House of Representatives—General functions		4,637,680.25	4,927,493.10
Joint committees and commissions—General functions			186,993.48
Capitol Buildings and Grounds—General functions		278,800.00	861,975.09
Capitol Police—General functions		78,450.00	83,682.46
Government Printing Office—General functions		[1] 2,243,325.68	[1] 2,260,350.53
Library of Congress		[2] 850,771.38	[2] 858,635.76
General functions		687,697.57	697,208.70
Promotion of education, educational research, literature, art, and recreation		163,073.81	161,427.06
National Botanic Garden—Promotion of education, educational research, literature, art, and recreation		29,893.75	29,892.63
THE PRESIDENT, INCLUDING EXECUTIVE BOARDS AND COMMISSIONS.[3]			
The Executive Office—General functions		200,540.00	197,122.12
The Tariff Board—General functions		225,000.00	202,706.78
The Commission on Economy and Efficiency—General functions		75,000.00	46,742.76
Commission to Investigate Cost of Second Class Mail—Postal service			1,116.28
Commission to Investigate Securities of Railroads—Regulation of commerce, immigration, and naturalization			12,475.09
THE JUDICIARY.			
Supreme Court—General functions		161,000.00	151,081.10
Circuit Courts of Appeals, and Circuit, District and Territorial Courts [4]—General functions		5,107,565.00	4,712,150.27
Court of Claims—General functions		98,800.00	87,391.91
Commerce Court—General functions		74,500.00	35,789.60
Court of Customs Appeals—General functions		75,580.00	73,418.20
EXECUTIVE DEPARTMENTS.			
Department of State		[5] 4,659,415.98	[5] 4,459,207.43
General functions		38,301.57	32,796.53
Promotion of friendly relations with foreign nations and protection of American interests abroad		4,430,647.61	4,308,757.16
Protection of persons and property and maintenance of order		125.00	100.00
Promotion of agriculture, forestry, and fisheries, and protection of game		23,400.00	5,525.28
Promotion of commerce, banking, manufacturing, and mining		35,226.26	48,984.84
Promotion of transportation and communication other than postal service		39,293.70	16,423.82

[1] Includes printing and binding for the Congress and distribution of Government publications, but not printing and binding for the executive and judicial establishments, which is distributed among the organization units for which the work is done.

[2] Including the organization under the Librarian and that under the Superintendent of the Library Building, and expenditures for the Library grounds by the Superintendent of Public Buildings and Grounds, War Department.

[3] Not including the Executive Mansion and Grounds, which are cared for by the War Department.

[4] Not including the Supreme Court and Court of Appeals of the District of Columbia.

[5] Including salary of the Solicitor of the State Department (paid by the Department of Justice), and share of expenditure for State, War, and Navy Buildings.

BUDGET STATEMENT No. 9.—*Recapitulation of estimates for 1913 and expenditures for 1911, by organization units and functions*—Continued.

ESTIMATES AND EXPENDITURES OF GOVERNMENT FUNDS—continued.

Organization units and functions.	Page of Book of Estimates.	Estimates for 1913.	Expenditures for 1911.
EXECUTIVE DEPARTMENTS—continued.			
Department of State—Continued.			
Promotion and protection of the public health		$5,896.41	$31,603.75
Care and education of the defective, dependent, and delinquent		26,569.43	12,805.53
Promotion of education, art, science, and recreation		59,956.00	2,210.52
Department of the Treasury		[1] 127,416,018.63	[1] 75,591,026.35
General functions		114,707,162.51	62,894,526.84
National defense by sea			292,700.14
National defense—expenditures on account of past wars			462.70
Protection of persons and property and maintenance of order		2,881,737.14	2,523,040.80
Promotion of commerce, banking, manufacturing, and mining		5,278,487.66	5,190,849.31
Promotion of transportation and communication other than postal service		2,442,981.84	2,398,487.95
Promotion and protection of the public health		1,995,649.48	2,083,745.31
Care and education of the defective, dependent, and delinquent		10,000.00	10,000.00
Local government		100,000.00	197,213.30
Department of War		[2] 153,540,170.04	[2] 156,965,657.83
General functions		97,988.93	86,892.06
National defense by land		113,998,836.09	115,959,533.64
National defense by sea			362,872.57
National defense—expenditures on account of past wars		5,810,319.56	5,944,676.46
Promotion of friendly relations with foreign nations and protection of American interests abroad			39,257.54
Promotion of agriculture, forestry, and fisheries, and protection of game			7,310.46
Promotion of transportation and communication other than postal service		32,647,216.44	33,642,927.12
Care, utilization, and distribution of the public domain			79.59
Care and education of the defective, dependent, and delinquent			406.34
Promotion of education, educational research, literature, art, and recreation		134,757.75	141,825.31
Local government		851,051.27	779,876.74
Department of Justice		[3] 5,185,092.41	[3] 4,466,774.70
General functions		3,656,346.49	3,106,290.37
Care and education of the defective, dependent, and delinquent		1,465,096.57	1,182,180.84
Local government		63,659.35	178,303.49
Post Office Department		[4] 262,910,653.00	[4] 241,329,530.75
Promotion of transportation and communication other than postal service		235,000.00	185,862.46
Postal service		262,675,653.00	241,143,668.29
Department of the Navy (including Marine Corps)		[5] 128,696,600.90	[5] 119,142,659.13
National defense by sea		128,542,281.87	118,954,140.19
National defense—expenditures on account of past wars			1,485.57
Promotion of agriculture, forestry, and fisheries, and protection of game		94,831.00	94,815.02
Promotion of transportation and communication other than postal service		45,363.80	80,498.75
Local government (Guam)		14,124.23	11,729.60

[1] Including salaries and expenses of the office of the Solicitor of the Treasury (paid by the Department of Justice), and salaries of the Solicitor of Internal Revenue and one clerk.

[2] Including share of expenditure for the State, War, and Navy Buildings, excluding expenditures for Library of Congress grounds.

[3] Excluding salaries of the Solicitor of the State Department, the Assistant Attorney General for the Interior Department, the Assistant Attorney General for the Post Office Department, and the Solicitor of Internal Revenue and one clerk; salaries and expenses of the offices of the Solicitor of the Treasury Department, and the Solicitor of the Department of Commerce and Labor; and salaries and expenses of the judiciary and court officers.

[4] Including the salary of the Assistant Attorney General for the Post Office Department (paid by the Department of Justice).

[5] Including share of expenditures for State, War, and Navy Buildings.

BUDGET STATEMENT No. 9.—*Recapitulation of estimates for 1913 and expenditures for 1911, by organization units and functions*—Continued.

ESTIMATES AND EXPENDITURES OF GOVERNMENT FUNDS—continued.

Organization units and functions.	Page of Book of Estimates.	Estimates for 1913.	Expenditures for 1911.
EXECUTIVE DEPARTMENTS—continued.			
Department of the Interior		[1]$188,061,259.60	[1]$193,504,798.27
General functions		177,514.40	136,003.80
National defense—expenditures on account of past wars		154,566,909.84	159,907,445.20
Protection of persons and property and maintenance of order			735,650.19
Promoting interests of laboring classes and providing for general economic welfare		1,454,068.44	1,094,426.04
Promotion of agriculture, forestry, and fisheries, and protection of game		8,749,791.19	9,051,520.05
Promotion of commerce, banking, manufacturing, and mining		3,312,088.61	2,663,134.46
Care, utilization, and distribution of the public domain		3,287,756.77	3,367,632.84
Promotion and protection of the public health		136,177.24	139,855.57
Care and education of the defective, dependent, and delinquent		972,911.06	510,774.49
Care and education of the Indians and other wards of the Nation		11,055,347.84	12,836,778.19
Promotion of education, educational research, literature, art, and recreation		4,025,012.22	2,706,021.57
Local government		323,681.99	355,555.87
Department of Agriculture		23,364,452.00	19,038,339.62
General functions		48,699.04	49,288.03
Protection of persons and property and maintenance of order		4,766.31	3,750.24
Promoting interests of laboring classes and providing for general economic welfare		1,740,451.93	1,613,358.29
Promotion of agriculture, forestry, and fisheries, and protection of game		7,917,373.43	6,768,829.70
Promotion of commerce, banking, manufacturing, and mining		4,998.32	5,799.11
Promotion of transportation and communication other than postal service		245,888.92	120,856.56
Care, utilization, and distribution of the public domain		8,437,718.61	6,092,235.44
Promotion and protection of the public health		4,363,555.44	3,878,027.42
Local government		601,000.00	506,194.83
Department of Commerce and Labor		[2] 16,358,530.11	[2] 20,884,545.95
General functions		108,433.82	86,853.64
Promotion of friendly relations with foreign powers and protection of American interests abroad		104,253.75	20,361.23
Regulation of commerce, immigration, and naturalization		5,089,466.65	4,088,513.62
Promoting interests of laboring classes and providing for general economic welfare		311,022.97	310,584.16
Promotion of agriculture, forestry, and fisheries, and protection of game		1,147,324.84	1,029,210.96
Promotion of commerce, banking, manufacturing, and mining		796,785.00	663,726.33
Promotion of transportation and communication other than postal service		7,134,820.04	6,465,913.48
Care and education of the Indians and other wards of the Nation		21,284.31	38,971.95
Promotion of education, educational research, literature, art, and recreation		1,643,138.73	8,180,410.58
OTHER GOVERNMENT ESTABLISHMENTS.			
Civil Service Commission—General functions		398,255.00	327,876.34
Interstate Commerce Commission—Regulation of commerce, immigration, and naturalization		1,935,000.00	1,394,402.89

[1] Including salary of Assistant Attorney General for the Interior Department (paid by the Department of Justice); excluding expenditures for the Capitol Building and Grounds, for the Civil Service Commission, and for the government of Alaska.

[2] Including salaries and expenses of the office of the Solicitor of Commerce and Labor (paid by the Department of Justice).

BUDGET STATEMENT No. 9.—*Recapitulation of estimates for 1913 and expenditures for 1911, by organization units and functions*—Continued.

ESTIMATES AND EXPENDITURES OF GOVERNMENT FUNDS—continued.

Organization units and functions.	Page of Book of Estimates.	Estimates for 1913.	Expenditures for 1911.
OTHER GOVERNMENT ESTABLISHMENTS—continued.			
Smithsonian Institution		$1,027,545.12	$1,073,883.12
Promotion of education, educational research, literature, art, and recreation		784,351.67	958,114.29
Local government (promotion of education, etc.)		243,193.45	115,768.83
Isthmian Canal Commission—Promotion of transportation and communication other than postal service		47,263,760.20	34,619,043.27
Commission of Fine Arts—Promotion of education, educational research, literature, art, and recreation		10,000.00	9,553.62
Board of Arbitration on Interstate Commerce Controversies—Regulation of commerce, immigration, and naturalization		15,000.00	7,224.23
General Supply Committee—General functions		36,388.00	(1)
DISTRICTS AND TERRITORIES.			
District of Columbia [2]—Local government		12,776,850.50	12,250,906.60
Territory of Arizona [3]—Local government		32,250.00	100,067.59
Territory of New Mexico [3]—Local government		33,000.00	96,817.65
District of Alaska [3]—Local government		[4] 131,950.00	112,014.24
Territory of Hawaii [3]—Local government		44,500.00	51,262.03

[1] Not separately appropriated for.
[2] Including the Supreme Court and the Court of Appeals of the District of Columbia; not including expenditures for the District by the Departments of War and Interior.
[3] Not including the Territorial courts.
[4] Including expenditures for schools, protection of game, and care of insane, that are made under the general direction of the Secretary of the Interior.

BUDGET STATEMENT No. 9.—*Recapitulation of estimates for 1913 and expenditures for 1911, by organization units and functions*—Continued.

ESTIMATES AND EXPENDITURES OF TRUST AND PRIVATE FUNDS.

Organization units and functions.	Page of Book of Estimates.	Amounts covered by estimates.		Amounts not covered by estimates.
		1913	1911	
Grand total		$5,828,410.00	$9,140,887.94	$1,458,751,921.34
EXECUTIVE DEPARTMENTS.				
Department of State—Promotion of friendly relations with foreign nations and protection of American interests abroad		100,000.00	792,380.39	
Department of the Treasury		448,010.00	476,389.01	842,685,731.92
General functions		3,400.00	3,400.00	
Promotion of commerce, banking, manufacturing, and mining		444,610.00	472,989.01	842,685,731.92
Department of War—National defense by land		1,300,000.00	2,396,403.37	5,091,313.87
Post Office Department—Postal service				607,846,549.28
Department of the Navy (including Marine Corps)—National defense by sea		700,000.00	765,112.29	
Department of the Interior		2,725,000.00	4,122,287.18	61,061.06
Care, utilization, and distribution of the public domain		225,000.00	181,189.28	14,352.20
Care and education of the defective, dependent, and delinquent		100,000.00	73,800.18	46,708 86
Care and education of the Indians and other wards of the Nation		2,400,000.00	3,867,297.72	
OTHER GOVERNMENT ESTABLISHMENTS.				
Isthmian Canal Commission—Promotion of transportation and communication other than postal service				3,065,611 51
DISTRICTS AND TERRITORIES.				
District of Columbia—Local government		555,400.00	588,315.70	
Territory of Hawaii—Local government				1,653.70

BUDGET STATEMENT NO. 10. *Recapitulation of estimates for appropriations for 1913, by functions, bills in which appropriations are regularly made, and congressional committees by whom such bills are regularly considered*—Continued.

Functions and committees.	Total.	Regular appropriation bills.				Miscellaneous appropriations.	
		From Appropriations Committee.			From other committees.	Permanent appropriations of Government funds.	Trust-fund appropriations.
		Legislative, executive, and judicial.	Sundry civil.	Other.			
Civil functions—Continued.							
Promotion of transportation and communication other than postal service	$90,054,324.94	$449,357.81	$69,088,392.51		$18,453,974.62	$2,062,600.00	
Appropriations	69,537,750.32	449,357.81	69,088,392.51				
Agriculture	239,686.67				239,686.67		
Foreign Affairs	36,114.00				36,114.00		
Military Affairs	552,643.92				(A) 552,643.92		
Naval Affairs	45,080.03				45,080.03		
Rivers and Harbors	17,345,450.00				17,345,450.00		
Post Office and Post Roads	235,000.00				235,000.00		
Various	2,062,600.00					2,062,600.00	
Postal service (including money-order and postal-savings services)	262,675,653.00	1,647,190.00	325,000.00		260,703,463.00		
Appropriations	1,972,190.00	1,647,190.00	325,000.00				
Post Office and Post Roads	260,703,463.00				260,703,463.00		
Care, utilization, and distribution of the public domain	11,950,475.38	1,009,410.89	2,375,376.02		6,310,688.47	2,030,000.00	$225,000.00
Appropriations	3,384,786.91	1,009,410.89	2,375,376.02				
Agriculture	6,310,688.47				6,310,688.47		
Various	2,255,000.00					2,030,000.00	225,000.00
Promotion and protection of the public health	6,501,278.57	68,680.66	2,134,332.84		1,337,651.08	2,960,113.99	
Appropriations	2,203,513.50	68,680.66	2,134,832.84				
Agriculture	1,331,754.67				1,331,754.67		
Foreign Affairs	5,896.41				5,896.41		
Various	2,960,113.99					2,960,113.99	

Care and education of the dependent, defective, and delinquent	2,574,567.06	57,269.82	2,382,748.24		24,549.00	10,000.00	100,000.00
Appropriations	2,440,018.06	57,269.82	2,382,748.24				
Foreign Affairs	24,549.00				24,549.00		
Various	110,000.00					10,000.00	100,000.00
Care and education of the Indians and other wards of the Nation	13,476,632.15	482,122.97	474,069.18		8,517,440.00	1,603,000.00	2,400,000.00
Appropriations	956,192.15	482,122.97	474,069.18				
Indian Affairs	8,517,440.00				8,517,440.00		
Various	4,003,000.00					1,603,000.00	2,400,000.00
Promotion of education, educational research, literature, art, and recreation	6,850,183.93	2,044,296.45	2,095,384.77		63,807.59	2,646,695.12	
Appropriations	4,139,681.22	2,044,296.45	2,095,384.77				
Foreign Affairs	59,956.00				59,956.00		
Military Affairs	3,851.59				(A) 3,851.59		
Various	2,646,695.12					2,646,695.12	
Local government (contributions to governments of States, Territories, and Districts)	15,770,660.79	375,800.51	649,992.36	$12,803,935.50	54,347.42	1,331,185.00	555,400.00
Appropriations	13,829,728.37	375,800.51	649,992.36	(D.C.) 12,803,935.50			
Military Affairs	40,294.13				(A) 40,294.13		
Naval Affairs	14,053.29				14,053.29		
Various	1,886,585.00					1,331,185.00	555,400.00

NOTE.—The symbols used in the fourth and fifth columns represent the following bills: (D. C.) District of Columbia; (A) Army.

BUDGET STATEMENT No. 11.—*Recapitulation of estimates for 1913 and expenditures for 1911, by functions and units of organization.*

ESTIMATES AND EXPENDITURES OF GOVERNMENT FUNDS.

Functions and units of organization.	Reference to supporting schedules.[1]	Amounts covered by estimates.		Amounts not covered by estimates, 1911.
		1913	1911	
Grand total		$989,783,216.55	$902,009,656.70	
General functions	I	**124,962,647.26**	**83,099,681.64**	
The Congress:				
Senate, including the Vice President		1,749,619.00	1,855,047.93	
House of Representatives		4,637,680.25	4,927,493.10	
Joint committees and commissions and other joint expenses			186,993.48	
Capitol Building and Grounds		278,800.00	861,975.09	
Capitol Police		78,450.00	83,682.46	
Government Printing Office		2,243,325.68	2,260,350.53	
Library of Congress		687,697.57	697,208.70	
The President, including executive boards and commissions:				
The Executive Office		200,540.00	197,122.12	
The Tariff Board		225,000.00	202,706.78	
Commission on Economy and Efficiency		75,000.00	46,742.76	
The Judiciary:				
Supreme Court		161,000.00	151,081.10	
Circuit courts of appeals, circuit, district, and Territorial courts		5,107,565.00	4,712,150.27	
Court of Claims		98,800.00	87,391.91	
Commerce Court		74,500.00	35,789.60	
Court of Customs Appeals		75,580.00	73,418.20	
Executive departments:				
State		38,301.57	32,796.53	
Treasury		[2]114,707,162.51	62,894,526.84	
War		97,988.93	86,892.06	
Justice		3,656,346.49	3,106,290.37	
Interior		177,514.40	136,003.80	
Agriculture		48,699.04	49,288.03	
Commerce and Labor		108,433.82	86,853.64	
Other Government establishments:				
Civil Service Commission		398,255.00	327,876.34	
General Supply Committee		36,388.00		
National defense		**402,918,847.86**	**401,428,816.47**	
By land	II	113,998,836.09	115,959,533.64	
Department of War		113,998,836.09	115,959,533.64	
By sea	III	128,542,281.87	119,609,712.90	
Department of the Treasury			292,700.14	
Department of War			362,872.57	
Department of the Navy		128,542,281.87	118,954,140.19	
Expenditures on account of past wars	IV	160,377,229.40	165,854,069.93	
Department of the Treasury			462.70	
Department of War		5,810,319.56	5,944,676.46	
Department of the Navy			1,485.57	
Department of the Interior		154,566,909.84	159,907,445.20	
Civil functions		**436,686,961.14**	**402,730,947.82**	
Promotion of friendly relations with foreign nations and protection of American interests abroad	V	4,534,901.36	4,368,375.93	
Department of State		4,430,647.61	4,308,757.16	
Department of War			39,257.54	
Department of Commerce and Labor		104,253.75	20,361.23	

[1] See Book of Estimates, Statement No. 2, p. 296.
[2] Largely in relation to the administration of the national debt.

BUDGET STATEMENT NO. 11.—*Recapitulation of estimates for 1913 and expenditures for 1911, by functions and units of organization*—Continued.

ESTIMATES AND EXPENDITURES OF GOVERNMENT FUNDS—continued.

Functions and units of organization.	Reference to supporting schedules.	Amounts covered by estimates.		Amounts not covered by estimates, 1911.
		1913	1911	
Civil functions—Continued.				
Protection of persons and property and maintenance of order	VI	$2,886,628.45	$3,262,541.23	
Department of State		125.00	100.00	
Department of the Treasury		2,881,737.14	2,523,040.80	
Department of the Interior			735,650.19	
Department of Agriculture		4,766.31	3,750.24	
Regulation of commerce, immigration, and naturalization	VII	7,039,466.65	5,502,615.83	
Railroad Securities Commission			12,475.09	
Department of Commerce and Labor		5,089,466.65	4,088,513.62	
Interstate Commerce Commission		1,935,000.00	1,394,402.89	
Board of Arbitration on Interstate Commerce Controversies		15,000.00	7,224.23	
Promoting interests of laboring classes and providing for general economic welfare	VIII	3,505,543.34	3,018,368.49	
Department of the Interior		1,454,068.44	1,094,426.04	
Department of Agriculture		1,740,451.93	1,613,358.29	
Department of Commerce and Labor		311,022.97	310,584.16	
Promotion of agriculture, forestry, and fisheries, and protection of game	IX	17,932,720.46	16,957,211.47	
Department of State		23,400.00	5,525.28	
Department of War			7,310.46	
Department of the Navy		94,831.00	94,815.02	
Department of the Interior		8,749,791.19	9,051,520.05	
Department of Agriculture		7,917,373.43	6,768,829.70	
Department of Commerce and Labor		1,147,324.84	1,029,210.96	
Promotion of commerce, banking, manufacturing, and mining	X	9,429,585.85	8,572,494.05	
Department of State		35,226.26	48,984.84	
Department of the Treasury		5,278,487.66	5,190,849.31	
Department of the Interior		3,312,088.61	2,663,134.46	
Department of Agriculture		4,998.32	5,799.11	
Department of Commerce and Labor		798,785.00	663,726.33	
Promotion of transportation and communication other than postal service	XI	90,054,324.94	77,530,003.41	
Department of State		39,293.70	16,423.82	
Department of the Treasury		2,442,981.84	2,398,487.95	
Department of War		32,647,216.44	33,642,927.12	
Post Office Department		235,000.00	185,862.46	
Department of the Navy		45,363.80	80,488.75	
Department of Agriculture		245,888.92	120,856.56	
Department of Commerce and Labor		7,134,820.04	6,465,913.48	
Isthmian Canal Commission		47,263,760.20	34,619,043.27	
Postal service	XII	262,675,653.00	241,144,784.57	
Commission to Investigate Cost of Second-Class Mail			1,116.28	
Post Office Department		262,675,653.00	241,143,668.29	
Care, utilization, and distribution of the public domain	XIII	11,725,475.38	9,459,947.87	
Department of War			79.59	
Department of the Interior		3,287,756.77	3,367,632.84	
Department of Agriculture		8,437,718.61	6,092,235.44	

BUDGET STATEMENT No. 11.—*Recapitulation of estimates for 1913 and expenditures for 1911, by functions and units of organization*—Continued.

ESTIMATES AND EXPENDITURES OF GOVERNMENT FUNDS—continued.

Functions and units of organization.	Reference to supporting schedules.	Amounts covered by estimates.		Amounts not covered by estimates, 1911.
		1913	1911	
Civil functions—Continued.				
Promotion and protection of the public health	XIV	$6,501,278.57	$6,133,232.05	
Department of State		5,896.41	31,603.75	
Department of the Treasury		1,995,649.48	2,083,745.31	
Department of the Interior		136,177.24	139,855.57	
Department of Agriculture		4,363,555.44	3,878,027.42	
Care and education of the dependent, defective, and delinquent	XV	2,474,567.06	1,716,167.20	
Department of State		26,569.43	12,805.53	
Department of the Treasury		10,000.00	10,000.00	
Department of War			406.34	
Department of Justice		1,465,086.57	1,182,180.84	
Department of the Interior		972,911.06	510,774.49	
Care and education of Indians and other wards of the Nation	XVI	11,076,632.15	12,875,750.14	
Department of the Interior		11,055,347.84	12,836,778.19	
Department of Commerce and Labor		21,284.31	38,971.95	
Promotion of education, educational research, literature, art, and recreation	XVII	6,850,183.93	12,189,455.58	
Library of Congress (Copyright Office)		163,073.81	161,427.06	
National Botanic Garden		29,893.75	29,892.63	
Department of State		59,956.00	2,210.52	
Department of War		134,757.75	141,825.31	
Department of the Interior		4,025,012.22	2,706,021.57	
Department of Commerce and Labor		1,643,138.73	8,180,410.58	
Smithsonian Institution		784,351.67	958,114.29	
Commission of Fine Arts		10,000.00	9,553.62	
Local government	XVIII	**15,215,260.79**	**14,755,710.77**	
Department of the Treasury		100,000.00	197,213.30	
Department of War		851,051.27	779,876.74	
Department of Justice		63,659.35	178,303.49	
Department of the Navy		14,124.23	11,729.60	
Department of the Interior		323,681.99	355,555.87	
Department of Agriculture		601,000.00	506,194.83	
Smithsonian Institution		243,193.45	115,768.83	
District of Columbia		12,776,850.50	12,250,906.60	
Territories—				
Arizona		32,250.00	100,067.59	
New Mexico		33,000.00	96,817.65	
Alaska		131,950.00	112,014.24	
Hawaii		44,500.00	51,262.03	

BUDGET STATEMENT No. 11.—*Recapitulation of estimates for 1913 and expenditures for 1911, by functions and units of organization*—Continued.

ESTIMATES AND EXPENDITURES OF TRUST AND PRIVATE FUNDS.

Functions and units of organization.	Reference to supporting schedules.	Amounts covered by estimates.		Amounts not covered by estimates, 1911.
		1913	1911	
Grand total		$5,828,410.00	$9,140,887.94	$1,458,751,921.34
General functions	I	**3,400.00**	**3,400.00**	
Executive departments: Treasury		3,400.00	3,400.00	
National defense		**2,000,000.00**	**3,161,515.66**	**5,091,313.87**
By land	II	1,300,000.00	2,396,403.37	5,091,313.87
Department of War		1,300,000.00	2,396,403.37	[1] 5,091,313.87
By sea	III	700,000.00	765,112.29	
Department of the Navy		700,000.00	765,112.29	
Civil functions		**3,269,610.00**	**5,287,656.58**	**1,453,658,958.77**
Promotion of friendly relations with foreign nations and protection of American interests abroad	V	100,000.00	792,380.39	
Department of State		100,000.00	792,380.39	
Promotion of commerce, banking, manufacturing, and mining	X	444,610.00	472,989.01	842,685,731.92
Department of the Treasury		444,610.00	472,989.01	[2] 842,685,731.92
Promotion of transportation and communication other than postal service	XI			3,065,611.51
Isthmian Canal Commission				3,065,611.51
Postal service	XII			607,846,549.28
Post Office Department				[3] 607,846,549.28
Care, utilization, and distribution of the public domain	XIII	225,000.00	181,189.28	14,352.20
Department of the Interior		225,000.00	181,189.28	14,352.20
Care and education of the dependent, defective, and delinquent	XV	100,000.00	73,800.18	46,708.86
Department of the Interior		100,000.00	73,800.18	46,708.86
Care and education of Indians and other wards of the Nation	XVI	2,400,000.00	[4] 3,867,297.72	
Department of the Interior		2,400,000.00	3,867,297.72	
Local Government	XVIII	**555,400.00**	**588,315.70**	**1,653.70**
District of Columbia		555,400.00	588,315.70	
Territories— Hawaii				1,653.70

[1] Deposit funds.
[2] Currency trusts.
[3] Money orders and postal savings.
[4] Indian trusts.

BUDGET STATEMENT NO. 12 (PART 1).—*Recapitulation of estimates for 1913 and of expenditures for 1911, by functions and character of expenditure—Estimates and expenditures of Government funds.*

[All figures in upright type represent estimates for 1913; all figures in italic type represent expenditures for 1911.]

Functions and character of expenditure.	Page of comparative summary [1]	Total.		Character of expenditure.						
							Capital outlays.			
		1913	1911	Expenses.	Fixed charges.	Contingencies and losses.	Total.	Land.	Buildings and other improvements.	Equipment and other.
Grand total		$989,783,216.55	*$902,009,656.70*	$565,642,425.32	$201,551,364.83	$6,954,680.00	$215,634,746.40	$3,190,262.72	$36,383,074.14	$176,061,409.54
				540,738,085.91	*205,812,770.69*	*1,853,488.79*	*153,605,311.41*	*4,641,150.80*	*46,641,543.62*	*102,322,616.99*
General functions		134,962,647.26	*83,099,681.64*	45,891,088.35	23,373,080.80		65,698,478.11	65,301.20	2,940,136.95	62,693,039.96
				44,790,549.96	*22,177,295.87*	*1,845.07*	*16,129,990.74*	*2,193,694.37*	*11,572,791.61*	*2,363,504.76*
Legislation		8,755,679.82	*9,969,753.44*	8,717,019.59	3,624.87		35,035.36			35,035.36
				9,412,103.51	*155,861.75*	*11.71*	*401,776.47*	*380.30*	*183,477.81*	*217,918.36*
Executive direction and control.		291,759.19	*280,148.45*	285,433.55	247.99		6,077.65		1,714.45	4,363.20
				273,996.78	*4.69*	*.03*	*6,140.95*		*1,735.55*	*4,411.40*
Adjudication		5,706,295.17	*5,225,423.51*	5,272,360.80	247,541.48		186,392.89			186,392.89
				4,933,680.29	*217,637.15*		*74,106.07*			*74,106.07*
Detection of crimes and offenses and collection of evidence.		447,757.62	*372,721.56*	443,663.08	1,297.96		2,796.58			2,796.58
				369,866.10	*1,022.61*		*1,832.85*			*1,832.85*
Legal advice and representation.		3,055,576.94	*2,597,824.63*	2,953,208.44	10,780.42		91,588.08			91,588.08
				2,582,612.56	*9,009.24*		*6,202.84*			*6,202.84*
Administration of the national finances.		104,081,365.09	*42,275,903.61*	20,306,652.82	23,086,183.38		60,688,528.89			60,688,528.89
				20,337,062.47	*21,625,506.43*	*1,831.21*	*310,913.50*			*310,913.50*
Collection of revenues		17,617,653.73	*17,455,297.06*	17,316,311.87	275,365.73		25,976.13			25,976.13
				17,152,506.39	*274,258.04*		*28,532.62*			*28,532.62*
Custody of public funds		1,101,746.07	*1,158,892.60*	1,100,641.45	287.51		817.11			817.11
				1,145,856.07	*4,537.04*	*1,831.21*	*6,868.28*			*6,868.28*

BUDGET STATEMENT NO. 11.—*Recapitulation of estimates for 1913 and expenditures for 1911, by functions and units of organization*—Continued.

ESTIMATES AND EXPENDITURES OF TRUST AND PRIVATE FUNDS.

Functions and units of organization.	Reference to supporting schedules.	Amounts covered by estimates.		Amounts not covered by estimates, 1911.
		1913	1911	
Grand total		$5,828,410.00	$9,140,887.94	$1,458,751,921.34
General functions	I	**3,400.00**	**3,400.00**	
Executive departments: Treasury		3,400.00	3,400.00	
National defense		**2,000,000.00**	**3,161,515.66**	**5,091,313.87**
By land	II	1,300,000.00	2,396,403.37	5,091,313.87
Department of War		1,300,000.00	2,396,403.37	[1] 5,091,313.87
By sea	III	700,000.00	765,112.29	
Department of the Navy		700,000.00	765,112.29	
Civil functions		**3,269,610.00**	**5,387,656.58**	**1,453,658,953.77**
Promotion of friendly relations with foreign nations and protection of American interests abroad	V	100,000.00	792,380.39	
Department of State		100,000.00	792,380.39	
Promotion of commerce, banking, manufacturing, and mining	X	444,610.00	472,989.01	842,685,731.92
Department of the Treasury		444,610.00	472,989.01	[2] 842,685,731.92
Promotion of transportation and communication other than postal service	XI			3,065,611.51
Isthmian Canal Commission				3,065,611.51
Postal service	XII			607,846,549.28
Post Office Department				[3] 607,846,549.28
Care, utilization, and distribution of the public domain	XIII	225,000.00	181,189.28	14,352.20
Department of the Interior		225,000.00	181,189.28	14,352.20
Care and education of the dependent, defective, and delinquent	XV	100,000.00	73,800.18	46,708.86
Department of the Interior		100,000.00	73,800.18	46,708.86
Care and education of Indians and other wards of the Nation	XVI	2,400,000.00	[4] 3,867,297.72	
Department of the Interior		2,400,000.00	3,867,297.72	
Local Government	XVIII	**555,400.00**	**588,315.70**	**1,653.70**
District of Columbia		555,400.00	588,315.70	
Territories— Hawaii				1,653.70

[1] Deposit funds.
[2] Currency trusts.
[3] Money orders and postal savings.
[4] Indian trusts.

BUDGET STATEMENT No. 12 (PART 1).—*Recapitulation of estimates and expenditures by functions and character of expenditure*—Continued.

Functions and character of expenditure.	Page of comparative summary.	Total.		Character of expenditure.						
							Capital outlays.			
		1913	1911	Expenses.	Fixed charges.	Contingencies and losses.	Total.	Land.	Buildings and other improvements.	Equipment and other.
National defense—Continued.										
By land—Continued.										
Maintenance, equipment, and training of regular forces.		$103,871,325.90	*$109,540,872.92*	$83,553,281.62	$6,595,679.78	$659,000.00	$13,063,364.50	$120,985.64	$4,241,374.54	$8,701,004.32
				80,625,245.63	*7,162,976.56*	*327,806.13*	*21,224,844.60*	*411,982.90*	*6,499,576.64*	*13,661,728.51*
Recruiting		1,614,623.12	*1,519,752.03*	1,537,919.95	75,113.78		1,589.39			1,589.39
				1,379,021.17	*140,554.21*	*6.69*	*189.96*		*10.62*	*179.34*
Training officers and men at schools.		3,403,405.35	*3,248,958.68*	2,483,269.12	1,077.58	9,000.00	910,058.65		822,235.96	87,822.69
				2,537,389.90	*8,952.16*	*2,552.90*	*700,263.72*		*596,914.73*	*103,348.99*
Maintenance and operation of armed forces.		69,351,311.96	*73,272,836.62*	65,508,452.21	436,583.92		3,406,275.83	93,410.00	2,699,177.08	613,688.75
				66,571,740.20	*497,459.84*	*252.34*	*6,203,384.24*	*127,055.38*	*5,540,900.35*	*535,368.53*
Quarters, offices, and storehouses.		10,309,333.54	*16,217,423.31*	7,178,153.70	354,475.03		2,836,704.81	93,410.00	2,592,527.08	150,767.73
				10,155,775.48	*328,124.95*	*118.92*	*5,733,403.96*	*127,055.38*	*5,382,988.49*	*223,360.09*
Pay, food, clothing, transportation, and miscellaneous.		58,981,978.42	*57,055,413.31*	58,330,298.51	52,108.89		599,571.02		106,650.00	462,921.02
				56,415,964.72	*169,354.89*	*133.42*	*469,980.28*		*157,971.84*	*312,008.44*
Providing war equipment and stores.		16,812,275.58	*19,163,234.57*	8,056,344.04	15,039.15	250,000.00	8,490,892.39	23,475.64	474,049.50	7,993,367.25
				5,480,364.92	*41,564.98*	*845.61*	*13,640,459.06*	*274,383.18*	*351,148.62*	*13,014,929.26*
Fortifications, ordnance, ammunition, etc.		16,370,909.67	*18,624,376.51*	7,830,970.34	15,012.51	250,000.00	8,274,926.82	15,975.64	296,599.50	7,962,351.68
				5,254,717.15	*41,538.10*	*845.61*	*13,327,275.67*	*274,383.18*	*257,808.22*	*12,795,084.27*
Plants and materials for manufacturing war equipment.		441,365.91	*538,858.06*	225,373.70	26.64		215,965.57	7,500.00	177,450.00	31,015.57
				225,647.79	*26.88*		*513,183.39*		*93,338.40*	*219,844.99*

Provisions for good of service.	12,689,709.89	*12,136,091.02*	5,967,296.30	6,067,865.35	400,000.00	254,548.24	4,100.00	245,912.00	4,536.24
			4,656,729.44	*6,474,485.37*	*324,348.59*	*680,547.62*	*10,544.34*	*662,100.89*	*7,908.39*
Retirement salaries.	5,845,636.41	*5,562,003.83*	194,330.94	5,651,277.06		28.41			28.41
			56,249.07	*5,505,747.08*		*7.68*		*.43*	*7.25*
Pensions	66,393.44	*73,712.43*	2,193.44	64,200.00					
			740.85	*72,971.60*					
Care for sick and injured in service.	5,325,900.50	*4,670,600.33*	5,115,584.96	3,187.66		207,127.88		203,000.00	4,127.88
			3,936,468.40	*2,153.01*	*324,345.38*	*407,633.54*		*400,070.21*	*7,563.33*
Care for dependent and sick old soldiers.	651,001.66	*760,467.32*	33,113.70	217,626.25	400,000.00	261.71			261.71
			10,065.49	*750,399.90*		*1.95*		*.11*	*1.82*
Care for dead	376,272.65	*477,263.55*	375,644.40	553.73		74.52			74.52
			433,256.69	*32.29*	*3.18*	*43,971.39*		*43,915.22*	*56.17*
Commemoration of past military achievements.	278,795.00	*423,901.72*	230,721.90	1,019.57		47,053.53	4,100.00	42,912.00	41.53
			194,014.48	*957.96*	*.05*	*228,929.25*	*10,544.34*	*218,114.71*	*270.20*
Care for funds of enlisted men.	145,710.23	*168,141.84*	15,706.96	130,001.08		2.19			2.19
			25,934.48	*142,203.53*		*3.85*		*.21*	*3.62*
Maintenance, equipment, and training of militia and other reserve forces.	10,127,510.19	*6,618,660.72*	1,695,335.30	3,171.99	5,295,680.00	3,133,322.90		31,750.00	3,101,572.90
			6,804,846.77	*3,991.94*	*3.34*	*309,819.67*		*46.34*	*309,773.33*
Militia	9,801,888.24	*6,272,342.16*	1,369,781.09	3,152.34	5,295,680.00	3,133,274.81		31,750.00	3,101,524.81
			5,958,615.88	*3,946.49*	*2.34*	*309,777.45*		*45.98*	*309,733.47*
Other reserve forces (military instruction in civilian schools).	325,621.95	*346,318.56*	325,554.21	19.65		48.09			48.09
			346,230.89	*45.45*		*42.22*		*2.36*	*39.86*
By sea	128,542,281.87	*119,609,712.90*	83,921,062.84	4,114,499.99		40,506,699.04	225,470.62	7,698,920.17	32,582,308.25
			78,044,199.69	*3,761,828.53*	*1,476,892.33*	*36,526,798.35*	*444,644.48*	*8,524,858.08*	*27,357,289.79*
Maintenance, equipment, and training of regular naval forces.	128,243,273.62	*119,348,489.03*	83,627,582.37	4,114,436.29		40,501,254.96	225,470.62	7,693,488.85	32,582,295.49
			77,787,117.99	*3,761,769.73*	*1,476,892.33*	*36,522,708.98*	*444,644.48*	*8,520,784.59*	*27,357,279.91*
Recruiting	909,999.94	*890,008.57*	872,013.24	35,918.46		1,968.24			1,968.24
			840,281.67	*49,587.92*		*196.98*			*196.98*
Training officers and men at schools.	3,319,541.82	*4,315,527.78*	3,135,255.38	5,981.68		178,354.76		167,416.76	10,938.00
			5,081,409.38	*6,459.71*		*1,227,658.69*	*222,408.71*	*893,855.33*	*111,394.65*

BUDGET STATEMENT No. 12 (PART 1).—*Recapitulation of estimates and of expenditures by functions and character of expenditure*—Continued.

Functions and character of expenditure.	Page of comparative summary.	Total.		Character of expenditure.						
							Capital outlays.			
		1913	1911	Expenses.	Fixed charges.	Contingencies and losses.	Total.	Land.	Buildings and other improvements.	Equipment and other.
National defense—Continued.										
By sea—Continued.										
Maintenance, equipment, and training of regular naval forces—Continued.										
Maintenance and operation of armed forces.		$48,772,594.65	*$44,497,059.57*	$45,149,945.96	$290,628.23		$3,332,020.46	$20,180.00	$3,074,758.86	$237,081.60
				41,667,121.38	*281,171.14*	*$1,476,892.33*	*1,071,874.52*	*16,222.87*	*931,270.67*	*124,380.98*
Quarters, offices, and storehouses.		10,363,968.27	*7,400,988.65*	6,794,354.14	258,828.23		3,310,785.90	20,180.00	3,068,740.00	221,865.90
				4,614,932.76	*251,096.75*	*1,476,892.33*	*1,058,126.81*	*16,222.87*	*926,085.67*	*115,818.27*
Pay, food, clothing, transportation, and miscellaneous.		38,408,626.38	*37,096,070.72*	38,355,591.82	31,800.00		21,234.56		6,018.86	15,215.70
				37,052,188.62	*30,134.39*		*13,747.71*		*5,185.00*	*8,562.71*
Providing war equipment and stores.		68,217,171.57	*62,725,985.54*	31,576,566.06	37,186.81		36,603,418.70	179,820.00	4,101,928.76	32,321,669.94
				29,290,722.64	*336,648.80*		*33,098,613.90*	*180,542.28*	*5,829,787.25*	*27,088,284.37*
Vessels, ordnance, ammunition, etc.		48,157,140.81	*42,941,761.71*	20,884,623.79	19,014.46		27,253,502.56		5,668.76	27,247,833.80
				19,876,767.88	*318,584.98*		*22,746,408.85*			*22,746,408.85*
Plants and materials for manufacturing war equipment.		20,060,030.76	*19,784,223.63*	10,691,942.27	18,172.35		9,349,916.14	179,820.00	4,096,260.00	5,073,836.14
				9,413,954.76	*18,063.88*		*10,352,905.05*	*180,542.28*	*5,829,787.25*	*4,341,875.52*
Provisions for good of service.		7,024,065.64	*6,919,849.97*	2,893,801.73	3,744,771.11		385,492.80	25,470.62	349,384.47	10,637.71
				2,907,582.98	*3,087,902.16*		*924,364.89*	*25,470.62*	*865,871.34*	*33,022.93*
Retirement salaries.		3,692,674.07	*3,067,291.97*	5,925.96	3,686,690.67		58.42			58.42
				5,196.25	*3,063,043.79*		*51.95*			*51.95*
Care for sick and injured in service.		3,115,910.06	*3,309,193.23*	2,730,720.84	762.71		384,426.51	25,470.62	348,384.47	10,571.42
				2,407,971.91	*875.65*		*900,345.67*	*25,470.62*	*864,306.80*	*10,568.25*

Provisions for good of service.	12,689,709.89	*12,136,091.02*	5,967,296.30	6,067,865.35	400,000.00	254,548.24	4,100.00	245,912.00	4,536.24
			4,656,729.44	*6,474,465.37*	*324,348.59*	*680,547.62*	*10,544.34*	*662,100.89*	*7,902.39*
Retirement salaries.	5,845,636.41	*5,562,003.83*	194,330.94	5,651,277.06		28.41			28.41
			56,249.07	*5,505,747.08*		*7.68*		*.43*	*7.25*
Pensions	66,393.44	*73,712.43*	2,193.44	64,200.00					
			740.83	*72,971.60*					
Care for sick and injured in service.	5,325,900.50	*4,670,600.33*	5,115,584.96	3,187.66		207,127.88		203,000.00	4,127.88
			3,936,468.40	*2,153.01*	*324,345.38*	*407,633.54*		*400,070.21*	*7,563.33*
Care for dependent and sick old soldiers.	651,001.66	*760,467.32*	33,113.70	217,626.25	400,000.00	261.71			261.71
			10,065.49	*750,399.90*		*1.93*		*.11*	*1.82*
Care for dead	376,272.65	*477,863.55*	375,644.40	553.73		74.52			74.52
			433,256.69	*32.29*	*3.18*	*43,971.39*		*43,915.22*	*56.17*
Commemoration of past military achievements.	278,795.00	*423,901.72*	230,721.90	1,019.57		47,053.53	4,100.00	42,912.00	41.53
			194,014.48	*957.96*	*.05*	*228,929.25*	*10,544.34*	*218,114.71*	*270.20*
Care for funds of enlisted men.	145,710.23	*168,141.84*	15,706.96	130,001.08		2.19			2.19
			25,934.48	*142,203.53*		*3.83*		*.21*	*3.62*
Maintenance, equipment, and training of militia and other reserve forces.	10,127,510.19	*6,618,660.72*	1,695,335.30	3,171.99	5,295,680.00	3,133,322.90		31,750.00	3,101,572.90
			6,304,846.77	*3,991.94*	*2.34*	*309,819.67*		*46.34*	*309,773.33*
Militia	9,801,888.24	*6,272,342.16*	1,369,781.09	3,152.34	5,295,680.00	3,133,274.81		31,750.00	3,101,524.81
			5,958,615.88	*3,946.49*	*2.34*	*309,777.45*		*43.98*	*309,733.47*
Other reserve forces (military instruction in civilian schools).	325,621.95	*346,318.56*	325,554.21	19.65		48.09			48.09
			346,230.89	*45.45*		*42.22*		*2.36*	*39.86*
sea	128,542,281.87	*119,609,712.90*	83,921,082.84	4,114,499.99		40,506,699.04	225,470.62	7,698,920.17	32,582,308.25
			78,044,199.69	*3,761,828.53*	*1,476,892.33*	*36,326,792.35*	*444,644.48*	*8,524,858.08*	*27,357,289.79*
Maintenance, equipment, and training of regular naval forces.	128,243,273.62	*119,348,489.03*	83,627,582.37	4,114,436.29		40,501,254.96	225,470.62	7,693,488.85	32,582,295.49
			77,787,117.99	*3,761,769.73*	*1,476,892.33*	*36,322,708.98*	*444,644.48*	*8,520,784.59*	*27,357,279.91*
Recruiting	909,899.94	*890,066.57*	872,013.24	35,918.46		1,968.24			1,968.24
			840,281.67	*49,587.92*		*196.98*			*196.98*
Training officers and men at schools.	3,319,541.82	*4,315,527.78*	3,135,255.38	5,931.68		178,354.76		167,416.76	10,938.00
			3,081,409.38	*6,459.71*		*1,227,658.69*	*222,408.71*	*893,855.33*	*111,394.65*

BUDGET STATEMENT No. 12 (PART 1).—*Recapitulation of estimates and expenditures by functions and character of expenditure*—Continued.

Functions and character of expenditure.	Page of comparative summary.	Total.		Character of expenditure.						
							Capital outlays.			
		1913	1911	Expenses.	Fixed charges.	Contingencies and losses.	Total.	Land.	Buildings and other improvements.	Equipment and other.
National defense—Continued. Expenditures on account of past wars—Continued. For defense by sea		$5,084,451.34	*$5,483,005.94*	$84,153.94	$5,000,139.83		$157.57			$157.57
				89,824.85	*5,393,102.36*	*$1.49*	*77.24*			*77.24*
Provisions for good of service—Pensions.		5,084,451.34	*5,481,057.67*	84,153.94	5,000,139.83		157.57			157.57
				88,339.28	*5,392,639.66*	*1.49*	*77.24*			*77.24*
Other			*1,948.27*							
				1,485.57	*462.70*					
Civil functions		**436,686,961.14**	***402,730,947.82***	**334,757,125.64**	**11,860,446.31**	**1,000,000.00**	**89,069,389.19**	**$2,114,505.26**	**$18,504,809.31**	**68,450,074.72**
				315,198,151.76	***12,661,415.71***	***46,892.61***	***74,824,487.74***	***1,079,429.46***	***16,993,772.86***	***56,751,294.42***
Promotion of friendly relations with foreign nations and protection of American interests abroad.		4,534,901.36	*4,368,375.93*	4,518,260.15	11,715.83		4,925.38			4,925.38
				4,075,831.86	*226,046.11*	*.30*	*66,497.66*	*212.50*	*10,000.32*	*56,284.84*
General activities		78,613.76	*122,258.12*	78,393.55	163.02		57.19			57.19
				120,094.22	*1,246.35*	*.30*	*917.25*		*.32*	*916.93*
Conduct of relations with foreign governments.		1,435,606.55	*1,363,632.45*	1,428,329.46	6,231.18		1,045.91			1,045.91
				1,167,909.66	*78,124.51*		*17,598.28*			*17,598.28*

Local representation abroad.	2,379,677.30	*2,258,576.49*	2,373,002.00	4,941.60		1,733.70			1,733.70
			2,074,252.17	*146,457.37*		*37,886.95*	*212.50*		*37,674.45*
Cooperation for settlement of international controversies.	541,003.75	*360,059.97*	538,535.14	380.03		2,088.58			2,088.58
			349,726.91	*257.85*		*10,095.18*		*10,000.00*	*95.18*
Promotion of friendly intercourse with foreign peoples.	100,000.00	*363,848.90*	100,000.00						
			363,848.90						
Protection of persons and property and maintenance of order.	2,886,628.45	*3,262,541.23*	2,298,285.19	231,369.47		356,973.79		5,000.00	351,973.79
			2,280,957.52	*224,337.91*	*12.39*	*757,253.41*		*741,726.79*	*15,506.62*
Repression of slave trade.	125.00	*100.00*	125.00						
			100.00						
Coast patrol	2,881,737.14	*2,523,040.80*	2,293,408.72	231,362.15		356,966.27		5,000.00	351,966.27
			2,267,370.37	*224,333.70*		*51,336.73*		*16,476.45*	*14,860.28*	
Protecting lands and property from overflow.		*735,650.19*	*9,745.43*		*12.39*	*725,892.37*		*725,250.34*	*642.03*
Prevention of cruelty to animals in interstate transportation.	4,766.31	*3,750.24*	4,751.47	7.32		7.52			7.52
			3,741.72	*4.21*		*4.31*			*4.31*
Regulation of commerce, immigration, and naturalization.	7,039,466.65	*5,502,615.83*	5,689,975.98	157,210.28		1,192,280.29		848,000.00	344,280.39
			4,974,652.13	*128,558.94*		*399,424.76*	*58.00*	*203,722.32*	*195,644.44*
Regulation of commerce	2,967,336.60	*2,320,843.95*	2,842,033.90	92,207.38		33,095.32			33,095.32
			2,222,903.64	*69,684.06*		*28,256.25*			*28,256.25*
Investigation of interstate corporations.	276,827.45	*215,294.54*	270,330.66	5,474.00		1,022.79			1,022.79
			209,214.53	*4,782.81*		*1,297.20*			*1,297.20*

BUDGET STATEMENT NO. 12 (PART 1).—*Recapitulation of estimates and expenditures by functions and character of expenditure*—Continued.

Functions and character of expenditure.	Page of comparative summary.	Total.		Character of expenditure.						
							Capital outlays.			
		1913	1911	Expenses.	Fixed charges.	Contingencies and losses.	Total.	Land.	Buildings and other improvements.	Equipment and other.
Civil functions—Continued.										
Regulation of commerce, immigration, and naturalization—Continued.										
Regulation of commerce—Continued.										
Settlement of interstate commerce controversies.	.....	$15,000.00	*$7,224.23*	$15,000.00 *7,224.23*	.....	.....	.....	.....	.....	.....
Regulation of interstate transportation.	.....	1,935,000.00	*1,406,877.98*	1,840,476.80 *1,341,598.91*	$64,466.20 *48,564.02*	.....	$30,057.00 *16,715.05*	.....	.....	$30,057.00 *16,715.05*
Steamboat inspection and licensing of officers.	.....	571,115.65	*561,323.63*	556,125.61 *537,865.80*	12,978.12 *13,636.65*	.....	2,011.92 *9,821.18*	.....	.....	2,011.92 *9,821.18*
Supervision of documenting of vessels, collection of tonnage tax, etc.	.....	169,393.50	*130,123.67*	160,100.83 *127,000.17*	9,289.06 *2,700.58*	.....	3.61 *422.82*	.....	.....	3.61 *422.82*
Regulation of immigration and naturalization.	.....	4,072,130.05	*3,181,771.88*	2,847,942.08 *2,751,788.49*	65,002.90 *58,874.88*	.....	1,159,185.07 *371,168.51*	.....	$848,000.00 *203,722.32*	311,185.07 *167,388.19*
Regulation of immigration.	.....	3,734,563.45	*2,921,261.78*	2,516,960.38 *2,497,449.41*	58,425.07 *52,584.03*	.....	1,159,178.00 *371,228.54*	.....	848,000.00 *203,722.32*	311,178.00 *167,448.02*
Preventing importation of contract labor.	.....	35,681.51	*30,566.22*	35,638.62 *30,547.78*	42.13 *25.68*	.....	.76 *—7.24*	.....	.....	.76 *—7.24*

Local representation abroad.	2,379,677.30	*2,258,576.49*	2,373,002.00 *2,074,252.17*	4,941.60 *146,437.37*		1,733.70 *37,886.95*	*212.50*		1,733.70 *37,674.45*
Cooperation for settlement of international controversies.	541,003.75	*360,059.97*	538,535.14 *349,726.91*	380.03 *237.88*		2,088.58 *10,095.18*		*10,000.00*	2,088.58 *95.18*
Promotion of friendly intercourse with foreign peoples.	100,000.00	*363,848.90*	100,000.00 *363,848.90*						
Protection of persons and property and maintenance of order.	2,886,628.45	*3,262,541.23*	2,298,285.19 *2,280,957.52*	231,369.47 *224,337.91*	*12.39*	356,973.79 *757,233.41*		5,000.00 *741,726.79*	351,973.79 *15,506.62*
Repression of slave trade.	125.00	*100.00*	125.00 *100.00*						
Coast patrol	2,881,737.14	*2,523,040.80*	2,293,408.72 *2,267,370.37*	231,362.15 *224,333.70*		356,966.27 *31,536.73*		5,000.00 *16,476.45*	351,966.27 *14,860.28*
Protecting lands and property from overflow.		*735,650.19*	*9,745.43*		*12.39*	*725,892.37*		*725,250.34*	*642.03*
Prevention of cruelty to animals in interstate transportation.	4,766.31	*3,750.24*	4,751.47 *3,741.72*	7.32 *4.21*		7.52 *4.31*			7.52 *4.31*
Regulation of commerce, immigration, and naturalization.	7,039,466.65	*5,502,615.83*	5,689,975.98 *4,974,632.13*	157,210.28 *128,558.94*		1,192,280.29 *399,424.76*	*58.00*	848,000.00 *203,722.32*	344,280.39 *195,644.44*
Regulation of commerce	2,967,336.60	*2,320,843.95*	2,842,033.90 *2,222,903.64*	92,207.38 *69,684.06*		33,095.32 *28,256.25*			33,095.32 *28,256.25*
Investigation of interstate corporations.	276,827.45	*215,294.54*	270,330.66 *209,214.53*	5,474.00 *4,782.81*		1,022.79 *1,297.20*			1,022.79 *1,297.20*

BUDGET STATEMENT No. 12 (PART 1).—*Recapitulation of estimates and expenditures by functions and character of expenditure*—Continued.

Functions and character of expenditure.	Page of comparative summary.	Total.		Character of expenditure.						
							Capital outlays.			
		1913	1911	Expenses.	Fixed charges.	Contingencies and losses.	Total.	Land.	Buildings and other improvements.	Equipment and other.
Civil functions—Continued.										
Promotion of agriculture, forestry, and fisheries and protection of game—Con.										
Agriculture and forestry		$16,640,851.81	*$15,804,785.01*	$6,465,395.88	$1,502,874.11		$8,672,581.82	$50,000.00	$8,266,500.00	$356,081.82
				5,223,728.85	*1,483,845.52*	*$152.39*	*9,097,058.25*	*84,715.26*	*8,586,811.18*	*625,531.81*
General		2,572,240.79	*2,349,740.89*	1,087,852.83	1,447,033.30		37,354.66			37,354.66
				869,067.98	*1,443,114.65*		*38,558.26*			*38,558.26*
Experiment station work.		1,670,506.60	*1,592,135.16*	222,281.49	1,444,634.85		3,590.26			3,590.26
				143,811.36	*1,440,400.08*		*7,925.72*			*7,925.72*
Other (including certain work contributing to forestry and game preservation).		901,734.19	*767,605.73*	865,571.34	2,398.45		33,764.40			33,764.40
				725,256.62	*1,714.57*		*30,634.54*			*30,634.54*
Field, orchard, and garden crops.		11,852,835.00	*11,581,646.67*	3,207,003.51	40,831.60		8,604,999.89	50,000.00	8,250,000.00	304,999.89
				2,539,064.51	*27,367.34*	*152.39*	*9,015,062.43*	*84,715.26*	*8,586,811.18*	*543,535.99*
Live stock and live stock products.		1,591,009.14	*1,431,710.85*	1,565,023.07	6,140.19		19,845.88		16,500.00	3,345.88
				1,430,713.83	*8,456.16*		*2,541.84*			*2,541.84*
Forests and forest products.		624,766.88	*441,686.62*	605,516.47	8,869.02		10,381.39			10,381.39
				394,883.53	*5,907.37*		*40,895.72*			*40,895.72*
Game preservation		49,712.81	*28,400.48*	48,614.09	40.04		1,058.68			1,058.68
				27 788.48	*24.37*		*587.63*			*587.63*

Fisheries		1,242,155.84	*1,124,035.86*	1,154,662.86	2,445.06		85,027.92	85,000.00	27.92
				973,490.87	*1,709.86*		*148,835.25*	*127,225.61*	*15,969.64*
General		94,831.00	*94,815.08*	94,807.47	19.60		3.93		3.93
				94,789.27	*22.05*		*3.70*		*3.70*
Propagation of food fishes.		854,985.44	*638,312.31*	767,879.89	2,087.68		85,017.87	85,000.00	17.87
				678,435.68	*1,569.64*	*5,680.00*	*61,456.99*	*48,450.69*	*7,386.30*
Biological and statistical investigations.		154,870.19	*201,244.51*	154,668.07	178.88		3.24		3.24
				159,448.45	*163.85*		*41,638.23*	*37,625.23*	*4,007.00*
Protection of Alaska seal and salmon.		137,469.21	*189,664.14*	137,307.43	158.90		2.88		2.88
				143,767.47	*154.34*		*45,742.33*	*41,149.69*	*4,592.64*
Promotion of commerce, banking, manufacturing, and mining.		9,429,585.85	*8,572,494.05*	9,118,910.54	40,275.48		270,399.83	10,000.00	260,399.83
				8,311,446.83	*35,801.10*	*506.56*	*224,739.56*	*7,131.69*	*217,607.87*
Commerce		839,009.58	*709,379.68*	660,115.25	13,253.17		165,641.16	10,000.00	155,621.16
				589,415.53	*12,097.11*	*46.74*	*107,890.30*	*7,131.69*	*100,638.61*
Compiling commercial statistics.		179,041.48	*147,738.15*	174,535.02	3,502.72		1,003.74		1,003.74
				143,796.67	*3,066.59*		*939.89*		*939.89*
Furnishing information regarding foreign trade opportunities and conditions.		217,909.65	*204,831.29*	207,016.56	9,166.92		1,726.17		1,726.17
				196,081.99	*8,183.76*		*1,616.07*		*1,616.07*
Establishing standards of measurement.		437,060.13	*347,114.36*	273,671.28	499.81		162,889.04	10,000.00	152,889.04
				240,998.71	*824.09*	*46.74*	*106,244.81*	*7,131.69*	*98,113.12*
Investigating foreign requirements regarding American food exports.		4,996.32	*5,799.11*	4,892.39	82.72		22.21		22.21
				5,760.46	*21.90*		*17.45*		*17.45*
Participating in international expositions.			*3,901.96*	*3,897.70*	*1.47*		*2.08*		*2.08*

BUDGET STATEMENT No. 12 (PART 1).—*Recapitulation of estimates and expenditures by functions and character of expenditure*—Continued.

Functions and character of expenditure.	Page of comparative summary.	Total.		Character of expenditure.						
							Capital outlays.			
		1913	1911	Expenses.	Fixed charges.	Contingencies and losses.	Total.	Land.	Buildings and other improvements.	Equipment and other.
Civil functions—Continued.										
Promotion of commerce, banking, manufacturing, and mining—Continued.										
Banking and currency		$5,278,497.66	*$5,187,848.06*	$5,218,853.33	$5,392.51		$54,241.82			$54,241.82
				5,095,918.12	*5,452.60*		*86,483.54*			*86,483.54*
Maintaining a money standard and providing a medium of exchange.		5,095,203.82	*5,002,029.48*	5,035,754.00	5,344.49		54,105.33			54,105.33
				4,910,880.36	*5,401.19*		*85,807.93*			*85,807.93*
Promotion of banking and supervision of national banks.		183,283.84	*185,818.58*	183,099.33	48.02		136.49			136.49
				185,091.76	*51.41*		*676.41*			*676.41*
Manufacturing: Granting of patent rights.		2,172,248.91	*2,000,387.32*	2,164,450.85	750.00		7,048.06			7,048.06
				1,995,187.79	*617.61*	*$53.47*	*4,548.45*			*4,548.45*
Mining		1,139,839.70	*674,878.99*	1,075,491.11	20,879.80		43,468.79			43,468.79
				630,951.39	*17,633.78*	*426.35*	*25,887.47*			*25,887.47*

Investigation of mineral resources.	1,015,026.97	674,878.99	953,474.93	18,904.40		42,647.64			42,647.64
			650,931.39	17,633.78	496.56	25,887.47			25,887.47
Geological surveys in the United States.	618,164.99	419,203.19	579,765.68	11,623.92		26,775.39			26,775.39
			393,011.46	10,574.55	7.06	15,610.12			15,610.12
Investigation of mineral resources of Alaska.	194,626.82	123,844.68	182,358.61	3,476.90		8,791.31			8,791.31
			112,252.49	3,114.55	417.07	8,080.57			8,080.57
Compilation of statistics of mineral production.	132,194.08	101,832.80	127,827.11	2,487.10		1,879.87			1,879.87
			96,972.53	3,187.49	1.71	1,671.07			1,671.07
Physical and chemical investigations.	70,041.08	29,998.32	63,523.53	1,316.48		5,201.07			5,201.07
			28,714.91	787.19	.51	525.71			525.71
Investigation of treatment of ores and other mineral substances.	124,812.73		122,016.18	1,975.40		821.15			821.15
Promotion of transportation and communication other than postal service.	90,054,324.94	77,550,005.41	17,968,123.19	486,176.19		71,600,025.56	$70,318.26	$5,162,753.91	66,366,953.39
			17,638,212.02	444,622.53	14,069.14	59,455,099.72	72,868.15	4,904,581.17	54,455,650.40
Promotion of navigation.	89,625,154.61	77,151,664.49	17,598,061.71	482,472.15		71,544,620.75	70,318.26	5,152,753.91	66,321,548.58
			17,289,255.84	440,998.86	14,069.14	59,387,340.65	72,868.15	4,900,289.25	54,414,183.25
Providing charts, sailing directions, and the like.	1,149,818.06	1,019,956.42	1,020,367.66	5,171.41		124,278.99			124,278.99
			906,385.89	4,904.91		109,265.62		.97	109,264.65
Providing public facilities for navigation.	85,752,863.92	73,502,544.92	14,324,904.10	160,810.40		71,267,249.42	68,018.26	5,132,753.91	66,066,477.25
			14,205,277.82	166,065.11	14,069.14	59,117,154.85	70,581.76	4,871,806.79	54,174,746.30
Providing lights, buoys, and other aids to navigation.	6,184,519.28	5,663,997.29	4,998,624.05	24,514.76		1,161,380.47	2,000.00	736,588.00	422,792.47
			4,905,824.45	23,408.41		734,764.43	1,766.60	299,150.93	433,846.90
Maintaining and operating inland canals.	1,729,298.01	1,646,306.75	1,457,826.61	6,181.30		265,290.10		77,971.83	187,318.27
			1,385,533.54	5,887.69	254.05	254,651.67		74,891.52	179,760.15
Improving rivers and harbors.	30,524,643.43	31,521,398.10	7,817,721.24	130,112.28		22,576,809.91	66,018.26	4,318,194.08	18,192,597.57
			7,865,351.21	156,562.06	15,856.11	23,508,669.72	68,815.16	4,497,764.02	18,942,090.54

BUDGET STATEMENT No. 12 (PART 1).—*Recapitulation of estimates and expenditures by functions and character of expenditure*—Continued.

Functions and character of expenditure.	Page of comparative summary.	Total.		Character of expenditure.						
							Capital outlays.			
		1913	1911	Expenses.	Fixed charges.	Contingencies and losses.	Total.	Land.	Buildings and other improvements.	Equipment and other.
Civil functions—Continued.										
Promotion of transportation and communication other than postal service—Continued.										
Promotion for navigation—Continued.										
Providing public facilities of navigation—Con.										
Building the Panama Canal.	.....	$47,314,403.20	*$54,670,842.80*	$50,632.20 *50,588.82*	$2.06 *1,204.95*	.....	$47,263,768.94 *54,619,049.03*	.....	..... *03.32*	$47,263,768.94 *54,619,043.71*
Rescue and relief of seamen and passengers in distress.	.....	2,481,512.96	*2,414,561.77*	2,246,930.28 *2,170,106.03*	81,490.34 *83,517.50*	.....	153,092.34 *160,938.25*	$2,300.00 *2,286.39*	20,000.00 *28,481.38*	130,792.34 *130,170.48*
Subsidies to steamship lines.	.....	235,000.00	*185,862.46*	.....	235,000.00 *185,862.46*	.....	.....	.....	.....	.....
Other	.....	5,959.67	*8,758.92*	5,959.67 *7,456.11*	.....	.....	..... *1.93*	.....	..... *.11*	..... *1.82*
Promotion of land transportation and communication.	.....	429,170.33	*398,338.92*	370,061.48	3,704.04	.....	55,404.81	.....	10,000.00	45,404.81
				348,956.18	*3,623.67*	.....	*45,759.07*	.....	*4,291.92*	*41,467.15*

Promotion of good-road building.	245,888.92	*120,856.56*	236,815.13 *113,911.66*	3,697.34 *3,600.96*		5,276.40 *3,344.66*			5,276.40 *3,344.66*
Improvement of railway operation.	400.00	*400.00*	400.00 *400.00*						
Operation and maintenance of telegraph and cable lines.	182,881.41	*277,089.36*	132,846.30 *234,644.58*	6.70 *23.43*		50,028.41 *42,414.43*		10,000.00 *4,291.96*	40,028.41 *38,122.50*
Postal service (including money-order and postal-savings services).	262,675,653.00	*241,144,784.57*	257,592,753.00 *236,685,805.89*	5,032,900.00 *4,387,176.19*	*824,597.76*	50,000.00 *47,274.73*			50,000.00 *47,274.73*
Care, utilization, and distribution of the public domain.	11,725,475.38	*9,459,947.87*	7,974,481.76 *8,629,929.09*	178,480.87 *161,504.16*	1,000,000.00 *59.73*	2,572,512.75 *668,454.90*	1,890,187.00 *224,050.00*	496,480.00 *261,759.98*	185,845.75 *182,644.92*
Care and utilization of the national forests.	8,536,827.86	*6,193,415.04*	4,942,336.16 *5,506,471.22*	115,755.87 *109,588.15*	1,000,000.00 *1.71*	2,478,735.83 *577,353.96*	1,890,187.00 *224,050.00*	496,480.00 *261,759.98*	92,068.83 *91,543.96*
Care and distribution of public lands.	3,188,647.52	*3,266,532.85*	3,082,145.60 *3,125,457.87*	62,725.00 *61,916.01*	*58.01*	93,776.92 *91,100.94*			93,776.92 *91,100.94*
Surveying	1,067,014.60	*1,267,553.04*	991,578.21 *1,184,744.85*	10,300.00 *5,745.50*	*23.95*	65,136.39 *67,038.74*			65,136.39 *67,038.74*
Selling and granting	1,254,261.67	*1,140,155.01*	1,188,411.55 *1,083,677.90*	50,675.00 *44,374.18*	*19.43*	15,175.12 *12,063.50*			15,175.12 *12,063.50*
Investigation, inspection, and protection.	867,371.25	*858,824.78*	852,155.84 *855,035.12*	1,750.00 *1,796.33*	*14.63*	13,465.41 *11,978.70*			13,465.41 *11,978.70*

BUDGET STATEMENT NO. 12 (PART 1).—*Recapitulation of estimates and expenditures by functions and character of expenditure*—Continued.

Functions and character of expenditure.	Page of comparative summary.	Total.		Character of expenditure.						
							Capital outlays.			
		1913	1911	Expenses.	Fixed charges.	Contingencies and losses.	Total.	Land.	Buildings and other improvements.	Equipment and other.
Civil functions—Continued.										
Promotion and protection of the public health.	.....	$6,501,278.57	*$6,153,232.05*	$6,218,175.59	$65,277.98	.....	$217,825.00	.....	$112,100.00	$105,725.00
				5,847,905.04	*61,086.06*	*$2.77*	*224,238.18*	.....	*66,430.38*	*157,807.80*
Research	.....	209,206.67	*190,428.98*	178,418.82	108.99	.....	30,678.86	.....	25,000.00	5,678.86
				186,823.43	*79.81*	.....	*3,525.69*	.....	*2,363.00*	*1,162.69*
In human pathology and medicine.	.....	184,622.68	*174,322.85*	159,443.66	46.60	.....	25,132.42	.....	25,000.00	132.42
				171,822.16	*41.78*	.....	*2,458.91*	.....	*2,363.00*	*95.91*
In human nutrition.	.....	21,684.33	*13,246.43*	16,082.30	*60.05*	.....	5,541.98	.....	.....	5,541.98
				12,148.80	*35.16*	.....	*1,062.47*	.....	.....	*1,062.47*
In entomology as bearing on the public health.	.....	2,899.66	*2,859.70*	2,892.86	2.34	.....	4.46	.....	.....	4.46
				2,852.52	*2.87*	.....	*4.31*	.....	.....	*4.31*
Relief of sick and injured.	.....	1,138,862.74	*1,124,179.10*	1,023,255.55	3,511.26	.....	112,095.93	.....	52,100.00	59,995.93
				978,941.52	*3,519.86*	*2.77*	*141,714.95*	.....	*18,204.89*	*123,510.06*
Improvement and control of food, drug and water supply.	.....	4,338,971.45	*3,871,040.44*	4,238,078.69	61,445.56	.....	39,447.20	.....	.....	39,447.20
				3,788,294.57	*51,277.75*	.....	*31,468.14*	.....	.....	*31,468.14*

Production		3,371,659.72	*3,100,888.25*	3,341,136.43	25,347.38		5,175.91			5,175.91
				3,078,898.06	*21,047.96*		*5,892.25*			*5,892.25*
Meats		3,344,912.93	*3,076,977.91*	3,314,776.15	25,002.68		5,134.10			5,134.10
				3,049,393.57	*23,720.45*		*5,863.89*			*5,863.89*
Renovated butter		15,542.21	*14,116.10*	15,194.71	323.45		24.05			24.05
				13,788.05	*316.85*		*17.25*			*17.25*
Milk		10,805.90	*9,480.25*	10,773.24	16.12		16.54			16.54
				9,396.77	*10.69*		*10.77*			*10.77*
Water		398.68	*324.01*	392.33	5.13		1.22			1.22
				323.67			*.34*			*.34*
Distribution		967,311.73	*770,802.19*	896,942.26	36,098.18		34,271.29			34,271.29
				716,396.51	*27,229.77*		*27,675.91*			*27,675.91*
Prevention and eradication of contagious diseases.		814,237.71	*947,583.55*	778,422.53	212.17		35,603.01		35,000.00	603.01
				893,845.47	*6,208.66*		*47,529.40*		*45,862.49*	*1,666.91*
National quarantine.		468,538.64	*477,954.35*	433,069.51	122.10		35,347.03		35,000.00	347.03
				427,156.53	*2,260.56*		*47,935.25*		*45,862.49*	*1,372.76*
Preventing spread of contagious diseases within the United States.		135,706.29	*307,606.37*	135,570.43	35.36		100.50			100.50
				304,111.16	*3,903.49*		*191.70*			191.70
Immigrant inspection.		209,992.78	*162,722.83*	209,782.59	54.71		155.48			155.48
				162,575.76	*44,62*		*102.45*			*102.45*
Care and education of the defective, dependent, and delinquent.		2,474,567.06	*1,716,167.20*	1,545,384.49	15,738.02		912,974.55	100,000.00	780,809.00	32,165.55
				1,406,267.01	*14,248.48*	*9.00*	*206,552.71*		*274,618.86*	*25,986.88*
Deaf		152,000.00	*97,000.00*	74,112.07			77,887.93		75,000.00	2,887.93
				93,612.07			*3,387.93*			*3,387.93*
Insane		820,911.06	*418,774.49*	420,064.96			400,856.10	100,000.00	290,209.00	1,647.10
				375,847.50		*9.00*	*35,617.99*		*37,749.24*	*768.75*
Blind		10,000.00	*10,000.00*		10,000.00					
					10,000.00					
Delinquent		1,491,656.60	*1,194,986.37*	1,051,667.46	5,758.02		434,280.89		406,600.00	27,630.53
				983,991.10	*4,243.45*		*256,646.79*		*236,869.59*	*19,777.20*
Sufferers from storm, flood, etc.			*406.34*							
				406.34						

BUDGET STATEMENT No. 12 (PART 1).—*Recapitulation of estimates and expenditures by functions and character of expenditure*—Continued.

Functions and character of expenditure.	Page of comparative summary.	Total.		Character of expenditure.						
							Capital outlays.			
		1913	1911	Expenses.	Fixed charges.	Contingencies and losses.	Total.	Land.	Buildings and other improvements.	Equipment and other.
Civil functions—Continued.										
Care and education of the Indians and other wards of the Nation.		$11,076,632.15	*$12,875,750.14*	$7,683,997.40	$1,441,634.57		$1,951,310.18		$1,922,100.00	$29,210.18
				7,339,593.65	*3,035,113.49*	*57,526.51*	*2,493,516.56*	*$691,896.55*	*1,661,538.87*	*140,081.14*
In the United States		10,767,476.03	*12,615,021.57*	7,420,580.05	1,439,600.00		1,907,295.98		1,887,100.00	20,195.98
				7,098,181.45	*3,033,847.68*	*7,522.77*	*2,476,469.46*	*691,896.5*	*1,651,000.21*	*132,572.70*
General management of agencies and other undistributable expenditures.		977,996.83	*1,690,650.10*	940,380.03 *806,500.58*		 *28.47*	37,616.80 *1,662.37*		33,000.00	4,616.80 *1,662.37*
Support (including money payments)		3,287,206.85	*4,407,111.49*	1,654,159.40 *1,862,547.44*	1,439,600.00 *1,825,290.82*	 *7,374.08*	193,447.45 *718,899.18*	 *652,760.55*	190,000.00 *49,658.51*	3,447.45 *11,479.12*
Education		4,427,203.74	*4,313,948.39*	3,909,843.58 *3,597,981.98*		 *80.84*	517,360.16 *393,658.84*	 *22,513.00*	509,100.00 *354,192.08*	8,260.16 *106,953.76*
Allotment of lands		344,012.95	*501,877.21*	343,370.72 *474,354.64*		 *8.73*	642.23 *27,513.84*	 *16,623.00*		642.23 *10,890.84*
Instruction and aid in industrial pursuits.		1,731,065.66	*1,701,440.21*	572,826.32 *356,846.89*	 *5,727.45*	 *30.71*	1,158,229.34 *1,338,836.85*		1,155,000.00 *1,337,149.69*	3,229.34 *1,685.61*

In Alaska	309,156.12	260,728.77	263,117.35	2,024.57		44,014.20		35,000.00	9,014.20
			241,412.19	1,965.74	3.74	18,047.10		10,538.66	7,508.44
Support	69,360.97	64,296.41	67,768.74	1,024.57		567.66			567.66
			63,437.47	365.74	.43	492.77			492.77
Education	227,060.14	183,362.77	182,637.39	1,000.00		43,422.75		35,000.00	8,422.75
			164,916.79	900.00	3.09	17,548.89		10,538.66	7,004.23
Aid and instruction in industrial pursuits	12,735.01	13,069.59	12,711.22			23.79			23.79
			13,067.93		.23	11.44			11.44
Promotion of education, educational research, literature, art, and recreation	6,850,183.93	12,189,455.58	3,250,021.60	2,583,770.26		1,016,392.07		758,016.30	258,375.77
			9,059,140.15	2,352,306.96	7.66	778,000.79		325,936.74	452,064.05
Promotion of institutional instruction	3,118,051.04	2,455,842.62	377,038.69	2,500,000.00		241,012.35		225,000.00	16,012.35
			171,739.11	2,250,000.00	3.47	34,100.04		23,000.00	11,100.04
Dissemination of educational information	282,054.87	99,642.14	278,519.69			3,535.18			3,535.18
			97,155.58		1.68	2,484.88			2,484.88
Contributions to State educational institutions	2,500,000.00	2,250,000.00		2,500,000.00					
				2,250,000.00					
Support of national educational institutions	335,996.17	106,800.48	98,519.00			237,477.17		225,000.00	12,477.17
			74,583.55		1.79	3 1,615.16		23,000.00	8,615.16
General research	1,678,193.25	8,387,763.30	1,777,284.08	83,592.83		17,316.34			17,316.34
			8,188,033.82	101,896.90		96,032.58		758.72	97,273.86
Historical	7,000.00	3,447.92	7,000.00						
			3,447.92						
Scientific	220,027.07	136,450.62	150,444.70	56,695.12		12,887.25			12,887.25
			72,838.76	56,696.12		6,916.74		692.63	6,224.11

BUDGET STATEMENT No. 12 (PART 1).—*Recapitulation of estimates and expenditures by functions and character of expenditure*—Continued.

Functions and character of expenditure.	Page of comparative summary.	Total.		Character of expenditure.						
							Capital outlays.			
		1913	1911	Expenses.	Fixed charges.	Contingencies and losses.	Total.	Land.	Buildings and other improvements.	Equipment and other.
Civil functions—Continued.										
Promotion of education, educational research, literature, art, and recreation—Continued.										
General research—Con.										
Statistical		$1,643,138.73	*$8,180,410.58*	$1,612,206.68	$26,897.71		$4,034.34			$4,034.34
				8,044,691.52	*45,001.78*		*90,717.48*			*90,717.48*
Bibliographic		8,027.45	*7,454.18*	7,632.70			394.75			394.75
				7,055.89			*398.29*		*$66.00*	*332.29*
International exchange of publications.		34,017.95	*35,964.82*	32,770.70			1,247.25			1,247.25
				35,358.70			*618.12*		*327.42*	*290.70*
Protection of authors by copyrights.		163,073.81	*161,427.06*	161,104.14	.65		1,969.02		576.30	1,392.72
				158,356.34			*9,070.72*		*6,838.61*	*2,232.11*
Maintenance of places and objects of instruction and amusement.		1,656,847.88	*1,908,457.78*	901,823.99	176.78		754,847.11		532,440.00	222,407.11
				571,658.18	*610.08*	*$4.19*	*696,185.55*		*295,017.99*	*341,167.34*
Museums		575,235.20	777,007.87	433,839.20			141,396.00			141,396.00
				369,663.45			*407,245.84*		*191,216.98*	*216,196.86*

Parks		1,010,303.44	*401,477.50*	421,858.49	2.55		578,442.37		497,440.00	81,002.37
				180,596.85	*609.15*	*4.19*	*220,267.35*		*97,956.80*	*122,310.55*
Historic monuments, etc.		61,309.24	*20,419.59*	26,126.30	174.20		35,008.74		35,000.00	8.74
				15,161.14	*.95*		*5,257.30*		*5,255.48*	*1.82*
Miscellaneous		10,000.00	*9,553.62*	10,000.00						
				6,236.78			*3,316.84*		*588.73*	*2,728.11*
Local government		15,215,260.79	*14,755,710.77*	9,333,757.87	1,973,430.68		3,908,072.24	664,000.00	2,780,883.27	463,188.97
				8,800,685.89	*1,451,557.99*	*6.85*	*4,503,460.04*	*511,408.59*	*2,183,846.12*	*1,808,206.35*
Of States and Territories generally.		851,000.00	*782,596.75*		851,000.00					
					782,596.75					
Of Territories generally.		11,856.42	*4,107.20*	11,590.83	187.60		77.99			77.99
				3,885.80	*36.58*	*.07*	*184.75*			*184.75*
Of District of Columbia.		13,729,705.59	*13,949,201.30*	8,941,371.74	1,018,747.90		3,769,630.95	664,000.00	2,730,883.27	374,747.68
				8,302,101.30	*468,204.78*	*5.61*	*4,178,889.61*	*511,550.15*	*2,110,108.94*	*1,557,230.49*
Of Oklahoma		51,453.96	*70,338.37*	1,358.93			50,095.03		50,000.00	95.03
				921.21		*1.17*	*69,416.99*		*69,355.30*	*60.69*
Of Arizona		32,250.00	*100,067.59*	32,250.00						
				100,067.59						
Of New Mexico		33,000.00	*96,817.65*	33,000.00						
				96,817.65						
Of Hawaii		44,500.00	*51,262.03*	44,500.00						
				51,262.03						
Of Alaska		234,790.48	*383,233.22*	145,271.57	1,268.61		88,250.30			88,250.30
				131,256.78	*1,278.15*		*250,718.29*		*1.93*	*250,716.36*
Of Philippine Islands and Porto Rico.		212,535.00	*306,357.06*	110,293.51	102,224.12		17.48			17.48
				106,904.40	*199,439.29*		*13.37*		*.75*	*12.62*
Of Guam		14,124.23	*11,729.60*	14,121.29	2.45		.49			.49
				7,489.13	*2.44*		*4,258.03*	*—141.59*	*4,379.20*	*.42*

BUDGET STATEMENT NO. 12 (PART 2).—*Recapitulation of estimates for 1913 and of expenditures for 1911, by functions and character of expenditure—Estimates and expenditures of trust and private funds.*

[All figures in upright type represent estimates for 1913; all figures in italic type represent expenditures for 1911.]

Functions and character of expenditure.	Page of comparative summary.	Estimates and corresponding expenditures.	Expenditures not covered by estimates.
Grand total		$5,828,410.00	
		9,140,887.94	*$1,458,751,921.34*
General functions—Administration of national finances—Collection of the revenues		3,400.00	
		3,400.00	
National defense		2,000,000.00	
		3,161,515.66	*5,091,313.87*
By land—Regular Army		1,300,000.00	
		2,396,403.37	*5,091,313.87*
Recruiting			
			29.66
Training officers and men at schools			
			47,389.90
Maintenance and operation of armed forces—Pay, food, clothing, transportation, and miscellaneous			
			5,018,177.89
Provisions for good of service		1,300,000.00	
		2,396,403.37	*25,716.43*
Care for sick and injured in service			
			25,716.43
Care for funds of enlisted men		1,300,000.00	
		2,396,403.37	
By sea—Regular Navy		700,000.00	
		765,112.29	
Maintenance and operation of armed forces—Pay, food, clothing, transportation, and miscellaneous		200,000.00	
		276,368.73	
Provisions for good of service—Care for funds of enlisted men		500,000.00	
		488,743.56	
Civil functions		3,269,610.00	
		5,387,656.58	*1,453,658,953.77*
Promotion of friendly relations with foreign nations and protection of American interests abroad—Trusteeship for American citizens		100,000.00	
		792,380.39	
Promotion of commerce, banking, manufacturing, and mining—Banking and currency—Maintaining a money standard and providing a medium of exchange		444,610.00	
		472,989.01	*842,685,731.92*
Promotion of transportation and communication other than postal service—Providing public facilities of navigation—Building the Panama Canal			*3,065,611.51*
Postal service (including money-order and postal savings services)			*607,846,549.88*

BUDGET STATEMENT NO. 12 (PART 2).—*Recapitulation of estimates for 1913 and of expenditures for 1911, by functions and character of expenditure—Estimates and expenditures of trust and private funds*—Continued.

Functions and character of expenditure.	Page of comparative summary.	Estimates and corresponding expenditures.	Expenditures not covered by estimates.
Civil functions—Continued.			
Care, utilization, and distribution of the public domain—Care and distribution of public lands		$225,000.00	
		181,189.28	*$14,552.20*
Surveying		225,000.00	
		181,189.28	
Selling and granting			
			14,552.20
Care and education of the defective, dependent, and delinquent—Insane		100,000.00	
		73,800 18	*46,708.86*
Care and education of the Indians and other wards of the Nation—In the United States		2,400,000.00	
		3,867,297.72	
General management of agencies and other undistributable expenditures		[1] 1,496,518.20	
Support (including money payments)		903,481.80	
		3,237,834.83	
Education			
		457,976.00	
Allotment of lands			
		15,705.62	
Instruction and aid in industrial pursuits			
		125,781.27	
Local government		555,400.00	
		558,315.70	*1,653.70*
Of the District of Columbia		555,400.00	
		558,315.70	
Of the Territory of Hawaii			
			1,653.70

[1] The corresponding expenditures for 1911 are distributed among the activities immediately following. The information necessary for such a distribution of the estimates was not available.

BUDGET STATEMENT NO. 13.—*Comparative summary of estimates for 1913 and expenditures for 1911, by character of expenditure and appropriation bills.*

ESTIMATES AND EXPENDITURES OF GOVERNMENT FUNDS.

Classes of expenditures and appropriation bills.	Page of Book of Estimates.	Amounts covered by estimates.		Amounts not covered by estimates, 1911.
		Estimates for 1913.	Expenditures for 1911.	
Grand total		$989,783,216.55	$902,009,656.70	
Expenses for administration, operation, and maintenance		**565,642,425.82**	**540,738,085.91**	
Legislative, executive, and judicial bill		34,464,753.44	32,682,747.31	
Sundry civil bill		60,478,580.87	55,347,370.18	
Agricultural bill		15,093,773.00	11,614,912.71	
Diplomatic and consular bill		4,072,597.41	3,215,984.40	
Army bill		80,702,704.63	78,818,955.01	
Fortifications bill		1,305,953.27	1,015,003.59	
Military Academy bill		1,020,002.51	745,759.93	
Naval bill		82,052,874.66	75,527,926.17	
Indian bill		6,590,740.00	6,232,934.46	
Pension bill		683,500.00	683,416.45	
River and harbor bill		4,670,192.30	5,262,436.64	
Post office bill		255,624,063.00	232,527,075.47	
District of Columbia bill		8,320,051.89	7,556,334.05	
Miscellaneous bills and resolutions			6,683,593.55	
Deficiency bills			4,334,112.17	
Recurrent definite appropriations		7,467,833.00	12,450,202.58	
Recurrent indefinite appropriations of the general fund		1,839,560.00	4,701,752.24	
Recurrent indefinite appropriations of special funds		1,255,245.34	1,338,169.00	
Fixed charges		**201,551,364.83**	**205,812,770.59**	
For capital: Interest, rent, royalties, etc		32,253,842.46	30,957,604.48	
Legislative, executive, and judicial bill		376,774.47	314,945.71	
Sundry civil bill		357,539.97	453,304.43	
Agricultural bill		301,814.00	262,229.01	
Diplomatic and consular bill		7,100.00	222,206.14	
Army bill		594,480.00	698,307.98	
Fortifications bill		2,285.22	19,333.18	
Military Academy bill		825.16	801.64	
Naval bill		153,637.09	129,670.62	
Indian bill			41,331.65	
Pension bill		4,250.00	4,500.00	
River and harbor bill		38,860.00	38,842.83	
Post office bill		4,984,400.00	4,364,811.46	
District of Columbia bill		1,016,812.00	455,184.58	
Miscellaneous bills and resolutions			6,804.39	
Deficiency bills			39,925.16	
Recurrent definite appropriations		79,400.00	77,452.97	
Recurrent indefinite appropriations of the general fund		24,334,399.55	23,826,637.73	
Recurrent indefinite appropriations of special funds		1,265.00	1,315.00	
For good of service: Pensions, retirement salaries, etc		161,950,120.53	166,624,556.99	
Legislative, executive, and judicial bill			10,620.00	
Sundry civil bill		408,260.30	282,351.19	
Army bill		5,715,465.48	5,671,281.71	
Naval bill		3,686,394.75	3,061,779.44	
Pension bill		152,000,000.00	155,000,000.00	
Deficiency bills			2,480,467.70	
Recurrent indefinite appropriations of the general fund		140,000.00	118,056.95	

DGET STATEMENT No. 13.—*Comparative summary of estimates for 1912 and expenditures for 1911, by character of expenditure and appropriation bills*—Continued.

ESTIMATES AND EXPENDITURES OF GOVERNMENT FUNDS—continued.

Classes of expenditures and appropriation bills.	Page of Book of Estimates.	Amounts covered by estimates.		Amounts not covered by estimates, 1911.
		Estimates for 1913.	Expenditures for 1911.	
ed charges—Continued.				
Other: Awards, indemnities, bounties, etc		$7,347,401.84	$8,230,609.12	
Legislative, executive, and judicial bill		750.00	617.61	
Sundry civil bill		1,549,092.41	1,188,133.78	
Agricultural bill			720,000.00	
Army bill		50,862.08	519.75	
Fortifications bill		2,254.28	3,810.74	
Naval bill		250,000.00		
Indian bill		39,600.00	425,115.14	
River and harbor bill		43,427.50	26,546.59	
Post office bill		280,000.00	201,798.54	
District of Columbia bill			569.75	
Miscellaneous bills and resolutions			69,166.35	
Deficiency bills			769,835.93	
Recurrent definite appropriations		3,950,000.00	2,980,651.50	
Recurrent indefinite appriations of the general fund		230,415.57	309,033.39	
Recurrent indefinite appropriations of special funds		951,000.00	1,534,810.05	
ital outlays		**215,634,746.40**	**153,605,311.41**	
For land		3,190,262.72	4,641,150.80	
Sundry civil bill		301,529.46	1,522,053.63	
Diplomatic and consular bill			212.50	
Army bill		10,000.00	77,172.00	
Fortifications bill		15,975.64	262,383.18	
Naval bill		200,000.00	419,032.27	
Indian bill			691,896.55	
River and harbor bill		48,100.00	49,181.80	
District of Columbia bill		614,000.00	439,602.11	
Miscellaneous bills and resolutions			25,828.62	
Deficiency bills			547,956.62	
Public building bill			246,865.11	
Recurrent definite appropriations		1,890,187.00	224,000.00	
Recurrent indefinite appropriations of the general fund		35,000.00	24,780.53	
Recurrent indefinite appropriations of special funds		75,470.62	110,185.88	
For building		11,738,006.98	21,284,122.29	
Legislative, executive, and judicial bill		7,039.20	39,559.60	
Sundry civil bill		6,087,327.13	12,956,838.95	
Agricultural bill		122,550.00	118,986.94	
Army bill		1,404,415.80	1,168,670.82	
Fortifications bill		62,569.07	33,458.42	
Military Academy bill		727,543.00	475,435.63	
Naval bill		1,245,126.89	1,868,468.63	
Indian bill		670,000.00	279,559.93	
River and harbor bill		36,000.00	36,838.12	
District of Columbia bill		963,000.00	675,692.60	
Miscellaneous bills and resolutions			57,698.29	
Deficiency bills			2,473,456.71	
Public buildings bill			192,309.59	
Recurrent indefinite appropriations of the general fund		33,897.34	35,986.29	
Recurrent indefinite appropriations of special funds		378,538.55	871,161.77	

BUDGET STATEMENT No. 13.—*Comparative summary of estimates for 1913 and expenditures for 1911, by character of expenditure and appropriation bills*—Continued.

ESTIMATES AND EXPENDITURES OF GOVERNMENT FUNDS—continued.

Classes of expenditures and appropriation bills.	Page of Book of Estimates.	Amounts covered by estimates.		Amounts not covered by estimates, 1911.
		Estimates for 1913.	Expenditures for 1911.	
Capital outlays—Continued.				
For public works and other improvements		$24,645,067.16	$25,357,421.33	
Legislative, executive, and judicial bill		10,448.80	5,325.58	
Sundry civil bill		3,774,222.77	3,330,182.68	
Agricultural bill		390,430.00	155,363.82	
Diplomatic and consular bill			10,000.00	
Army bill		899,720.70	2,050,170.27	
Fortifications bill		233,821.01	229,731.88	
Military Academy bill		94,692.96	121,455.92	
Naval bill		6,105,408.81	5,914,736.25	
Indian bill		1,217,100.00	1,093,954.76	
River and harbor bill		2,027,800.20	2,004,775.12	
District of Columbia bill		1,546,351.50	743,666.40	
Miscellaneous bills and resolutions			959,463.61	
Deficiency bills			143,014.49	
Recurrent indefinite appropriations of the general fund		44,074.49	91,012.71	
Recurrent indefinite appropriations of special funds		8,300,995.92	8,504,567.84	
For equipment		37,814,261.06	37,906,917.26	
Legislative, executive, and judicial bill		517,791.49	447,116.58	
Sundry civil bill		3,816,517.10	3,574,591.06	
Agricultural bill		324,885.00	291,096.57	
Diplomatic and consular bill			50,033.38	
Army bill		3,270,725.24	4,407,683.41	
Fortifications bill		1,753,972.41	2,672,806.44	
Military Academy bill		47,865.00	47,963.76	
Naval bill		26,616,970.26	21,574,360.54	
Indian bill			113,168.02	
River and harbor bill		1,000,000.00	1,062,023.61	
Post office bill		50,000.00	47,274.73	
District of Columbia bill		273,571.61	207,127.30	
Miscellaneous bills and resolutions			1,879,786.84	
Deficiency bills			1,052,347.92	
Recurrent definite appropriations		4,000.00	128,974.78	
Recurrent indefinite appropriations of the general fund		22,293.38	65,507.60	
Recurrent indefinite appropriations of special funds		115,669.57	284,034.77	
For stores and work in progress		77,597,148.48	62,937,106.21	
Legislative, executive, and judicial bill		2,700.00	1,945.26	
Sundry civil bill		55,129,532.04	42,565,062.25	
Army bill		2,924,615.05	1,231,139.48	
Fortifications bill		3,592,068.10	2,454,504.22	
Naval bill		5,950,000.00	5,148,212.04	
River and harbor bill		9,481,070.00	9,924,834.56	
District of Columbia bill		85,148.50	49,500.00	
Miscellaneous bills and resolutions			908,986.33	
Deficiency bills			365.98	
Recurrent definite appropriations			23,891.00	
Recurrent indefinite appropriations of the general fund		168,014.79	167,775.38	
Recurrent indefinite appropriations of special funds		264,000.00	460,889.71	

BUDGET STATEMENT No. 13.—*Comparative summary of estimates for 1913 and expenditures for 1911, by character of expenditure and appropriation bills*—Continued.

ESTIMATES AND EXPENDITURES OF GOVERNMENT FUNDS—continued.

Classes of expenditures and appropriation bills.	Page of Book of Estimates.	Amounts covered by estimates.		Amounts not covered by estimates, 1911.
		Estimates for 1913.	Expenditures for 1911.	
Capital outlays—Continued.				
For payment of the public debt		$60,650,000.00	$1,479,593.52	
District of Columbia bill			1,213,097.17	
Recurrent indefinite appropriations of the general fund		60,650,000.00	246,496.35	
Recurrent indefinite appropriations of special funds			20,000.00	
Contingencies and losses		6,954,680.00	1,858,488.79	
Legislative, executive, and judicial bill			663.18	
Sundry civil bill			105.14	
Agricultural bill		1,000,000.00		
Army bill		1,355,000.00	14.68	
Fortifications bill		250,000.00	800.71	
Military Academy bill		4,000.00	2,352.75	
Naval bill			1,476,892.33	
Indian bill			7,281.37	
River and harbor bill			10,068.43	
Post office bill			11,778.80	
Miscellaneous bills and resolutions			4,458.55	
Deficiency bills			326,085.86	
Recurrent definite appropriations		3,945,680.00	4.00	
Recurrent indefinite appropriations of the general fund			12,982.99	
Recurrent indefinite appropriations of special funds		400,000.00		

ESTIMATES AND EXPENDITURES OF TRUST AND PRIVATE FUNDS.

Grand total		$5,828,410.00	$9,140,887.94	$1,458,751,921.34
Operating expenditures from private funds		2,897,038.02	3,063,790.98	43,252,995.78
Legislative, executive, and judicial bill		268,010.00	254,173.43	
Sundry civil bill				3,171,012.29
Army bill				5,091,313.87
Deficiency bills			41,988.04	13,829.59
Recurrent indefinite appropriations of the general fund		180,000.00	180,227.54	
Recurrent indefinite appropriations of special funds		200,000.00	276,368.73	
Trust funds		2,249,028.02	2,311,033.24	34,976,840.00
Payments to depositors and other trust beneficiaries		2,931,371.98	6,077,096.96	1,415,498,925.59
Recurrent indefinite appropriations of the general fund				1,653.70
Trust funds		2,931,371.98	6,077,096.96	1,415,497,271.89

V. SUMMARY OF PROPOSED CHANGES IN LAW.

As this matter would not lend itself to tabular statement, each of the general subjects above suggested would be discussed separately. In this discussion a different paragraph would be given to each change proposed, and under each paragraph would be the citations of the laws which would be affected thereby.

XXIV.—DOCUMENTS SUPPORTING THE BUDGET SUGGESTED BY THE COMMISSION.

The documents which it is suggested by the commission should support the budget submitted by the President would be the following:

1. To be submitted by the Secretary of the Treasury.

Book of Estimates, which would contain the following tabular matter:

Statement No. 1.—Recapitulation of estimates and expenditures by appropriation bills and organization units.

Statement No. 2.—Comparative summary showing estimates and expenditures by functions, organization units, and appropriation bills.

Statement No. 3.—Summary of estimates by items of appropriation, supplemented by a statement of the beginning and ending balances and a comparison with five years' expenditures.

Statement No. 4.—Detail estimates of appropriations compared with allotments for current year and actual expenditures for three preceding years.

Consolidated financial report.

1. General summaries (corresponding with those contained in the budget).
2. Report on Government revenues.
3. Report on Government expenditures (recapitulated by departments).
4. Report on contracting and purchasing relations of the Government (recapitulated by departments).

2. To be submitted by heads of departments.

Annual report. This, among other things, would contain:

1. A department balance sheet or statement showing the condition of funds and the assets, liabilities, and operations of the department.
2. An expenditure account—a statement showing the details of expenditures, supporting the general totals carried in the summary financial statement.
3. Such other statements as may be thought to be desirable either for administrative or legislative purposes.

Special reports, prepared to comply with the requirements of law or Executive orders.

Each of the above-suggested titles will be discussed in the report which is being prepared by the commission on "Government accounting and reporting"; nothing is included in this report except the illustrations of the character of tables to be contained in the Book of Estimates.

BOOK OF ESTIMATES.—STATEMENT No. 1.—*Recapitulation of estimates for 1913 and expenditures for 1911 by appropriation bills and units of organization.*

TOTAL OF THE GOVERNMENT RECAPITULATED BY BILLS.

Appropriation bills.	Amounts covered by estimates.		Amounts not covered by estimates, 1911.
	1913	1911	
Grand total	$995,611,626.55	$911,150,544.64	$1,458,751,921.34
Legislative, executive, and judicial	35,448,267.40	33,557,714.26	
Sundry civil	131,902,602.95	121,314,532.50	3,171,012.29
Agricultural	17,233,452.00	15,162,589.05	
Diplomatic and consular	4,079,697.41	3,498,436.42	
Army	96,927,988.98	94,029,375.90	5,091,313.87
Fortifications	7,218,899.00	6,691,832.36	
Military Academy	1,894,928.63	1,393,789.63	
Naval	126,260,412.46	115,121,078.29	
Indian	8,517,440.00	8,885,241.88	
Pension	152,687,750.00	156,687,916.45	
River and harbor	17,345,450.00	18,415,547.70	
Post office	260,938,463.00	237,152,739.00	
District of Columbia	12,818,935.50	11,340,773.96	
Miscellaneous		10,595,786.53	
Public buildings		439,174.70	
Deficiency		12,209,556.58	13,829.59
Recurrent definite appropriations	17,337,100.00	15,885,176.78	
Recurrent indefinite appropriations of the general fund	87,677,655.12	29,779,649.70	1,653.70
Recurrent indefinite appropriations of special funds	11,942,185.00	13,401,502.75	
Recurrent indefinite appropriations of trust funds	5,180,400.00	8,388,130.20	1,450,474,111.89
Total Government funds	989,783,216.55	902,009,656.70	
Legislative, executive, and judicial	35,380,257.40	33,503,540.83	
Sundry civil	131,902,602.05	121,314,532.50	
Agricultural	17,233,452.00	15,162,589.05	
Diplomatic and consular	4,079,697.41	3,498,436.42	
Army	96,927,988.98	94,029,375.90	
Fortifications	7,218,899.00	6,691,832.36	
Military Academy	1,894,928.63	1,393,789.63	
Naval	126,260,412.46	115,121,078.29	
Indian	8,517,440.00	8,885,241.88	
Pension	152,687,750.00	156,687,916.45	
River and harbor	17,345,450.00	18,415,547.70	
Post office	260,938,463.00	237,152,739.00	
District of Columbia	12,818,935.50	11,340,773.96	
Miscellaneous		10,595,786.53	
Public buildings		439,174.70	
Deficiency		12,167,568.54	
Recurrent definite appropriations	17,337,100.00	15,885,176.78	
Recurrent indefinite appropriations of the general fund	87,497,655.12	29,599,422.16	
Recurrent indefinite appropriations of special funds	11,742,185.00	13,125,934.02	
Total trust and private funds	5,828,410.00	9,140,887.94	1,458,751,921.34
Legislative, executive, and judicial	268,010.00	254,173.43	
Sundry civil			3,171,012.29
Army			5,091,313.87
Deficiency		41,988.04	13,829.59
Recurrent indefinite appropriations of the general fund	180,000.00	180,227.54	1,653.70
Recurrent indefinite appropriations of special funds	200,000.00	276,368.73	
Recurrent indefinite appropriations of trust funds	5,180,400.00	8,388,130.20	1,450,474,111.89

BOOK OF ESTIMATES—STATEMENT NO. 1.—*Recapitulation of estimates for 1913 and expenditures for 1911 by appropriation bills and units of organization*—Continued.

ESTIMATES AND EXPENDITURES OF GOVERNMENT FUNDS.

Appropriation bills and units of organization.	Estimates for 1913.	Expenditures for 1911.
Legislative, executive, and judicial bill	$35,380,257.40	$33,503,540.83
The Congress—		
Senate, including Vice President	1,749,619.00	1,650,871.87
House of Representatives	4,637,680.25	4,396,362.77
Joint committees and commissions	.....	18,078.62
Capitol Buildings and Grounds	115,700.00	189,340.65
Capitol Police	78,450.00	77,257.46
Library of Congress	647,545.00	656,162.91
National Botanic Garden	22,893.75	22,892.63
The President, including Executive boards and commissions—		
The Executive Office	172,540.00	166,937.64
The Judiciary—		
Supreme Court	153,500.00	119,081.10
Circuit courts of appeals and circuit, district, and Territorial courts	960,700.00	923,710.36
Court of Claims	73,800.00	66,360.63
Commerce Court	74,500.00	.....
Court of Customs Appeals	73,580.00	72,384.26
Executive departments—		
State	404,420.00	453,003.97
Treasury	10,898,096.00	10,307,863.40
War	2,058,138.00	1,986,487.83
Justice	568,310.40	497,461.27
Post Office	1,642,190.00	1,610,848.00
Navy	942,240.00	789,768.32
Interior	5,379,840.00	4,881,994.31
Commerce and Labor	3,956,290.00	3,675,490.13
Other Government establishments—		
Civil Service Commission	358,255.00	289,504.37
Superintendent of State, War, and Navy Department Buildings.	205,460.00	203,055.84
Districts and Territories—		
District of Columbia	79,810.00	76,560.00
Territory of Arizona	32,250.00	10,067.59
Territory of New Mexico	33,000.00	9,800.00
District of Alaska	16,950.00	12,500.00
Territory of Hawaii	44,500.00	39,634.90
Sundry civil bill	131,902,602.05	121,314,532.50
The Congress—		
Joint committees and commissions	.....	10,041.66
Capitol Buildings and Grounds	163,100.00	498,614.19
Government Printing Office	2,243,325.68	2,260,350.53
Library of Congress	202,000.00	201,554.33
National Botanic Garden	7,000.00	7,000.00
The President, including Executive boards and commissions—		
Executive office	28,000.00	30,184.48
Tariff Board	225,000.00	202,706.78
Commission on Economy and Efficiency	75,000.00	46,742.76
The Judiciary—		
Supreme Court	.....	12,500.00
Circuit courts of appeals and circuit, district, and Territorial courts	3,978,865.00	3,550,285.22
Court of Claims	25,000.00	21,031.28
Court of Customs Appeals	2,000.00	1,033.94
Executive departments—		
State	70,000.00	99,277.44
Treasury	27,305,800.75	33,321,903.19
War	20,763,238.82	22,811,833.98
Justice	4,625,165.50	3,753,499.55
Post Office	325,000.00	301,569.44
Navy	153,000.00	140,538.73
Interior	8,473,229.60	6,276,812.79
Agriculture	480,000.00	500,512.11
Commerce and Labor	12,375,978.50	10,168,478.45
Other Government establishments—		
Civil Service Commission	40,000.00	37,750.57
Interstate Commerce Commission	1,935,000.00	1,394,402.89
Smithsonian Institution	970,850.00	883,022.37
Isthmian Canal Commission	47,263,760.20	34,613,583.09
Commission of Fine Arts	10,000.00	9,553.62
Board of Arbitration on Interstate Commerce Commission	15,000.00	7,224.23
Superintendent State, War, and Navy Department Building	.....	8,805.26
General Supply Committee	36,388.00	.....
Districts and Territories—		
District of Columbia	45,900.00	91,373.62
District of Alaska	65,000.00	52,446.00
Agricultural bill (executive department—Agriculture)	17,233,452.00	13,162,589.05

BOOK OF ESTIMATES—STATEMENT NO. 1.—*Recapitulation of estimates for 1913 and expenditures for 1911 by appropriation bills and units of organization*—Continued.

ESTIMATES AND EXPENDITURES OF GOVERNMENT FUNDS—continued.

Appropriation bills and units of organization.	Estimates for 1913.	Expenditures for 1911.
Diplomatic and consular bill (executive department—State)	$4,079,697.41	$3,498,436.42
Army bill (executive department—War)	96,927,988.98	94,029,375.90
Fortifications bill (executive department—War)	7,218,899.00	6,691,832.36
Military Academy bill (executive department—War)	1,894,928.63	1,393,789.63
Naval bill (executive department—Navy)	126,260,412.46	115,121,078.29
Indian bill (executive department—Interior)	8,517,440.00	8,885,241.88
Pension bill (executive department—Interior)	152,687,750.00	155,687,916.45
River and harbor bill (executive department—War)	17,345,450.00	18,415,547.70
Post office bill	260,938,463.00	237,152,739.00
The President, including executive boards and commissions—Commission to Investigate Cost of Handling Second-Class Mail		1,116.28
Executive department—Post Office	260,938,463.00	237,151,622.72
District of Columbia bill	12,818,935.50	11,340,773.96
Executive department—		
War	277,980.00	161,696.72
Justice	70,000.00	124,362.30
Districts and Territories—District of Columbia	12,470,955.50	11,054,714.94
Miscellaneous bills and resolutions		10,595,786.53
The Congress—		
Senate, including the Vice President		30,455.60
House of Representatives		41,810.54
Joint committees and commissions		10,221.03
The Judiciary—		
Circuit courts of appeals and circuit, district, and Territorial courts		10,499.60
Executive departments—		
State		4,900.00
Treasury		8,721.99
War		3,099,687.76
Post Office		376,717.00
Navy		8,088.75
Interior		949,515.75
Commerce and Labor		5,802,626.11
Other Government establishments—		
Isthmian Canal Commission		5,460.18
Districts and Territories—		
District of Columbia		61,452.59
Territory of Arizona		90,000.00
Territory of New Mexico		87,002.50
Territory of Hawaii		8,627.13
Public buildings bill (executive department—Treasury)		439,174.70
Deficiency bills		12,167,568.54
The Congress—		
Senate, including Vice President		173,720.46
House of Representatives		189,319.79
Joint committees and commissions		148,652.17
Capitol Buildings and Grounds		174,020.25
Capitol Police		6,425.00
The President, including Executive boards and commissions—		
Railroad Securities Commission		12,475.09

BOOK OF ESTIMATES—STATEMENT NO. 1.—*Recapitulation of estimates for 1913 and expenditures for 1911 by appropriation bills and units of organization*—Continued.

ESTIMATES AND EXPENDITURES OF GOVERNMENT FUNDS—continued.

Appropriation bills and units of organization.	Estimates for 1913.	Expenditures for 1911.
Deficiency bills—Continued.		
The Judiciary—		
Supreme Court		$12,000.00
Circuit courts of appeals and circuit, district, and Territorial courts		81,598.14
Commerce Court		35,789.60
Executive departments—		
State		224,397.20
Treasury		3,659,790.84
War		936,040.22
Justice		164,749.04
Post Office		94,991.02
Navy		1,435,342.05
Interior		2,847,628.72
Agriculture		916,300.62
Commerce and Labor		623,335.56
Other Government establishments—		
Civil Service Commission		561.40
Smithsonian Institution		134,165.63
Districts and Territories—		
District of Columbia		293,250.59
Territory of New Mexico		15.15
Territory of Hawaii		3,000.00
Recurrent definite appropriations	$17,337,100.00	15,885,176.78
The Judiciary—		
Supreme Court	$7,500.00	7,500.00
Executive departments—		
Treasury	5,510,000.00	5,488,015.81
War	4,294,600.00	4,298,167.33
Interior	2,500,000.00	2,250,000.00
Agriculture	5,025,000.00	3,840,990.59
Commerce and Labor		503.05
Recurrent indefinite appropriations of the general fund	87,497,655.12	29,599,422.16
The Judiciary—		
Circuit courts of appeal and circuit, district, and territorial courts	168,000.00	146,056.95
Executive departments—		
State	70,600.00	52,474.41
Treasury	83,465,000.00	22,121,420.10
War	2,090,000.00	2,228,062.84
Post Office		1,788,782.57
Navy	4,360.00	1,485.57
Interior	1,608,000.00	2,588,611.50
Commerce and Labor		591,052.57
Other Government establishments—		
Smithsonian Institution	56,695.12	56,695.12
Districts and Territories—		
District of Columbia	35,000.00	24,780.53
Recurrent indefinite appropriations of special funds	11,742,185.00	13,125,134.02
Executive departments—		
State		87,926.15
Treasury	200,000.00	208,998.94
War	581,000.00	810,284.51
Navy	1,250,000.00	1,572,057.73
Interior	8,890,000.00	9,132,076.87
Agriculture	626,000.00	617,947.25
Districts and Territories—		
District of Columbia	145,185.00	648,774.33
District of Alaska	50,000.00	47,068.24

BOOK OF ESTIMATES—STATEMENT NO. 1.—*Recapitulation of estimates for 1913 and expenditures for 1911 by appropriation bills and units of organization*—Continued.

ESTIMATES AND EXPENDITURES OF TRUST AND PRIVATE FUNDS.

Appropriation bills and units of organization.	Amounts covered by estimates.		Amounts not covered by estimates, 1911.
	1913.	1911.	
Legislative, executive, and judicial bill (executive departments—Treasury)	$268,010.00	$254,173.43	.....
Sundry civil bill	.....	.....	$3,171,012.29
Executive departments—			
Treasury	.....	.....	58,691.92
Interior	.....	.....	46,708.86
Other Government establishments—			
Isthmian Canal Commission	.....	.....	3,065,611.51
Army bill (executive department—War)	.....	.....	5,091,313.87
Deficiency bills	.....	41,988.04	13,829.59
Executive departments—			
Treasury	.....	41,988.04	.....
Interior	.....	.....	13,829.59
Recurrent indefinite appropriations of the general fund.	180,000.00	180,227.54	1,653.70
Executive department—Treasury	180,000.00	180,227.54	.....
Districts and Territories—Territory of Hawaii	.....	.....	1,653.70
Recurrent indefinite appropriations of special funds (executive department—Navy)	200,000.00	276,368.73	.....
Recurrent indefinite appropriations of trust funds	5,180,400.00	8,388,130.20	1,450,474,111.89
Executive departments—			
State	100,000.00	792,380.39	.....
Treasury	.....	.....	842,627,040.00
War	1,300,000.00	2,396,403.37	.....
Post Office	.....	.....	607,846,549.28
Navy	500,000.00	488,743.56	.....
Interior	2,725,000.00	4,122,287.18	522.61
Districts and Territories—			
District of Columbia	555,400.00	588,315.70	.....

BOOK OF ESTIMATES—STATEMENT NO. 2.—*Comparative summary showing estimates for 1913 and expenditures for 1911, classified by functions, units of organization, and appropriation bills.*

I.—GENERAL FUNCTIONS.

ESTIMATES AND EXPENDITURES OF GOVERNMENT FUNDS.

Functions, units of organization, and appropriation bills.	Page of Book of Estimates.	Estimates for 1913.	Expenditures for 1911.
Grand total		$134,962,647.26	$83,099,681.64
Legislation		**8,755,679.82**	**9,989,753.44**
Senate, including the Vice President		*1,749,619.00*	*1,855,047.93*
Legislative, executive, and judicial bill		1,749,619.00	1,650,871.87
Miscellaneous bills and resolutions		.....	30,455.60
Deficiency bills		.....	173,720.46
House of Representatives		*4,637,680.25*	*4,997,493.10*
Legislative, executive, and judicial bill		4,637,680.25	4,696,362.77
Miscellaneous bills and resolutions		.....	41,810.54
Deficiency bills		.....	189,319.79

BOOK OF ESTIMATES—STATEMENT NO. 2.—*Comparative summary showing estimates for 1913 and expenditures for 1911, classified by functions, units of organization, and appropriation bills*—Continued.

I.—GENERAL FUNCTIONS—Continued.

ESTIMATES AND EXPENDITURES OF GOVERNMENT FUNDS—continued.

Functions, units of organization, and appropriation bills.	Page of Book of Estimates.	Estimates for 1913.	Expenditures for 1911.
Legislation—Continued.			
Joint committees and commissions			*$186,893.48*
Legislative, executive, and judicial bill			18,078.62
Sundry civil bill			10,041.66
Miscellaneous bills and resolutions			10,221.03
Deficiency bills			148,652.17
Capitol Buildings and Grounds		*$278,800.00*	*861,975.09*
Legislative, executive, and judicial bill		115,700.00	189,340.65
Sundry civil bill		163,100.00	498,614.19
Deficiency bills			174,020.25
Capitol police		*78,450.00*	*83,682.46*
Legislative, executive, and judicial bill		78,450.00	77,257.46
Deficiency bills			6,425.00
Government Printing Office—sundry civil bill		[1] *1,992,981.68*	[1] *2,099,416.79*
Department of State		*4,463.33*	*4,448.16*
Department overhead [2]		463.33	448.16
Bureau of Rolls and Library—assignable—legislative, executive, and judicial bill		4,000.00	4,000.00
Department of War		*5,543.36*	*3,865.73*
Department overhead [2]		18.62	2.57
Engineer Corps		5,524.74	3,863.16
Overhead [2]		1,024.74	308.87
Assignable—sundry civil bill		4,500.00	3,554.29
Department of the Interior (department overhead on Superintendent of Capitol Buildings and Grounds)		*8,142.20*	*9,890.70*
Executive direction and control		**291,759.19**	**280,148.45**
The Executive Office		*200,540.00*	*197,122.12*
Legislative, executive, and judicial bill		172,540.00	166,937.64
Sundry civil bill		28,000.00	30,184.48
Department of War		*91,219.19*	*83,026.33*
Department overhead [2]		770.07	497.89
Engineer Corps		86,609.12	77,617.60
Overhead [2]		16,009.12	6,192.60
Assignable		70,600.00	71,425.00
Sundry civil bill		70,600.00	71,413.45
Deficiency bills			11.55
Quartermaster's Department		3,840.00	3,923.29
Overhead			83.26
Assignable—Army bill		3,540.00	3,840.00
Line of Army—assignable—Army bill			987.55

[1] Printing for the Congress.

[2] Apportioned on the basis o the costs directly assignable to each class of activities. For the bills in which appropriations are made, for overhead expenditures, see schedule XIX of this statement (p. 345).

BOOK OF ESTIMATES—STATEMENT NO. 2.—*Comparative summary showing estimates for 1913 and expenditures for 1911, classified by functions, units of organization, and appropriation bills*—Continued.

I.—GENERAL FUNCTIONS—Continued.

ESTIMATES AND EXPENDITURES OF GOVERNMENT FUNDS—continued.

Functions, units of organization, and appropriation bills.	Page of Book of Estimates.	Estimates for 1913.	Expenditures for 1911.
Adjudication		**$5,706,296.17**	**$5,225,423.51**
Library of Congress (Supreme Court library)—assignable—legislative, executive, and judicial bill		*2,000.00*	*1,499.88*
The Judiciary		*5,517,445.00*	*5,069,831.08*
Supreme Court—assignable		161,000.00	151,081.10
Legislative, executive, and judicial bill		153,500.00	119,081.10
Sundry civil bill			12,500.00
Deficiency bills			12,000.00
Recurrent definite appropriations		7,500.00	7,500.00
Circuit courts of appeals, circuit, district, and Territorial courts—assignable		5,107,565.00	4,712,150.27
Legislative, executive, and judicial bill		960,700.00	923,710.36
Sundry civil bill		3,978,865.00	3,550,285.22
Miscellaneous bills and resolutions			10,499.60
Deficiency bills			81,596.14
Recurrent indefinite appropriations of the general fund		168,000.00	146,056.95
Court of Claims—assignable		98,800.00	87,391.91
Legislative, executive, and judicial bill		73,800.00	66,360.63
Sundry civil bill		25,000.00	21,031.28
Commerce Court—assignable		74,500.00	35,789.60
Legislative, executive, and judicial bill		74,500.00	
Deficiency bills			35,789.60
Court of Customs Appeals—assignable		75,580.00	73,418.20
Legislative, executive, and judicial bill		73,580.00	72,384.26
Deficiency bills		2,000.00	1,033.94
Department of State		*33,838.24*	*28,348.57*
Department overhead		3,538.24	2,875.68
United States Court for China—assignable		30,300.00	25,472.89
Diplomatic and consular bill		30,200.00	25,472.89
Recurrent indefinite appropriations of the general fund		100.00	
Department of Justice—department overhead on the courts and court officers		*153,011.93*	*135,744.18*
Detection of crimes and offenses and collection of evidence (Department of Justice)		**447,757.62**	**372,721.56**
Department overhead		12,357.62	10,001.93
Bureau of investigation—assignable		435,400.00	362,719.63
Legislative, executive, and judicial bill		35,400.00	32,735.50
Sundry civil bill		400,000.00	285,000.00
Deficiency bills			44,984.13
Legal advice and representation (Department of Justice)		**3,065,576.94**	**2,507,894.63**
Department overhead		84,548.94	69,778.47
Law offices in Washington—assignable		732,077.00	553,725.54
Legislative, executive, and judicial bill		205,100.00	169,173.81
Sundry civil bill		526,977.00	382,653.24
Deficiency bills			1,998.49

BOOK OF ESTIMATES—STATEMENT NO. 2.—*Comparative summary showing estimates for 1913 and expenditures for 1911, classified by functions, units of organization, and appropriation bills*—Continued.

I.—GENERAL FUNCTIONS—Continued.

ESTIMATES AND EXPENDITURES OF GOVERNMENT FUNDS—continued.

Functions, units of organization, and appropriation bills.	Page of Book of Estimates.	Estimates for 1913.	Expenditures for 1911.
Legal advice and representation—Continued.			
District attorneys—assignable		$2,238,951.00	$1,974,320.62
Sundry civil bill		2,223,951.00	1,900,519.99
District of Columbia bill		15,000.00	12,362.30
Deficiency bills			61,438.33
Administration of the national finances		**104,061,365.09**	**42,275,308.61**
Collection of the revenues (Department of the Treasury)		*17,617,665.73*	*17,455,297.05*
Department overhead		225,678.50	186,480.99
Division of Customs—assignable		241,195.00	269,475.99
Legislative, executive, and judicial bill		52,695.00	43,919.94
Sundry civil bill		188,500.00	131,509.13
Deficiency bills			89,514.73
Recurrent indefinite appropriations of special funds			4,532.19
Customs Service at Large—assignable		10,413,000.00	10,837,238.42
Sundry civil bill		5,013,000.00	5,287,219.25
Deficiency bills			250,019.18
Recurrent definite appropriations		5,300,000.00	5,300,000.00
Recurrent indefinite appropriations of special funds		100,000.00	
Division of Special Agents—assignable		214,150.00	190,028.68
Legislative, executive, and judicial bill		13,700.00	11,789.44
Sundry civil bill		450.00	223.43
Recurrent definite appropriations		200,000.00	178,015.81
Internal-Revenue Service—assignable		5,808,210.00	5,412,321.77
Legislative, executive, and judicial bill		5,530,210.00	5,076,216.10
Sundry civil bill		278,000.00	253,004.40
Miscellaneous bills and resolutions			200.00
Deficiency bills			82,901.27
Bureau of Engraving and Printing		715,420.23	559,751.19
Legislative, executive, and judicial bill		39,746.88	32,477.32
Sundry civil bill		675,673.35	500,062.12
Deficiency bills			27,211.75
Custody of the public funds (Department of the Treasury)		*1,101,746.07*	*1,158,892.60*
Department overhead		14,211.07	12,393.64
Division of Public Moneys—assignable		30,465.00	31,173.38
Legislative, executive, and judicial bill		29,965.00	30,765.26
Sundry civil bill		500.00	408.12
Treasurer of the United States—assignable		367,370.00	399,928.57
Legislative, executive, and judicial bill		355,370.00	384,036.61
Sundry civil bill		12,000.00	10,039.52
Miscellaneous bills and resolutions			830.81
Deficiency bills			5,021.63
Subtreasuries		689,700.00	715,397.01
Legislative, executive, and judicial bill		529,700.00	525,281.87
Sundry civil bill		160,000.00	190,115.14

BOOK OF ESTIMATES—STATEMENT NO. 2.—*Comparative summary showing estimates for 1913 and expenditures for 1911, classified by functions, units of organization, and appropriation bills*—Continued.

I.—GENERAL FUNCTIONS—Continued.

ESTIMATES AND EXPENDITURES OF GOVERNMENT FUNDS—continued.

Functions, units of organization, and appropriation bills.	Page of Book of Estimates.	Estimates for 1913.	Expenditures for 1911.
Administration of the National finances—Continued.			
Administration of the public debt (Department of the Treasury)		*$85,894.20*	*$107,461.39*
Department overhead		1,132.36	1,152.90
Division of Loans and Currency		30,163.43	18,570.96
Overhead		150.43	111.83
Assignable		30,013.00	18,459.13
Legislative, executive, and judicial bill		29,713.00	12,070.00
Sundry civil bill		300.00	300.00
Recurrent indefinite appropriations of the general fund			6,089.13
Register of the Treasury		51,755.00	82,545.83
Legislative, executive, and judicial bill		51,005.00	81,894.78
Sundry civil bill		750.00	651.05
Bureau of Engraving and Printing		2,843.41	5,191.70
Legislative, executive, and judicial bill		153.01	301.23
Sundry civil bill		2,690.40	4,638.08
Deficiency bills			252.39
Payments of principal and interest on public debt (Department of the Treasury—recurrent indefinite appropriations of the general fund)		*83,425,000.00*	*81,557,830.47*
General accounting and auditing (Department of the Treasury)		*1,851,071.09*	*1,995,822.10*
Department overhead		23,836.09	21,501.52
Comptroller of the Treasury		82,135.00	79,663.66
Legislative, executive, and judicial bill		75,935.00	73,766.26
Sundry civil bill		6,200.00	5,897.42
Auditors		1,641,775.00	1,793,237.75
Legislative, executive, and judicial bill		1,627,075.00	1,779,814.06
Sundry civil bill		14,700.00	13,423.69
Division of Bookkeeping and Warrants		103,325.00	101,419.15
Legislative, executive, and judicial bill		87,325.00	86,932.53
Sundry civil bill		16,000.00	14,486.62
Acquisition, maintenance, and operation of lands and buildings for General Government purposes		10,522,345.98	20,515,822.94
Department of the Treasury		*10,521,119.60*	*20,515,822.94*
Department overhead		135,599.60	220,606.72
Supervising Architect		10,385,520.00	20,295,216.22
Legislative, executive, and judicial bill		232,720.00	80,001.35
Sundry civil bill		10,152,800.00	16,870,971.27
Miscellaneous bills and resolutions			134.78
Deficiency bills			2,904,934.12
Public buildings bill			439,174.70
Department of War		*1,226.38*	
Department overhead		4.03	
Engineer Corps		1,222.35	
Overhead		222.35	
Assignable—sundry civil bill		1,000.00	

BOOK OF ESTIMATES—STATEMENT NO. 2.—*Comparative summary showing estimates for 1913 and expenditures for 1911, classified by functions, units of organization, and appropriation bills*—Continued.

I.—GENERAL FUNCTIONS—Continued.

ESTIMATES AND EXPENDITURES OF GOVERNMENT FUNDS—continued.

Functions, units of organization, and appropriation bills.	Page of Book of Estimates.	Estimates for 1913.	Expenditures for 1911.
Contracting for, purchasing, manufacturing and inspecting supplies for General Government purposes		**$460,154.31**	**$369,527.27**
Department of the Treasury		*104,677.88*	*103,400.29*
Department overhead		1,358.83	1,095.25
Division of Printing and Stationery—legislative, executive, and judicial bill		10,000.00	6,206.61
Bureau of Engraving and Printing		93,318.99	96,096.43
Legislative, executive, and judicial bill		5,076.24	5,575.61
Sundry civil bill		88,242.75	85,849.19
Deficiency bills			4,671.63
Department of the Interior		*168,499.88*	*126,173.10*
Department overhead		4,800.99	1,777.28
Bureau of Mines		163,698.83	124,395.82
Overhead		28,698.83	24,596.64
Assignable—sundry civil bill		135,000.00	99,809.18
Department of Agriculture		*48,699.04*	*49,868.03*
Department overhead		2,182.20	2,417.31
Bureau of Chemistry		46,516.84	46,870.72
Overhead		4,766.84	4,800.76
Assignable—agricultural bill		41,750.00	42,069.96
Department of Commerce and Labor		*101,889.63*	*84,665.85*
Department overhead		1,889.63	945.46
Bureau of Standards—assignable—legislative, executive, and judicial bill		100,000.00	83,720.39
General Supply Committee—sundry civil bill		*56,388.00*	(1)
Examination and certification of applicants for civil appointments		**399,127.38**	**327,876.34**
Department of the Interior (overhead on Civil Service Commission)		*872.38*	(2)
Civil Service Commission		*398,255.00*	*327,876.34*
Legislative, executive, and judicial bill		358,255.00	289,564.37
Sundry civil bill		40,000.00	37,750.57
Investigation of business methods (Commission on Economy and Efficiency—sundry civil bill)		**75,000.00**	**46,742.76**
Conduct of General Reference Library (Library of Congress)		**685,697.57**	**695,708.82**
Overhead		122,357.57	159,664.02
Library divisions—assignable		563,340.00	536,044.80
Legislative, executive, and judicial bill		397,560.00	370,688.48
Sundry civil bill		165,780.00	165,356.32

[1] The committee was not separately appropriated for in 1911.
[2] Owing to an oversight, no computation was made of the amount of this item in 1911.

BOOK OF ESTIMATES—STATEMENT NO. 2.—*Comparative summary showing estimates for 1913 and expenditures for 1911, classified by functions, units of organization, and appropriation bills*—Continued.

I.—GENERAL FUNCTIONS—Continued.

ESTIMATES AND EXPENDITURES OF GOVERNMENT FUNDS—continued.

Functions, units of organization, and appropriation bills.	Page of Book of Estimates.	Estimates for 1913.	Expenditures for 1911.
Distribution of public documents (Government Printing Office—sundry civil bill)		$250,344.00	$223,933.74
Investigations relative to tariff rates (Tariff Board—sundry civil bill)		225,000.00	208,706.78
Examination of claims for compensation under workmen's compensation act (Department of Commerce and Labor)		6,544.19	2,187.79
Department overhead		121.95	24.76
Bureau of Labor		6,422.24	2,163.03
Overhead		502.24	142.83
Assignable		5,920.00	2,020.20
Legislative, executive, and judicial bill		5,270.00	2,020.20
Sundry civil bill		650.00	

ESTIMATES AND EXPENDITURES OF TRUST AND PRIVATE FUNDS.

Grand total		$3,400.00	$3,400.00
Administration of the national finances—*collection of the revenues* (Department of the Treasury—Internal Revenue Service—legislative, executive, and judicial bill)		3,400.00	3,400.00

II.—NATIONAL DEFENSE BY LAND.

ESTIMATES AND EXPENDITURES OF GOVERNMENT FUNDS.

Grand total		$113,998,836.09	$115,959,533.64
Maintenance, equipment, and training of regular forces		103,871,325.90	109,340,872.92
Recruiting (Department of War)		*1,614,623.12*	*1,519,752.03*
Department overhead		23,417.87	21,868.85
Subsistence Department		258,788.23	254,750.35
Overhead		26,494.56	8,864.53
Assignable—Army bill		232,293.67	245,885.82
Quartermaster's Department		987,206.31	901,977.47
Overhead		99,374.31	18,484.48
Assignable—Army bill		887,832.00	883,492.99
Medical Department		45,306.71	33,535.01
Overhead		37,306.71	25,831.93
Assignable—Army bill		8,000.00	7,703.08
Line of Army—assignable—Army bill		299,904.00	307,620.35
Training officers and men at schools (Department of War)		*3,403,405.35*	*3,248,958.68*
Department overhead		90,208.62	92,446.78
Office of Chief of Staff (War College Division)—Army bill		848,370.76	938,709.12

BOOK OF ESTIMATES—STATEMENT NO. 2.—*Comparative summary showing estimates for 1913 and expenditures for 1911, classified by functions, units of organization, and appropriation bills*—Continued.

II.—NATIONAL DEFENSE BY LAND—Continued.

ESTIMATES AND EXPENDITURES OF GOVERNMENT FUNDS—continued.

Functions, units of organization, and appropriation bills.	Page of Book of Estimates.	Estimates for 1913.	Expenditures for 1911.
Maintenance, equipment, and training of regular forces—Continued.			
Training officers and men at schools—Continued.			
Adjutant General's Department—assignable		$1,894,928.63	$1,474,946.73
Army bill			81,956.74
Military Academy bill		1,894,928.63	1,392,987.99
Subsistence Department		86,718.14	114,536.06
Overhead		8,863.64	5,648.97
Assignable—Army bill		77,854.50	108,887.09
Quartermaster's Department		32,689.19	20,899.73
Overhead		3,149.19	416.31
Assignable—Army bill		29,540.00	20,483.42
Medical Department		129,712.86	384,373.93
Overhead		106,832.86	295,944.01
Assignable		22,880.00	88,429.92
Legislative, executive, and judicial bill			59,577.66
Sundry civil bill			5,335.57
Army bill		22,880.00	23,516.69
Engineer Corps		127,576.15	127,700.67
Overhead		877.01	625.37
Assignable—Army bill		126,699.14	127,075.30
Line of the Army—assignable—Army bill		181,186.00	95,345.66
Signal Corps—overhead		12,015.00	
Maintenance and operation of armed forces		*69,351,311.96*	*73,272,836.68*
Quarters, offices, and storehouses (Department of War)		10,369,333.54	16,217,423.31
Department overhead		77,161.37	105,762.48
Quartermaster's Department		10,292,172.17	16,103,059.83
Overhead		1,035,382.35	329,639.58
Assignable		9,256,789.82	15,773,420.25
Sundry civil bill		684,230.82	2,800,957.16
Army bill		8,572,559.00	12,944,720.96
Miscellaneous bills and resolutions			14,801.68
Deficiency bills			12,940.45
Engineer Corps			7,373.60
Overhead			37.90
Assignable—sundry civil bill			7,335.70
Line of Army—assignable—Army bill			1,227.40
Pay, food, clothing, transportation, and miscellaneous (Department of War)		58,981,978.42	57,055,413.31
Department overhead		1,488,626.84	1,506,231.69
Office of Secretary—assignable		4,000.00	84,074.04
Miscellaneous bills and resolutions			6,430.25
Deficiency bills			64,981.61
Recurrent indefinite appropriations of the general fund		4,000.00	12,462.18
Subsistence Department		8,076,319.79	8,584,596.35
Overhead		825,763.29	404,292.30
Assignable—Army bill		7,250,556.50	8,180,304.05

BOOK OF ESTIMATES—STATEMENT NO. 2.—*Comparative summary showing estimates for 1913 and expenditures for 1911, classified by functions, units of organization, and appropriation bills*—Continued.

II.—NATIONAL DEFENSE BY LAND—Continued.

ESTIMATES AND EXPENDITURES OF GOVERNMENT FUNDS—continued.

Functions, units of organization, and appropriation bills.	Page of Book of Estimates.	Estimates for 1913.	Expenditures for 1911.
Maintenance, equipment, and training of regular forces—Continued.			
Maintenance and operation of armed forces—Continued.			
Pay, food, clothing, transpotation, and miscellaneous (Deparrment of War)—Continued.			
Quartermaster's Department		$18,304,251.06	$16,039,800.59
Overhead		1,837,375.08	369,855.77
Assignable		16,466,875.98	15,669,944.82
Sundry civil bill		50,000.00	157,537.47
Army bill		16,416,875.98	15,510,912.35
Fortifications bill			1,495.00
Engineer Corps		624,760.03	583,008.75
Overhead		4,309.87	2,899.45
Assignable—Army bill		620,450.16	580,109.30
Signal Corps--overhead		475,864.50	442,815.41
Line of Army—assignable—Army bill		30,008,156.20	29,814,886.48
Providing war equipment and stores		*16,812,276.58*	*19,163,214.57*
Fortifications, ordnance, ammunition etc. (Department of War)		16,370,909.67	18,624,376.51
Department overhead		137,578.42	140,334.40
Office of Secretary—assignable—deficiency bills			12,000.00
Office of Chief of Staff—assignable—fortifications bill		200,000.00	
Board of Ordnance and Fortifications—assignable		50,000.00	9,228.90
Army bill			367.50
Fortifications bill		50,000.00	8,861.40
Quartermaster's Department		4,189,432.59	4,089,358.93
Overhead		421,641.01	83,762.93
Assignable		3,767,791.58	4,005,796.00
Army bill		3,767,791.58	4,005,794.00
Miscellaneous bills and resolutions			2.00
Engineer Corps		2,528,546.33	3,328,058.52
Overhead		17,389.83	16,487.05
Assignable		2,511,156.50	3,311,571.47
Sundry civil bill		10,000.00	5,008.87
Army bill		225,942.50	202,694.14
Fortifications bill		2,275,214.00	3,103,868.46
Ordnance Department		8,506,968.38	10,421,405.74
Overhead		510,165.08	652,831.05
Assignable		7,996,803.30	9,768,574.69
Sundry civil bill		125,000.00	96,825.30
Army bill		3,207,118.30	3,429,583.99
Fortifications bill		4,493,685.00	3,343,665.09
Miscellaneous bills and resolutions			2,819,993.75
Recurrent indefinite appropriations of special funds		81,000.00	88,506.56
Signal Corps		673,743.95	548,729.49
Overhead		116,143.95	21,525.32
Assignable		557,600.00	527,204.17
Army bill		357,600.00	293,701.99
Fortifications bill		200,000.00	219,291.92
Deficiency bills			14,210.26
Line of Army—assignable—Army bill		84,640.00	75,060.53

BOOK OF ESTIMATES—STATEMENT NO. 2.—*Comparative summary showing estimates fo 1913 and expenditures for 1911, classified by functions, units of organization, and appropriation bills*—Continued.

II.—NATIONAL DEFENSE BY LAND—Continued.

ESTIMATES AND EXPENDITURES OF GOVERNMENT FUNDS—continued.

Functions, units of organization, and appropriation bills.	Page of Book of Estimates.	Estimates for 1913.	Expenditures for 1911.
Maintenance, equipment, and training of regular forces—Continued.			
Providing war equipment and stores—Continued.			
Plants and materials for manufacturing war equipment (Department of War)		$441,365.91	$538,858.06
Department overhead		3,756.54	4,275.10
Ordnance Department		437,609.37	534,582.96
Overhead		26,209.37	33,521.49
Assignable		411,400.00	501,061.47
Sundry civil bill		411,400.00	468,514.84
Army bill			17,896.14
Fortifications bill			14,650.49
Provisions for good of service		*12,689,709.89*	*12,136,091.02*
Retirement salaries (Department of War)		5,845,036.41	5,562,003.83
Department overhead		194,370.93	56,259.63
Line of Army—assignable—Army bill		5,651,265.48	5,505,744.20
Pensions (Department of War)		66,393.44	73,712.43
Department overhead		2,193.44	740.83
Pay Department—assignable—Army bill		64,200.00	72,971.60
Care for sick and injured in service (Department of War)		5,325,900.50	4,670,600.33
Department overhead		142,229.38	113,075.81
Subsistence Department		657,781.63	326,407.36
Overhead		67,248.02	12,297.37
Assignable—Army bill		590,533.61	314,109.99
Quartermaster's Department		605,858.78	687,788.74
Overhead		60,884.26	14,154.78
Assignable		544,974.52	673,633.96
Army bill		544,974.52	609,134.71
Deficiency bills			64,499.25
Medical Department		3,920,030.71	3,543,328.42
Overhead		3,227,030.71	2,478,180.05
Assignable		693,000.00	1,065,148.37
Legislative, executive, and judicial bill		1,000.00	1,000.00
Army bill		692,000.00	739,808.10
Deficiency bills			324,340.27
Care for dependent and sick old soldiers (Department of War)		651,001.66	760,467.32
Department overhead		6,152.54	307.87
Medical Department		142,349.12	100,997.19
Overhead		20,349.12	6,457.98
Assignable—sundry civil bill		122,000.00	94,539.21
Bureau of Insular Affairs—assignable—Army bill		2,500.00	1,329.35

BOOK OF ESTIMATES—STATEMENT NO. 2.—*Comparative summary showing estimates for 1913 and expenditures for 1911, classified by functions, units of organization, and appropriation bills*—Continued.

II. NATIONAL DEFENSE BY LAND—Continued.

ESTIMATES AND EXPENDITURES OF GOVERNMENT FUNDS—continued.

Functions, units of organization, and appropriation bills.	Page of Book of Estimates.	Estimates for 1913.	Expenditures for 1911.
Maintenance, equipment, and training of regular forces—Continued.			
Provisions for good of service—Continued.			
Care for dependent and sick old soldiers (Department of War)—Continued.			
Soldiers' Home—assignable		$500,000.00	$657,832.91
Recurrent indefinite appropriations of the general fund		100,000.00	102,832.91
Recurrent indefinite appropriations of special funds		400,000.00	555,000.00
Care for dead (Department of War)		376,272.65	477,263.55
Department overhead		2,822.43	3,109.29
Office of Secretary—assignable—miscellaneous bills and resolutions			43,046.64
Quartermaster's Department		373,450.32	431,102.00
Overhead		37,440.32	8,835.92
Assignable		336,010.00	422,276.08
Sundry civil bill		336,010.00	386,169.94
Army bill			5,071.92
Miscellaneous bills and resolutions			10,000.00
Deficiency bills			21,034.22
Line of Army—assignable—Army bill			11.62
Commemoration of past military achievements (Department of War)		278,795.00	423,901.72
Department overhead		1,964.49	2,542.20
Office of Secretary—assignable—sundry civil bill		263,660.00	369,342.72
Quartermaster's Department			4,510.02
Overhead			83.26
Assignable—sundry civil bill			4,426.76
Engineer Corps		13,170.51	47,191.54
Overhead		2,262.16	3,528.60
Assignable		10,908.35	43,662.94
Sundry civil bill		10,000.00	14,400.18
Army bill		908.35	130.00
Miscellaneous bills and resolutions			29,013.06
Deficiency bills			119.70
Line of Army—assignable—Army bill			315.24
Care for funds of enlisted men (Department of War)		145,710.23	168,141.84
Department overhead		15,710.23	25,939.75
Adjutant General—assignable—Military Academy bill			801.64
Pay Department—assignable—Army bill		130,000.00	141,400.45
Maintenance, equipment, and training of militia and other reserve forces		10,127,510.19	[illegible]
Militia (Department of War)		[illegible]	[illegible]
Department overhead		[illegible]	[illegible]
Line of Army—assignable—Army bill		[illegible]	[illegible]

BOOK OF ESTIMATES—STATEMENT NO. 2.—*Comparative summary showing estimates for 1913 and expenditures for 1911, classified by functions, units of organization, and appropriation bills*—Continued.

II. NATIONAL DEFENSE BY LAND—Continued.

ESTIMATES AND EXPENDITURES OF GOVERNMENT FUNDS—continued.

Functions, units of organization, and appropriation bills.	Page of Book of Estimates.	Estimates for 1913.	Expenditures for 1911.
Maintenance, equipment, and training of militia and other reserve forces—Continued.			
Militia (Department of War)—Continued.			
Office of Chief of Staff—assignable		$5,399,857.80	$4,148,924.34
Legislative, executive, and judicial bill		2,500.00	2,500.90
Army bill		1,397,357.80	15,607.80
Recurrent definite appropriations		4,000,000.00	4,130,815.64
Subsistence Department		10,744.84	98,207.84
Overhead		1,059.78	3,432.83
Assignable—Army bill		9,685.06	94,775.01
Quartermaster's Department		36,749.01	324,375.29
Overhead		3,849.01	6,494.54
Assignable—Army bill		32,900.00	317,880.75
Ordnance Department		3,297,781.65	192,219.85
Overhead		197,781.65	12,011.86
Assignable—Army bill		3,100,000.00	180,207.99
Signal Corps		3,081.00	9,474.17
Overhead		3,081.00	370.44
Assignable—Army bill			9,103.73
Other reserve forces—military instruction in civilian schools (Department of War)		*325,621.95*	*327,124.26*
Department overhead		12,877.95	13,390.26
Line of Army—assignable—Army bill		312,744.00	313,734.00

ESTIMATES AND EXPENDITURES OF TRUST AND PRIVATE FUNDS.

Functions, units of organization, and appropriation bills.	Page of Book of Estimates.	Amounts covered by estimates.		Amounts not covered by estimates, 1911.
		1913	1911	
Grand total		$1,300,000.00	$2,396,403.37	$5,091,313.87
Recruiting (Department of War—Subsistence Department—assignable—Army bill)				*29.66*
Training officers and men at schools (Department of War—Subsistence Department—assignable—Army bill)				*47,389.90*
Maintenance and operation of armed forces—Pay, food, clothing, transportation, and miscellaneous (Department of War)				*5,018,177.89*
Quartermaster's Department—assignable—Army bill				2,017,060.49
Subsistence Department—assignable—Army bill				3,001,117.40
Provisions for good of service		*1,300,000.00*	*2,396,403.37*	*25,716.42*
Care for injured and sick in service (Subsistence Department—assignable—Army bill)				25,716.42
Care for funds of enlisted men (Department of War—Pay Department—assignable—trust funds)		1,300,000.00	2,396,403.37	

BOOK OF ESTIMATES—STATEMENT NO. 2.—*Comparative summary showing estimates for 1913 and expenditures for 1911, classified by functions, units of organization, and appropriation bills*—Continued.

III. NATIONAL DEFENSE BY SEA.

ESTIMATES AND EXPENDITURES OF GOVERNMENT FUNDS.

Functions, units of organization, and appropriation bills.	Page of Book of Estimates.	Estimates for 1913.	Expenditures for 1911.
Total		$128,542,281.87	$119,609,712.90
Maintenance, equipment, and training of regular forces		**123,243,273.62**	**119,348,499.03**
Recruiting		*909,899.94*	*890,066.57*
Department of the Navy proper		*563,656.90*	*534,138.19*
Overhead		5,963.06	5,323.88
Assignable		557,693.14	528,814.31
Naval bill		557,693.14	528,796.76
Deficiency bills			17.55
Marine Corps		*346,243.74*	*355,928.38*
Overhead		25,692.96	24,897.17
Assignable—naval bill		320,550.78	331,031.21
Training officers and men at schools		*3,319,541.82*	*4,315,527.78*
Department of the Navy proper		*3,009,137.45*	*3,965,814.44*
Overhead		31,802.92	39,766.21
Assignable		2,977,334.53	3,925,448.23
Naval bill		2,977,334.53	3,882,363.71
Deficiency bills			43,084.52
Marine Corps		*310,404.37*	*350,313.34*
Overhead		17,964.26	19,760.09
Assignable—naval bill		292,450.11	330,553.25
Maintenance and operation of armed forces		*43,778,594.65*	*44,497,059.37*
Quarters, offices, and storehouses		10,363,968.27	7,400,988.65
Department of the Navy proper		*9,633,449.82*	*6,776,542.47*
Overhead		121,591.98	80,394.90
Assignable		9,511,857.84	6,696,417.57
Naval bill		9,511,857.84	6,398,195.64
Deficiency bills			297,951.93
Marine Corps		*$730,518.45*	*$624,446.18*
Overhead		65,525.95	51,438.49
Assignable—naval bill		664,992.50	573,007.69
Pay, food, clothing, transportation, and miscellaneous		33,408,626.38	37,096,070.72
Department of the Navy proper		*33,088,371.43*	*31,870,457.81*
Overhead		352,192.42	319,650.79
Assignable		32,684,179.00	31,550,806.42
Naval bill		32,669,819.00	31,304,905.98
Deficiency bills			234,207.38
Recurrent indefinite appropriations of the general fund		4,360.00	
Recurrent indefinite appropriations of special funds		10,000.00	11,693.06

BOOK OF ESTIMATES—STATEMENT NO. 2.—*Comparative summary showing estimates for 1913 and expenditures for 1911, classified by functions, units of organization, and appropriation bills*—Continued.

III. NATIONAL DEFENSE BY SEA—Continued.

ESTIMATES AND EXPENDITURES OF GOVERNMENT FUNDS—continued.

Functions, units of organization, and appropriation bills.	Page of Book of Estimates.	Estimates for 1913.	Expenditures for 1911.
Maintenance, equipment, and training of regular forces—Continued.			
Maintenance and operation of armed forces—Continued.			
Pay, food, clothing, transportation, and miscellaneous—Continued.			
Marine Corps		*$5,372,254.96*	*$5,225,613.51*
Overhead		296,273.68	288,695.41
Assignable		5,075,981.28	4,936,918.10
Naval bill		5,075,981.28	4,747,573.84
Deficiency bills			189,344.26
Providing war equipment and stores		*68,217,171.57*	*62,725,985.54*
Vessels, ordnance, ammunition, etc		48,157,140.81	42,941,761.71
Department of the Navy proper		*47,816,687.33*	*42,299,367.49*
Overhead		818,591.78	721,844.13
Assignable		46,998,095.55	41,577,523.36
Legislative, executive, and judicial bill		262,960.00	197,666.03
Naval bill		46,685,135.55	41,331,020.59
Miscellaneous bills and resolutions			8,088.75
Deficiency bills			19,228.68
Recurrent indefinite appropriations of the general fund		50,000.00	21,519.31
Marine Corps		*340,453.48*	*349,694.08*
Overhead		30,536.32	28,808.45
Assignable—naval bill		309,917.16	320,885.63
Treasury Department—recurrent indefinite appropriations of the general fund			*292,700.14*
Plants and material for manufacturing war equipment (Department of the Navy proper)		20,060,030.76	19,784,223.63
Overhead		286,169.00	276,639.55
Assignable		19,773,861.76	19,507,584.08
Naval bill		19,773,861.76	18,927,837.61
Deficiency bills			579,746.47
Provisions for good of service		*7,024,065.64*	*6,919,849.97*
Retirement salaries		3,692,674.07	3,067,291.97
Department of the Navy proper—assignable—Naval bill		*3,366,624.25*	*2,803,728.57*
Marine Corps		*326,049.82*	*263,563.40*
Overhead		6,279.32	5,512.53
Assignable—naval bill		319,770.50	258,050.87

BOOK OF ESTIMATES—STATEMENT NO. 2.—*Comparative summary showing estimates for 1913 and expenditures for 1911, classified by functions, units of organization, and appropriation bills*—Continued.

III. NATIONAL DEFENSE BY SEA—Continued.

ESTIMATES AND EXPENDITURES OF GOVERNMENT FUNDS—continued.

Functions, units of organization, and appropriation bills.	Page of Book of Estimates.	Estimates for 1913.	Expenditures for 1911.
Maintenance, equipment, and training of regular forces—Continued.			
Provisions for good of service—Continued.			
Care for sick and injured in service		$3,115,910.06	$3,309,193.23
Department of the Navy proper		*3,099,433.19*	*3,290,074.33*
Overhead		82,645.29	82,137.97
Assignable		3,016,787.90	3,207,936.41
Naval bill		1,826,787.90	1,602,339.54
Deficiency bills			66,751.51
Recurrent indefinite appropriations of special funds		1,190,000.00	1,538,845.36
Marine Corps		*16,476.87*	*19,118.85*
Overhead		1,476.87	1,576.86
Assignable—naval bill		15,000.00	17,541.99
Care for dependent and sick old sailors (Department of the Navy proper)		140,353.19	139,554.03
Overhead		1,490.76	1,412.46
Assignable—naval bill		138,862.43	138,141.57
Care for dead		17,861.32	379,280.25
Department of the Navy proper		*15,124.23*	*13,881.70*
Overhead		124.23	108.65
Assignable		15,000.00	13,773.05
Naval bill		15,000.00	8,773.05
Deficiency bills			5,000.00
Marine Corps		*2,737.09*	*2,595.98*
Overhead		237.09	200.98
Assignable—naval bill		2,500.00	2,395.00
Department of War (raising the Maine)			*362,872.57*
Department overhead			2,428.93
Engineer Corps			360,443.64
Overhead			1,781.36
Assignable			358,662.28
Sundry civil bill			53,552.28
Army bill			5,110.00
Miscellaneous bills and resolutions			100,000.00
Deficiency bills			200,000.00
Care for funds of enlisted men (Department of the Navy proper—assignable—naval bill)		57,267.00	24,530.49
Maintenance, equipment, and training of militia (Department of the Navy proper)		299,008.25	261,223.87
Overhead		3,229.98	2,607.62
Assignable—naval bill		295,778.27	258,616.25

BOOK OF ESTIMATES—STATEMENT NO. 2.—*Comparative summary showing estimates for 1913 and expenditures for 1911, classified by functions, units of organization, and appropriation bills*—Continued.

III. NATIONAL DEFENSE BY SEA—Continued.

ESTIMATES AND EXPENDITURES OF TRUST AND PRIVATE FUNDS.

Functions, units of organization, and appropriation bills.	Page of Book of Estimates.	Estimates for 1913.	Expenditures for 1911.
Total		$700,000.00	$765,112.29
Maintenance and operation of armed forces—pay, food, clothing, transportation, and miscellaneous (Department of the Navy proper—assignable—recurrent indefinite appropriations of special funds)		*200,000.00*	*276,318.73*
Provisions for good of service—care for funds of enlisted men		*500,000.00*	*488,743.56*
Department of the Navy proper—assignable—trust funds		*500,000.00*	*387,763.00*
Marine Corps—assignable—trust funds		(1)	*100,980.56*

IV. NATIONAL DEFENSE—EXPENDITURES ON ACCOUNT OF PAST WARS.

ESTIMATES AND EXPENDITURES OF GOVERNMENT FUNDS.

Grand total		$160,377,229.40	$165,854,069.93
For defense by land		155,292,778.06	160,371,063.99
Raising volunteers—(Department of War—Office of Secretary)		*200,000.00*	*234,325.78*
Deficiency bills			19,489.61
Recurrent indefinite appropriations of the general fund		200,000.00	214,836.11
Maintenance and operation of armed forces (Department of War)		*225,000.00*	*481,698.01*
Office of Secretary		223,000.00	472,478.01
Sundry civil bill		205,000.00	404,973.70
Miscellaneous bills and resolutions			15,038.21
Deficiency bills			45,514.10
Recurrent indefinite appropriations of the general fund		18,000.00	6,952.00
Quartermaster's Department—miscellaneous bills and resolutions			9,220.00
Provisions for the good of the service		*154,869,778.06*	*159,654,040.26*
Army pensions (Department of the Interior)		149,482,458.50	154,426,387.53
Department overhead		70,868.93	35,225.93
Bureau of Pensions and pension agencies		149,411,589.57	154,391,161.60
Overhead		2,411,589.57	2,458,486.56
Assignable		147,000,000.00	151,932,675.04
Pension bill		147,000,000.00	150,000,000.00
Deficiency bills			1,932,675.04

(1) Included in estimate for the Department of the Navy proper.

BOOK OF ESTIMATES—STATEMENT NO. 2.—*Comparative summary showing estimates for 1913 and expenditures for 1911, classified by functions, units of organization, and appropriation bills*—Continued.

IV. NATIONAL DEFENSE—EXPENDITURES ON ACCOUNT OF PAST WARS—Continued.

ESTIMATES AND EXPENDITURES OF GOVERNMENT FUNDS—continued.

Functions, units of organization, and appropriation bills.	Page of Book of Estimates.	Estimates for 1913.	Expenditures for 1911.
For defense by land—Continued.			
Provisions for the good of the service—Continued.			
Care for dependent and sick old soldiers (Department of War)		$5,387,319.56	$5,227,906.06
Department overhead		25,919.56	24,075.57
National Home for Disabled Volunteer Soldiers.		5,361,400.00	5,203,830.49
Sundry civil bill		5,361,400.00	5,089,699.18
Deficiency bills			114,131.31
Care for sick and injured in the service (Department of War—Office of Secretary—deficiency bills)			746.67
For defense by sea		**5 084 451.34**	**5,483,005.94**
Provisions for the good of the service—Navy pensions (Department of the Interior)		*5,084,451.34*	*5,481,057.67*
Department overhead		2,410.91	1,251.16
Bureau of Pensions and pension agencies.		5,082,040.43	5,479,806.51
Overhead		82,040.43	87,321.20
Assignable		5,000,000.00	5,392,485.31
Pension bill		5,000,000.00	5,000,000.00
Deficiency bills			392,485.31
General			*1,948.27*
Department of the Treasury—Treasurer of the United States—deficiency bills			*462.70*
Department of the Navy—recurrent indefinite appropriations of the general fund			*1,485.57*

V. CIVIL FUNCTIONS—PROMOTION OF FRIENDLY RELATIONS WITH FOREIGN NATIONS AND PROTECTION OF AMERICAN INTERESTS ABROAD.

ESTIMATES AND EXPENDITURES OF GOVERNMENT FUNDS.

Grand total		$4,534,901.36	$4,368,375.93
General activities		**78 613.76**	**122.258.12**
Department of State		*78,613.76*	*83,000.58*
Department overhead		8,213.76	7,992.15
Division of Foreign Affairs—legislative, executive, and judicial bill		49,400.00	54,806.15
Bureau of Citizenship—legislative, executive, and judicial bill		10,500.00	13,235.29
Administrative office (cipher code)—deficiency bills			4,042.35
Unspecified agencies (preservation of neutrality, investigation of American interests in Liberia and Samoa, and compilation of Chinese treaties)		10,500.00	2,924.64
Diplomatic and consular bill		10,500.00	2,282.80
Deficiency bills			641.84

BOOK OF ESTIMATES—STATEMENT NO. 2.—*Comparative summary showing estimates for 1913 and expenditures for 1911, classified by functions, units of organization, and appropriation bills*—Continued.

V. CIVIL FUNCTIONS—PROMOTION OF FRIENDLY RELATIONS WITH FOREIGN NATIONS AND PROTECTION OF AMERICAN INTERESTS ABROAD—Continued.

ESTIMATES AND EXPENDITURES OF GOVERNMENT FUNDS—continued.

Functions, units of organization, and appropriation bills.	Page of Book of Estimates.	Estimates for 1913.	Expenditures for 1911.
General activities—Continued.			
Department of War (relief of famine in China and other minor items)			*$39,257.54*
Department overhead			164.11
Quartermaster's Department			39,041.27
Overhead			852.87
Assignable—miscellaneous bills and resolutions			38,188.40
Line of the Army—Army bill			52.16
Conduct of relations with foreign Governments (Department of State)		**$1 435,606.55**	**1,263,632.45**
Department overhead		150,206.55	127,874.35
Resident Diplomatic Officer and Diplomatic Bureau—legislative, executive, and judicial bill		28,820.00	21,765.63
Embassies and legations		1,256,580.00	1,113,992.47
Diplomatic and consular bill		1,215,875.00	1,061,117.13
Deficiency bills			23,621.24
Recurrent indefinite appropriations of the general fund		40,705.00	29,254.10
Local representation abroad (Department of State)		**2,379,677.30**	**2,258,576.49**
Department overhead		248,982.30	228,074.95
Director, Consular Service, and Consular Bureau—legislative, executive, and judicial bill		32,700.00	30,703.06
Consulates and agencies		2,097,995.00	1,999,798.48
Diplomatic and consular bill		2,068,700.00	1,889,052.02
Recurrent indefinite appropriations of the general fund		29,295.00	22,220.31
Recurrent indefinite appropriations of special funds			87,926.15
Cooperation for settlement of international controversies		**541 003.75**	**360,059.97**
Department of State		*436,750.00*	*339,698.74*
Mexican Boundary Commission—diplomatic and consular bill		50,000.00	40,447.49
Joint surveying parties, United States and Canada		225,000.00	181,349.27
Diplomatic and consular bill		225,000.00	181,130.62
Deficiency bills			218.65
International Joint Commission, United States and Great Britain—diplomatic and consular bill		75,000.00	
Chamizal Tract Commission—diplomatic and consular bill			34,463.06
Arbitrator for boundary, Passamaquoddy Bay—diplomatic and consular bill			9,623.04
St. John River Commission—deficiency bills			6,614.07
Waterways Treaty Commission—sundry civil bill			25,351.69
Rio Grande River Commission—diplomatic and consular bill			10,000.00

BOOK OF ESTIMATES—STATEMENT NO. 2.—*Comparative summary showing estimates for 1913 and expenditures for 1911, classified by functions, units of organization, and appropriation bills*—Continued.

V. CIVIL FUNCTIONS—PROMOTION OF FRIENDLY RELATIONS WITH FOREIGN NATIONS AND PROTECTION OF AMERICAN INTERESTS ABROAD—Continued.

ESTIMATES AND EXPENDITURES OF GOVERNMENT FUNDS—continued.

Functions, units of organization, and appropriation bills.	Page of Book of Estimates.	Estimates for 1913.	Expenditures for 1911.
Cooperation for settlement of international controversies—Continued.			
Department of State—Continued.			
International Fisheries Commission—diplomatic and consular bill		$10,000.00	$4,482.48
Fisheries Arbitration at The Hague—sundry civil bill			17,483.24
International Bureau at The Hague—diplomatic and consular bill		1,250.00	613.06
Joint High Commission, United States and Canada—diplomatic and consular bill			5,771.34
Bureau of Interparliamentary Union—diplomatic and consular bill			2,500.00
Commission for Arbitration of Pecuniary Claims, United States and Great Britain—diplomatic and consular bill		75,000.00	
Unspecified agencies (revision of fur-seal regulations)—recurrent indefinite appropriations of the general fund		500.00	1,000.00
Department of Commerce and Labor		*104,253.75*	*20,361.23*
Department overhead		6,147.66	265.53
Coast and Geodetic Survey		98,106.09	20,095.70
Overhead		83,106.09	6,054.06
Assignable—sundry civil bill		15,000.00	14,041.64
Promotion of friendly intercourse with foreign peoples (Department of State)		**100,000.00**	**363,848.90**
Pan American Union		*100,000.00*	*94,934.37*
Sundry civil bill		25,000.00	19,934.37
Diplomatic and consular bill		75,000.00	75,000.00
International expositions			*155,650.48*
Diplomatic and consular bill			98,020.65
Deficiency bills			57,629.83
International Congress of American States at Buenos Aires—deficiency bills			*108,364.05*
Unspecified agencies (erection of statue to Baron von Steuben in Berlin)—miscellaneous bills and resolutions			*4,900.00*

ESTIMATES AND EXPENDITURES OF TRUST AND PRIVATE FUNDS.

Grand total		$100,000.00	$792,380.39
Trusteeship for American citizens (Department of State—unspecified agencies—trust funds)		**100,000.00**	**792,380.39**

BOOK OF ESTIMATES—STATEMENT NO. 2.—*Comparative summary showing estimates for 1913 and expenditures for 1911, classified by functions, units of organization, and appropriation bills*—Continued.

VI. CIVIL FUNCTIONS—PROTECTION OF PERSONS AND PROPERTY AND MAINTENANCE OF ORDER.

ESTIMATES AND EXPENDITURES OF GOVERNMENT FUNDS.

Functions, units of organization, and appropriation bills.	Page of Book of Estimates.	Estimates for 1913.	Expenditures for 1911.
Grand total		$2,886,628.45	$3,262,541.23
Repression of slave trade (Department of State—International Bureau for Repression of African Slave Trade—diplomatic and consular bill)		125.00	100.00
Coast patrol (Department of the Treasury)		2,881,737.14	2,523,040.80
Department overhead		34,197.14	24,787.27
Revenue-Cutter Service		2,847,540.00	2,498,253.53
Legislative, executive, and judicial bill		28,040.00	27,757.39
Sundry civil bill		2,819,500.00	2,462,111.80
Deficiency bills			1,130.89
Recurrent indefinite appropriations of special funds			7,253.45
Protecting lands and property from overflow—Imperial Valley, California (Department of the Interior)			735,650.19
Department overhead			10,399.85
Temporary organization miscellaneous bills and resolutions			725,250.34
Prevention of cruelty to animals in interstate transportation (Department of Agriculture)		4,766.31	3,750.24
Department overhead		219.57	166.71
Bureau of Animal Industry		4,546.74	3,583.53
Overhead		146.74	97.26
Assignable—Agricultural bill		4,400.00	3,486.27

VII. CIVIL FUNCTIONS—REGULATION OF COMMERCE, IMMIGRATION, AND NATURALIZATION.

ESTIMATES AND EXPENDITURES OF GOVERNMENT FUNDS.

Grand total		$7,039,466.65	$5,502,615.83
Regulation of Commerce		2,967,336.60	2,320,843.95
Investigation of interstate corporations (Department of Commerce and Labor)		*276,827.45*	*215,294.54*
Department overhead		5,173.25	2,410.94
Bureau of Corporations		271,654.20	212,883.60
Legislative, executive, and judicial bill		261,654.20	202,084.48
Sundry civil bill		10,000.00	10,799.12
Regulation of interstate transportation		*1,935,000.00*	*1,406,877.98*
Railway Securities Commission—deficiency bills			*12,475.09*
Interstate Commerce Commission—sundry civil bill		*1,935,000.00*	*1,394,402.89*
Settlement of interstate controversies (Board of Arbitration for Interstate Commerce Controversies—sundry civil bill)		*15,000.00*	*7,224.23*

BOOK OF ESTIMATES—STATEMENT NO. 2.—*Comparative summary showing estimates for 1913 and expenditures for 1911, classified by functions, units of organization, and appropriation bills*—Continued.

VII. CIVIL FUNCTIONS—REGULATION OF COMMERCE, IMMIGRATION, AND NATURALIZATION—Continued.

ESTIMATES AND EXPENDITURES OF GOVERNMENT FUNDS—continued.

Functions, units of organization, and appropriation bills.	Page of Book of Estimates.	Estimates for 1913.	Expenditures for 1911.
Regulation of Commerce—Continued.			
Steamboat inspection and licensing of officers (Department of Commerce and Labor)		*$571,115.65*	*$561,323.63*
Department overhead		10,656.27	6,310.99
Steamboat-Inspection Service		560,459.38	555,012.64
Legislative, executive, and judicial bill		546,459.38	16,139.19
Sundry civil bill		14,000.00	15,184.54
Recurrent indefinite appropriations of the general fund			523,688.91
Supervision of documenting of vessels, collection of tonnage tax, etc. (Department of Commerce and Labor)		*169,393.50*	*130,123.57*
Department overhead		3,221.66	1,465.48
Bureau of Navigation		166,171.84	128,658.09
Legislative, executive, and judicial bill		143,671.84	35,298.18
Sundry civil bill		22,500.00	25,996.25
Recurrent indefinite appropriations of the general fund			67,363.66
Regulation of immigration and naturalization		**4,072,130.05**	**3,181,771.88**
Regulation of immigration (Department of Commerce and Labor)		*3,734,563.45*	*2,921,261.78*
Department overhead		69,730.41	32,807.68
Bureau of Immigration		3,664,833.04	2,888,454.10
Legislative, executive, and judicial bill		87,174.54	81,534.51
Sundry civil bill		3,577,658.50	2,330,458.02
Miscellaneous bills and resolutions			23,246.24
Deficiency bills			453,215.33
Preventing importation of contract labor (Department of Commerce and Labor)		*35,681.51*	*30,566.22*
Department overhead		681.51	354.55
Bureau of Immigration—sundry civil bill		35,000.00	30,211.67
Regulation of naturalization (Department of Commerce and Labor)		*301,885.09*	*229,943.88*
Department overhead		5,637.91	2,576.40
Division of Naturalization		296,247.18	227,367.48
Legislative, executive, and judicial bill		75,247.18	54,015.26
Sundry civil bill		221,000.00	167,235.53
Deficiency bills			5,613.64
Recurrent definite appropriations			503.05

BOOK OF ESTIMATES—STATEMENT NO. 2.—*Comparative summary showing estimates for 1913 and expenditures for 1911, classified by functions, units of organization, and appropriation bills*—Continued.

VIII. CIVIL FUNCTIONS—PROMOTING INTERESTS OF LABORING CLASSES AND PROVIDING FOR GENERAL ECONOMIC WELFARE.

ESTIMATES AND EXPENDITURES OF GOVERNMENT FUNDS.

Functions, units of organization, and appropriation bills.	Page of Book of Estimates.	Estimates for 1913.	Expenditures for 1911.
Grand total		$3,505,543.34	$3,018,368.49
Promotion of welfare of labor		731,033.57	615,967.69
Compilation of labor laws (Department of Commerce and Labor)		*4,978.46*	*5,155.46*
Department overhead		92.70	57.95
Bureau of Labor		4,879.76	5,097.51
Overhead		381.76	334.25
Assignable		4,498.00	4,763.26
Legislative, executive, and judicial bill		1,498.00	1,227.61
Sundry civil bill		3,000.00	3,535.65
Investigation of labor questions (Department of Commerce and Labor)		*209,310.76*	*219,463.75*
Department overhead		3,905.36	2,470.05
Bureau of Labor		205,405.40	216,993.70
Overhead		16,083.40	14,247.64
Assignable		189,322.00	202,746.06
Legislative, executive, and judicial bill		157,972.00	166,410.75
Sundry civil bill		31,350.00	36,335.31
Investigation of mine accidents (Department of the Interior)		*516,760.36*	*391,348.48*
Department overhead		14,725.56	5,511.84
Bureau of Mines		502,024.79	385,836.64
Overhead		88,024.79	76,250.10
Assignable—sundry civil bill		414,000.00	309,586.54
Weather service		1,740,451.93	1,613,358.29
Forecast and other general work (Department of Agriculture)		*1,485,115.96*	*1,386,962.68*
Department overhead		66,559.05	67,350.94
Weather Bureau		1,418,556.91	1,319,011.74
Overhead		321,386.91	283,613.58
Assignable—agricultural bill		1,097,170.00	1,035,398.16
Marine meteorology (Department of Agriculture)		*79,371.67*	*64,157.06*
Department overhead		3,556.89	3,084.14
Weather Bureau		75,814.78	61,072.89
Overhead		17,174.78	13,136.06
Assignable—agricultural bill		58,640.00	47,936.83
Flood-warning service (Department of Agriculture)		*175,964.30*	*162,838.58*
Department overhead		7,885.99	7,918.73
Weather Bureau		168,078.31	154,919.85
Overhead		38,078.31	33,302.23
Assignable—agricultural bill		130,000.00	121,617.62

BOOK OF ESTIMATES—STATEMENT NO. 2.—*Comparative summary showing estimates for 1913 and expenditures for 1911, classified by functions, units of organization, and appropriation bills*—Continued.

VIII. CIVIL FUNCTIONS—PROMOTING INTERESTS OF LABORING CLASSES AND PROVIDING FOR GENERAL ECONOMIC WELFARE—Continued.

ESTIMATES AND EXPENDITURES OF GOVERNMENT FUNDS—continued.

Functions, units of organization, and appropriation bills.	Page of Book of Estimates.	Estimates for 1913.	Expenditures for 1911.
Topographic and Geodetic Surveys of the United States		**$637,572.41**	**$581,489.79**
Department of the Interior		*540,832.66*	*496,524.84*
Department overhead		15,444.35	7,004.66
Geological Survey		525,388.31	488,520.18
Overhead		116,188.31	145,687.33
Assignable—sundry civil bill		409,200.00	342,832.85
Department of Commerce and Labor		*96,739.75*	*85,964.95*
Department overhead		1,807.35	1,123.02
Coast and Geodetic Survey		94,932.40	84,841.93
Overhead		24,432.40	25,604.22
Assignable—sundry civil bill		70,500.00	59,237.71
Study of water resources of the United States (Department of the Interior)		**396,485.43**	**207,552.78**
Department overhead		11,320.55	2,934.81
Geological Survey		385,164.88	204,617.91
Overhead		85,164.88	61,039.99
Assignable—sundry civil bill		300,000.00	143,577.92

IX. CIVIL FUNCTIONS—PROMOTION OF AGRICULTURE, FORESTRY, AND FISHERIES, AND PROTECTION OF GAME.

ESTIMATES AND EXPENDITURES OF GOVERNMENT FUNDS.

Grand total		$17,932,720.46	$16,957,211.47
Agriculture and forestry		**16,640,861.81**	**15,804,785.01**
General		*2,672,240.79*	*2,342,450.45*
Experiment station work (Department of Agriculture)		1,670,506.60	1,592,135.16
Department overhead		19,572.30	7,418.61
Office of Experiment Stations		1,650,934.30	1,584,716.55
Overhead		71,834.30	26,727.76
Assignable		1,579,100.00	1,557,988.79
Agricultural bill		1,574,100.00	736,862.96
Recurrent definite appropriations			720,000.00
Recurrent indefinite appropriation of special funds		5,000.00	101,125.83
Other work (including certain work contributing to game protection)		931,734.19	750,295.27
Department of State—International Institute of Agriculture at Rome		*$3,400.00*	*5,525.28*
Diplomatic and consular bill		23,400.00	4,800.00
Deficiency bills			725.28

BOOK OF ESTIMATES—STATEMENT No. 2.—*Comparative summary showing estimates for 1913 and expenditures for 1911, classified by functions, units of organization, and appropriation bills*—Continued.

IX. CIVIL FUNCTIONS—PROMOTION OF AGRICULTURE, FORESTRY, AND FISHERIES, AND PROTECTION OF GAME—Continued.

ESTIMATES AND EXPENDITURES OF GOVERNMENT FUNDS—continued.

Functions, units of organization, and appropriation bills.	Page of Book of Estimates.	Estimates for 1913.	Expenditures for 1911.
Agriculture and forestry—Continued.			
General—Continued.			
Other work (including certain work contributing to game protection)—Continued.			
Department of Agriculture		$878,334.19	$744,769.99
Department overhead		37,821.63	36,176.12
Bureau of Entomology		338,045.68	347,817.13
Overhead		32,845.68	26,377.50
Assignable—agricultural bill		305,200.00	321,439.63
Bureau of Biological Survey		92,917.87	62,955.94
Overhead		17,967.87	15,006.15
Assignable—agricultural bill		74,950.00	47,949.79
Bureau of Statistics		263,020.00	235,199.97
Overhead		56,320.00	52,002.74
Assignable—agricultural bill		206,700.00	183,197.23
Office of Experiment Stations		46,029.01	48,514.37
Overhead		2,004.01	8,968.09
Assignable—agricultural bill		44,025.00	39,546.28
Insecticide and fungicide board		100,500.00	14,106.46
Sundry civil bill		500.00	187.45
Agricultural bill		100,000.00	
Deficiency bills			13,919.01
Field, garden, and orchard crops		*11,858,835.00*	*11,588,957.13*
Department of War			7,310.46
Department overhead			305.90
Engineer Corps (investigation of Reclamation Service)			7,004.56
Overhead			37.90
Assignable—Army bill			6,966.66
Department of the Interior		8,749,791.19	9,051,682.05
Department overhead		249,791.19	127,902.64
Reclamation Service		8,500,000.00	8,923,617.41
Sundry civil bill			292,992.63
Recurrent indefinite appropriation of special funds		8,500,000.00	8,630,624.78
Department of Agriculture		3,103,043.81	2,530,196.62
Department overhead		132,131.15	122,948.80
Bureau of Plant Industry		2,109,122.84	1,728,789.44
Overhead		138,557.84	111,745.02
Assignable—agricultural bill		1,970,565.00	1,617,014.42
Bureau of Chemistry		69,312.77	73,825.48
Overhead		7,112.77	7,571.44
Assignable—agricultural bill		62,200.00	66,254.04
Bureau of Soils		383,060.00	271,331.50
Overhead		74,490.00	68,684.27
Assignable—agricultural bill		308,570.00	202,647.23
Bureau of Entomology		200,811.10	156,855.53
Overhead		19,511.10	11,894.93
Assignable—agricultural bill		181,300.00	144,960.60

BOOK OF ESTIMATES—STATEMENT NO. 2.—*Comparative summary showing estimates for 1913 and expenditures for 1911, classified by functions, units of organization, and appropriation bills*—Continued.

IX. CIVIL FUNCTIONS—PROMOTION OF AGRICULTURE, FORESTRY, AND FISHERIES, AND PROTECTION OF GAME—Continued.

ESTIMATES AND EXPENDITURES OF GOVERNMENT FUNDS—continued.

Functions, units of organization, and appropriation bills.	Page of Book of Estimates.	Estimates for 1913.	Expenditures for 1911.
Agriculture and forestry—Continued.			
Field, garden, and orchard crops—Continued.			
Department of Agriculture—Continued.			
Office of Experiment Stations		$208,605.95	$176,405.87
Overhead		9,080.95	32,595.86
Assignable—agricultural bill		199,525.00	143,810.01
Live stock and live-stock products (Department of Agriculture)		*1,591,009.14*	*1,451,710.83*
Department overhead		71,325.78	69,601.52
Bureau of Animal Industry		1,453,503.36	1,316,912.66
Overhead		45,593.36	37,495.10
Assignable		1,407,910.00	1,279,417.56
Agricultural bill		1,375,910.00	1,250,014.44
Recurrent definite appropriations		32,000.00	29,403.12
Bureau of Plant Industry		17,235.72	16,397.44
Overhead		1,135.72	1,000.87
Assignable—agricultural bill		16,100.00	15,336.57
Forest Service		26,789.68	12,051.56
Overhead		1,609.68	917.50
Assignable—agricultural bill		25,180.00	11,134.06
Bureau of Entomology		22,154.60	16,747.65
Overhead		2,154.60	1,273.28
Assignable—agricultural bill		20,000.00	15,474.37
Forests and forest products (Department of Agriculture)		*624,766.88*	*441,686.62*
Department overhead		28,022.90	21,505.62
Bureau of Plant Industry		34,153.05	19,319.73
Overhead		2,243.05	1,243.39
Assignable—agricultural bill		31,910.00	18,076.34
Forest Service		510,451.63	383,424.64
Overhead		30,843.63	28,952.25
Assignable		479,608.00	354,472.39
Sundry civil bill			30,000.00
Agricultural bill		459,608.00	313,845.80
Recurrent indefinite appropriations of special funds		20,000.00	10,626.59
Bureau of Entomology		52,139.30	17,436.63
Overhead		5,069.30	1,322.57
Assignable—agricultural bill		47,070.00	16,114.06
Game preservation		49,712.81	28,400.48
Department of Agriculture		*49,712.81*	*28,400.48*
Department overhead		2,230.68	1,417.04
Bureau of Biological Survey		47,482.13	26,983.44
Overhead		9,182.13	6,431.21
Assignable—agricultural bill		38,300.00	20,552.23

BOOK OF ESTIMATES—STATEMENT NO. 2.—*Comparative summary showing estimates for 1913 and expenditures for 1911, classified by functions, units of organization, and appropriation bills*—Continued.

IX. CIVIL FUNCTIONS—PROMOTION OF AGRICULTURE, FORESTRY, AND FISHERIES, AND PROTECTION OF GAME—Continued.

ESTIMATES AND EXPENDITURES OF GOVERNMENT FUNDS—continued.

Functions, units of organization, and appropriation bills.	Page of Book of Estimates.	Estimates for 1913.	Expenditures for 1911.
Fisheries		$1,242,155.84	$1,124,025.98
General (Department of the Navy)		*94,851.00*	*94,815.02*
Overhead		993.84	977.86
Assignable—naval bill		93,837.16	93,837.16
Propagation of food fishes (Department of Commerce and Labor)		*854,985.44*	*638,318.51*
Department overhead		15,977.52	7,175.63
Bureau of Fisheries		839,007.92	631,136.68
Overhead		55,747.92	49,010.45
Assignable—sundry civil bill		783,260.00	582,126.23
Biological and statistical investigations (Department of Commerce and Labor)		*154,870.19*	*201,244.51*
Department overhead		2,893.69	2,262.20
Bureau of Fisheries		151,976.50	198,982.31
Overhead		10,096.50	15,451.09
Assignable—sundry civil bill		141,880.00	183,531.22
Protection of Alaskan seal and salmon (Department of Commerce and Labor)		*187,469.21*	*189,654.14*
Department overhead		2,570.47	2,131.32
Bureau of Fisheries		134,898.74	187,522.82
Overhead		8,968.74	14,557.15
Assignable		125,930.00	172,965.67
Sundry civil bill		125,930.00	32,381.74
Miscellaneous bills and resolutions			140,583.93

X. CIVIL FUNCTIONS—PROMOTION OF COMMERCE, BANKING, MANUFACTURING, AND MINING.

ESTIMATES AND EXPENDITURES OF GOVERNMENT FUNDS.

Grand total		$9,429,585.85	$8,572,494.05
Commerce		**839,009.58**	**709,379.68**
Compiling commercial statistics (Department of Commerce and Labor)		*179,041.48*	*147,733.15*
Department overhead		3,345.57	1,654.56
Bureau of Statistics		175,695.91	146,078.59
Legislative, executive, and judicial bill		120,695.91	91,550.02
Sundry civil bill		55,000.00	54,528.57

BOOK OF ESTIMATES—STATEMENT NO. 2.—*Comparative summary showing estimates for 1913 and expenditures for 1911, classified by functions, units of organization, and appropriation bills*—Continued.

X. CIVIL FUNCTIONS—PROMOTION OF COMMERCE, BANKING, MANUFACURING, AND MINING—Continued.

ESTIMATES AND EXPENDITURES OF GOVERNMENT FUNDS—continued.

Functions, units of organization, and appropriation bills.	Page of Book of Estimates.	Estimates for 1913.	Expenditures for 1911.
Commerce—Continued.			
Furnishing information regarding foreign trade opportunities		*$217,909.65*	*$204,831.82*
Department of State		*32,331.26*	*35,962.99*
Department overhead		3,201.26	3,510.57
Bureau of Trade Relations—legislative, executive, and judicial bill		27,480.00	31,117.91
International Bureau for Publication of Customs Tariffs—diplomatic and consular bill		1,650.00	1,324.51
Department of Commerce and Labor		*185,578.39*	*168,878.83*
Department overhead		3,469.48	1,990.93
Bureau of Manufactures		182,108.91	166,987.90
Legislative, executive, and judicial bill		97,108.91	80,902.26
Sundry civil bill		85,000.00	86,085.64
Establishing standards of measurements		*457,060.13*	*347,114.35*
Department of State—International Bureau of Weights and Measures—diplomatic and consular bill		*2,895.00*	
Department of Commerce and Labor		*454,165.13*	*347,114.35*
Department overhead		8,085.13	3,900.04
Bureau of Standards		426,080.00	343,214.31
Legislative, executive, and judicial bill		414,080.00	186,074.08
Sundry civil bill		12,000.00	76,514.51
Deficiency bills			80,625.72
Investigating foreign requirements regarding American food exports (Department of Agriculture)		*4,998.32*	*5,799.11*
Department overhead		225.57	250.04
Bureau of Chemistry		4,772.75	5,549.07
Overhead		492.75	566.33
Assignable—agricultural bill		4,280.00	4,982.74
Participating in international expositions (Department of the Treasury)			*3,901.25*
Department overhead			57.64
Expositions—miscellaneous bills and resolutions			3,843.61

BOOK OF ESTIMATES—STATEMENT NO. 2.—*Comparative summary showing estimates for 1913 and expenditures for 1911, classified by functions, units of organization, and appropriation bills*—Continued.

E. CIVIL FUNCTIONS—PROMOTION OF COMMERCE, BANKING, MANUFACTURING, AND MINING—Continued.

ESTIMATES AND EXPENDITURES OF GOVERNMENT FUNDS—continued.

Functions, units of organization, and appropriation bills.	Page of Book of Estimates.	Estimates for 1913.	Expenditures for 1911.
Banking and currency		**$5,278,487.66**	**$5,187,843.66**
Maintaining a money standard and providing a medium of exchange (Department of the Treasury)		*5,095,203.82*	*5,008,089.48*
Department overhead		71,399.13	58,913.01
Division of Loans and Currency		586,240.32	449,999.05
Overhead		2,919.57	2,712.06
Assignable		583,320.75	447,286.99
Legislative, executive, and judicial bill		44,457.00	58,494.27
Sundry civil bill		538,863.75	387,397.53
Deficiency bills			1,395.19
Bureau of the Mint, mints, and assay offices		1,231,515.00	1,311,398.12
Legislative, executive, and judicial bill		1,225,015.00	1,077,215.83
Sundry civil bill		6,500.00	5,770.95
Deficiency bills			2,586.83
Recurrent indefinite appropriations of the general fund			225,824.51
Bureau of Engraving and Printing		2,969,419.37	2,938,771.52
Legislative, executive, and judicial bill		173,193.87	170,510.38
Sundry civil bill		2,826,225.50	2,625,396.91
Deficiency bills			142,864.23
Secret Service Division		151,630.00	150,079.51
Legislative, executive, and judicial bill		16,330.00	16,737.44
Sundry civil bill		135,300.00	133,342.07
Treasury of the United States		55,000.00	92,868.27
Sundry civil bill		15,000.00	11,233.65
Deficiency bills			42,054.77
Recurrent indefinite appropriations of the general fund		40,000.00	38,975.85
Promotion of banking and supervision of the national banks		*183,283.84*	*185,818.58*
Department of State—International Congress on Uniform Letters of Exchange			*900.00*
Sundry civil bill			500.00
Diplomatic and consular bill			400.00
Department of the Treasury		*183,283.84*	*184,918.58*
Department overhead		2,373.84	2,017.37
Comptroller of the Currency		180,910.00	182,901.01
Legislative, executive, and judicial bill		155,910.00	161,019.16
Sundry civil bill		25,000.00	21,881.85
Manufacturing—*Granting of patent rights*		**2,172,248.91**	**2,000,387.32**
Department of State—International Union for the Protection of Industrial Properties—deficiency bills			*12,131.85*
Department of the Interior		*2,172,248.91*	*1,988,255.47*
Department overhead		61,938.91	28,095.12
Bureau of Patents		2,110,310.00	1,960,160.35
Legislative, executive, and judicial bill		1,530,310.00	1,453,928.34
Sundry civil bill		580,000.00	506,232.01

BOOK OF ESTIMATES—STATEMENT No. 2.—*Comparative summary showing estimates for 1913 and expenditures for 1911, classified by functions, units of organization, and appropriation bills*—Continued.

X. CIVIL FUNCTIONS—PROMOTION OF COMMERCE, BANKING, MANUFACTURING, AND MINING—Continued.

ESTIMATES AND EXPENDITURES OF GOVERNMENT FUNDS—continued.

Functions, units of organization, and appropriation bills.	Page of Book of Estimates.	Estimates for 1913.	Expenditures for 1911.
Mining		**$1,139,890.70**	**$674,578.90**
Geologic surveys in United States (Department of the Interior)		*$618,164.99*	*$419,803.19*
Department overhead		17,653.93	5,926.05
Geological Survey		600,511.06	413,277.14
Overhead		132,811.06	123,253.83
Assignable—sundry civil bill		467,700.00	290,023.31
Investigation of mineral resources in Alaska (Department of the Interior)		*194,686.82*	*123,844.68*
Department overhead		5,559.09	1,745.42
Geological Survey		128,416.78	122,099.26
Overhead		28,416.78	36,302.27
Assignable		100,000.00	85,796.99
Sundry civil bill		100,000.00	.....
Deficiency bills		.....	85,796.99
Bureau of Mines		60,650.95	.....
Overhead		10,650.95	.....
Assignable—sundry civil bill		50,000.00	.....
Compilation of statistics of mineral production (Department of the Interior)		*132,194.08*	*101,832.80*
Department overhead		3,777.30	1,438.14
Geological Survey		128,416.78	100,394.66
Overhead		28,416.78	29,911.34
Assignable—sundry civil bill		100,000.00	70,483.32
Physical and chemical investigations (Department of the Interior)		*70,041.08*	*29,998.32*
Department overhead		1,999.42	424.33
Geological Survey		68,041.66	29,573.99
Overhead		15,041.66	8,825.58
Assignable—sundry civil bill		53,000.00	20,748.41
Investigation of treatment of ores and other mineral substances (Department of the Interior)		*124,812.73*	(1)
Department overhead		3,556.01	.....
Bureau of Mines		121,256.72	.....
Overhead		21,256.72	.....
Assignable—sundry civil bill		100,000.00	.....

(1) No appropriation in 1911.

BOOK OF ESTIMATES—STATEMENT NO. 2.—*Comparative summary showing estimates for 1913 and expenditures for 1911, classified by functions, units of organization, and appropriation bills*—Continued.

X. CIVIL FUNCTIONS—PROMOTION OF COMMERCE, BANKING, MANUFACTURING, AND MINING—Continued.

ESTIMATES AND EXPENDITURES OF TRUST AND PRIVATE FUNDS.

Functions, units of organization, and appropriation bills.	Page of Book of Estimates.	Amounts covered by estimates.		Amounts not covered by estimates, 1911.
		1913	1911	
Grand total		$444,610.00	$472,989.01	$842,685,731.92
Banking and currency—Maintaining a money standard and providing a medium of exchange (Department of the Treasury)		**444,610.00**	**472,989.01**	**842,685,731.92**
Bureau of Engraving and Printing—sundry civil				58,691.92
Treasury of the United States		401,020.00	441,602.17	842,627,040.00
Legislative, executive, and judicial bill		221,020.00	219,386.59	
Deficiency bills			41,968.04	
Recurrent indefinite appropriations of the general fund		180,000.00	180,227.54	
Trust funds				842,627,040.00
Office of chief clerk and superintendent—legislative, executive, and judicial bill		130.00		
Comptroller of the Currency—legislative, executive, and judicial bill		43,460.00	31,386.84	

XI. CIVIL FUNCTIONS—PROMOTION OF TRANSPORTATION AND COMMUNICATION OTHER THAN POSTAL SERVICE.

ESTIMATES AND EXPENDITURES OF GOVERNMENT FUNDS.

Functions, units of organization, and appropriation bills.	Page of Book of Estimates.	Estimates for 1913.	Expenditures for 1911.
Grand total		$90,054,324.94	$77,530,003.41
Promotion of navigation		**89,625,154.61**	**77,131,664.49**
Providing charts, sailing directions, etc.		*1,149,818.08*	*1,019,956.42*
Department of War		*152,562.85*	*136,371.16*
Department overhead		630.81	526.01
Engineer Corps		151,932.04	135,845.15
Overhead		1,052.41	682.22
Assignable		150,879.63	135,162.93
Sundry civil bill		150,000.00	134,395.59
Army bill		879.63	767.34
Department of Commerce and Labor		*997,255.21*	*883,585.26*
Department overhead		18,623.70	11,564.34
Coast and Geodetic Survey		978,631.51	872,020.92
Overhead		251,761.51	263,661.47
Assignable—sundry civil bill		726,870.00	608,359.45

BOOK OF ESTIMATES—STATEMENT NO. 2.—*Comparative summary showing estimates for 1913 and expenditures for 1911, classified by functions, units of organization, and appropriation bills*—Continued.

XI. CIVIL FUNCTIONS—PROMOTION OF TRANSPORTATION AND COMMUNICATION OTHER THAN POSTAL SERVICE—Continued.

ESTIMATES AND EXPENDITURES OF GOVERNMENT FUNDS—continued.

Functions, units of organization, and appropriation bills.	Page of Book of Estimates.	Estimates for 1913.	Expenditures for 1911.
Promotion of navigation—Continued.			
Providing, maintaining, and improving public facilities for navigation		*$85,752,863.95*	*$73,502,544.92*
Providing lights, buoys, and other aids to navigation		6,184,519.31	5,663,997.29
Department of State		*362.61*	
Department overhead		37.61	
Cape Spartel Lighthouse—diplomatic and consular bill		325.00	
Department of War		*1,288.07*	*1,230.32*
Department overhead		40.57	42.82
Engineer Corps—Army bill		1,187.50	1,187.50
Department of the Navy		*45,363.80*	*80,438.76*
Department overhead		496.92	760.56
Officers and men detailed to Lighthouse Establishment—Naval bill		44,866.88	79,678.19
Department of Commerce and Labor		*6,137,564.83*	*5,589,388.22*
Department overhead		114,647.81	62,684.40
Bureau of Lighthouses		6,022,917.02	5,519,643.82
Legislative, executive and judicial bill		71,537.02	20,484.99
Sundry civil bill		5,951,380.00	5,421,450.87
Miscellaneous bills and resolutions			704.80
Deficiency bills			77,003.16
Maintenance and operation of inland canals (Department of War)		1,729,298.01	1,646,306.73
Department overhead		7,476.89	6,258.67
Engineer Corps		1,721,821.12	1,640,048.06
Overhead		11,827.09	8,110.87
Assignable		1,709,994.03	1,631,937.19
Army bill		1,709,994.03	9,264.13
Recurrent indefinite appropriations of the general fund			1,622,673.06
Improving rivers and harbors (Department of War)		30,524,643.43	31,821,398.10
Department overhead		131,361.86	130,766.98
Engineer Corps		30,393,281.57	31,400,631.12
Overhead		208,703.06	155,281.41
Assignable		30,184,578.51	31,245,349.71
Sundry civil bill		12,303,248.00	12,177,644.97
Army bill		176,280.51	177,122.70
River and harbor bill		17,345,450.00	18,415,198.66
Miscellaneous bills and resolutions			3,627.74
Deficiency bills			41,480.73
Recurrent definite appropriations		294,600.00	167,351.69
Recurrent indefinite appropriations of the general fund		65,000.00	262,923.22

BOOK OF ESTIMATES—STATEMENT NO. 2.—*Comparative summary showing estimates for 1913 and expenditures for 1911, classified by functions, units of organization, and appropriation bills*—Continued.

XI. CIVIL FUNCTIONS—PROMOTION OF TRANSPORTATION AND COMMUNICATION OTHER THAN POSTAL SERVICE—Continued.

ESTIMATES AND EXPENDITURES OF GOVERNMENT FUNDS—continued.

Functions, units of organization, and appropriation bills.	Page of Book of Estimates.	Estimates for 1913.	Expenditures for 1911.
Promotion of navigation—Continued.			
Providing, maintaining, and improving public facilities for navigation—Continued.			
Building the Panama Canal		$47,314,403.20	$34,670,842.80
Department of War		*50,643.00*	*51,799.83*
Department overhead		1,892.90	1,912.86
Engineer Corps		48,750.10	48,670.71
Overhead		325.75	246.36
Assignable—Army bill		48,424.35	48,424.35
Line of Army—Army bill			15.96
Office of Secretary—miscellaneous bills and resolutions			1,200.00
Isthmian Canal Commission		*47,263,760.20*	*34,619,045.27*
Sundry civil bill		47,263,760.20	34,613,563.09
Miscellaneous bills and resolutions			5,460.18
Rescue and relief of seamen and passengers of vessels in distress		2,481,512.93	2,414,561.77
Department of State		*38,531.09*	*16,025.82*
Department overhead		4,006.09	1,605.90
Unspecified agencies (relief of destitute seamen)—diplomatic and consular bill		34,525.00	14,392.92
Seamen's Institute at Kobe—diplomatic and consular bill			25.00
Department of the Treasury		*2,442,981.84*	*2,398,487.95*
Department overhead		30,686.84	25,075.50
Life-Saving Service		2,412,295.00	2,373,412.45
Legislative, executive, and judicial bill		54,475.00	51,973.25
Sundry civil bill		2,357,820.00	2,317,910.30
Deficiency bills			3,528.90
Department of the Navy—naval bill			*50.00*
Subsidies to steamship lines		*235,000.00*	*185,862.46*
Post Office Department—post-office bill		*235,000.00*	*185,862.46*
Other—International Congresses of Navigation (Department of War)		*5,959.67*	*8,738.92*
Department overhead		97.06	156.12
Engineer Corps		5,862.61	8,582.80
Overhead		50.11	37.90
Assignable		5,812.50	8,544.90
Army bill		2,812.50	2,812.50
River and harbor bill			349.04
Recurrent indefinite appropriations of the general fund		3,000.00	5,383.36

BOOK OF ESTIMATES—STATEMENT NO. 2.—*Comparative summary showing estimates for 1913 and expenditures for 1911, classified by functions, units of organization, and appropriation bills*—Continued.

XI. CIVIL FUNCTIONS—PROMOTION OF TRANSPORTATION AND COMMUNICATION OTHER THAN POSTAL SERVICE—Continued.

ESTIMATES AND EXPENDITURES OF GOVERNMENT FUNDS—continued.

Functions, units of organization, and appropriation bills.	Page of Book of Estimates.	Estimates for 1913.	Expenditures for 1911.
Promotion of land transportation and communication		**$429,170.33**	**$398,338.92**
Promotion of good road building (Department of Agriculture)		*245,888.92*	*120,856.56*
Department overhead		10,992.92	5,834.86
Office of Public Roads		234,896.00	115,021.70
Overhead		58,540.00	35,729.80
Assignable—agricultural bill		176,356.00	79,291.90
Improvement of railway operation (Department of State—International Railway Congress—diplomatic and consular bill)		*400.00*	*400.00*
Operation and maintenance of telegraph and cable lines (Department of War)		*182,881.41*	*277,082.36*
Department overhead		3,715.41	7,513.50
Signal Corps		167,762.00	258,164.86
Overhead		3,081.00	10,125.50
Assignable—Army bill		164,681.00	248,039.36
Line of Army—Army bill		11,404.00	11,404.00

ESTIMATES AND EXPENDITURES OF TRUST AND PRIVATE FUNDS.

Functions, units of organization, and appropriations bills.	Page of Book of Estimates.	Amounts covered by estimates.		Amounts not covered by estimates, 1911.
		1913	1911	
Grand total				$3,065,611.51
Promotion of navigation—*Building Panama Canal* (Isthmian Canal Commission—sundry civil bill)				3,065,611.51

XII. CIVIL FUNCTIONS—POSTAL SERVICE.

ESTIMATES AND EXPENDITURES OF GOVERNMENT FUNDS.

Functions, units of organization, and appropriation bills.	Page of Book of Estimates.	Estimates for 1913.	Expenditures for 1911.
Grand total		$262,675,653.00	$241,144,784.57
General expenditures for postal service—sundry civil bill		*325,000.00*	*301,569.44*
Post Office Department proper		*1,647,190.00*	*1,716,845.34*
Office of Postmaster General—legislative, executive, and judicial bill		289,441.40	285,654.12
Office of First Assistant Postmaster General—legislative, executive, and judicial bill		193,019.70	186,743.16

BOOK OF ESTIMATES—STATEMENT NO. 2.—*Comparative summary showing estimates for 1913 and expenditures for 1911, classified by functions, units of organization, and appropriation bills*—Continued.

XII. CIVIL FUNCTIONS—POSTAL SERVICE—Continued.

ESTIMATES AND EXPENDITURES OF GOVERNMENT FUNDS—continued.

Functions, units of organization, and appropriation bills.	Page of Book of Estimates.	Estimates for 1913.	Expenditures for 1911.
Post Office Department proper—Continued.			
Office of Second Assistant Postmaster General—legislative, executive, and judicial bill		$203,372.54	$196,388.98
Office of Third Assistant Postmaster General		344,575.00	345,842.32
Legislative, executive, and judicial bill		344,575.00	344,842.32
Deficiency bills			1,000.00
Office of Fourth Assistant Postmaster General—legislative, executive, and judicial bill		590,341.61	595,785.18
Postal Savings System		26,439.75	106,429.64
Legislative, executive, and judicial bill		26,439.75	6,434.30
Miscellaneous bills and resolutions			99,995.34
Postal service in the field		*260,703,465.00*	*239,125,255.51*
Post-office service		123,777,800.00	114,973,977.59
Post-office bill		123,777,800.00	112,828,941.17
Miscellaneous bills and resolutions			273,689.74
Deficiency bills			82,564.11
Recurrent indefinite appropriation of the general fund			1,788,782.57
Domestic transportation service		89,652,763.00	83,876,034.45
Post-office bill		89,652,763.00	83,862,401.28
Miscellaneous bills and resolutions			3,031.92
Deficiency bills			10,601.25
Foreign transportation service		3,807,900.00	3,129,486.82
Post-office bill		3,807,900.00	3,128,925.56
Deficiency bills			561.26
Rural service		43,465,000.00	37,145,756.65
Post-office bill		43,465,000.00	37,145,492.25
Deficiency bills			264.40
Commission to Investigate Cost of Handling Second-class Mail—Post-office bill			*1,116.88*

ESTIMATES AND EXPENDITURES OF TRUST AND PRIVATE FUNDS.

Functions, units of organization, and appropriation bills.	Page of Book of Estimates.	Amounts covered by estimates.		Amounts not covered by estimates, 1911
		1913	1911	
Grand total				$607,846,549.28
Postal service in the field—Post-office service—trust funds				*607,846,549.28*

BOOK OF ESTIMATES—STATEMENT NO. 2.—*Comparative summary showing estimates for 1913 and expenditures for 1911, classified by functions, units of organization, and appropriation bills*—Continued.

XIII. CARE, UTILIZATION, AND DISTRIBUTION OF THE PUBLIC DOMAIN.

ESTIMATES AND EXPENDITURES OF GOVERNMENT FUNDS.

Functions, units of organization, and appropriation bills.	Page of Book of Estimates.	Estimates for 1913.	Expenditures for 1911.
Grand total		$11,725,475.38	$9,459,947.87
Care and utilization of the national forests		**8,536,827.86**	**6,193,415.04**
Department of War			*79.59*
Department overhead			2.77
Line of Army—assignable—Army bill			76.82
Department of the Interior		*99,109.35*	*101,100.01*
Department overhead		2,828.72	1,429.77
Geological Survey		96,280.53	99,670.24
Overhead		21,280.53	29,737.44
Assignable—sundry civil bill		75,000.00	69,932.80
Department of Agriculture		*8,437,718.61*	*6,092,235.44*
Department overhead		378,269.92	298,994.82
Forest Service		8,059,448.69	5,793,240.62
Overhead		486,799.69	479,853.05
Assignable		7,572,649.00	5,313,387.57
Agricultural bill		5,547,649.00	4,168,751.32
Deficiency bills			902,381.61
Recurrent definite appropriation of the general fund		2,025,000.00	242,254.64
Care and distribution of public lands		**3,188,647.52**	**3,266,532.83**
Surveying (Department of the Interior)		*1,067,014.60*	*1,257,553.04*
Department overhead		31,588.51	20,103.22
General Land Office		1,035,426.09	1,237,449.82
Overhead		220,916.09	277,888.86
Assignable		814,510.00	959,560.96
Legislative, executive, and judicial bill		333,590.00	234,543.87
Sundry civil bill		480,920.00	668,515.97
Deficiency bills			52,782.81
Miscellaneous bills and resolutions			3,718.31
Selling and granting (Department of the Interior)		*1,254,261.67*	*1,140,155.01*
Department overhead		35,645.17	16,305.56
General Land Office		1,218,616.50	1,123,849.45
Overhead		249,286.50	225,393.51
Assignable		969,330.00	898,455.94
Legislative, executive, and judicial bill		7,830.00	7,828.85
Sundry civil bill		956,500.00	890,552.69
Deficiency bills			74.40
Recurrent indefinite appropriation of the general fund		5,000.00	

BOOK OF ESTIMATES—STATEMENT NO. 2.—*Comparative summary showing estimates for 1913 and expenditures for 1911, classified by functions, units of organization, and appropriation bills*—Continued.

XIII. CARE, UTILIZATION, AND DISTRIBUTION OF THE PUBLIC DOMAIN—Contd.

ESTIMATES AND EXPENDITURES OF GOVERNMENT FUNDS—continued.

Functions, units of organization, and appropriation bills.	Page of Book of Estimates.	Estimates for 1913.	Expenditures for 1911.
Care and distribution of public lands—Continued.			
Investigation, inspection, and protection (Department of the Interior)		*$867,571.25*	*$968,824.78*
Department overhead		24,753.84	12,279.08
General Land Office		842,617.41	856,545.70
Overhead		173,117.41	169,734.97
Assignable		669,500.00	686,810.73
Legislative, executive, and judicial bill		8,500.00	5,733.14
Sundry civil bill		661,000.00	681,077.59

ESTIMATES AND EXPENDITURES OF TRUST AND PRIVATE FUNDS.

Functions, units of organization, and appropriation bills.	Page of Book of Estimates.	Amounts covered by estimates.		Amounts not covered by estimates, 1911.
		1913	1911	
Grand total		$225,000.00	$181,189.28	$14,352.20
Care and distribution of public lands		225,000.00	181,189.28	14,352.20
Surveying (Department of the Interior—General Land Office—assignable—trust funds)		*225,000.00*	*181,189.28*	
Selling and granting (General Land Office—assignable)				*14,352.20*
Deficiency bills				13,829.59
Trust funds				522.61

XIV. CIVIL FUNCTIONS—PROMOTION AND PROTECTION OF THE PUBLIC HEALTH.

ESTIMATES AND EXPENDITURES OF GOVERNMENT FUNDS.

Functions, units of organization, and appropriation bills.	Page of Book of Estimates.	Estimates for 1913.	Expenditures for 1911.
Grand total		$6,501,278.57	$6,133,232.05
Research		209,206.67	190,428.96
In human pathology and medicine		*184,622.68*	*174,328.85*
Department of State		*5,846.41*	*21,934.60*
International Office of Public Health—diplomatic and consular bill		3,015.62	3,015.62
International Sanitary Bureau—diplomatic and consular bill		2,830.79	2,566.16
International Congress of Hygiene and Demography—diplomatic and consular bill			5,452.82
International Congress on Tuberculosis—diplomatic and consular bill			10,900.00

BOOK OF ESTIMATES—STATEMENT NO. 2.—*Comparative summary showing estimates for 1913 and expenditures for 1911, classified by functions, units of organization, and appropriation bills*—Continued.

XIV. CIVIL FUNCTIONS—PROMOTION AND PROTECTION OF THE PUBLIC HEALTH—Continued.

ESTIMATES AND EXPENDITURES OF GOVERNMENT FUNDS—continued.

Functions, units of organization, and appropriation bills.	Page of Book of Estimates.	Estimates for 1913.	Expenditures for 1911.
Research—Continued.			
In human pathology and medicine—Continued.			
Department of the Treasury		*$178,776.87*	*$152,388.85*
Department overhead		2,303.12	1,639.44
Public Health and Marine-Hospital Service		176,473.15	150,748.81
Overhead		10,533.15	8,346.99
Assignable—sundry civil bill		165,940.00	142,401.82
In human nutrition (Department of Agriculture)		*21,684.33*	*13,246.43*
Department overhead		253.59	666.84
Office of Experiment Stations		21,430.74	12,579.59
Overhead		930.74	2,323.23
Assignable—agricultural bill		20,500.00	10,256.36
In entomology, as affecting the public health (Department of Agriculture)		*2,899.66*	*2,859.70*
Department overhead		130.34	166.71
Bureau of Entomology		2,769.32	2,692.99
Overhead		269.32	205.37
Assignable—agricultural bill		2,500.00	2,487.62
Relief of sick and injured		1,138,862.74	1,124,179.10
Department of State		*50.00*	*550.00*
Hospital at Panama—diplomatic and consular bill			500.00
Hospital at Cape Town—diplomatic and consular bill		50.00	50.00
Department of the Treasury		*1,002,635.50*	*983,773.53*
Department overhead		12,913.93	10,590.39
Public Health and Marine-Hospital Service		989,721.57	973,183.14
Overhead		58,751.57	53,919.51
Assignable		930,970.00	919,263.63
Sundry civil bill		930,970.00	895,769.69
Deficiency bills			23,493.94
Department of the Interior		*136,177.24*	*139,855.67*
Department overhead		3,877.24	2,328.32
Freedmen's Hospital—assignable		132,300.00	137,527.25
Sundry civil bill		132,300.00	55,731.36
Deficiency bills			81,795.89
Improvement and control of food, drug, and water supply		4,338,971.45	3,871,040.44
Production		*3,371,659.72*	*3,100,838.25*
Of meats (Department of Agriculture)		3,344,912.93	3,076,977.91
Department overhead		149,945.45	149,539.08

BOOK OF ESTIMATES—STATEMENT NO. 2.—*Comparative summary showing estimates for 1913 and expenditures for 1911, classified by functions, units of organization, and appropriation bills*—Continued.

XIV. CIVIL FUNCTIONS—PROMOTION AND PROTECTION OF THE PUBLIC HEALTH—Continued.

ESTIMATES AND EXPENDITURES OF GOVERNMENT FUNDS—continued.

Functions, units of organization, and appropriation bills.	Page of Book of Estimates.	Estimates for 1913.	Expenditures for 1911.
Improvement and control of food, drug, and water supply—Continued.			
Production—Continued.			
Of meats (Department of Agriculture)—Continued.			
Bureau of Animal Industry		$3,194,967.48	$2,927,438.83
Overhead		100,211.48	83,342.71
Assignable		3,094,756.00	2,844,096.12
Agricultural bill		152,056.00	8,623.23
Recurrent definite appropriations		2,942,700.00	2,835,472.89
Of renovated butter (Department of Agriculture)		15,542.21	14,116.10
Department overhead		702.63	666.84
Bureau of Animal Industry		14,839.58	13,449.26
Overhead		469.58	389.05
Assignable—agricultural bill		14,370.00	13,060.21
Of market milk (Department of Agriculture)		10,805.90	9,420.23
Department overhead		483.06	416.78
Bureau of Animal Industry		10,322.84	9,003.45
Overhead		322.84	255.32
Assignable—agricultural bill		10,000.00	8,748.13
Of farm and city water (Department of Agriculture)		398.68	324.01
Department overhead		20.29	.....
Bureau of Plant Industry		378.39	324.01
Overhead		28.39	22.81
Assignable—agricultural bill		350.00	301.20
Distribution		*967,311.73*	*770,208.19*
Department of State		.....	*9,119.15*
International Conference for Investigation of Opium Evil—deficiency bills		.....	9,119.15
Department of Agriculture		*967,311.73*	*761,088.04*
Department overhead		43,374.09	37,009.67
Bureau of Chemistry		923,937.64	724,078.37
Overhead		94,747.64	74,189.64
Assignable—agricultural bill		829,190.00	649,883.73
Prevention and eradication of contagious diseases		**814,237.71**	**947,583.53**
National quarantine (Department of the Treasury)		*468,538.64*	*477,954.33*
Department overhead		6,035.41	5,108.44
Public Health and Marine-Hospital Service		462,503.23	472,145.89
Overhead		27,503.23	26,008.91
Assignable		435,000.00	446,136.98
Sundry civil bill		435,000.00	443,406.60
Miscellaneous bills and resolutions		.....	492.79
Deficiency bills		.....	2,237.59

BOOK OF ESTIMATES—STATEMENT NO 2.—*Comparative summary showing estimates for 1913 and expenditures for 1911, classified by functions, units of organization, and appropriation bills*—Continued.

XIV. CIVIL FUNCTIONS—PROMOTION AND PROTECTION OF THE PUBLIC HEALTH—Continued.

ESTIMATES AND EXPENDITURES OF GOVERNMENT FUNDS—continued.

Functions, units of organization, and appropriation bills.	Page of Book of Estimates.	Estimates for 1913.	Expenditures for 1911.
Prevention and eradication of contagious diseases—Con.			
Preventing spread of contagious diseases within the United States—(Department of the Treasury)		*$135,706.29*	*$307,606.37*
Department overhead		1,747.91	3,276.65
Public Health and Marine-Hospital Service		133,958.38	304,329.72
Overhead		7,958.38	16,682.59
Assignable		126,000.00	287,647.13
Sundry civil bill		126,000.00	284,427.13
Miscellaneous bills and resolutions			3,220.00
Immigrant inspection (Department of the Treasury)		*209,892.78*	*163,782.85*
Department overhead		2,704.11	1,751.27
Public Health and Marine-Hospital Service		207,288.67	160,971.56
Overhead		12,288.67	8,916.36
Assignable		195,000.00	152,055.20
Sundry civil bill		195,000.00	107,840.70
Deficiency bills			44,214.50

XV. CIVIL FUNCTIONS—CARE AND EDUCATION OF THE DEPENDENT, DEFECTIVE, AND DELINQUENT.

ESTIMATES AND EXPENDITURES OF GOVERNMENT FUNDS.

Grand total		$2,474,567.06	$1,716,167.20
Deaf (Department of the Interior—Columbia Institution for Deaf—assignable)		152,000.00	97,000.00
Sundry civil bill		*152,000.00*	*72,000.00*
Deficiency bills			*25,000.00*
Insane (Department of the Interior)		820,911.06	413,774.49
Department overhead		25,202.06	7,554.12
Government Hospital for the Insane		795,709.00	406,220.37
Legislative, executive, and judicial bill		600.00	
Sundry civil bill		795,109.00	406,220.37
Blind (Department of the Treasury—American Printing House for the Blind—recurrent definite appropriations)		10,000.00	10,000.00
Delinquent		1,491,656.00	1,194,986.37
Department of State		*26,569.43*	*12,805.55*
Department overhead		2,569.43	1,083.04
Foreign prisons for American convicts—diplomatic and consular bill		15,000.00	7,097.24
Unspecified agencies (bringing home American prisoners)—diplomatic and consular bill		7,000.00	2,696.62
International Prison Commission—diplomatic and consular bill		2,000.00	1,928.63

BOOK OF ESTIMATES—STATEMENT NO. 2.—*Comparative summary showing estimates for 1913 and expenditures for 1911, classified by functions, units of organization, and appropriation bills*—Continued.

XV. CIVIL FUNCTIONS—CARE AND EDUCATION OF THE DEPENDENT, DEFECTIVE, AND DELINQUENT—Continued.

ESTIMATES AND EXPENDITURES OF GOVERNMENT FUNDS—continued.

Functions, units of organization, and appropriation bills.	Page of Book of Estimates.	Estimates for 1913.	Expenditures for 1911.
Delinquent—Continued.			
Department of Justice		*$1,485,086.57*	*$1,182,180.84*
Department overhead		40,530.57	31,755.47
Superintendent of prisons—assignable		1,424,556.00	1,150,425.37
Legislative, executive, and judicial bill		9,600.00	6,965.00
Sundry civil bill		1,414,956.00	1,143,460.37
Sufferers from storm, flood, etc. (Department of War—Quartermaster's Department—assignable—miscellaneous bills and resolutions)			406.34

ESTIMATES AND EXPENDITURES OF TRUST AND PRIVATE FUNDS.

Functions, units of organization, and appropriation bills.	Page of Book of Estimates.	Amounts covered by estimates.		Amounts not covered by estimates, 1911.
		1913	1911	
Grand total		$100,000.00	$73,800.18	$46,708.86
Insane (Department of the Interior—Government Hospital for the Insane)		100,000.00	73,800.18	46,708.86
Sundry civil bill				46,708.86
Trust funds		100,000.00	73,800.18	

XVI. CIVIL FUNCTIONS—CARE AND EDUCATION OF INDIANS AND OTHER WARDS OF THE NATION.

ESTIMATES AND EXPENDITURES OF GOVERNMENT FUNDS.

Functions, units of organization, and appropriation bills.	Page of Book of Estimates.	Estimates for 1913.	Expenditures for 1911.
Grand Total		$11,076,632.15	$12,875,750.14
In the United States		10,767,476.03	12,615,021.37
General management of agencies and undistributable expenditures (Department of the Interior)		*977,996.83*	*1,690,650.10*
Department overhead		70,641.06	23,888.43
Bureau of Indian Affairs		907,355.77	1,666,761.67
Overhead		181,055.77	36,690.80
Assignable		726,300.00	1,630,070.87
Indian bill		526,300.00	511,304.64
Recurrent indefinite appropriations of the general fund		200,000.00	1,118,766.23

BOOK OF ESTIMATES—STATEMENT No. 2.—*Comparative summary showing estimates for 1913 and expenditures for 1911, classified by functions, units of organization, and appropriation bills*—Continued.

XVI. CIVIL FUNCTIONS—CARE AND EDUCATION OF INDIANS AND OTHER WARDS OF THE NATION—Continued.

ESTIMATES AND EXPENDITURES OF GOVERNMENT FUNDS—continued.

Functions, units of organization, and appropriation bills.	Page of Book of Estimates.	Estimates for 1913.	Expenditures for 1911.
In the United States—Continued.			
Support, including money payments (Department of the Interior)		*$3,287,806.85*	*$4,407,111.46*
Department overhead		52,749.04	77,764.02
Bureau of Indian Affairs		3,234,457.81	4,329,347.44
Overhead		135,197.81	119,439.60
Assignable		3,099,260.00	4,209,907.84
Indian bill		1,699,260.00	2,796,907.16
Deficiency bills			252,911.34
Recurrent indefinite appropriations of the general fund		1,400,000.00	1,152,271.01
Miscellaneous bills and resolutions			7,818.33
Education (Department of the Interior)		*4,427,305.74*	*4,313,948.39*
Department overhead		126,387.56	67,856.10
Bureau of Indian Affairs		4,300,816.18	4,246,086.29
Overhead		323,936.18	104,221.79
Assignable		3,976,880.00	4,141,864.50
Indian bill		3,976,880.00	3,763,343.01
Deficiency bills			13,283.66
Recurrent indefinite appropriations of the general fund			309,281.76
Recurrent indefinite appropriations of special funds			55,956.07
Allotment of lands (Department of the Interior)		*344,012.96*	*501,877.21*
Department overhead		9,826.71	7,334.69
Bureau of Indian Affairs		334,186.24	494,542.52
Overhead		25,186.24	11,265.54
Assignable		309,000.00	483,276.98
Sundry civil bill			7,386.13
Indian bill		306,000.00	373,850.30
Deficiency bills			3,258.97
Miscellaneous bills and resolutions			95,482.53
Recurrent indefinite appropriations of the general fund		3,000.00	
Recurrent indefinite appropriations of special funds			3,299.05
Instruction and aid in industrial pursuits (Department of the Interior)		*1,731,955.66*	*1,701,440.21*
Department overhead		49,411.66	25,772.75
Bureau of Indian Affairs		1,681,644.00	1,675,667.46
Overhead		126,644.00	39,584.99
Assignable		1,555,000.00	1,636,082.47
Sundry civil bill			120,021.80
Indian bill		1,555,000.00	1,388,387.61
Recurrent indefinite appropriations of the general fund			4,000.00
Recurrent indefinite appropriations of special funds			5,926.82
Miscellaneous bills and resolutions			117,246.24

BOOK OF ESTIMATES—STATEMENT NO. 2.—*Comparative summary showing estimates for 1913 and expenditures for 1911, classified by functions, units of organization, and appropriation bills*—Continued.

XVI. CIVIL FUNCTIONS—CARE AND EDUCATION OF INDIANS AND OTHER WARDS OF THE NATION—Continued.

ESTIMATES AND EXPENDITURES OF GOVERNMENT FUNDS—continued.

Functions, units of organization, and appropriation bills.	Page of Book of Estimates.	Estimates for 1913.	Expenditures for 1911.
In Alaska		**$369,186.12**	**$360,782.77**
Support and general control		*69,360.97*	*64,296.41*
Department of the Interior		*48,076.66*	*25,384.46*
Department overhead		1,028.52	358.79
Bureau of Education		35,048.14	24,965.67
Overhead		1,048.14	767.62
Assignable—sundry civil bill		34,000.00	24,198.05
Office of the Secretary (suppression of the liquor traffic—assignable—sundry civil bill		12,000.00	
Department of Commerce and Labor		*21,284.31*	*38,971.95*
Department overhead		397.47	438.27
Bureau of Fisheries		20,886.84	38,533.68
Overhead		1,386.84	2,993.45
Assignable—sundry civil bill		19,500.00	35,540.23
Education (Department of the Interior)		*227,060.14*	*183,362.77*
Department overhead		6,468.36	2,597.58
Bureau of Education		220,591.78	180,765.19
Overhead		6,591.78	5,557.49
Assignable		214,000.00	175,207.70
Sundry civil bill		214,000.00	174,964.43
Deficiency bills			243.27
Instruction and aid in industrial pursuits (Department of the Interior)		*12,735.01*	*13,069.59*
Department overhead		364.03	185.32
Bureau of Education		12,370.98	12,884.27
Overhead		370.98	396.48
Assignable sundry civil bill		12,000.00	12,487.79

ESTIMATES AND EXPENDITURES OF TRUST AND PRIVATE FUNDS.

Functions, units of organization, and appropriation bills.	Page of Book of Estimates.	Amounts covered by estimates.		Amounts not covered by estimates, 1911.
		1913	1911	
Grand total		**$2,400,000.00**	**$3,867,297.72**	
In the United States		**2,400,000.00**	**3,867,297.72**	
General management of agencies and undistributable expenditures (Department of the Interior—Bureau of Indian Affairs—assignable—trust funds)		[1] *1,496,518.20*		

[1] The expenditures corresponding to this estimate were distributed among the classes immediately following.

BOOK OF ESTIMATES—STATEMENT NO. 2.—*Comparative summary showing estimates for 1913 and expenditures for 1911, classified by functions, units of organization, and appropriation bills*—Continued.

XVI. CIVIL FUNCTIONS—CARE AND EDUCATION OF INDIANS AND OTHER WARDS OF THE NATION—Continued

ESTIMATES ANL EXPENDITURES OF TRUST AND PRIVATE FUNDS—continued.

Functions, units of organization, and appropriation bills.	Page of Book of Estimates.	Amounts covered by estimates.		Amounts not covered by estimates, 1911.
		1913	1911	
In the United States—Continued.				
Support (Department of the Interior—Bureau of Indian Affairs—assignable—trust funds)		*$903,481.80*	*$3,257,834.85*	
Education (Department of the Interior—Bureau of Indian Affairs—assignable—trust funds)		(1)	*487,976.00*	
Allotment of lands (Department of the Interior—Bureau of Indian Affairs—assignable—trust funds)		(1)	*15,705.62*	
Instruction and aid in industrial pursuits (Department of the Interior—Bureau of Indian Affairs—assignable—trust funds)		(1)	*125,781.87*	

1 Not separately ascertainable. Included in estimate for "General management of agencies and undistributable expenditures," above.

XVII. PROMOTION OF EDUCATION, EDUCATIONAL RESEARCH, LITERATURE, ART, AND RECREATION.

ESTIMATES AND EXPENDITURES OF GOVERNMENT FUNDS.

Functions, units of organization, and appropriation bills.	Page of Book of Estimates.	Estimates for 1913.	Expenditures for 1911.
Grand total		**$6,850,183.93**	**$12,189,455.58**
Promotion of Institutional Instruction		**3,113,051.04**	**2,455,342.62**
Dissemination of educational information (Department of the Interior)		*$82,054.87*	*99,648.14*
Department overhead		8,035.77	1,411.48
Bureau of Education		274,019.10	98,230.66
Overhead		8,189.10	3,019.84
Assignable		265,830.00	95,210.82
Legislative, executive, and judicial bill		210,830.00	62,338.41
Sundry civil bill		55,000.00	32,859.97
Deficiency bills			12.44
Contributions to State educational institutions (Department of the Interior—Bureau of Education—assignable—recurrent definite appropriation)		*2,500,000.00*	*2,250,000.00*
Support of national educational institutions (Department of the Interior)		*335,996.17*	*106,200.48*
Department overhead		9,596.17	1,500.48
Howard University—assignable—sundry civil bill		326,400.00	104,700.00

BOOK OF ESTIMATES—STATEMENT NO. 2.—*Comparative summary showing estimates for 1913 and expenditures for 1911, classified by functions, units of organization, and appropriation bills*—Continued.

XVII. PROMOTION OF EDUCATION, EDUCATIONAL RESEARCH, LITERATURE, ART, AND RECREATION—Continued.

ESTIMATES AND EXPENDITURES OF GOVERNMENT FUNDS—continued.

Functions, units of organization, and appropriation bills.	Page of Book of Estimates.	Estimates for 1913.	Expenditures for 1911.
General research		**$1,878,193.25**	**$8,227,763.30**
Historical (Smithsonian Institution—American Historical Association—assignable—sundry civil bill)		*7,000.00*	*5,447.22*
Scientific		*280,027.07*	*136,450.62*
Department of State		*59,956.00*	*2,210.52*
International Geodetic Association—diplomatic and consular bill		1,500.00	1,442.82
International Seismological Association—diplomatic and consular bill		1,300.00	767.70
Permanent International Council for Exploration of the Sea—sundry civil bill		7,156.00	.....
Second Pan-American Scientific Congress—sundry civil bill		50,000.00	.....
Smithsonian Institution		*160,071.07*	*134,240.10*
Overhead		5,525.95	1,279.47
Smithsonian Institution proper—recurrent indefinite appropriation of the general fund		56,695.12	56,695.12
Astrophysical Observatory—sundry civil bill		18,000.00	12,716.22
Bureau of American Ethnology—sundry civil bill		79,850.00	63,549.29
Statistical (Department of Commerce and Labor)		*1,643,138.73*	*8,180,410.58*
Department overhead		30,698.73	91,852.03
Bureau of the Census—assignable		1,612,440.00	8,088,558.55
Legislative, executive, and judicial bill		1,612,440.00	2,450,467.41
Miscellaneous bills and resolutions		.....	5,638,091.14
Bibliographic (Smithsonian Institution)		*8,027.45*	*7,454.18*
Overhead		427.45	122.09
International Catalogue of Scientific Literature—sundry civil bill		7,600.00	7,332.09
International Exchange of Publications (Smithsonian Institution)		**34,617.95**	**35,964.82**
Overhead		1,817.95	593.74
International Exchange of Publications—sundry civil bill		32,200.00	35,371.08
Protection of authors by copyright (Library of Congress)		**163,073.81**	**161,427.06**
Overhead		29,093.81	37,039.22
Copyright Office		133,980.00	124,387.84
Legislative, executive, and judicial bill		102,380.00	92,808.60
Sundry civil bill		31,600.00	31,579.24

BOOK OF ESTIMATES—STATEMENT NO. 2.—*Comparative summary showing estimates for 1913 and expenditures for 1911, classified by functions, units of organization, and appropriation bills*—Continued.

XVII. PROMOTION OF EDUCATION, EDUCATIONAL RESEARCH, LITERAURE, ART, AND RECREATION—Continued.

ESTIMATES AND EXPENDITURES OF GOVERNMENT FUNDS—continued.

Functions, units of organization, and appropriation bills.	Page of Book of Estimates.	Estimates for 1913.	Expenditures for 1911.
Maintenance of places and objects of instruction and amusement		**$1,656,847.88**	**$1,208,457.78**
Museums (Smithsonian Institution)		*575,235.20*	*777,007.27*
Overhead		30,735.20	12,819.74
National Museum		544,500.00	764,187.53
Sundry civil bill		544,500.00	630,021.90
Deficiency bills			134,165.63
Parks, gardens, etc		*1,010,303.44*	*401,477.50*
National Botanic Garden		*29,893.75*	*29,892.63*
Legislative, executive, and judicial bill		22,893.75	22,892.63
Sundry civil bill		7,000.00	7,000.00
Department of War		*73,448.51*	*121,405.92*
Department overhead		387.36	535.26
Engineer Corps		73,061.15	120,870.66
Overhead		501.15	606.42
Assignable		72,560.00	120,264.24
Sundry civil bill		70,000.00	115,230.92
Army bill		2,560.00	2,560.00
Miscellaneous bills and resolutions			2,473.32
Department of the Interior		*906,961.18*	*250,178.95*
Department overhead		25,880.58	3,518.36
National parks and reservations		881,080.60	246,660.59
Sundry civil bill		791,080.60	155,199.66
Deficiency bills			948.00
Recurrent indefinite appropriation of special funds		90,000.00	90,512.93
Historic monuments, etc. (Department of War)		*61,309.24*	*20,419.39*
Department overhead		436.45	95.60
Engineer Corps		60,872.79	20,323.79
Overhead		11,252.79	1,620.07
Assignable		49,620.00	18,703.72
Legislative, executive, and judicial bill			300.00
Sundry civil bill		49,620.00	12,487.75
Army bill			778.35
Miscellaneous bills and resolutions			5,137.62
Miscellaneous (Commission of Fine Arts—sundry civil bill)		*10,000.00*	*9,553.62*

BOOK OF ESTIMATES—STATEMENT NO. 2.—*Comparative summary showing estimates for 1913 and expenditures for 1911, classified by functions, units of organization, and appropriation bills*—Continued.

XVIII. LOCAL GOVERNMENT.

ESTIMATES AND EXPENDITURES OF GOVERNMENT FUNDS.

Functions, units of organization, and appropriation bills.	Page of Book of Estimates.	Estimates for 1913.	Expenditures for 1911.
Grand total		$15,215,260.79	$14,755,710.77
States and Territories generally		851,000.00	782,506.75
Department of the Interior—General Land Office (recurrent indefinite appropriations of special funds)		*250,000.00*	*276,401.92*
Department of Agriculture—Forest Service (recurrent indefinite appropriations of special funds)		*601,000.00*	*506,194.83*
Territories generally (Department of the Interior)		11,356.42	4,107.20
Department overhead		*357.71*	*53.04*
Bureau of Mines		*11,518.71*	*4,049.16*
Overhead		2,018.71	802.96
Assignable—sundry civil bill		9,500.00	3,246.20
District of Columbia		13,739,750.50	12,949,201.30
Department of War		*635,675.63*	*599,514.00*
Department overhead		4,106.56	2,033.38
Engineer Corps		631,569.12	395,641.71
Overhead		67,569.12	19,335.83
Assignable		564,000.00	376,305.88
Legislative, executive, and judicial bill			60,188.64
Sundry civil bill		273,170.00	141,510.52
Army bill		12,910.00	12,910.00
District of Columbia bill		277,920.00	161,696.72
Medical Department			1,838.91
Overhead			1,403.91
Assignable—sundry civil bill			435.00
Department of Justice		*63,659.35*	*178,903.49*
Department overhead (including overhead on District of Columbia courts)		8,659.35	12,430.59
Jails, etc		55,000.00	165,872.90
District of Columbia bill		55,000.00	112,000.00
Deficiency bills			53,872.90
Department of the Interior—department overhead on Freedmen's Hospital and Government Hospital for the Insane		*10,371.61*	*4,708.38*
Smithsonian Institution		*243,193.45*	*115,768.83*
Overhead		12,993.45	1,910.00
National Zoological Park—sundry civil bill		230,200.00	113,858.83
District of Columbia government		*13,776,850.50*	*12,950,906.60*
Legislative, executive, and judicial bill		79,810.00	76,560.00
Sundry civil bill		45,900.00	91,373.62
District of Columbia bill		12,470,955.50	11,054,714.94
Miscellaneous bills and resolutions			61,452.59
Deficiency bills			293,250.59
Recurrent indefinite appropriations of the general fund		35,000.00	24,780.53
Recurrent indefinite appropriations of special funds		145,185.00	648,774.33

BOOK OF ESTIMATES—STATEMENT NO. 2.—*Comparative summary showing estimates for 1913 and expenditures for 1911, classified by functions, units of organization, and appropriation bills*—Continued.

XVIII. LOCAL GOVERNMENT—Continued.

ESTIMATES AND EXPENDITURES OF GOVERNMENT FUNDS—continued.

Functions, units of organization, and appropriation bills.	Page of Book of Estimates.	Estimates for 1913.	Expenditures for 1911.
Oklahoma (Department of the Interior)		$51,453.96	$70,338.37
Overhead		1,453.96	963.07
Assignable—recurrent indefinite appropriations of special funds		50,000.00	69,355.30
Arizona (Territorial government of Arizona)		32,250.00	100,067.59
Legislative, executive, and judicial bill		32,250.00	10,067.59
Miscellaneous bills and resolutions			90,000.00
New Mexico (Territorial government of New Mexico)		33,000.00	96,817.85
Legislative, executive, and judicial bill		33,000.00	9,800.00
Miscellaneous bills and resolutions			87,002.50
Deficiency bills			15.15
Hawaii (Territorial government of Hawaii)		44,500.00	51,262.03
Legislative, executive, and judicial bill		44,500.00	39,634.90
Miscellaneous bills and resolutions			8,627.13
Deficiency bills			3,000.00
Alaska		234,790.48	383,233.22
Department of War		*102,340.48*	*271,218.98*
Department overhead		486.26	1,093.62
Adjutant General—assignable		100,000.00	267,777.25
Army bill			100,999.30
Recurrent indefinite appropriations of special funds		100,000.00	166,777.95
Engineer Corps		2,354.22	2,348.11
Overhead		25.06	18.95
Assignable—Army bill		2,329.16	2,329.16
Government of Alaska		*131,950.00*	*112,014.24*
Legislative, executive, and judicial bill		16,950.00	12,500.00
Sundry civil bill		65,000.00	52,446.00
Recurrent indefinite appropriations of special funds		50,000.00	47,068.24
Philippine Islands and Porto Rico		212,535.11	306,357.06
Department of the Treasury—Customs and Internal-Revenue Services—Recurrent indefinite appropriations of special funds		*100,000.00*	*197,213.30*
Department of War		*112,535.11*	*109,143.76*
Department overhead		1,075.11	971.70
Office of Secretary—sundry civil bill			139.79
Bureau of Insular Affairs		111,460.00	108,032.27
Legislative, executive, and judicial bill		93,580.00	91,577.23
Army bill		17,880.00	16,455.04
Guam (Department of the Navy)		14,124.23	11,729.00
Department overhead		124.23	108.65
Assignable—naval bill		14,000.00	11,620.95

BOOK OF ESTIMATES—STATEMENT NO. 2.—*Comparative summary showing estimates for 1913 and expenditures for 1911, classified by functions, units of organization, and appropriation bills*—Continued.

XVIII. LOCAL GOVERNMENT—Continued.

ESTIMATES AND EXPENDITURES OF TRUST AND PRIVATE FUNDS.

Functions, units of organization, and appropriation bills.	Page of Book of Estimates.	Amounts covered by estimates.		Amounts not covered by estimates, 1911.
		1913	1911	
Grand total		$555,400.00	$553,315.70	$1,653.70
District of Columbia (District government—trust funds)		555,400.00	553,315.70	
Hawaii (Territorial government of Hawaii—recurrent indefinite appropriation)				1,653.70

XIX. DEPARTMENT AND BUREAU OVERHEAD EXPENDITURES.

Organization units and appropriation bills.	Page of Book of Estimates.	Estimates for 1913.	Expenditures for 1911.
Grand total		$8,051,670.80	$7,018,903.81
Library of Congress—total overhead		151,451.38	196,703.24
Administrative offices		34,020.00	30,327.97
Legislative, executive, and judicial bill		29,400.00	25,709.20
Sundry civil bill		4,620.00	4,618.77
Superintendent of Library Building and Grounds—legislative, executive, and judicial bill		116,205.00	165,456.75
Share of expenditures for care of Library grounds by Superintendent of Public Buildings and Grounds (War Department)		1,226.38	918.52
Department overhead (see p. 343)		4.03	.59
Engineer Corps—Superintendent of Public Buildings and Grounds		1,222.35	917.93
Overhead (see p. 343)		222.35	72.68
Assignable—sundry civil bill		1,000.00	845.25
Department of State—total overhead		421,218.57	373,464.80
Department of State proper		386,520.00	334,672.96
Legislative, executive, and judicial bill		251,520.00	297,375.93
Sundry civil bill		45,000.00	36,008.14
Diplomatic and consular bill		90,000.00	
Deficiency bills			1,288.89
Solicitor for State Department (Department of Justice)—legislative, executive, and judicial bill		5,000.00	5,000.00
Share of expenditures for State, War, and Navy Buildings		29,698.57	33,791.84
Legislative, executive, and judicial bill		29,698.57	32,387.40
Sundry civil bill			1,404.44
Department of the Treasury:			
Total department overhead		566,177.88	576,448.20
Department of the Treasury proper		535,856.00	546,210.82
Legislative, executive, and judicial bill		493,056.00	476,002.56
Sundry civil bill		42,800.00	39,517.66
Deficiency bills			30,690.60
Office of Solicitor for Treasury Department (Department of Justice)—legislative, executive, and judicial bill		29,480.00	29,427.82
Overhead on solicitor's office (Department of Justice—see p. 344)		841.88	809.56

BOOK OF ESTIMATES—STATEMENT NO. 2.—*Comparative summary showing estimates for 1913 and expenditures for 1911, classified by functions, units of organization, and appropriation bills*—Continued.

XIX. DEPARTMENT AND BUREAU OVERHEAD EXPENDITURES, BY BILLS—Contd.

Organization units and appropriation bills.	Page of Book of Estimates.	Estimates for 1913.	Expenditures for 1911.
Department of the Treasury—Continued.			
Bureau and division overhead—			
Division of Loans and Currency		$3,070.00	$2,823.89
Legislative, executive, and judicial bill		1,070.00	970.45
Sundry civil bill		2,000.00	1,853.44
Public Health and Marine-Hospital Service		117,035.00	113,874.36
Legislative, executive, and judicial bill		42,960.00	41,131.70
Sundry civil bill		74,075.00	72,742.66
Department of War:			
Total department overhead		2,433,170.43	2,346,146.87
General direction of work of department (office of Secretary)		495,360.00	436,577.74
Legislative, executive, and judicial bill		234,800.00	227,190.28
Sundry civil bill		258,000.00	198,977.63
Army bill		2,560.00	10,409.83
General direction of military activities (Chief of Staff and Inspector General)		304,409.44	286,612.55
Legislative, executive, and judicial bill		12,560.00	12,178.89
Army bill		291,909.44	274,433.66
Supervision of military personnel, etc. (Adjutant General and Judge Advocate General)		1,072,966.00	1,029,755.94
Legislative, executive, and judicial bill		806,550.00	782,197.27
Army bill		266,416.00	247,558.67
Payment of military salaries, etc. (Paymaster General)		521,202.00	489,431.67
Legislative, executive, and judicial bill		72,400.00	71,435.49
Army bill		448,802.00	417,996.58
Share of expenditures for State, War, and Navy Buildings		89,172.99	103,769.57
Legislative, executive, and judicial bill		89,172.99	99,456.75
Sundry civil bill			4,312.82
Bureau overhead:			
Subsistence Department		929,429.29	434,536.00
Legislative, executive, and judicial bill		75,188.71	74,091.70
Army bill		854,240.58	360,444.30
Quartermaster's Department		3,499,095.53	832,633.47
Legislative, executive, and judicial bill		281,137.90	270,088.65
Army bill		3,217,957.63	561,385.08
Miscellaneous bills and resolutions			908.75
Deficiency bills			300.39
Medical Department		3,391,519.40	2,807,817.88
Legislative, executive, and judicial bill		169,428.00	103,776.66
Army bill		3,222,091.40	2,704,041.82
Engineer Corps		343,563.97	217,911.81
Legislative, executive, and judicial bill		191,410.00	115,261.54
Sundry civil bill		3,480.00	6,579.94
Army bill		148,753.97	96,070.33
Signal Corps		610,185.45	474,836.67
Legislative, executive, and judicial bill		25,823.38	25,017.68
Army bill		584,362.07	449,768.01
Deficiency bills			51.00

BOOK OF ESTIMATES—STATEMENT NO. 2.—*Comparative summary showing estimates for 1913 and expenditures for 1911, classified by functions, units of organization, and appropriation bills*—Continued.

XIX. DEPARTMENT AND BUREAU OVERHEAD EXPENDITURES, BY BILLS—Contd.

Organization units and appropriation bills.	Page of Book of Estimates.	Estimates for 1913.	Expenditures for 1911.
Department of War—Continued.			
Bureau overhead—Continued.			
Ordnance Department		$734,156.10	$698,364.40
Legislative, executive, and judicial bill		91,760.00	90,323.08
Army bill		642,396.10	608,041.32
Department of Justice [1]—total overhead		300,671.90	261,146.95
Legislative, executive, and judicial bill		241,390.40	216,725.81
Sundry civil bill		59,281.50	41,865.95
Deficiency bills			2,555.19
Department of the Navy—total overhead		1,844,052.89	1,662,381.82
Overhead of Navy Department proper		1,618,827.97	1,457,433.54
Legislative, executive, and judicial bill		679,280.00	592,102.29
Sundry civil bill		153,000.00	140,538.73
Naval bill		786,547.97	724,782.77
Deficiency bills			9.75
Share of expenditures for State, War, and Navy Buildings		86,588.44	74,299.69
Legislative, executive, and judicial bills		86,588.44	71,211.69
Sundry civil bill			3,088.00
Marine Corps overhead—naval bill		138,636.48	130,648.59
Department of the Interior:			
Total department overhead		969,310.00	517,405.49
Department of the Interior proper		964,310.00	512,405.49
Legislative, executive, and judicial bill		486,710.00	439,798.81
Sundry civil bill		477,600.00	66,905.43
Deficiency bills			1,508.75
Recurrent indefinite appropriations of the general fund			4,292.50
Assistant Attorney General (Department of Justice)—legislative, executive, and judicial bill		5,000.00	5,000.00
Bureau overhead:			
General Land Office		643,320.00	673,017.34
Legislative, executive, and judicial bill		608,320.00	554,289.52
Sundry civil bill		35,000.00	116,119.32
Deficiency bills			2,608.50
Bureau of Indian Affairs		792,020.00	311,202.72
Legislative, executive, and judicial bill		313,020.00	234,837.34
Sundry civil bill		25,000.00	23,172.87
Indian bill		454,000.00	50,949.16
Deficiency bills			2,243.35
Bureau of Pensions and pension agencies		2,493,630.00	2,546,157.76
Legislative, executive, and judicial bill		1,780,880.00	1,812,695.15
Sundry civil bill		25,000.00	45,196.16
Pension bill		687,750.00	687,916.45
Miscellaneous bills and resolutions			350.00
Bureau of Education—legislative, executive, and judicial bill		16,200.00	9,741.43

[1] Including overhead on legal offices in the Departments of Treasury and Commerce and Labor.

BOOK OF ESTIMATES—STATEMENT NO. 2.—*Comparative summary showing estimates for 1913 and expenditures for 1911, classified by functions, units of organization, and appropriation bills*—Continued.

XIX. DEPARTMENT AND BUREAU OVERHEAD EXPENDITURES, BY BILLS—Contd.

Organization units and appropriation bills.	Page of Book of Estimates.	Estimates for 1913.	Expenditures for 1911.
Department of the Interior—Continued.			
Bureau overhead—Continued.			
Geological Survey		$427,320.00	$434,757.78
Legislative, executive, and judicial bill		61,700.00	60,721.62
Sundry civil bill		365,620.00	374,036.16
Bureau of Mines		150,650.00	101,639.70
Legislative, executive, and judicial bill		21,350.00	5,537.83
Sundry civil bill		129,300.00	96,101.87
Department of Agriculture:			
Department overhead		955,906.00	833,551.18
Sundry civil bill		191,500.00	196,689.00
Agricultural bill		764,406.00	636,862.18
Bureau overhead:			
Weather Bureau		376,640.00	330,051.87
Sundry civil bill		52,000.00	45,000.00
Agricultural bill		324,640.00	285,051.87
Bureau of Animal Industry		146,744.00	121,579.44
Sundry civil bill		30,000.00	29,635.31
Agricultural bill		91,444.00	78,084.19
Recurrent definite appropriations		25,300.00	13,859.94
Bureau of Plant Industry		141,965.00	114,072.09
Sundry civil bill		38,000.00	37,489.03
Agricultural bill		103,965.00	76,583.06
Forest Service		519,253.00	509,722.80
Sundry civil bill		28,000.00	26,330.28
Agricultural bill		491,253.00	483,392.52
Bureau of Chemistry		107,120.00	87,128.17
Sundry civil bill		13,000.00	12,124.46
Agricultural bill		94,120.00	75,003.71
Bureau of Entomology		59,850.00	41,073.65
Sundry civil bill		14,000.00	14,110.61
Agricultural bill		45,850.00	26,963.04
Biological Survey		27,150.00	21,437.36
Sundry civil bill		7,000.00	6,574.14
Agricultural bill		20,150.00	14,863.22
Office of Experiment Stations		83,850.00	70,614.94
Sundry civil bill		38,000.00	36,969.36
Agricultural bill		45,850.00	33,645.58
Department of Commerce and Labor:			
Total department overhead		309,775.23	236,366.53
Department of Commerce and Labor proper		283,513.62	213,306.45
Legislative, executive, and judicial bill		244,513.62	188,836.08
Sundry civil bill		39,000.00	17,619.14
Deficiency bills			6,851.23
Law offices (Department of Justice)—legislative, executive and judicial bill		25,540.00	22,433.33
Overhead on law offices (Department of Justice)—(see p. 344)		721.61	626.75

BOOK OF ESTIMATES—STATEMENT NO. 2.—*Comparative summary showing estimates for 1913 and expenditures for 1911, classified by functions, units of organization, and appropriation bills*—Continued.

XIX. DEPARTMENT AND BUREAU OVERHEAD EXPENDITURES, BY BILLS—Contd.

Organization units and appropriation bills.	Page of Book of Estimates.	Estimates for 1913.	Expenditures for 1911.
Department of Commerce and Labor—Continued.			
Bureau overhead:			
Coast and Geodetic Survey—sundry civil bill		$359,300.00	$295,319.75
Bureau of Labor—legislative, executive, and judicial bill		16,967.40	14,724.72
Bureau of Fisheries		76,200.00	82,012.14
Sundry civil bill		76,200.00	81,985.66
Deficiency bills			26.48
Smithsonian Institution—total overhead—sundry civil bill		51,500.00	16,725.04

BOOK OF ESTIMATES—STATEMENT NO. 3.—*Summary of estimates by items of appropriation, supplemented by a statement of the beginning and ending balances, and a comparison with five years' expenditures.*

Department of the Interior.

[The following summary of the estimates by items of appropriation is to be considered as illustrative rather than as representing any conclusion reached by the commission with respect to the detail in which appropriations should be made for functions or classes of work. If only one appropriation were made for the work of a bureau or of any branch thereof, it would be subclassified by means of allotments.]

Items of appropriation.	Year.	Actual or estimated— Balance from prior years.	Appropriation.	Other credits.	Total.	Expenditures.	Amount lapsing to surplus.
Geological Survey.							
Administration:							
Overhead	1909						
	1910						
	1911					$103,884.73	
	1912						
	1913		$125,040.00				
Capital outlays—							
Equipment	1909						
	1910						
	1911					973.92	
	1912						
	1913		1,960.00				
Publication of reports and maps:							
Current expenses—							
Operation	1909						
	1910						
	1911					252,024.49	
	1912						
	1913		298,607.00				
Maintenance	1909						
	1910						
	1911					602.84	
	1912						
	1913		700.00				
Capital outlays—							
Equipment	1909						
	1910						
	1911					3,294.41	
	1912						
	1913		3,400.00				

BOOK OF ESTIMATES—STATEMENT NO. 3.—*Summary of estimates by items of appropriation, supplemented by a statement of the beginning and ending balances, and a comparison with five years' expenditures*—Continued.

Department of the Interior—Continued.

Items of appropriation.	Year.	Actual or estimated— Balance from prior years.	Appropriation.	Other credits.	Total.	Expenditures.	Amount lapsing to surplus.
Geological Survey—Con.							
Topographic surveys of the United States: Current expenses—							
Operation	1909						
	1910						
	1911					$330,539.44	
	1912						
	1913		$361,689.00				
Maintenance	1909						
	1910						
	1911					2,792.21	
	1912						
	1913		2,000.00				
Capital outlays—							
Equipment	1909						
	1910						
	1911					9,501.20	
	1912						
	1913		25,000.00				
Geologic surveys of the United States: Current expenses—							
Operation	1909						
	1910						
	1911					274,845.09	
	1912						
	1913		412,002.00				
Maintenance	1909						
	1910						
	1911					1,144.01	
	1912						
	1913		2,000.00				
Capital outlays—							
Equipment	1909						
	1910						
	1911					14,034.21	
	1912						
	1913		25,000.00				
Investigation of the mineral resources of Alaska: Current expenses—							
Operation	1909						
	1910						
	1911					77,393.22	
	1912						
	1913		85,620.00				
Maintenance	1909						
	1910						
	1911					372.36	
	1912						
	1913		400.00				
Contingencies and losses	1909						
	1910						
	1911					415.00	
	1912						
	1913						
Capital outlays—							
Equipment	1909						
	1910						
	1911					7,616.41	
	1912						
	1913		8,000.00				

BOOK OF ESTIMATES—STATEMENT No. 3.—*Summary of estimates by items of appropriation, supplemented by a statement of the beginning and ending balances, and a comparison with five years' expenditures*—Continued.

Department of the Interior—Continued.

Items of appropriation.	Year.	Actual or estimated— Balance from prior years.	Appropriation.	Other credits.	Total.	Expenditures.	Amount lapsing to surplus.
Geological Survey—Con.							
Chemical and physical researches:							
Current expenses—							
Operation	1909						
	1910						
	1911					$20,263.96	
	1912						
	1913		$47,900.00				
Maintenance	1909						
	1910						
	1911					71.58	
	1912						
	1913		100.00				
Capital outlays—							
Equipment	1909						
	1910						
	1911					412.88	
	1912						
	1913		5,000.00				
Compilation of statistics of the mineral production of the United States:							
Current expenses—							
Operation	1909						
	1910						
	1911					60,179.20	
	1912						
	1913		91,900.00				
Maintenance	1909						
	1910						
	1911					15.50	
	1912						
	1913		20.00				
Capital outlays—							
Equipment	1909						
	1910						
	1911					1,288.62	
	1912						
	1913		1,500.00				
Investigation of the water resources of the United States:							
Current expenses—							
Operation	1909						
	1910						
	1911					139,402.89	
	1912						
	1913		278,265.00				
Maintenance	1909						
	1910						
	1911					1,738.58	
	1912						
	1913		2,000.00				
Capital outlays—							
Equipment	1909						
	1910						
	1911					2,436.45	
	1912						
	1913		5,000.00				

BOOK OF ESTIMATES—STATEMENT No. 3.—*Summary of estimates by items of appropriation, supplemented by a statement of the beginning and ending balances, and a comparison with five years' expenditures*—Continued.

Department of the Interior—Continued.

Items of appropriation.	Year.	Actual or estimated— Balance from prior years.	Appropriation.	Other credits.	Total.	Expenditures.	Amount lapsing to surplus.
Geological Survey—Con.							
Surveying the national forests:							
Current expenses—							
Operation	1909						
	1910						
	1911					$64,921.48	
	1912						
	1913		$85,917.00				
Maintenance	1909						
	1910						
	1911					559.13	
	1912						
	1913		600.00				
Capital outlays—							
Equipment	1909						
	1910						
	1911					4,452.19	
	1912						
	1913		5,000.00				
Bureau of Mines.							
Administration:							
Overhead	1909						
	1910						
	1911					51,504.82	
	1912						
	1913		74,300.00				
Capital outlays—							
Equipment	1909						
	1910						
	1911					14,894.52	
	1912						
	1913						
Investigating mine accidents, and rescue work:							
Current expenses—							
Operation	1909						
	1910						
	1911					199,994.81	
	1912						
	1913		332,925.00				
Maintenance	1909						
	1910						
	1911					12,649.81	
	1912						
	1913		10,425.00				
Capital outlays—							
Structures	1909						
	1910						
	1911					7,366.48	
	1912						
	1913		58,050.00				
Equipment	1909						
	1910						
	1911					86,012.16	
	1912						
	1913		12,600.00				
Stores	1909						
	1910						
	1911					3,563.28	
	1912						
	1913						

BOOK OF ESTIMATES—STATEMENT No. 3.—*Summary of estimates by items of appropriation, supplemented by a statement of the beginning and ending balances, and a comparison with five years' expenditures*—Continued.

Department of the Interior—Continued.

Items of appropriation.	Year.	Actual or estimated— Balance from prior years.	Appropriation.	Other credits.	Total.	Expenditures.	Amount lapsing to surplus.
Bureau of Mines—Con.							
Testing fuel for Government use:							
Current expenses—							
Operation	1909						
	1910						
	1911					$90,128.99	
	1912						
	1913		$117,970.00				
Maintenance	1909						
	1910						
	1911					4,681.70	
	1912						
	1913		1,925.00				
Capital outlays—							
Structures	1909						
	1910						
	1911					150.00	
	1912						
	1913		300.00				
Equipment	1909						
	1910						
	1911					4,848.49	
	1912						
	1913		14,805.00				
Investigations into the treatment of ores and other mineral substances:							
Current expenses—							
Operation	1909						
	1910						
	1911						
	1912						
	1913		92,600.00				
Capital outlays—							
Equipment	1909						
	1910						
	1911						
	1912						
	1913		7,400.00				
Investigation of coals in Alaska:							
Current expenses—							
Operation	1909						
	1910						
	1911						
	1912						
	1913		39,300.00				
Capital outlays—							
Equipment	1909						
	1910						
	1911						
	1912						
	1913		10,700.00				
Inspecting mines in the Territories:							
Current expenses—							
Operation	1909						
	1910						
	1911					3,246.20	
	1912						
	1913		9,500.00				

BOOK OF ESTIMATES—STATEMENT No. 4.—*Detail estimates of appropriations, compared with allotments for the current year and actual expenditures for the three preceding years.*

SUNDRY CIVIL BILL.

Department of the Interior.

[NOTE.—The items in italics are those included in the pro forma summary by items of appropriation (Statement No. 3). The boldface figures represent activital totals.]

Units of organization, activities, and character and objects of expenditure.	Reference to explanatory notes.	Estimates for 1913.	Allotments for 1912.	Actual expenditures for—		
				1911	1910	1909
GEOLOGICAL SURVEY.						
Total		**$1,855,620.00**		**$1,384,175.99**		
Bureau administration		**127,000.00**		**104,858.65**		
Overhead		*125,040.00*		*103,884.73*		
Salaries and wages		125,000.00		103,867.36		
Services other than personal—transportation of things		40.00		17.37		
Capital outlays—educational equipment		*1,960.00*		*973.92*		
Publication of reports and maps		**302,707.00**		**255,921.74**		
Current expenses		299,307.00		252,627.33		
Operation		*298,607.00*		*252,024.49*		
Salaries and wages		104,927.00		89,334.41		
Services other than personal		170,180.00		145,072.55		
Transportation of persons		100.00		74.66		
Transportation of things		110.00		99.22		
Subsistence and support of persons		90.00		70.35		
Communication service		100.00		72.56		
Printing, engraving, etc		168,200.00		143,724.38		
Heat, light, and power		1,500.00		966.70		
Special and miscellaneous		80.00		64.68		

BOOK OF ESTIMATES—STATEMENT No. 4—*Detail estimates of appropriations, compared with allotments for current year and actual expenditures for the three preceding years*—Continued.

SUNDRY CIVIL BILL—Continued.

Department of the Interior—Continued.

Units of organization activities, and character and objects of expenditure.	Reference to explanatory notes.	Estimates for 1913.	Allotments for 1912.	Actual expenditures for—		
				1911	1910	1909
GEOLOGICAL SURVEY—Continued.						
Publication of reports and maps—Continued.						
Current expenses—Continued.						
Operation—Continued.						
Materials		$3,500.00		$2,089.02		
Supplies		20,000.00		15,528.51		
Stationery, etc		19,650.00		15,294.86		
Fuel		10.00		2.40		
Mechanics', engineers', etc		300.00		213.13		
Wearing apparel		25.00		10.20		
Special and miscellaneous		15.00		7.92		
Maintenance—services other than personal—repairing		*700.00*		*602.84*		
Capital outlays—equipment		*3,400.00*		*3,294.41*		
Furniture and furnishings, etc		350.00		325.22		
Production and construction equipment		2,950.00		2,874.75		
Scientific equipment		100.00		94.44		
Topographic surveys of the United States	(1)	**389,689.00**		**342,832.85**		
Current expenses		364,689.00		333,235.65		
Operation		*361,689.00*		*330,539.44*		
Salaries and wages		244,589.00		219,143.88		

Services other than personal		85,000.00		82,330.38
Transportation of persons		27,000.00		26,175.84
Transportation of things		6,200.00		6,109.43
Subsistence and support of persons		34,000.00		33,449.85
Subsistence and care of animals		11,500.00		10,823.05
Printing and engraving		4,500.00		4,272.65
Communication service		650.00		578.46
Heat, light, and power		25.00		22.66
Special and miscellaneous		1,125.00		898.44
Materials		2,000.00		1,851.44
Supplies		29,900.00		27,117.74
Stationery, etc.		4,500.00		4,311.01
Fuel		500.00		394.89
Mechanics', engineers', etc.		25.00		23.75
Wearing apparel		125.00		106.25
Forage		10,200.00		9,060.70
Provisions		14,400.00		13,094.15
Special and miscellaneous		150.00		126.99
Rent		100.00		96.00
Maintenance—services other than personal—repairing		*2,000.00*		*2,792.21*
Capital outlays—equipment		*25,000.00*		*9,501.20*
Scientific		20,000.00		7,610.70
Live stock		5,000.00		1,890.50
Geologic surveys of the United States	[1]	**439,002.00**		**290,023.31**
Current expenses		414,002.00		275,989.10
Operation		*413,002.00*		*274,845.09*
Salaries and wages		354,002.00		220,622.93

EXPLANATORY NOTES (REASONS FOR PROPOSED INCREASES, ETC.).

[1] Topographic surveys. The increase proposed is believed to be justified by the fact that the demand for topographic surveys is no longer confined to any one section of the United States, and at the present rate of progress in mapping the Survey can not meet this demand at all adequately.

[2] Geologic surveys. The policy of the Secretary of the Interior to coordinate closely all work of the department relating to the public lands makes the Survey in fact as well as in name the official agency for classifying the public domain. This policy has added enormously to the work of the Survey, and, since added work has been of a nature requiring prompt attention, other equally important but less urgent work has suffered through delay and postponement. The requested increase in the appropriation for geologic work has for its chief purpose the provision for an increase in the facilities of the land-classification board to handle current public-land business. It would not permit of any expansion of the scientific and economic geologic work, although such expansion is demanded along several lines.

BOOK OF ESTIMATES—STATEMENT NO. 4.—*Detail estimates of appropriations, compared with allotments for the current year and actual expenditures for the three preceding years*—Continued.

SUNDRY CIVIL BILL—Continued.

Department of the Interior—Continued.

Units of organization, activities, and character and objects of expenditure.	Reference to explanatory notes.	Estimates for 1913.	Allotments for 1912.	Actual expenditures for—		
				1911	1910	1909
GEOLOGICAL SURVEY—Continued.						
Geologic Surveys of the United States—Continued.						
Current expenses—Continued.						
Operation—Continued.						
Services other than personal		$15,400.00		$44,505.59		
Transportation of persons		23,000.00		23,071.89		
Transportation of things		2,800.00		2,505.73		
Subsistence and support of persons		9,000.00		8,331.89		
Subsistence and care of animals		4,000.00		4,019.18		
Communication service		450.00		395.97		
Printing and engraving		5,000.00		5,076.79		
Heat, light, and power		200.00		173.69		
Special and miscellaneous		950.00		930.45		
Materials		600.00		540.32		
Supplies		12,000.00		9,176.25		
Stationery, etc		5,000.00		3,684.62		
Fuel		250.00		181.93		
Mechanics', engineers', etc		30.00		24.19		
Wearing apparel		150.00		107.60		
Forage		3,020.00		2,060.71		
Provisions		3,500.00		3,068.88		
Special and miscellaneous		50.00		48.32		
Maintenance—services other than personal—repairing		*2,000.00*		*1,144.01*		
Capital outlays—equipment		*25,000.00*		*14,054.21*		
Scientific		20,500.00		10,656.71		
Live stock		4,500.00		3,377.50		

Investigation of mineral resources of Alaska			94,020.00			85,796.99	
Current expenses			86,020.00			78,180.58	
Operation			*85,620.00*			*77,393.22*	
Salaries and wages			49,020.00			48,441.52	
Services other than personal			30,000.00			23,402.52	
Transportation of persons			14,000.00			11,481.11	
Transportation of things			8,500.00			5,710.62	
Subsistence and support of persons			5,500.00			4,450.28	
Subsistence and care of animals			1,000.00			882.90	
Communication service			150.00			116.22	
Printing and engraving			600.00			562.64	
Special and miscellaneous			250.00			198.75	
Materials			350.00			303.01	
Supplies			6,000.00			5,012.67	
Stationery, etc			1,100.00			966.34	
Fuel			10.00			9.35	
Mechanics', engineers', etc			5.00			3.20	
Wearing apparel			120.00			88.00	
Forage			2,200.00			1,833.06	
Provisions			2,540.00			2,089.29	
Special and miscellaneous			25.00			23.43	
Rent			250.00			233.50	
Maintenance—services other than personal—repairing			*400.00*			*372.56*	
Contingencies and losses						*415.00*	
Capital outlays—equipment			*8,000.00*			*7,616.41*	
Scientific			4,500.00			4,341.41	
Live stock			3,500.00			3,275.00	

BOOK OF ESTIMATES—STATEMENT NO. 4.—*Detail estimates of appropriations, compared with allotments for the current year and actual expenditures for the three preceding years*—Continued.

SUNDRY CIVIL BILL—Continued.

Department of the Interior—Continued.

Units of organization, activities, and character and objects of expenditure.	Reference to explanatory notes.	Estimates for 1913.	Allotments for 1912.	Actual expenditures for—		
				1911	1910	1909
GEOLOGICAL SURVEY—Continued.						
Chemical and physical researches	(1)	$53,000.00		$20,748.41		
Current expenses		48,000.00		20,335.53		
Operation		*47,900.00*		*20,263.95*		
Salaries and wages		45,500.00		18,348.80		
Services other than personal		970.00		526.86		
Transportation of persons		150.00		16.35		
Transportation of things		10.00		3.80		
Subsistence and support of things		50.00		16.85		
Communication service		20.00		9.18		
Printing and engraving		185.00		82.83		
Heat, light, and power		650.00		396.05		
Special and miscellaneous		5.00		1.80		
Materials		30.00		29.96		
Supplies		1,200.00		1,164.48		
Stationery, etc		1,198.00		1,163.10		
Fuel		1.00		.75		
Mechanics, engineers, etc		1.00		.63		
Rent		200.00		193.85		
Maintenance—services other than personal—repairing		*100.00*		*71.58*		
Capital outlays—scientific equipment		*5,000.00*		*412.88*		

Compilation of statistics of the mineral production of the United States	(2)	93,420.00		70,483.32		
Current expenses		91,920.00		69,194.70		
Operation		*91,900.00*		*69,179.20*		
Salaries and wages		79,400.00		60,338.57		
Services other than personal		11,400.00		7,796.76		
Transportation of persons		5,250.00		3,668.22		
Transportation of things		600.00		356.48		
Subsistence and support of persons		3,950.00		2,475.59		
Subsistence and care of animals		50.00		26.70		
Communication service		1,000.00		756.32		
Printing and engraving		300.00		290.26		
Heat, light, and power		10.00		9.19		
Special and miscellaneous		240.00		214.00		
Materials		50.00		47.21		
Supplies		400.00		375.41		
Stationery, etc		350.00		342.93		
Forage		3.00		1.70		
Provisions		10.00		7.50		
Special and miscellaneous		37.00		23.28		
Rent		650.00		621.25		
Maintenance—services other than personal—repairing		*20.00*		*15.50*		
Capital outlays—scientific equipment		*1,500.00*		*1,288.62*		

EXPLANATORY NOTES (REASONS FOR PROPOSED INCREASES, ETC.).

[1] Chemical and physical researches. The investigations of the present year, especially those looking toward the discovery of potash and nitrate deposits, deserve to be continued with greater vigor, and the recommended increase is regarded as modest in view of the importance of this work. The appropriation for 1912 was $40,000, including $20,000 for search for potash and nitrate deposits.

[2] Compilation of statistics of mineral production. There has been no increase in this appropriation since 1905. In that year it was estimated that the number of producers with which the Division of Mineral Resources corresponded was 50,000. There are now between 75,000 and 80,000, and in this period the total value of the mineral products of the United States has increased about one-third. There has been a proportionate increase in the amount of work of a scientific and technical nature, and in the general correspondence. Under the present appropriation it is not possible to do the field work necessary for the proper study of the producing localities and the preparation of the annual report on the Nation's mineral resources. Unless additional funds are provided some lines of investigation will have to be abandoned altogether, or it will be impossible to live up to the standard which the public has a right to expect.

BOOK OF ESTIMATES—STATEMENT NO. 4.—*Detail estimates of appropriations, compared with allotments for the current year and actual expenditures for the three preceding years*—Continued.

SUNDRY CIVIL BILL—Continued.

Department of the Interior—Continued.

Units of organization, activities, and character and objects of expenditure.	Reference to explanatory notes.	Estimates for 1913.	Allotments for 1912.	Actual expenditures for—		
				1911	1910	1909
GEOLOGICAL SURVEY—Continued.						
Investigation of the water resources of the United States	(1)	$285,265.00		$143,577.92		
Current expenses		280,265.00		141,141.47		
Operation		*278,265.00*		*139,402.89*		
Salaries and wages		210,265.00		99,798.64		
Services other than personal		55,700.00		32,193.52		
Transportation of persons		25,500.00		13,674.82		
Transportation of things		5,000.00		3,444.54		
Subsistence and support of persons		16,500.00		9,874.70		
Subsistence and care of animals		1,800.00		853.50		
Communication service		2,100.00		902.74		
Printing and engraving		2,500.00		2,238.79		
Special and miscellaneous		2,500.00		1,204.43		
Materials		4,500.00		2,186.53		
Supplies		5,000.00		2,431.20		
Stationery, etc		3,400.00		1,669.41		
Fuel		100.00		45.40		
Mechanics', engineers', etc		50.00		12.55		
Wearing apparel		500.00		205.85		
Forage		500.00		242.45		
Provisions		300.00		189.83		
Special and miscellaneous		150.00		65.71		
Rent		2,800.00		2,793.00		
Maintenance—services other than personal—repairing		*2,000.00*		*1,738.58*		

Capital outlays—scientific equipment			*5,000.00*			*2,436.45*	
Surveying the national forests			**71,517.00**			**69,932.80**	
Current expenses			66,517.00			65,480.61	
Operation			*65,917.00*			*64,921.48*	
Salaries and wages			40,217.00			39,473.81	
Services other than personal			14,800.00			14,655.25	
Transportation of persons			4,600.00			4,526.77	
Transportation of things			2,000.00			1,994.44	
Subsistence and support of persons			4,100.00			4,087.85	
Subsistence and care of animals			3,600.00			3,603.16	
Communication service			50.00			42.39	
Printing and engraving			200.00			188.20	
Special and miscellaneous			250.00			212.44	
Materials			500.00			501.25	
Supplies			8,600.00			8,496.98	
Stationery, etc			400.00			356.14	
Fuel			70.00			69.89	
Mechanics, engineers, etc			5.00			5.05	
Wearing apparel			75.00			71.25	
Forage			2,500.00			2,493.46	
Provisions			5,500.00			5,453.06	
Special and miscellaneous			50.00			48.13	
Rent			1,800.00			1,794.19	
Maintenance—services other than personal—repairing			*600.00*			*559.13*	
Capital outlays—scientific equipment			*5,000.00*			*4,452.19*	

EXPLANATORY NOTES (REASONS FOR PROPOSED INCREASES, ETC.).

[1] Investigation of water resources. The demands upon this appropriation by the reason of the larger interest which is taken by the Nation in its water resources have increased during the present year to such an extent as to make the inadequateness of the present appropriation not only most apparent but actually embarrassing in the administration of the public domain.

BOOK OF ESTIMATES—STATEMENT No. 4.—*Detail estimates of appropriations, compared with allotments for the current year and actual expenditures for the three preceding years*—Continued.

SUNDRY CIVIL BILL—Continued.

Department of the Interior—Continued.

Units of organization, activities, and character and objects of expenditure.	Reference to explanatory notes.	Estimates for 1913.	Allotments for 1912.	Actual expenditures for—		
				1911	1910	1909
BUREAU OF MINES.						
Total		$782,800.00		$479,041.26		
Bureau administration	(1)	74,300.00		66,399.34		
Overhead		*74,300.00*		*51,504.88*		
Salaries and wages		67,700.00		48,550.22		
Services other than personal		6,600.00		2,954.60		
Transportation of persons		4,000.00		1,742.39		
Transportation of things		200.00		159.62		
Subsistence and support of persons		2,000.00		842.42		
Communication service		400.00		210.17		
Capital outlays—equipment—stationery				*14,894.68*		
Investigating mine accidents, and rescue work		414,000.00		309,586.54		
Current expenses	(2)	343,350.00		212,644.62		
Operation		*332,925.00*		*199,994.81*		
Salaries and wages		227,414.00		141,208.43		
Services other than personal		49,694.00		36,932.48		
Transportation of persons		16,270.00		12,481.31		
Transportation of things		7,627.00		5,522.76		

Subsistence and support of persons	17,480.00	12,731.45	
Storage and care of vehicles	360.00	250.78	
Communication service	1,340.00	1,022.39	
Printing and engraving	302.00	288.95	
Heat, light, and power	1,515.00	1,219.57	
Special and miscellaneous	4,800.00	3,415.27	
Supplies	55,817.00	21,853.90	
Stationery, drafting, scientific, etc.	52,357.00	18,577.15	
Fuel	3,400.00	3,221.18	
Cleaning and toilet	60.00	55.57	
Maintenance	*10,425.00*	*12,649.81*	
Salaries and wages	4,650.00	5,281.40	
Services other than personal—repairing	3,625.00	5,140.85	
Materials	2,150.00	2,227.56	

EXPLANATORY NOTES (REASONS FOR PROPOSED INCREASES, ETC.).

[1] General expenses.—Having been based upon an extensive, varied, and well-developed work under the Geological Survey, the Bureau of Mines, though nominally the youngest branch of the Government service, is in reality well organized, in close touch with the problems for which it was created, and in its duties and responsibilities one of the large Government bureaus.

The appropriations for its work are less to-day than were those covering this work of three years ago under the Technologic Branch of the Survey. Congress, in establishing the bureau, greatly enlarged the scope of the work, without increasing the appropriation for investigations.

The legitimate demands upon it from the Government, from the mining industry, and from the public have far outgrown its appropriations and its ability to meet these demands. The delays in the work are now bringing adverse criticism, especially from the miners, the most difficult and yet the most important element to reach.

The bureau has now 300 employees, with work well organized, as compared with 125 employees when the amounts of its present appropriations were agreed upon. It is ready to use efficiently even larger appropriations than those now asked for.

[2] Investigation of mine accidents and rescue work—expenses.—The increase now asked for was approved last year by the department and by the President.

Nearly one-half of the present appropriation is for mine-rescue cars and stations, which is essential educational work, but noninvestigative; only one-half is for investigations. Neither half of the work can be adequately cared for without this increase. During the present year the work of the mine-rescue cars has been suspended for 3 months owing to a lack of sufficient funds, and the investigative work has been delayed for lack of funds.

Ten thousand mines of every kind are to be considered.

One and one-half million men are to be reached, which is all the more difficult as half of them are non-English speaking. But already the bureau is getting results.

The confidence and cooperation of the operators and miners are being won, and the work is well organized. Already the loss of life is 30 per cent less than before this work was begun. All conditions are favorable for larger results if the additional funds are available. A much larger increase could be used effectively.

BOOK OF ESTIMATES—STATEMENT NO. 4.—*Detail estimates of appropriations compared with allotments for the current year and actual expenditures for the three preceding years*—Continued.

SUNDRY CIVIL BILL—Continued.

Department of the Interior—Continued.

Units of organization, activities, and character and objects of expenditure.	Reference to explanatory notes.	Estimates for 1913.	Allotments for 1912.	Actual expenditures for—		
				1911	1910	1909
BUREAU OF MINES—Continued.						
Investigating mine accidents, and rescue work Continued.						
Capital outlays		$70,650.00		$96,941.92		
Structures (rescue stations)—services other than personal—construction	(1)	*58,050.00*		*7,366.48*		
Equipment—rescue and experimental apparatus		*12,600.00*		*86,012.16*		
Stores—stationery, etc				*3,563.28*		
Testing fuel for Government use	(2)	135,000.00		99,809.18		
Current expenses		119,895.00		94,810.69		
Operation		*117,970.00*		*90,128.99*		
Salaries and wages		99,665.00		75,378.43		
Services other than personal		7,130.00		6,472.22		
Transportation of persons		2,530.00		2,332.61		
Transportation of things		850.00		767.22		
Subsistence and support of persons		2,850.00		2,532.46		
Special and miscellaneous		900.00		839.93		
Supplies		11,175.00		8,278.34		
Stationery, drafting, scientific, etc		10,375.00		7,499.05		
Fuel		800.00		779.29		
Maintenance—services other than personal—repairing		*1,925.00*		*4,681.70*		

Capital outlays			15,105.00		4,008.49		
Structures			*900.00*		*150.00*		
Salaries and wages			100.00		50.00		
Materials			150.00		75.00		
Supplies			50.00		25.00		
Equipment			*14,805.00*		*4,848.49*		
Furniture and furnishings			305.00		279.25		
Scientific			14,500.00		4,569.24		

Explanatory Notes (Reasons for Proposed Increases, etc.).

[1] **Structures for mine-accident work:**

Sidings for rescue cars, $4,000.—For 5 of the 7 rescue cars now operated by the Bureau of Mines, no sidings for headquarters have been secured, nor can be secured at proper places without authority of Congress.

Without such sidings there are frequently difficulties, delays, and dangers of collisions. In several cases the needed land will be donated or leased at a nominal figure if Congress will grant the necessary authority; and in certain cases the railway companies will contribute the rails if the Bureau of Mines can contribute the necessary labor and incidentals.

Mine-rescue station at McAlester, Okla.—At McAlester, Okla., a site and building for the mine-rescue station established there is necessary to the proper carrying on of the work. A suitable site and new building (costing $8,000 in 1910), well adapted to this purpose, can be purchased by the department for $4,000.

Building for experimental work, $50,000 (toward a total of $200,000).—The Bureau of Mines has now no buildings of its own in which to carry on the investigations required of it by Congress.

The buildings it now occupies at Pittsburgh are unsuited to its purpose and inadequate, and their return to the War Department for its own use has been requested.

Several buildings will be needed. The plan here recommended contemplates the authorization of one building now, and one or more buildings subsequently as conditions may demand, thus following the plan adopted for the Bureau of Standards, which has now in Washington four fireproof buildings of this type.

[2] Testing fuels.—This increase ($100,000 to $135,000) was approved last year by the department, the President, and the Senate.

When $100,000 was appropriated for this work three years ago, less than 10 per cent of the Government fuel was inspected by this service. Now practically all of it, valued at over $6,000,000, is purchased under the advice of the Bureau of Mines, Government power plants are being examined, and general problems of increased efficiency, spontaneous combustion, storage of coal, etc., are referred to it by various Government departments (Navy, Army, Isthmian Canal Commission, etc.).

This increase is necessary to efficient work. It will prove a good investment for the Government, and a far larger good investment for the general public by reason of the fact that data obtained for the Government heating and power plants in different parts of the country are equally beneficial to the general public, whose fuel bills average $1,500,000,000 yearly.

BOOK OF ESTIMATES—STATEMENT NO. 4.—*Detail estimates of appropriations, compared with allotments for the current year and actual expenditures for the three preceding years*—Continued.

SUNDRY CIVIL BILL—Continued.

Department of the Interior—Continued.

Units of organization, activities, and character and objects of expenditure.	Reference to explanatory notes.	Estimates for 1913.	Allotments for 1912.	Actual expenditures for—		
				1911	1910	1909
BUREAU OF MINES—Continued.						
Investigations into the treatment of ores and other mineral substances	(1)	$100,000.00				
Current expenses—operation		*92,600.00*				
Salaries and wages		56,000.00				
Services other than personal		35,600.00				
Transportation of persons		16,000.00				
Transportation of things		1,000.00				
Subsistence and support of persons		14,000.00				
Subsistence and care of animals		1,000.00				
Special and miscellaneous		3,600.00				
Supplies—mechanics', engineers', etc		1,000.00				
Capital outlays—equipment		*7,400.00*				
Production and construction		2,500.00				
Live stock		800.00				
Transportation and conveying		1,600.00				
Furniture and furnishings		2,500.00				
Investigation of coals in Alaska	(2)	50,000.00				
Current expenses—operation		*39,300.00*				
Salaries and wages		27,700.00				
Services other than personal		9,100.00				
Transportation of persons		3,670.00				
Transportation of things		50.00				

Subsistence and support of persons		4,850.00			
Subsistence and care of animals		480.00			
Special and miscellaneous		50.00			
Supplies		2,500.00			
Mechanics', engineers', etc.		500.00			
Explosives		2,000.00			
Capital outlays—equipment		*10,700.00*			
Production and construction		3,600.00			
Live stock		800.00			
Transportation and conveying		3,800.00			
Furniture and furnishings		2,500.00			
Inspecting mines in the Territories		**9,500.00**		**$3,246.20**	
Current expenses—operation		*9,500.00*		*3,246.20*	
Salaries and wages		3,000.00		2,000.00	
Services other than personal		6,500.00		1,246.20	
Transportation of persons		3,500.00		650.32	
Subsistence and support of persons		3,000.00		595.88	

EXPLANATORY NOTES (REASONS FOR PROPOSED INCREASES, ETC.).

[1] Investigation into the treatment of ores and other mineral substances, $100,000.—The demand for this work is more general than for any other new work.

The waste or losses in American mining and metallurgical industries are estimated to be equivalent to not less than $400,000,000 yearly, a considerable part of which can be saved. This does not appeal to the individual who frequently makes larger temporary profits by following wasteful methods. It should and will appeal to the Nation. Public opinion and resulting State legislation will enforce the remedial measures if the Bureau of Mines develops the facts and points out the way.

The plans for this new work are matured, and the men to take charge of the investigations are in sight. The problems are national in scope and importance. There is therefore no occasion for delay, nor for commencing with a smaller and less efficient appropriation, the appropriations being small when considered in view of the magnitude of the interests involved.

It is proposed to divide the appropriations for these investigations, if secured, about as follows, along lines where the waste is large and where prompt remedial action is most likely:

For wastes in metal mining industries	$50,000
For wastes in coking and gas industries	20,000
For wastes in petroleum and natural-gas industries	12,000
For wastes in miscellaneous mineral industries	18,000

[2] Investigation of coals in Alaska, $50,000.—The information to be gained by these investigations is essential to the formation of intelligent plans covering the mining and utilization of the coals in Alaska belonging to the Government, and it is especially essential to any plans for securing high-grade coal for the use of the Army and naval vessels in Pacific waters. These vessels must now purchase coal in Japan, British Columbia, or West Virginia.

In view of the difficulties under which the work in Alaska will have to be done and the importance of doing this work thoroughly and with least delay, the amount of the appropriation estimated is reasonably small.

XXV. REASONS FOR SCHEME ADOPTED BY THE COMMISSION FOR RECLASSIFICATION OF EXPENDITURES, APPROPRIATIONS, AND ESTIMATES.

Expenditures, appropriations, and estimates of the Government are classified from four different points of view, viz:

1. The amount estimated, appropriated, or expended for each function or class of work.
2. The amount estimated, appropriated, or expended by each organization unit.
3. The amount estimated, appropriated, or expended for current expenses as distinguished from fixed charges, capital outlays, contingencies, and losses.
4. The amount estimated, appropriated, or expended under each appropriation act or method of financing.

The reasons for the classification adopted by the commission with respect to the first of these methods of analysis are discussed below. The other methods of classification do not seem to need special discussion here.

The general purpose of classifying expenditure data according to functions and character of activities has already been discussed. Nothing has been said, however, to indicate the controlling motives for adopting the particular classification which is used in this report. The three main classifications of expenditure data by functions are as follows:

1. General functions.
2. Military functions.
3. Civil functions.

This general basis for classification was adopted for the reason that it was thought to be desirable, as a matter of information to those who are required to think about the Government in terms of public policy, to distinguish between the cost of carrying on the military functions of Government as distinct from the cost of carrying on the civil functions of Government. Such a classification, however, at once makes apparent that there are certain activities which are neither military nor civil; that is, activities which are general in character—which pertain to the Government as a whole. These activities have been called "general functions."

Accepting the above as a general basis for classification, the commission then proceeded to consider what subdivision of each of these several general classes of activities would be most useful in thinking about what the Government is doing and the cost of performing each class of work.

GENERAL FUNCTIONS.

The cost of general functions of the Government for 1911 and the estimates for 1913 were analyzed under the following titles:

Activities.	Estimates, 1913.	Expenditures, 1911.
General functions	**$134,962,647.26**	**$83,099,681.64**
Legislation	8,755,679.82	9,969,753.44
Executive direction and control	291,759.19	280,148.45
Adjudication	5,706,295.17	5,225,423.51
Detection of crimes and offenses and collection of evidence	447,757.62	372,721.56
Legal advice and representation	3,055,576.94	2,597,824.63
Administration of the national finances	104,081,365.09	42,275,303.61
Collection of the revenues	17,617,653.73	17,455,297.05
Custody of the public funds	1,101,746.07	1,158,892.60
Administration of the public debt and payment on account of the public debt	[1] 83,510,894.20	21,665,291.86
General accounting and auditing	1,851,071.09	1,995,822.10
Acquisition, maintenance, and operation of lands and buildings for general Government purposes	10,522,345.98	20,515,822.94
Contracting for, purchasing, manufacturing, and inspecting supplies for general Government purposes	460,154.31	363,527.27
Examination and certification of applicants for civil appointments	399,127.38	327,876.34
Investigation of business methods	75,000.00	46,742.76
Conduct of general reference library	685,697.57	695,708.82
Distribution of public documents	250,344.00	223,933.74
Investigations relative to tariff rates	225,000.00	202,706.78
Examinations of claims for compensation under workmen's compensation act	6,544.19	2,187.79

[1] Including estimates for sinking fund.

In following these outlines all of the activities of Congress as a legislative body have been charged to the function "legislation." This includes the amounts expended by congressional committees which might have been assigned to the "investigation of business methods" appearing below. Although the amounts directly chargeable to such investigations were at first separated it was finally decided not to throw them under the head "Investigation of business methods" for the reason that the directly assignable charge was only a small part of the cost to the Government for investigations of this character. Furthermore, on the same theory, many of the other committee activities might have been properly assigned to specific subjects other than legislation if the cost could have been determined. The principle item of expense in connection with the work of committees is the time devoted thereto by Members of Congress and by administrative officers who are asked to cooperate with them. This amount could not be even approximated. Therefore, it was decided

to consider such investigations entirely as belonging to the function of legislation. The totals assigned to the function of legislation include the direct cost charged against the Senate, including the office of the Vice President, the direct cost of the House of Representatives, the direct cost of joint committees and commissions, the cost of the Capitol buildings and grounds and Capitol police, the cost of the promulgation of the statutes by the Bureau of Rolls and Library of the Department of State, the cost incurred by the Engineering Corps of the War Department that may be assigned to Capitol buildings and grounds, and an apportionment of the overhead cost of the Department of the Interior—this being a portion of the total overhead of the department which is assigned to legislation by reason of the fact that the Capitol buildings and grounds are administered under the Secretary of the Interior.

The cost of "Executive direction and control" represented in this statement is made up of the direct cost of the Executive Office, together with the cost incurred by the Department of War in relation to the Executive office, mansion, and grounds.

In the cost of "Adjudication," as stated in the table above, is not only represented the direct cost of the judiciary, including the Supreme Court, the circuit courts of appeals, circuit, district, and Territorial courts, Court of Claims, Commerce Court, and Court of Customs Appeals, the United States Commissioners, United States marshals, clerks, and other officers of the courts, but also the cost of the Supreme Court Library and the cost of maintaining the United States court for China. There is also added an apportionment of the overhead cost of the Department of Justice.

The other two general functions or activities that are largely administered by the Department of Justice are the "Detection of crimes and offenses and collection of evidence," and "Legal advice and representation." To the first of these is charged the cost of the Bureau of Investigation, together with a portion of the overhead cost of the department. To the latter class of activities is assigned the cost of the law departments in Washington and the offices of district attorneys, together with a portion of the overhead cost of the department.

The definition given to the function "Administration of national finances" includes "Collection of the revenues," "Custody of public funds," "Administration of the public debt and payments on account of the public debt," and "General accounting and auditing." All of these are activities of the Department of the Treasury.

Under the "Collection of revenues," are included the costs incurred by the Division of Customs, the customs service at large, the Division of Special Agents, the Internal-Revenue Service, and the Bureau of Engraving and Printing so far as these are directly assignable or apportionable.

To the "Custody of public funds" are charged the costs incurred by the Division of Public Moneys, the Treasurer of the United States, the subtreasuries, and by the Bureau of Engraving and Printing in so far as they are directly assignable or apportionable.

To the "Administration of the public debt and payments on account of the public debt" are charged the cost of the office of the Register of the Treasury, a portion of the cost of the Division of Loans and Currency and of the Bureau of Engraving and Printing, and the amounts paid as principal and interest of the public debt, not including, however, the disbursements for redemption of national bank notes, which are regarded as trust-fund transactions incident to maintaining a medium of exchange.

To the function "General accounting and auditing" is charged the cost incurred by the office of the Comptroller of the Treasury, by the several auditors of the Treasury, and by the Division of Bookkeeping and Warrants of the Treasury Department.

To each of these several activities is also apportioned a part of the overhead cost of the Department of the Treasury.

Under the general title "Acquisition, maintenance, and operation of lands and buildings for general Government purposes" are set up a portion of the overhead costs of the departments concerned, the costs incurred by the Office of the Supervising Architect in constructing, maintaining, and operating Federal buildings throughout the country, including the purchase of sites, and a small amount expended by the Corps of Engineers of the Department of War for the care of the grounds of department buildings in Washington.

Under the general title "Contracting for, purchasing, manufacturing, and inspecting supplies for general Government use" are included the costs incurred by the Bureau of Printing and Engraving of the Department of the Treasury for the printing of blank checks, drafts, etc., for use throughout the Government establishment, with the cost of the paper therefor, purchased by the Division of Printing and Stationery of the Treasury Department; the costs incurred by the Bureau of Mines in the Department of the Interior in testing coal for Government use; the costs incurred by the Bureau of Chemistry of the Department of Agriculture and by the Bureau of Standards of the Department of Commerce and Labor in testing various supplies and materials for Government use; and the cost incurred by the General Supply Committee in contracting for Government supplies. In these cases, as in those discussed in following paragraphs, there has usually been included with the assignable costs a share of any departmental, bureau, or other overhead. In the case of the Bureau of Standards the figures stated are the charges that would have been made if the work had been done for private parties.

Under the title "Examination and certification of applicants for civil appointments" is charged the cost of the Civil Service Commission.

Under the title "Investigation of business methods" the cost incurred by the President's Commission on Economy and Efficiency alone has been charged, although the costs incurred by the several committees on expenditures of Congress might have been included under this title, as well as the costs incurred by the Department of the Treasury in special investigations. The costs of congressional committees have been excluded for reasons above expressed, and the costs incurred by the Secretary of the Treasury were not considered as pertaining to the business methods of the Government as a whole, for the reason that although the Comptroller of the Treasury, under the direction of the Secretary of the Treasury, has the power to prescribe the forms of keeping and rendering accounts, the funds were so administered that the investigations actually conducted relate only to the Department of the Treasury.

Under the title "Conduct of general reference library" is included the cost of the Library of Congress (exclusive of the Copyright Office). While this might have been assigned to the special function "Promotion of education, art, and science," it is thought that the general theory of the maintenance of the Congressional Library has been that it was to be used as a reference library for Members of Congress and not as a general public library.

Under the title "Distribution of public documents" is included the cost incurred by the Government Printing Office which is directly assignable thereto.

Under the heading "Investigation relative to tariff rates" is included the cost incurred by the Tariff Board. Although this board was organized by the President and its work was carried on under his general direction, the character of the work was thought to be for the information of Congress as well as for the information of the President, and therefore has been given a classification separate and apart from that of executive direction and control, as is also the cost incurred by the President's Commission on Economy and Efficiency, above referred to.

Under the title "Examination of claims for compensation under workmen's compensation act" is included the cost incurred by the Bureau of Labor of the Department of Commerce and Labor which is directly assignable to this inquiry, together with a small amount of the overhead of the department apportioned thereto.

MILITARY FUNCTIONS.

There are three subdivisions of cost incurred for military purposes, namely:

1. National defense by land.
2. National defense by sea.
3. National defense—expenditures on account of past wars.

With respect of the first two of these general classes, the following common classification of cost was adopted:

Maintenance, equipment, and training of regular forces.

Recruiting.
Training of officers and men at schools.
Maintenance and operation of armed forces.
Providing war equipment and stores.
Provisions for the good of the service.

Maintenance, equipment, and training of militia and other reserve forces.

For the purposes of each of these classifications the cost of "recruiting" and the cost of "training of officers and men at schools" are the expenses incurred which are directly assignable to these activities. The costs of "maintenance and operation of armed forces" in each case include the cost of quarters, offices, and storehouses, pay, food, clothing, and transportation.

Under National defense by land the cost of "Providing war equipment and stores" includes the purchase, operation, maintenance, or construction, as the case may be, of fortifications, ordnance, ammunition, and other military equipment and supplies, and of plants and materials for the manufacture of war equipment and supplies, while under the similar title for defense by sea is included the cost of operation, maintenance, construction, or purchase of vessels, ordnance, ammunition, etc., and of plants and materials for the manufacture of supplies and equipment for use by the Navy. "Provisions for the good of the service" in each case include retirement salaries, care for sick and injured officers and men and for sick and dependent old soldiers, commemoration of past military achievements, and care for the funds of enlisted men.

Under the title "National defense—expenditures on account of past wars" are included pensions, care for the aged and sick veterans of former wars, and settlement of claims arising out of past wars. Such claims are so subclassified as to show those which relate to recruiting, to maintenance and operation of armed forces (including claims for pay, food, clothing, transportation, etc.), to care for the sick and injured, etc., all of which will more fully appear from the tables in the pro forma book of estimates (Chapter XXIV).

Owing to the insufficiency of the information obtainable at the time the statements of the costs of different activities were prepared,

the amounts stated for the several subitems under "National defense by land" are not satisfactorily accurate. The figures for 1911 and those for 1913 with respect to some items were necessarily drawn from different sources, and show decided differences that in some cases are probably unwarranted by the facts.

CIVIL FUNCTIONS.

The analysis of the estimates for 1913 and the expenditures for 1911 for the civil functions of the National Government which has been prepared by the Commission is as follows:

Functions and units of organization.	Estimates for 1913.	Expenditures for 1911.
Civil functions	**$436,686,961.14**	**$402,730,947.82**
Promotion of friendly relations with foreign nations and protection of American interests abroad	4,534,901.36	4,368,375.93
Protection of persons and property and maintenance of order	2,886,628.45	3,262,541.23
Regulation of commerce, immigration, and naturalization	7,039,466.65	5,502,615.83
Promoting interests of laboring classes and providing for general economic welfare	3,505,548.34	3,018,368.49
Promotion of agriculture, forestry, fisheries, and protection of game	17,932,720.46	16,957,211.47
Promotion of commerce, banking, manufacturing, and mining	9,429,585.85	8,572,494.05
Promotion of transportation and communication other than postal service	90,054,324.94	77,530,003.41
Postal service	262,675,653.00	241,144,784.57
Care, utilization, and distribution of the public domain	11,725,475.38	9,459,947.87
Promotion and protection of the public health	6,501,278.57	6,133,232.05
Care and education of the dependent, defective, and delinquent	2,474,567.06	1,716,167.20
Care and education of Indians and other wards of the Nation	11,076,632.15	12,875,750.14
Promotion of education, educational research, literature, art, and recreation	6,850,183.93	12,189,455.58

In addition a separate main class has been made of the various contributions to local government in the States, Territories, Districts, and insular possessions. These contributions, as estimated for 1913, amount to $15,215,260.79. In 1911 they amounted to $14,755,710.77.

The reason for the arrangement of the functions in the classification which is employed by the commission is as follows:

1. To bring together those functions which have to do with the conservation of the State—that is, "national defense" and the activities the aim of which is to promote friendly relations with foreign powers.

2. To bring together those functions which have to do with the conservation of social order and property—that is, the activities the aim of which is "the protection of persons and property" and "the regulation of commerce and industry."

3. To bring together those functions which have to do with the conservation of natural resources and the economic interests of the people—that is, those activities which pertain to the promotion of agriculture, forestry, fisheries, commerce, banking, manufacturing, mining, transportation, and communication.

4. To bring together those activities which pertain to the conservation of the individual—that is, those activities which relate to the promotion and protection of health, the care and education of the dependent, defective and delinquent; the care and education of the Indians and other wards of the Nation; and the promotion of education, literature, art, and recreation.

This accounts for all of the activities that are described or included within the classification, except that which is indicated as "promoting interests of laboring classes and providing for general economic welfare." This is thought to have a bearing on the subject of the conservation of natural resources as well as the conservation of the individual, and therefore is placed before them in the classification.

In this relation it may be said that there might have been a number of other arrangements which would have been quite as logical, but having in mind the purpose of the classification, namely, consideration of cost of government in terms of general welfare, it was thought that the plan adopted had some advantages which were not possessed by other classifications. At least the basis for classification being known and the content of each class being fully set forth, anyone who may be interested in any subject pertaining to the work of the Government may rearrange the data to suit himself, and the main purpose of the work of the commission will have been accomplished if the facts are known. The difficulty which has been experienced by the commission as well as by every other person who has sought to know what the Government is doing and what is the cost of doing it is that the facts are so deeply buried in an unanalyzed labyrinth of detail that they can not be ascertained. The items included and the reasons for assigning items of cost to each of the several classes of civil activities may be briefly stated as follows:

PROMOTION OF FRIENDLY RELATIONS WITH FOREIGN NATIONS AND PROTECTION OF AMERICAN INTERESTS ABROAD.

The activities which are carried under the general title of "Promotion of Friendly Relations with Foreign Nations and Protection of American Interests Abroad," together with the amounts assigned to each in the analysis of estimates for 1913 and expenditures for 1911 are as follows:

Activities	Estimates for 1913.	Expenditures for 1911.
Total	$4,534,901.36	$4,368,375.93
General	78,613.76	122,258.12
Conduct of relations with foreign governments	1,435,606.55	1,263,632.45
Local representation abroad	2,379,677.30	2,258,576.49
Cooperation for settlement of international controversies	541,003.75	360,059.97
Promotion of friendly intercourse with foreign peoples	100,000.00	363,848.90
Trusteeship for American citizens	100,000.00	792,380.39

The estimates and expenditures included under the item "General" cover the work of the Division of Foreign Affairs and Bureau of Citizenship of the Department of State; expenditures by the same department for the preparation of a cipher code, the preservation of neutrality, and the investigation of American interests in Liberia and Samoa, and charges incurred by the office of the Quartermaster General and by officers of the line, under the Department of War, in relieving famine in China, accompanying representatives of foreign governments while traveling in the United States, and the like.

The cost of the "Conduct of relations with foreign governments" comprises the salaries and expenses of the Resident Diplomatic Officer and the Diplomatic Corps. The costs which are characterized as "Local representation abroad" are those incurred by the Director of the Consular Service, the Consular Bureau, and American consulates and agencies.

Those items which are grouped under "Cooperation for settlement of international controversies" are the expenses of the Mexican Boundary Commission, joint surveying parties marking the boundary between the United States and Canada; International Joint Commission, United States and Great Britain, Chamizal Tract Commission, arbitrator for boundary, Passamaquoddy Bay, St. John River Commission, Waterways Treaty Commission, Rio Grande River Commission, International Fisheries Commission, Fisheries Arbitration at The Hague, International Bureau at The Hague, Joint High Commission, United States and Canada, Bureau of Interparliamentary Union, and Commission for Arbitration of Pecuniary Claims, United States and Great Britain; the cost of erecting a statue of Baron von Steuben in Berlin; and expenditures of the Coast and Geodetic Survey of the Department of Commerce and Labor (which furnishes the American contingent of the "joint surveying parties" mentioned above) for work on the Canadian boundary and general direction thereof.

Those items which are included under the general head "Promotion of friendly intercourse with foreign peoples" are the estimates and costs incurred for the Pan-American Union, international expositions, the International Congress of American States at Buenos Aires, and a small amount for the revision of the fur-seal regulations.

Under the general title "Trusteeship for American Citizens" are the estimates and expenditures on account of certain trust funds covering the estates of decedents or other properties or moneys which have fallen into the hands of American representatives abroad.

PROTECTION OF PERSONS AND PROPERTY AND MAINTENANCE OF ORDER.

The activities which are carried under the general title of "Protection of persons and property and maintenance of order," together with the amounts assigned to each in the analysis of estimates for 1913 and expenditures for 1911, are as follows:

	Estimates for 1913.	Expenditures for 1911.
Total	$2,886,628.45	$3,262,541.23
Repression of slave trade	125.00	100.00
Coast patrol	2,881,737.14	2,523,040.80
Protecting lands and property from overflow in the Imperial Valley, Cal.		735,650.19
Prevention of cruelty to animals in interstate transportation (enforcement of 28-hour law)	4,766.31	3,750.24

Of these items only one subject would seem to suggest the need for explanation, namely, the amount charged for coast patrol. This represents the cost incurred by the Revenue-Cutter Service in the Department of the Treasury, together with a proportion of the overhead cost of the department apportionable thereto.

REGULATION OF COMMERCE, IMMIGRATION, AND NATURALIZATION.

The activities which are carried under the general title "Regulation of commerce, immigration, and naturalization," together with the amounts assigned to each in the analysis of estimates for 1913 and expenditures for 1911, are as follows:

Activities.	Estimates for 1913.	Expenditures for 1911.
Total	$7,039,466.65	$5,502,615.83
Regulation of commerce	2,967,336.60	2,320,843.95
Regulation of immigration and naturalization	4,072,130.05	3,181,771.88

Under the title "Regulation of commerce" are included the following subjects:

Activities and organizations.	Estimates for 1913.	Expenditures for 1911.
Investigation of interstate corporations by Bureau of Corporations, Department of Commerce and Labor	$276,827.45	$215,294.54
Regulation of interstate transportation and investigations looking thereto, by the Interstate Commerce Commission and Railway Securities Commission	1,935,000.00	1,406,877.98
Settlement of interstate controversies by Board of Arbitration for Interstate Commerce Controversies	15,000.00	7,224.23
Steamboat inspection and licensing of officers by Steamboat Inspection Service, Department of Commerce and Labor	571,115.65	561,323.63
Supervision of documenting of vessels, collection of tonnage tax, and shipping of crews, by Bureau of Navigation, Department of Commerce and Labor	169,393.50	130,123.57

The general subjects included under "Regulation of immigration and naturalization" are the following, all carried on by the Bureau of Immigration of the Department of Commerce and Labor:

Activities.	Estimates for 1913.	Expenditures for 1911.
Regulation of immigration (including enforcement of Chinese-exclusion laws)	$3,734,563.45	$2,921,261.78
Preventing importation of contract labor	35,681.51	30,566.22
Regulation of naturalization	301,885.09	229,943.88

PROMOTING INTERESTS OF LABORING CLASSES AND PROVIDING FOR GENERAL ECONOMIC WELFARE.

The activities which are carried under the general title of "Promoting interests of laboring classes and providing for general economic welfare," together with the amounts assigned to each in the analysis of estimates for 1913 and expenditures for 1911, are as follows:

Activities.	Estimates for 1913.	Expenditures for 1911.
Total	$3,505,543.34	$3,018,368.49
Promotion of welfare of labor	731,033.57	615,967.69
Weather service	1,740,451.93	1,613,358.29
Topographic and geodetic surveys of the United States	637,572.41	581,489.79
Study of water resources of the United States	396,485.43	207,552.72

The general title "Promotion of welfare of labor" covers the following activities carried on by the Bureau of Labor of the Department of Commerce and Labor:

	1913	1911
Compilation of labor laws	$4,972.46	$5,155.46
Investigation of labor questions	209,310.76	219,463.75

and the following work carried on by the Bureau of Mines of the Department of the Interior:

	1913	1911
Investigation of mine accidents	$516,750.35	$391,348.48

The items included under the general title "Weather service" relate to forecasting and other general work, marine meteorology, flood-warning service, etc., in the Department of Agriculture.

The items included under the title "Topographic and geodetic surveys of the United States" are estimates and expenditures of the Geological Survey of the Department of the Interior and of the Coast and Geodetic Survey of the Department of Commerce and Labor which are directly assignable to such work, together with a share of the overhead costs in each branch of the service.

The items included under the title "Study of water resources of the United States" are entirely estimates and costs incurred within the Geological Survey assignable to this activity, together with the apportionment of the overhead.

PROMOTION AND PROTECTION OF AGRICULTURE, FORESTRY, GAME, AND FISHERIES.

The activities which are carried under the general title of "Promotion of agriculture, forestry, and fisheries, and protection of game" together with the amounts assigned to each in the analysis of estimates for 1913 and expenditures for 1911 are as follows:

Activity.	Estimates for 1913.	Expenditures for 1911.
Total	$17,932,720.46	$16,957,211.47
Promotion of agriculture and forestry	16,640,851.81	15,804,785.01
Game preservation	49,712.81	28,400.48
Promotion of fisheries	1,242,155.84	1,124,025.98

Under the general title "Agriculture" is included:

	1913.	1911.
General	$2,572,240.79	$2,342,430.43

This includes the experiment station work of the Department of Agriculture; the work of the International Institute of Agriculture at Rome, payment to which is made through the Department of State; general entomological investigations, efforts to prevent the spread of the gypsy and brown-tail moths, general investigations relative to native birds and mammals, the compilation of agricultural statistics, efforts to stimulate and improve agricultural education, and the preparation of a current bibliography of agriculture, all carried on by bureaus of the Department of Agriculture; and the regulation of traffic in insecticides and fungicides by an administrative board in that department.

	1913.	1911.
Field, garden, and orchard crops	$11,852,835.00	$11,588,957.13

This includes expenditures by the Reclamation Service of the Department of the Interior for construction of irrigation works, those by the Corps of Engineers of the Department of War for investigation of the methods employed in the Reclamation Service, and those in the Bureaus of Plant Industry, Chemistry, Soils, and Entomology, for investigations relative to plant industry other than forestry.

	1913.	1911.
Live stock and live-stock products	$1,591,009.14	$1,431,710.83

This includes the investigations of the Bureau of Animal Industry relative to animal husbandry and dairy husbandry and certain cooperative work by the Bureaus of Plant Industry and Entomology and the Forest Service relative to the handling of cattle on ranges, to poisonous plants, etc.

	1913.	1911.
Forest and forest products	$624,766.88	$441,686.62

This includes investigations in silviculture, dendrology, and forest products by the Forest Service, and the investigation of forest insects and diseases by the Bureaus of Entomology and Plant Industry.

The items of estimates and expenditures which are grouped under "Game preservation" are those incurred by the Department of Agriculture through the Bureau of Biological Survey.

The items of estimates and expenditures which are grouped under the general title "Fisheries" are made up of those for the propagation and distribution of food fishes, for biological and statistical investigations, and for the protection of Alaskan seal and salmon by the Bureau of Fisheries in the Department of Commerce and Labor.

PROMOTION OF COMMERCE, BANKING, MANUFACTURING, AND MINING.

The activities which are carried under the general title of "Promotion of commerce, banking, manufacturing, and mining," together with the amounts assigned to each in the analysis of estimates for 1913 and expenditures for 1911 are as follows:

Activities.	Estimates for 1913.	Expenditures for 1911.
Total	$9,429,585.85	$8,572,494.05
Commerce	839,009.58	709,379.68
Banking and currency	5,278,487.66	5,187,848.06
Manufacturing—Granting of patent rights	2,172,248.91	2,000,387.32
Mining	1,139,839.70	674,878.99

Under the general title "Commerce" are included the compilation of commercial statistics by the Bureau of Statistics of the Department of Commerce and Labor; the furnishing of information regarding foreign trade opportunities by the Bureau of Trade Relations of the Department of State and by the Bureau of Manufactures of the Department of Commerce and Labor; the establishment of standards of measurement by the International Bureau of Weights and Measures (payments to which are made through the Department of State) and the Bureau of Standards of the Department of Commerce and Labor; the investigation of foreign requirements regarding American food exports by the Bureau of Chemistry of the Department of Agriculture; and expenditures by the Department of the Treasury for American exhibits in international expositions.

The general subject of "Banking and currency" is subdivided as follows:

	1913.	1911.
Maintaining a money standard, etc	$5,095,203.82	$5,002,029.48

This includes the amount of the estimates and expenditures incurred by the Division of Loans and Currency, Bureau of the Mint, mints and assay offices, Bureau of Engraving and Printing, Secret

Service Division, and Treasury of the United States, all in the Department of the Treasury, which are properly assignable to the subject, with a portion of the department overhead.

	1913.	1911.
Promotion of banking, etc	$183,283.84	$185,818.58

This general title includes the amount expended on behalf of the International Congress on Uniform Letters of Exchange through the Department of State and the regulation of the currency and of banking through the office of the Comptroller of the Currency in the Department of the Treasury.

Under the general title "Manufacturing—Granting of patent rights" are included the estimates and expenditures incurred in behalf of the International Union for the Protection of Industrial Property through the Department of State, and by the Bureau of Patents of the Department of Interior.

Under the general title "Mining" are included the estimates and expenditures for geologic surveys in the United States, for the investigation of the mineral resources in Alaska, for the compilation of statistics of mineral production, and for the physical and chemical investigations incidental to the foregoing, all carried on by the Geological Survey of the Department of the Interior; and for proposed investigations of the treatment of ores and other mineral substances by the Bureau of Mines of the same department.

PROMOTION OF TRANSPORTATION AND COMMUNICATION OTHER THAN POSTAL SERVICE.

The activities which are carried under the general title "Promotion of transportation and communication other than postal service," together with the amounts assigned to each in the analysis of estimates for 1913 and expenditures for 1911 are as follows:

Activities.	Estimates for 1913.	Expenditures for 1911.
Total	$90,054,324.94	$77,530,003.41
Promotion of navigation	89,625,154.61	77,131,664.49
Promotion of land transportation and communication	429,170.33	398,338.92

Under the general title "Promotion of navigation" are charges for

	1913	1911
Providing charts, sailing directions, etc	$1,149,818.06	$1,019,956.42

which includes the estimates and expenditures by the Corps of Engineers of the Department of War for the survey of the lakes and by the Coast and Geodetic Survey of the Department of Commerce and Labor for the survey of the Atlantic, Pacific, and Gulf coasts.

	1913	1911
Providing public facilities for navigation.....	$85,752,863.95	$73,502,544.92

This is subdivided to include the amounts estimated and expended for providing lights, buoys, etc., through the Bureau of Lighthouses, Department of Commerce and Labor, and the Army and Navy officers assigned to duty with the Lighthouse Establishment, and by a contribution to the maintenance of the Cape Spartel lighthouse, Morocco, through the Department of State; for maintenance and operation, through the Corps of Engineers of the Army, of canals which have been constructed or taken over by the Government of the United States; for the improvement of rivers and harbors, through the Corps of Engineers of the Army; and for building the Panama Canal, through the Isthmian Canal Commission and the Corps of Engineers of the Army.

The next item—

	1913	1911
Rescue and relief of seamen and passengers.....	$2,481,512.93	$2,414,561.77

includes amounts estimated and expended for the rescue of seamen and passengers by the Life-Saving Service of the Department of the Treasury and by the Navy, and for the relief of seamen in foreign countries, and in Alaska, Hawaii, and the Canal Zone, through the Department of State. Under the general heading "Promotion of navigation" are included also the amounts estimated and expended for transportation of mail by contract with American steamship lines, through the Post Office Department, in excess of the amounts necessary for transportation under postal union rates, and the estimates and expenditures for the International Congresses of Navigation, made through the Corps of Engineers of the Army.

Under the general title "Promotion of land transportation and communication" are included the amount estimated and expended for the promotion of good-road building through the Office of Public Roads of the Department of Agriculture; also the amount expended through the Department of State in relation to the International Railway Congress and the amount expended through the Signal Corps and the line of the Army, Department of War, for operation and maintenance of the Washington-Alaska telegraph and cable lines.

POSTAL SERVICE.

Under the general title "Postal service" are included the costs of handling ordinary and registered mail, issuing and paying money orders, and receiving and repaying postal-savings deposits, with the various incidental business. In addition there is a small amount for expenses of the commission to investigate cost of handling second-class mail.

CARE, UTILIZATION, AND DISTRIBUTION OF THE PUBLIC DOMAIN.

The activities which are carried under the general title of "Care, utilization, and distribution of the public domain," together with the amounts assigned to each in the analysis of estimates for 1913 and expenditures for 1911, are as follows:

Activities.	Estimates for 1913.	Expenditures for 1911.
Total	$11,725,475.38	$9,459,947.87
Care and utilization of the national forests	8,536,827.86	6,193,415.04
Care and distribution of public lands	3,188,647.52	3,266,532.83

Under the general title "Care and utilization of the national forests" are estimates and expenditures for surveying the national forests through the Geological Survey, Department of the Interior, and for the administration of the forests through the Forest Service, Department of Agriculture, together with a minor item of expense incurred by the Army in fighting forest fires.

Under the general title "Care and distribution of public lands" the estimates and expenditures are subclassified to show the amount for surveying, selling and granting titles, and investigation, inspection and protection. All of these expenditures are made by the Department of the Interior through the General Land Office.

PROMOTION AND PROTECTION OF THE PUBLIC HEALTH.

The activities which are carried under the general title "Promotion and protection of the public health," together with the amounts assigned to each in the analysis of estimates for 1913 and expenditures for 1911, are as follows:

Activities.	Estimates for 1913.	Expenditures for 1911.
Total	$6,501,278.57	$6,133,232.05
Research	209,206.67	190,428.98
Relief of sick and injured	1,138,862.74	1,124,179.10
Improvement and control of food, drug, and water supply	4,338,971.45	3,871,040.44
Prevention and eradication of contagious diseases	814,237.71	947,583.53

Under the general title "Research" are the estimates and expenditures for investigations relative to human pathology, medicine, etc., through the Public Health and Marine-Hospital Service of the Department of the Treasury and through the International Office of Public Health, the International Sanitary Bureau, the International Congress of Hygiene and Demography, and the International Congress on Tuberculosis, to which contributions are made through the Department of State; for investigations relative to human nutrition,

through the Office of Experiment Stations of the Department of Agriculture; and for the investigation of insects affecting human health, through the Bureau of Entomology, Department of Commerce and Labor.

Under the heading "Relief of sick and injured" are included estimates and expenditures for the seamen's hospitals under the Public Health and Marine-Hospital Service, Department of the Treasury, for the Freedmen's Hospital, District of Columbia, under the Department of the Interior, and for hospitals at Panama and Cape Town to which American seamen are admitted. The contributions to these foreign hospitals are made through the Department of State.

Under the general title "Improvement and control of food, drug and water supply" are estimates and expenditures for national inspection of meats and renovated butter and for aid and instruction in local inspection of market milk, through the Bureau of Animal Industry, Department of Agriculture; for investigations relative to the purification of farm and city water, through the Bureau of Plant Industry of the Department of Agriculture; for the protection of the public against fraud and imposition, as well as against the irresponsible sale of poisonous food and drugs, through the Bureau of Chemistry, Department of Agriculture, and for investigations looking to control of the traffic in opium, through the International Conference for Investigation of the Opium Evil.

Under the general title "Prevention and eradication of contagious diseases" are the estimates and expenditures for the national quarantine service, for preventing the spread from State to State of contagious diseases, for aid to local authorities in their eradication, and for immigrant inspection, through the Public Health and Marine Hospital Service of the Department of the Treasury.

The commission has also been mindful of the fact that there have been a large number of other services which have to deal with the problem of health, such as the Medical Corps of the Army, the Bureau of Surgery and Medicine of the Department of the Navy, and the medical corps in institutions for the care of aged and sick soldiers, etc. These activities, however, are not considered as public-health activities; rather they are provisions made for the good of the service. These health functions are carried on for persons employed, or formerly employed, by the Government. The commission has also excluded from this category the incidental provisions for health which are made in institutions for the dependent, defective, and delinquent, and institutions which are primarily educational in character.

A class of expenditures which properly pertains to the public health but which is not included in the figures above referred to is the work of the Bureau of the Census in the preparation of vital statistics. This is not given for the reason that the cost had not been so segregated

by the Bureau of the Census that it might be determined with any degree of accuracy.

CARE AND EDUCATION OF THE DEPENDENT, DEFECTIVE, AND DELINQUENT.

The activities included under the general title "Care and education of the dependent, defective, and delinquent;" together with the amounts assigned to each in the analysis of estimates for 1913 and expenditures for 1911, are as follows:

Activities.	Estimates for 1913.	Expenditures for 1911.
Total	$2,474,567.06	$1,716,167.20
Care and education of—		
Deaf	152,000.00	97,000.00
Insane	820,911.06	413,774.49
Blind	10,000.00	10,000.00
Delinquent	1,491,656.00	1,194,986.37
Sufferers from storm, flood, etc		406.34

Most of these items are self-explanatory. The only ones with respect to which special comment would be required are the institutions for the care of delinquents. Most of these expenditures at the present time are made through the Superintendent of Prisons, of the Department of Justice; there is also a small amount expended through the Department of State in relation to American prisons abroad and to the International Prison Commission.

In setting up penitentiaries in this general class, it is thought to call attention to the fact that they are in no way functionally related to adjudication or to the prosecution of crime. The classification is of special importance for consideration of the question as to whether or not the Department of Justice should be charged with the administration of these institutions, or whether they might be more properly administered in the department which has to do with matters of health and education.

CARE AND EDUCATION OF INDIANS AND OTHER WARDS OF THE NATION.

The activities which are carried under the general title "Care and education of Indians and other wards of the Nation," together with the amounts assigned to each in the analysis of estimates for 1913 and expenditures for 1911, are as follows:

Activities.	Estimates for 1913.	Expenditures for 1911.
Total	$11,076,632.15	$12,975,750.14
Care and education of Indians and Eskimos—		
In the United States	10,767,476.03	12,615,021.37
In Alaska	309,156.12	260,728.77

The estimates and expenditures under each of these general titles are subdivided as to show the amount for support, the amount for

education, and the amount for the promotion of economic and industrial welfare, such as the irrigation of lands, the conduct of reindeer farms in Alaska, etc.

In this relation it may be observed that the amount expended for public health through the Indian Bureau has not been included under the general caption "Promotion of public health" nor has it been separately set out under the "Care and education of Indians" for the reason that the health work on the reservations and elsewhere having to do with Indians, as the accounts are now kept, can not be segregated from the provisions made for support and education.

PROMOTION OF EDUCATION, EDUCATIONAL RESEARCH, LITERATURE, ART, AND RECREATION.

The activities which are carried under the general title "Promotion of education, educational research, literature, art, and recreation," together with the amounts assigned to each in the analysis of estimates for 1913 and expenditures for 1911 are as follows:

Activities.	Estimates for 1913.	Expenditures for 1911.
Total	$6,850,183.93	$12,189,455.58
Promotion of institutional instruction	3,118,061.04	2,455,842.62
General research	1,878,193.25	8,327,763.30
International exchange of publications	34,017.95	35,964.82
Protection of authors by copyright	163,073.81	161,427.06
Maintenance of places and objects of instruction and amusement	1,656,847.88	1,208,457.78

The above classification would seem to call for no comment other than that in relation to what is called "General research." Under this heading are included historical researches by the American Historical Association and expenditures for general scientific, statistical, and bibliographic research which is not assignable to any of the other specific functions, such as agriculture, manufacture, etc., including the work done by the International Geodetic Association, the International Seismological Association, the Permanent International Council for Exploration of the Sea, and the Second Pan-American Scientific Congress, under the Department of State; by the Smithsonian Institution, including the Bureau of American Ethnology, the Astrophysical Observatory, the International Catalogue of Scientific Literature; and by the Bureau of the Census of the Department of Commerce and Labor.

That is, the aim has been to carry under "General research," and as a part of the function of general education, those studies or investigations which are general in character and educational in purpose, rather than ancillary to the performance of some other function.

Under the title "Maintenance of places and objects of instruction and amusement" are stated large amounts for public parks and gardens, but these sums do not include the estimates and expenditures for any of the memorial parks, cemeteries, or monuments, which are primarily set apart for military purposes. Expenditures for such military parks, etc., have been included in the cost of the military functions of the Government.

LOCAL GOVERNMENT.

The activities which are carried under the general title "Local government," together with the amounts assigned to each in the analysis of estimates for 1913 and expenditures for 1911, are as follows:

Activities.	Estimates for 1913.	Expenditures for 1911.
Total	$15,215,260.79	$14,755,710.77
Contributions to the government of—		
States and Territories generally	851,000.00	782,596.75
Territories generally	11,856.42	4,107.20
District of Columbia	13,729,750.59	12,949,201.30
Oklahoma	51,453.96	70,338.37
Arizona	32,250.00	100,067.59
New Mexico	33,000.00	96,817.65
Hawaii	44,500.00	51,262.03
Alaska	234,790.48	383,233.22
Philippine Islands and Porto Rico	212,535.11	306,357.06
Guam	14,124.23	11,729.60

With respect to these, little need be said except with reference to the District of Columbia. No attempt has been made to segregate expenditures for the District by functions, since it has been assumed that the expenditures for the District of Columbia were not for the National Government, but rather for local government. A functional analysis of these expenditures would have provided for showing a greater amount of detail than would seem to be necessary in the summary which has been prepared.

APPENDIXES.

APPENDIX I.—DIGEST OF LAWS GOVERNING THE PREPARATION AND SUBMISSION OF ESTIMATES.

APPENDIX II.—DIGEST OF LAWS PERTAINING TO APPROPRIATIONS AND ALLOTMENTS.

APPENDIX III.—DESCRIPTION OF REPORTS AT PRESENT SUBMITTED TO CONGRESS BY THE SEVERAL DEPARTMENTS AND ESTABLISHMENTS.

APPENDIX IV.—BIBLIOGRAPHY OF CONGRESSIONAL INQUIRIES INTO THE CONDUCT OF THE BUSINESS OF EXECUTIVE DEPARTMENTS OTHER THAN BY STANDING COMMITTEES OF CONGRESS, 1789–1911.

APPENDIX V.—ANSWERS TO QUESTIONNAIRE ON BUDGET METHODS AND PROCEDURE IN FOREIGN COUNTRIES, PREPARED BY THE COMMISSION AND RETURNED BY FOREIGN REPRESENTATIVES.

APPENDIX I.

DIGEST OF LAWS GOVERNING THE PREPARATION AND SUBMISSION OF ESTIMATES.

I. PROVISIONS APPLICABLE TO ALL THE DEPARTMENTS AND ESTABLISHMENTS.

ALL ESTIMATES TO BE SUBMITTED TO CONGRESS.

All annual estimates for the public service shall be submitted to Congress through the Secretary of the Treasury and shall be included in the Book of Estimates prepared under his direction. (See p. 19 hereof, R. S., sec. 257.) (R. S., sec. 3669.)

ESTIMATES, WHEN TO BE FURNISHED.

That it shall be the duty of the heads of the several executive departments, and of other officers authorized or required to make estimates, to furnish to the Secretary of the Treasury, on or before the first day of October of each year, their annual estimates for the public service, to be included in the Book of Estimates prepared by law under his direction; and the Secretary of the Treasury shall submit, as a part of the appendix to the Book of Estimates, such extracts from the annual reports of the several heads of departments and bureaus as relate to estimates for appropriations, and the necessities therefor. (Mar. 3, 1875, 18 Stat. L., 370, sec. 3.)

NOTE.—Above is amended by 31 Stats., 1009, following.

DEPARTMENTAL ESTIMATES TO BE FURNISHED FOR BOOK OF ESTIMATES BEFORE OCTOBER 15 ANNUALLY, ETC.

That hereafter it shall be the duty of the heads of the several executive departments, and of other officers authorized or required to make estimates, to furnish to the Secretary of the Treasury, on or before the fifteenth day of October of each year, their annual estimates for the public service, to be included in the Book of Estimates prepared by law under his direction, and in case of failure to furnish estimates as herein required it shall be the duty of the Secretary of the Treasury to cause to be prepared in the Treasury Department, on or before the first day of November of each year, estimates for such appropriations as in his judgment shall be requisite in every such case, which estimates shall be included in the Book of Estimates prepared by law under his direction for the consideration of Congress. (Mar. 3, 1901, 31 Stat. L., 1009, sec. 5.)

It shall be the duty of the heads of the several executive departments to submit to Congress each year, in the annual estimates of appropriations, a statement of the number of buildings rented by their respective departments, the purposes for which rented, and the annual rental of each. (22 Stat. L., 552.)

SOURCES OF ESTIMATES TO BE SPECIFIED.

The heads of departments, in communicating estimates of expenditures and appropriations to Congress, or to any of the committees thereof, shall specify, as nearly as may be convenient, the sources from which such estimates are derived, and the calculations upon which they are founded, and shall discriminate between such estimates as are conjectural in their character and such as are framed upon actual information and applications from disbursing officers. They shall also give references to any law or treaty by which the proposed expenditures are, respectively, authorized,

specifying the date of each, and the volume and page of the Statutes at Large, or of the Revised Statutes, as the case may be, and the section of the act in which the authority is to be found. (R. S., 3660.)

ESTIMATES TO FOLLOW PRECEDING YEAR'S APPROPRIATIONS.

* * * Hereafter the estimates for expenses of the Government, except those for sundry civil expenses, shall be prepared and submitted each year according to the order and arrangement of the appropriation acts for the year preceding. And any change in such order and arrangement, and transfers of salaries from one office or bureau to another office or bureau, or the consolidation of offices or bureaus desired by the head of any executive department may be submitted by note in the estimates. The committees of Congress in reporting general appropriation bills shall, as far as may be practicable, follow the general order and arrangement of the respective appropriation acts for the year preceding.

Hereafter the heads of the several executive departments and all other officers authorized or required to make estimates for the public service shall include in their annual estimates furnished the Secretary of the Treasury for inclusion in the Book of Estimates all estimates of appropriations required for the service of the fiscal year for which they are prepared and submitted, and special or additional estimates for that fiscal year shall only be submitted to carry out laws subsequently enacted, or when deemed imperatively necessary for the public service by the department in which they shall originate, in which case such special or additional estimate shall be accompanied by a full statement of its imperative necessity and reasons for its omission in the annual estimates. (June 22, 1906, 34 Stat. L., 448, sec. 4.)

NOTE.—Supplemented by 35 Statutes at Large, 907, section 4, as follows:

"When estimates hereafter transmitted to the Treasury for submission to Congress do not in form and arrangement comply with the provisions of section four of the legislative, executive, and judicial appropriation act approved June twenty-second, nineteen hundred and six, they shall, under the direction of the Secretary of the Treasury, be rearranged so as to comply with said requirements of law."

ESTIMATES OF APPROPRIATIONS AND FOR DEFICIENCIES TO BE TRANSMITTED TO CONGRESS THROUGH THE SECRETARY OF THE TREASURY.

* * * And hereafter all estimates of appropriations and estimates of deficiencies in appropriations intended for the consideration and seeking the action of any of the committees of Congress shall be transmitted to Congress through the Secretary of the Treasury, and in no other manner; and the said Secretary of the Treasury shall first cause the same to be properly classified, compiled, indexed, and printed, under the supervision of the Chief of the Division of Warrants, Estimates, and Appropriations of his department. (July 7, 1884, 23 Stat. L., 254.)

ESTIMATES FOR PRINTING AND BINDING.

The head of each of the executive departments, and every other public officer who is authorized to have printing and binding done at the Congressional Printing Office for the use of his department or public office, shall include in his annual estimate for appropriations for the next fiscal year such sum or sums as may to him seem necessary "for printing and binding, to be executed under the direction of the Congressional Printer." (R. S., sec. 3661.)

REGULAR ANNUAL ESTIMATES FOR ALL PRINTING AND BINDING REQUIRED.

Hereafter there shall be submitted in the regular annual estimates to Congress under and as a part of the expenses for "printing and binding," estimates for all printing and binding required by each of the executive departments, their bureaus and offices, and other Government establishments at Washington, District of Columbia,

for each fiscal year; and after the fiscal year nineteen hundred and seven no appropriations other than those made specifically and solely for printing and binding shall be used for such purposes in any executive department or other Government establishment in the District of Columbia: Provided, That nothing in this section shall apply to stamped envelopes, or envelopes and articles of stationery other than letterheads and noteheads, printed in the course of manufacture. (June 30, 1906, 34 Stat. L., 762, sec. 2.)

NOTE.—34 Statutes at Large 1367 excepts from the above the printing and binding for The Military Secretary's Office of the War Department.

ESTIMATES FOR SALARIES.

All estimates for the compensation of officers authorized by law to be employed shall be founded upon the express provisions of law and not upon the authority of executive distribution. (R. S., sec. 3662.)

See also the following:

"That hereafter it shall be the duty of the heads of the several executive departments of the Government to report to Congress each year in the annual estimates the number of employees in each bureau and office and the salaries of each who are below a fair standard of efficiency." (26 Stat. L., 268.)

STATEMENT OF CONDITIONS OF BUSINESS TO BE SUBMITTED IN ESTIMATES.

It shall be the duty of the head of each executive department or other Government establishment in the city of Washington to submit to the first regular session of the Fifty-fourth Congress, and annually thereafter, in the annual Book of Estimates, a statement as to the condition of business in his department or other Government establishment, showing whether any part of the same is in arrears, and if so, in what divisions of the respective bureaus and offices of his department or other Government establishment such arrears exist, the extent thereof, and the reasons therefor, and also a statement of the number and compensation of employees appropriated for in one bureau or office who have been detailed to another bureau or office for a period exceeding one year. (Mar. 2, 1895, 28 Stat. L., 808, sec. 7.)

REASONS CAUSING DEFICIENCIES TO BE STATED IN ESTIMATES.

* * * All appropriations made for contingent expenses or other general purposes, except appropriations made in fulfillment of contract obligations expressly authorized by law, or for objects required or authorized by law without reference to the amounts annually appropriated therefor, shall, on or before the beginning of each fiscal year, be so apportioned by monthly or other allotments as to prevent expenditures in one portion of the year which may necessitate deficiency or additional appropriations to complete the service of the fiscal year for which said appropriations are made; and all such apportionments shall be adhered to and shall not be waived or modified except upon the happening of some extraordinary emergency or unusual circumstance which could not be anticipated at the time of making such apportionment, but this provision shall not apply to the contingent appropriations of the Senate or House of Representatives; and in case said apportionments are waived or modified as herein provided, the same shall be waived or modified in writing by the head of such executive department or other Government establishment having control of the expenditure, and the reasons therefor shall be fully set forth in each particular case and communicated to Congress in connection with estimates for any additional appropriations required on account thereof. Any person violating any provision of this section shall be summarily removed from office and may also be punished by a fine of not less than one hundred dollars or by imprisonment for not less than one month. (Feb. 27, 1906, 34 Stat. L., 49, sec. 3.)

NOTE.—The above is a further amendment of Revised Statutes, section 3679, as amended by act of March 3, 1905 (33 Stat. L., 1257).

II. Provisions Relating to Groups of Less than all Departments and Establishments.

MANNER OF COMMUNICATING ESTIMATES.

The heads of departments in communicating estimates of expenditures and appropriations to Congress, or to any of the committees thereof, shall specify, as nearly as may be convenient, the sources from which such estimates are derived and the calculations upon which they are founded, and shall discriminate between such estimates as are conjectural in their character and such as are framed upon actual information and applications from disbursing officers. They shall also give references to any law or treaty by which the proposed expenditures are, respectively, authorized, specifying the date of each, and the volume and page of the Statutes at Large or of the Revised Statutes, as the case may be, and the section of the act in which the authority is to be found. (R. S., sec. 3660.)

Note.—See also the following:

"Sec. 4. Hereafter the estimates for expenses of the Government, except those for sundry civil expenses, shall be prepared and submitted each year according to the order and arrangement of the appropriation act for the year preceding. And any changes in such order and arrangement, and transfers of salaries from one office or bureau to another office or bureau, or the consolidation of offices or bureaus desired by the head of any executive department, may be submitted by note in the estimate. The committees of Congress in reporting general appropriation bills shall, as far as may be practicable, follow the general order and arrangement of the respective appropriation acts for the year preceding.

"Hereafter the heads of the several executive departments and all other officers authorized or required to make estimates for the public service shall include in their annual estimates furnished the Secretary of the Treasury for inclusion in the Book of Estimates all estimates of appropriations required for the service of the fiscal year for which they are prepared and submitted, and special or additional estimates for that fiscal year shall only be submitted to carry out laws subsequently enacted, or when deemed imperatively necessary for the public service by the department in which they shall originate, in which case such special or additional estimate shall be accompanied by a full statement of its imperative necessity and reasons for its omission in the annual estimates." (34 Stat. L., 448–449, sec. 4.)

PRINTING FOR GEOLOGICAL SURVEY, HYDROGRAPHIC OFFICE, ETC.

* * * That all printing and engraving for the Geological Survey, the Coast and Geodetic Survey, the Hydrographic Office of the Navy Department, and the Signal Service shall hereafter be estimated for separately and in detail, and appropriated for separately for each of said bureaus. (Aug. 4, 1886, 24 Stat. L., 255.)

Note.—Scott and Beaman treat this section as not affected by the following:

"Sec. 2. Hereafter there shall be submitted in the regular annual estimate to Congress, under and as part of the expenses for 'Printing and binding,' estimates for all printing and binding required by each of the executive departments, their bureaus and offices, and other Government establishments at Washington, District of Columbia, for each fiscal year; and after the fiscal year nineteen hundred and seven no appropriations other than those made specifically and solely for printing and binding shall be used for such purposes in any executive department or other Government establishment in the District of Columbia: *Provided*, That nothing in this section shall apply to stamped envelopes or envelopes and articles of stationery other than letterheads and noteheads, printed in the course of manufacture." (34 Stat. L., 762, sec. 2.)

REQUISITES FOR ESTIMATES FOR APPROPRIATIONS FOR PUBLIC WORKS.

Whenever any estimate submitted to Congress by the head of a department asks an appropriation for any new specific expenditure, such as the erection of a public building or the construction of any public work, requiring a plan before the building or work can be properly completed, such estimate shall be accompanied by full plans and detailed estimates of the cost of the whole work. All subsequent estimates for any such work shall state the original estimated cost, the aggregate amount theretofore appropriated for the same, and the amount actually expended thereupon, as well as the amount asked for the current year for which such estimate is made; and if the amount asked is in excess of the original estimate the full reasons for the excess and the extent of the anticipated excess shall be also stated. (R. S., sec. 3663.)

See also the following acts under this section:

Section 1, act of March 3, 1883 (22 Stat. L., 552); act of March 3, 1887 (24 Stat L., 509); section 1, act of August 30, 1890 (26 Stat. L., 374); section 1, act of July 16, 1892 (27 Stat. L., 199).

ESTIMATES FOR PUBLIC BUILDINGS.

SEC. 33. That section thirty-seven hundred and thirty-four of the Revised Statutes of the United States be, and the same is hereby, amended so as to read as follows:

"SEC. 3734. And hereafter no money shall be paid nor contracts made for payment for any site of a public building in excess of the amount specifically appropriated therefor; and no money shall be expended upon any public building until after sketch plans showing the tentative design and arrangement of such building, together with outline description and detailed estimates of the cost thereof shall have been made by the Supervising Architect of the Treasury Department (except when otherwise authorized by law) and said sketch plans and estimates shall have been approved by the Secretary of the Treasury and the head of each executive department who will have officials located in such building; but such approval shall not prevent subsequent changes in the design, arrangement, materials, or methods of construction or cost which may be found necessary or advantageous: *Provided*, That no such changes shall be made involving an expense in excess of the limit of cost fixed or extended by Congress and all appropriations made for the construction of such building shall be expended within the limit of cost so fixed or extended." (36 Stat. L., 699, sec. 33.)

WHAT ADDITIONAL EXPLANATIONS ARE REQUIRED.

Whenever the head of a department, being about to submit to Congress the annual estimates of expenditures required for the coming year, finds that the usual items of such estimates vary materially in amount from the appropriation ordinarily asked for the object named, and especially from the appropriation granted for the same objects for the preceding year, and whenever new items not theretofore usual are introduced into such estimates for any year, he shall accompany the estimates by minute and full explanations of all such variations and new items, showing the reasons and grounds upon which the amounts are required and the different items added. (R. S., sec. 3664.)

AMOUNT OF OUTSTANDING APPROPRIATIONS TO BE DESIGNATED.

The head of each department, in submitting to Congress his estimates of expenditures required in his department during the year then approaching, shall designate not only the amount required to be appropriated for the next fiscal year, but also the amount of the outstanding appropriation, if there be any, which will probably be required for each particular item of expenditure. (R. S., sec. 3665.)

DEPARTMENT OF STATE.

ESTIMATES FOR ENTIRE AMOUNT REQUIRED FOR DIPLOMATIC AND CONSULAR SERVICE, ETC.

And hereafter the Secretary of State shall, in the estimate for the annual expendi tures of the expenses of Diplomatic and Consular Service, estimate for the entire amount required for its support, including all commercial agents and other officers, whether paid by fees or otherwise, specifying the compensation to be allowed or deemed advisable in each individual case. (July 1, 1882, 22 Stat. L., 133.)

ESTIMATES FOR CONSULATES.[1]

Hereafter the Secretary of State shall, in submitting estimates for the Consular Service, segregate and submit separately estimates for rent of consular offices, and under contingent expenses estimate for the amount required annually to be expended at consular offices for purposes within the discretion of the department. (33 Stat. L., 1214.)

TREASURY DEPARTMENT.

WHEN ANNUAL ESTIMATES EXCEED ESTIMATES OF REVENUES, ETC.

Immediately upon the receipt of the regular annual estimates of appropriations needed for the various branches of the Government it shall be the duty of the Secretary of the Treasury to estimate as nearly as may be the revenues of the Government for the ensuing fiscal year, and if the estimates for appropriations, including the estimated amount necessary to meet all continuing and permanent appropriations, shall exceed the estimated revenues, the Secretary of the Treasury shall transmit the estimates to Congress as heretofore required by law and at once transmit a detailed statement of all of said estimates to the President, to the end that he may, in giving Congress information of the state of the Union, and in recommending to their consideration such measures as he may judge necessary, advise the Congress how in his judgment the estimated appropriations could with least injury to the public service be reduced so as to bring the appropriations within the estimated revenues, or, if such reduction be not in his judgment practicable without undue injury to the public service, that he may recommend to Congress such loans or new taxes as may be necessary to cover the deficiency. (Mar. 4, 1909, 35 Stat. L., 1027, sec. 7.)

ESTIMATES NOT CONFORMING TO LAW TO BE REARRANGED.

When estimates hereafter transmitted to the Treasury for submission to Congress do not in form and arrangement comply with the provisions of section four of the legislative, executive, and judicial appropriation act approved June twenty-second, nineteen hundred and six, they shall, under the direction of the Secretary of the Treasury, be rearranged so as to comply with said requirements of law. (Mar. 4, 1909, 35 Stat. L., 907, sec. 4.)

DIVISION OF BOOKKEEPING AND WARRANTS ESTABLISHED.

The Division of Warrants, Estimates, and Appropriations in the office of the Secretary of the Treasury is hereby recognized and established as the Division of Bookkeeping and Warrants. It shall be under the direction of the Secretary of the Treasury as heretofore. Upon the books of this division shall be kept all accounts of receipts and

[1] NOTE.—This statute has not been repealed. The first estimates submitted after its enactment were for the fiscal year 1907, and the provisions of the statute were observed by indicating, in addition to the total estimate for contingent expenses, United States consulates, the amount required for rent and the amount for contingent expenses. In making the appropriation, however, Congress did not separate the amounts, but merely appropriated a total sum for contingent expenses, specifying that the amount was applicable to the payment of rent. The annual report of the Secretary of State was arranged so as to indicate the amount expended for rent during each fiscal year. Since that time it has not been the practice to specify separately in the estimates the amounts required respectively for rent and contingent expenses.

expenditures of public money except those relating to the postal revenues and expenditures therefrom; and section three hundred and thirteen and so much of sections two hundred and eighty-three and thirty-six hundred and seventy-five of the Revised Statutes as require those accounts to be kept by certain auditors and the Register of the Treasury are repealed. The duties of the Register of the Treasury shall be such as are now required of him in connection with the public debt and such further duties as may be prescribed by the Secretary of the Treasury. (July 31, 1894, 28 Stat. L., 208, sec. 10.)

WHAT STATEMENTS SHALL ACCOMPANY ESTIMATES.

The Secretary of the Treasury shall annex to the annual estimates of the appropriations required for the public service a statement of the appropriations for the service of the year which may have been made by former acts. (R. S., sec. 3670.)

See also the following:

"The Secretary of the Treasury shall each year prepare and submit in his annual report to Congress estimates of the public revenue and the public expenditures for the fiscal year current, and also for the fiscal year next ensuing at the time said report is submitted, together with a statement of the receipts and expenditures of the Government for the preceding completed fiscal year." (34 Stat. L., 949.)

NOTE.—See also 23 Statutes at Large, 254, quoted supra.

STATEMENT OF PROCEEDS OF SALES TO BE SEPARATED FROM BOOK OF ESTIMATES.

Hereafter the statement of the proceeds of all sales of old material, condemned stores, supplies, or other public property of any kind shall be submitted to Congress at the beginning of each regular session thereof as a separate communication and shall not hereafter be included in the Annual Book of Estimates. (R. S., sec. 3672, repealed; June 25, 1910, 36 Stat. L., 773, sec. 6.)

ESTIMATES FOR EXPENSES OF NATIONAL LOAN.

That the act entitled "An act limiting the appropriation of certain moneys for the preparation, issue, and reissue of certain securities of the United States, and for other purposes," approved May twenty-third, eighteen hundred and seventy-two, and all other acts and parts of acts making permanent appropriations for the expenses of the national loan, except the second section of the act approved July fourteenth, eighteen hundred and seventy, entitled "An act to authorize the refunding of the national debt," are hereby repealed, this repeal to take place on the first day of July next; and hereafter the Secretary of the Treasury shall annually submit to Congress detailed estimates of appropriations required for said expenses. (June 20, 1874, 18 Stat. L., 109, sec. 4.)

NOTE.—The above section (18 Stat. L., 109, sec. 4) repealed the provision of the act of May 23, 1872, which was incorporated into the Revised Statutes as part of section 3689.

SECRETARY OF THE TREASURY TO REPORT ANNUALLY NUMBER, CLASS, ETC., OF OFFICERS AT PORTS OF ENTRY AND AMOUNT REQUIRED FOR CONTINGENT EXPENSES.

That from and after the first day of July, eighteen hundred and eighty-two, and of each year thereafter, the Secretary of the Treasury shall cause all unexpended balances of the permanent and indefinite appropriations for collecting the revenues from customs which shall have remained upon the books of the Treasury for two fiscal years to be carried to the surplus fund and covered into the Treasury. And it shall be the duty of the Secretary of the Treasury to include in his next estimates to Congress and annually thereafter, a statement specifying in detail the number and class of officers and employees of every grade and nature, with the rate of compensation to

each, that may in his judgment be necessary to properly conduct the business of collecting the revenue at each port of entry in the United States, together with an estimate of the amounts required for contingent expenses at each of said ports, and for such additional expenses of the service as can not be otherwise specifically provided for. (Aug. 5, 1882, 22 Stat. L., 256, sec. 5.)

NOTE.—Above not reported in detail in Book of Estimates, but transmitted to Congress by a special letter as a separate communication.

SECRETARY OF THE TREASURY TO REPORT NUMBER OF PERSONS EMPLOYED ON PUBLIC BUILDINGS.

* * * That the Secretary of the Treasury shall, for the fiscal year eighteen hundred and eighty-seven, and for each fiscal year thereafter, in the annual estimates, report to Congress the number of persons employed outside of the District of Columbia as superintendents, clerks, watchmen, and otherwise, and paid from appropriations for the construction of public buildings, showing where said persons are employed, in what capacity, the length of time, and at what rate of compensation; and hereafter where public buildings shall be completed with the exception of heating apparatus and approaches, but one person shall be employed by the Government for the supervision and care of such buildings. (Mar. 3, 1887, 24 Stat. L., 512.)

NOTE.—The above section is practically embodied in 35 Statutes at Large, 537, infra.

ESTIMATES FOR OFFICE OF SUPERVISING ARCHITECT.

* * * And the services of skilled draftsmen, civil engineers, computers, and such other services as the Secretary of the Treasury may deem necessary and specially order, may be employed only in the Office of the Supervising Architect, exclusively to carry into effect the various appropriations for the construction of public buildings, to be paid for from and equitably charged against such appropriations: *Provided*, That the expenditures on this account for the fiscal year ending June thirtieth, nineteen hundred and seven, shall not exceed one hundred and twenty-five thousand dollars; and that the Secretary of the Treasury shall each year, in the annual estimates, report to Congress the number of persons so employed, their duties, and the amount paid to each. (June 30, 1906, 34 Stat. L., 405.)

NOTE.—The above is repeated in the following acts: 34 Stat. L., 951; 35 Stat. L., 201; 35 Stat. L., 490, but not later, the provision being embodied in act of May 30, 1908, 35 Stat. L., 537, infra, and now in effect.

* * * The Secretary of the Treasury is hereby authorized and directed to submit to Congress annually detailed estimates of appropriations necessary for defraying all expenses, both in the office of the Supervising Architect and in the field, of every kind and character incident to or requisite for the administrative work of carrying into effect the provisions of this or subsequent public-building acts, so far as the same relate to public buildings under the control of the Treasury Department, such estimates to be in addition to and separate and apart from the estimates of appropriations providing specifically for the salaries of certain officers and employees in the Office of the Supervising Architect; * * * and the Secretary of the Treasury shall annually submit to Congress in the Book of Estimates a statement showing the names of all persons whose salaries or compensation are paid from said appropriations, their duties, and the rate of compensation and the amount paid to each of them, respectively. * * * (May 30, 1908, 35 Stat. L., 537, sec. 6.)

ESTIMATES FOR REVENUE-CUTTER SERVICE IN DETAIL.

* * * That it shall be the duty of the Secretary of the Treasury to submit the estimates for the Revenue-Cutter Service for the fiscal year eighteen hundred and ninety-one, and for each year thereafter, in detail, showing separately the amount required for pay of officers, rations for officers, pay of crews, rations of crews, fuel,

repairs and outfits, ship chandlery, and for traveling and contingent expenses. He shall also include in the annual Book of Estimates a statement showing the authorized number of officers and cadets in the Revenue-Cutter Service, their rank and pay; also the number of men constituting the crews of vessels in said service. (Mar. 2, 1889, 25 Stat. L., 907.)

REPAIRS AND PRESERVATION OF PUBLIC BUILDINGS; NUMBER AND SALARIES OF THOSE EMPLOYED THEREON.

* * * For repairs and preservation of public buildings: Repairs and preservation of customhouses, courthouses, post offices, marine hospitals, and other public buildings under control of Treasury Department, two hundred and fifty thousand dollars: and hereafter the Secretary of the Treasury shall annually report to Congress in the Book of Estimates a statement of the expenditures of the appropriation for "repairs and preservation of public buildings" which shall show the amount expended on each public building and the number of persons employed and paid salaries from such appropriation. (Aug. 30, 1890, 26 Stat. L., 374.)

NOTE.—Most of the above section is included in 35 Stat. L., 537, sec. 6, quoted supra.

STATEMENT OF BUILDINGS RENTED.

* * * That hereafter it shall be the duty of the Secretary of the Treasury to cause to be prepared and submitted to Congress each year, in the annual Book of Estimates of Appropriations, a statement of the buildings rented within the District of Columbia for the use of the Government, the purposes for which rented, and the annual rental of each. (July 16, 1892, 27 Stat. L., 199.)

ESTIMATES—PUBLIC HEALTH AND MARINE-HOSPITAL SERVICE.

* * * And the Secretary of the Treasury shall, for the fiscal year nineteen hundred and seven, and annually thereafter, submit to Congress, in the regular Book of Estimates, detailed estimates of the expenses of maintaining the Public Health and Marine-Hospital Service. (Mar. 3, 1905, 33 Stat. L., 1217.)

STATEMENT OF RECEIPTS AND EXPENDITURES IN ANNUAL REPORT AND ESTIMATES OF PUBLIC REVENUE.

* * * The Secretary of the Treasury shall each year prepare and submit in his annual report to Congress estimates of the public revenue and the public expenditures for the fiscal year current, and also for the fiscal year next ensuing at the time said report is submitted, together with a statement of the receipts and expenditures of the Government for the preceding completed fiscal year. * * * (Feb. 26, 1907, 34 Stat. L., 949.)

REPORT ON FINANCE, ESTIMATES OF REVENUE THEREIN.

The Secretary of the Treasury shall make the following annual reports to Congress: First. A report on the subject of finance, containing estimates of the public revenue and public expenditures for the fiscal year then current, and plans for improving and increasing the revenues from time to time, for the purpose of giving information to Congress in adopting modes of raising the money requisite to meet the public expenditures. * * * (R. S., sec. 257.)

ESTIMATES OF EXPENSES OF COLLECTED INTERNAL REVENUE.

The Commissioner of Internal Revenue shall estimate in detail, by collection districts, the expense of assessing and the expense of the collection of internal revenue, and submit the same to Congress at the commencement of each regular session. (R. S., sec. 3671.)

ESTIMATES FOR JUDGMENTS AGAINST THE UNITED STATES.

* * * Estimates for the payment of all judgments against the United States, including judgments in Indian depredation claims and of United States courts, shall be transmitted to Congress through the Treasury Department as other estimates of appropriations are required to be transmitted. (Apr. 27, 1904, 33 Stat. L., 422.)

NOTE.—Above is transmitted by letter of the Secretary of the Treasury.

ESTIMATES OF EXPENSES OF PARTING AND REFINING BULLION.

* * * The Secretary of the Treasury shall, for the fiscal year nineteen hundred and thirteen, and annually thereafter, submit to Congress, in the regular Book of Estimates, detailed estimates for the expenses of this service. (36 Stat. L., 1292.)

ANNUAL ESTIMATES (DISTRICT OF COLUMBIA) LIMITED.

Hereafter the Commissioners of the District of Columbia shall not submit, nor shall the Secretary of the Treasury transmit, to Congress regular annual estimates for expenses of the District of Columbia for any fiscal year that shall exceed in the aggregate a sum equal to twice the amount of the total estimated revenues of the District of Columbia for such fiscal year. Said estimates shall take into consideration and embrace all charges against the said revenues arising under appropriations other than the regular District of Columbia bill. Such annual estimates shall not be published in advance of their submission to Congress at the beginning of each regular session thereof. (35 Stat. L., 728, sec. 7.)

WAR DEPARTMENT.

ESTIMATES FOR SUPPORT OF SOLDIERS' HOME.

* * * And from and after the first day of April, eighteen hundred and seventy-five, no money shall be appropriated or drawn for the support and maintenance of what is now designated by law as the "National Home for Disabled Volunteer Soldiers" except by direct and specific annual appropriations by law. And it shall be the duty of the managers of said home, on or before the first day of August in each year, to furnish to the Secretary of War estimates, in detail, for the support of said home for the fiscal year commencing on the first day of July thereafter, and the Secretary of War shall annually include such estimates in his estimate for his department. And no moneys shall, after the first day of April, eighteen hundred and seventy-five, be drawn from the Treasury for the use of said home, except in pursuance of quarterly estimates, and upon quarterly requisitions by the managers thereof upon the Secretary of War, based upon such quarterly estimates, for the support of said home for not more than three months next succeeding such requisition. * * * (Mar. 3, 1875, 18 Stat L., 359.)

NOTE.—But see following amendment:

"And hereafter the provisions of sections 3690 and 3691 of the Revised Statutes of the United States shall apply to all appropriations made for the maintenance of the National Home for Disabled Volunteer Soldiers: *Provided further*, That it shall be the duty of the managers of said home, on or before the first day of October of each year, to furnish to the Secretary of War estimates, in detail, for the support of said home for the fiscal year commencing on the first day of July thereafter, and the Secretary of War shall annually include such estimates in his estimates for his department." (25 Stat. L., 543.)

ESTIMATES FOR SOLDIERS' HOME TO BE MADE IN DETAIL.

* * * That the estimates hereafter submitted for support of the National Home shall be made in detail, specifying the several items of expenditures, and separating the cost of food and other supplies in the form usually adopted for the Army, and that this specification be made for each soldiers' home separately. (Mar. 3, 1879, 20 Stat. L., 390.)

ESTIMATES IN DETAIL FOR RIVERS AND HARBORS IMPROVEMENTS.

* * * And hereafter the Secretary of War shall annually submit estimates in detail for river and harbor improvements required for the ensuing fiscal year to the Secretary of the Treasury to be included in, and carried into, the sum total of the Book of Estimates. (June 4, 1897, 30 Stat. L., 48.)

ESTIMATES REQUIRED FOR PURCHASE OF TRUSSES.

* * * So much of section eleven hundred and seventy-eight of the Revised Statutes of the United States as makes a permanent indefinite appropriation to purchase trusses for soldiers is repealed, to take effect after June thirtieth, nineteen hundred and nine, and estimates of sufficient sums for the purchase of such trusses shall be submitted to Congress for the fiscal year nineteen hundred and ten, and annually thereafter, in the regular Book of Estimates. (May 27, 1908, 35 Stat. L., 367.)

ESTIMATES OF FORTIFICATION EXPENDITURES IN INSULAR POSSESSIONS.

Hereafter all estimates for fortifications for insular possessions of the United States shall be made and submitted to Congress, showing amount proposed to be expended at each harbor in each insular possession. (Mar. 3, 1905, 33 Stat. L., 847.)

BOOK OF ESTIMATES TO INCLUDE EXPENDITURES IN OFFICE OF CHIEF OF ENGINEERS, SIGNAL OFFICE, AND OFFICE OF CHIEF OF ORDNANCE.

* * * The services of skilled draftsmen and such other services as the Secretary of War may deem necessary may be employed only in the Signal Office to carry into effect the various appropriations for fortifications and other works of defense, to be paid from such appropriations, in addition to the foregoing employees appropriated for in the Signal Office: *Provided*, That the entire expenditures for this purpose for the fiscal year ending June thirtieth, nineteen hundred and twelve, shall not exceed twenty-five thousand dollars, and that the Secretary of War shall each year in the annual estimate report to Congress the number of persons so employed, their duties, and the amount paid to each. * * *

The services of skilled draftsmen, and such other services, not clerical, as the Secretary of War may deem necessary, may be employed in the office of the Chief of Ordnance to carry into effect the various appropriations for the armament of fortifications and for the arming and equipping of the Organized Militia, to be paid from such appropriations, in addition to the amount specifically appropriated for draftsmen in the Army Ordnance Bureau: *Provided*, That the entire expenditures for this purpose for the fiscal year ending June thirtieth, nineteen hundred and twelve, shall not exceed fifty thousand dollars, and that the Secretary of War shall each year, in the annual estimate, report to Congress the number of persons employed, their duties, and the amount paid to each. * * *

And the services of skilled draftsmen, civil engineers, and such other services as the Secretary of War may deem necessary may be employed only in the office of the Chief of Engineers, to carry into effect the various appropriations for rivers and harbors, fortifications, and surveys, to be paid from such appropriations: *Provided*, That the expenditures on this account for the fiscal year ending June thirtieth, nineteen hundred and seven, shall not exceed forty-two thousand dollars; and that the Secretary of War shall each year, in the annual estimates, report to Congress the number of persons so employed, their duties, and the amount paid to each. (36 Stat. L., 1204–1205.)

ESTIMATES FOR RIVERS AND HARBORS IMPROVEMENTS.

And hereafter the Secretary of War shall furnish to the Secretary of the Treasury, on or before the first day of October of each year, estimates of all appropriations required for river and harbor improvements for the next fiscal year to be included in the Book of Estimates prepared by law under his direction. (27 Stat. L., 603.)

NOTE.—Thirty-first Statutes at Large, 1009, amends above from October 1 to October 15.

ESTIMATES FOR NATIONAL HOME FOR DISABLED VOLUNTEER SOLDIERS.

That it shall be the duty of the managers of said home, on or before the first day of October in each year, to furnish to the Secretary of War estimates in detail for the support of said home for the fiscal year commencing on the first day of July thereafter, and the Secretary of War shall annually include such estimates in his estimates for his department. (25 Stat. L., 543.)

ESTIMATES TO BE ITEMIZED.

And hereafter the estimates for the support of the Home for Disabled Volunteer Soldiers shall be submitted by items. (24 Stat. L., 251.)

DEPARTMENT OF JUSTICE.

ESTIMATES FOR PENITENTIARIES, FORT LEAVENWORTH, KANS.

* * * For the fiscal year eighteen hundred and ninety-seven, and annually thereafter, the Attorney General shall submit estimates in detail for all expenses of maintaining said penitentiary, including salaries of all necessary officers and employees therefor. (Mar. 2, 1895, 28 Stat. L., 957.)

ESTIMATES FOR PENITENTIARY, M'NEILS ISLAND, WASH.

* * * For the fiscal year nineteen hundred and ten, and annually thereafter, the Attorney General shall submit estimates in detail for all expenses of maintaining said penitentiary, including salaries of all necessary officers and employees therefor. (May 27, 1908, 35 Stat. L., 374.)

POST OFFICE DEPARTMENT.

ESTIMATES BY POSTMASTER GENERAL.

The Postmaster General shall submit to Congress at each annual session an estimate of the amount that will be required for the ensuing fiscal year under each of the following heads:

First. Transportation of the mails.
Second. Compensation of postmasters.
Third. Compensation of clerks in post offices.
Fourth. Compensation of letter carriers.
Fifth. Compensation of blank agents and assistants.
Sixth. Mail depredations and special agents.
Seventh. Postage stamps and envelopes.
Eighth. Ship, steamboat, and way letters.
Ninth. Dead letters.
Tenth. Mail bags.
Eleventh. Mail locks, keys, and stamps.
Twelfth. Wrapping paper.
Thirteenth. Office furniture.
Fourteenth. Advertising.
Fifteenth. Balances to foreign countries.
Sixteenth. Rent, light, and fuel for post offices.
Seventeenth. Stationery.
Eighteenth. Miscellaneous.

Such estimates shall show the sums paid under each head and the names of the persons to whom payments are made out of the miscellaneous fund; but the names of persons employed in detecting depredations on the mail and of other confidential agents need not be disclosed. (R. S., sec. 3668.)

DETAILED ESTIMATES, MONEY-ORDER SYSTEM.

The Postmaster General shall for the fiscal year eighteen hundred and ninety-eight, and annually thereafter, submit in the annual estimates to Congress estimates in detail for all expenses of the money-order branch of the postal service. (June 9, 1896, 29 Stat. L., 316.)

ESTIMATES IN DETAIL FOR FREE DELIVERY SERVICE.

The Postmaster General shall for the fiscal year eighteen hundred and ninety-nine, and annually thereafter, submit in the annual estimates to Congress estimates in detail as far as practicable for expenses of the Free Delivery Service. (Mar. 3, 1897, 29 Stat. L., 648.)

ESTIMATES FOR RAILWAY MAIL SERVICE.

* * * In making his estimates for Railway Mail Service the Postmaster General shall separate the estimate for postal-car service from the general estimates, and in case any increase or diminution of service by postal cars shall be made by him the reasons therefor shall be given in his annual report next succeeding such increase or diminution. (Mar. 3, 1879, 20 Stat. L., 357.)

ESTIMATES OF REVENUE AND EXPENDITURES IN POSTAL SERVICE.

That hereafter the Postmaster General shall each year prepare and submit in his annual report to Congress estimates of the revenue and expenditures in the postal service for the fiscal year current and also for the fiscal year next ensuing at the time the said report is submitted, together with a statement of the receipts and expenditures for the preceding completed fiscal year. (35 Stat. L., 418.)

NOTE.—See also the following:

"Section four hundred and thirteen of the Revised Statutes is hereby amended so as to read as follows:

"'SEC. 413. The Postmaster General shall make the following annual reports to Congress:

"'First. A report of the finances of the department for the preceding year, showing the amount of balance due the department at the beginning of the year, the amount of postage which accrued within the year, the amount of engagements and liabilities, and the amount actually paid during the year for carrying the mail, showing how much of the amount was for carrying the mail in preceding years.

"'Second. A report of the amount expended in the department for the preceding fiscal year, including detailed statements of expenditures made from the contingent fund.'" (29 Stat. L., 647–648.)

POSTMASTER GENERAL TO FURNISH COPY OF ESTIMATES TO SECRETARY OF THE TREASURY.

The Postmaster General shall furnish a copy of his annual estimates to the Secretary of the Treasury prior to the first of November in each year, which shall be reported to Congress by the latter in his regular printed estimates. (R. S., 414.)

NOTE.—See also Thirty-fourth Statutes at Large, 448, section 4, for the order and arrangement of the estimates.

NAVY DEPARTMENT.

ITEMS OF EXPENDITURES TO BE SPECIFIED IN ESTIMATES.

The estimates for expenditures required by the Department of the Navy for the following purposes shall be given in detail and the expenditures made under appropriations therefor shall be accounted for so as to show the disbursements of each bureau under each respective appropriation:

First. Freight and transportation.

Second. Printing and stationery.

Third. Advertising in newspapers.

Fourth. Books, maps, models, and drawings.

Fifth. Purchase and repair of fire engines and machinery.

Sixth. Repairs of and attending to steam engines in navy yards.

Seventh. Purchase and maintenance of horses and oxen and driving teams.

Eighth. Carts, timber wheels, and the purchase and repair of workmen's tools.

Ninth. Postage of public letters.

Tenth. Fuel, oil, and candles for navy yards and shore stations.

Eleventh. Pay of watchmen, and incidental labor not chargeable to any other appropriation.

Twelfth. Transportation to and labor attending the delivery of provisions and stores on foreign stations.

Thirteenth. Wharfage, dockage, and rent.

Fourteenth. Traveling expenses of officers and others under orders.

Fifteenth. Funeral expenses.

Sixteenth. Store and office rent, fuel, commissions, and pay of clerks to Navy agents and storekeepers.

Seventeenth. Flags, awnings, and packing boxes.

Eighteenth. Premiums and other expenses of recruiting.

Nineteenth. Apprehending deserters.

Twentieth. Per diem pay to persons attending courts-martial, courts of inquiry, and other services authorized by law.

Twenty-first. Pilotage and towage of vessels and assistance to vessels in distress.

Twenty-second. Bills of health and quarantine expenses of vessels of the United States Navy in foreign ports. (R. S., sec. 3666.)

NOTE.—Above is modified by 34 Statutes at Large, 448, section 4.

ESTIMATES OF PAY OF NAVY IN DETAIL.

* * * And hereafter the estimates for pay of the Navy shall be submitted in the Book of Estimates in detailed classification and paragraphs, after the manner above set forth. * * * (Feb. 23, 1881, 21 Stat. L., 331.)

NOTE.—Thirty-fifth Statutes at Large, 129, infra, for modification.

WHAT ESTIMATES FOR SUPPORT OF NAVY MUST INCLUDE.

* * * The estimates for the support of the Navy shall hereafter show, under the head of Pay of the Navy, the sums allowed for pay of officers belonging to the line, to the several departments of the staff, and to the retired list; the estimates to show under each head the amount allowed for pay proper, for increases due to longevity and foreign service, and for pay at sea rates to officers employed on shore, together with the total number of warrant and petty officers and seamen of the several grades and designations, including as to each class the amount allowed for pay proper and for longevity or service increases. The estimates shall include a list giving the rates of pay for all petty officers and other enlisted men of the Navy. * * * (May 13, 1908, 35 Stat. L., 129.)

STATEMENT OF NUMBER, ETC., OF PERSONS EMPLOYED UNDER APPROPRIATIONS FOR "INCREASES OF THE NAVY," ETC.

* * * It shall be the duty of the Secretary of the Navy to submit in the Book of Estimates for the fiscal year nineteen hundred and two, and annually thereafter, under the respective bureaus and offices of the Navy Department, a statement in detail, showing the number of persons employed during the previous fiscal year and the rate of compensation of each under appropriations for "Increase of the Navy" or other general appropriations. (Apr. 17, 1900, 31 Stat. L., 117.)

NOTE.—Above is modified by following:

EXPENDITURES FOR TECHNICAL SERVICES.

"The services of draftsmen and such other technical services as the Secretary of the Navy may deem necessary may be employed only in the Bureaus of Ordnance, Equipment, Construction and Repair, and Steam Engineering, to carry into effect the various appropriations for 'Increase of the Navy,' 'Construction and Repair,' 'Steam Machinery,' 'Ordnance and Ordnance Stores,' and 'Equipment of Vessels,' to be paid from appropriations 'Construction and Repair,' 'Steam Machinery,' 'Ordnance and Ordnance Stores,' and 'Equipment of Vessels': *Provided*, That the expenditures on this account for the fiscal year 1912 shall not exceed one hundred and twenty-five thousand dollars; a statement of the persons employed hereunder, their duties, and the compensation paid to each shall be made to Congress each year in the annual estimates." (36 Stat. L., 1212.)

NOTE.—This provision is included in each naval appropriation bill and is not considered as permanent legislation. A similar provision applies to the Bureau of Yards and Docks in the 1912 appropriation act.

ESTIMATES OF CLAIMS, ETC., ON NAVY PENSION FUND.

The Secretary of the Navy shall annually submit to Congress estimates of the claims and demands chargeable upon and payable out of the naval pension fund. (R. S., sec. 3667.)

SECRETARY OF THE NAVY TO GIVE DETAILED ESTIMATES OF EMPLOYEES.

That the Secretary of the Navy shall submit to Congress detailed estimates for all such classified civil-service employees that may be required to be employed during the fiscal year nineteen hundred and ten, and annually thereafter, and no such classified civil-service employees shall be employed during the fiscal year nineteen hundred and ten, or in any subsequent fiscal year, and paid from such lump appropriations except under specific authorization granted by law from year to year based upon estimates as herein required. (35 Stat. L., 505.)

DEPARTMENT OF THE INTERIOR.

ESTIMATES FOR INDIAN SERVICE.

That hereafter the estimates for appropriations for the Indian Service shall be presented in such form as to show the amounts required for each of the agencies in the several States or Territories, and for said States and Territories, respectively. (Aug. 15, 1876, 19 Stat. L., 200, sec. 4.)

GEOLOGICAL SURVEY, ESTIMATES TO BE ITEMIZED.

* * * And hereafter the estimates for the Geological Survey shall be itemized. * * * (Mar. 3, 1887, 24 Stat. L., 527.)

GEOLOGICAL SURVEY, NOTES OF EMPLOYEES IN ESTIMATES.

* * * Hereafter, in lieu of the specific estimates for personal services now required by law, there shall be submitted in the annual Book of Estimates, under each item of appropriation under "General expenses of the Geological Survey," notes showing the number of persons employed and the rate of compensation paid to each from each of said appropriations during the fiscal year next preceding the fiscal year for which the estimates are submitted. (June 28, 1902, 32 Stat. L., 455.)

ESTIMATES FOR SUPREME COURT REPORTS.

The Attorney General shall include in his annual estimates submitted to Congress an estimate for the current volumes of such reports, and also for the additional sets of reports and digests required for the distribution under the section last preceding. (36 Stat. L., 1155, sec. 228.)

NOTE.—The above section amends act of July 1, 1902 (32 Stat. L., 631) so as to require the Attorney General instead of the Secretary of the Interior to submit the said estimates.

ESTIMATES FOR MONOGRAPHS AND BULLETINS OF GEOLOGICAL SURVEY.

The scientific reports known as the monographs and bulletins of the Geological Survey shall not be published until specific and detailed estimates are made therefor and specific appropriations made in pursuance of such estimates, and no engravings for the annual reports for such monographs and bulletins, or of illustrations, sections, and maps, shall be done until specific estimates are submitted therefor, and specific appropriations made based on such estimates. (28 Stat. L., 621.)

DEPARTMENT OF AGRICULTURE.

ESTIMATES FOR DEPARTMENT.

* * * Hereafter the estimates of appropriations for the Department of Agriculture shall be prepared and submitted each year according to the order and arrangement of the act for the year preceding; and any changes in such order or arrangement desired by the Secretary of Agriculture may be submitted by note in the estimates.

It shall be the duty of the Secretary of Agriculture to submit, in the Book of Estimates for the fiscal year nineteen hundred and four, and annually thereafter, immediately following estimates of each of the respective offices, bureaus, and divisions of the Department of Agriculture, a statement showing in detail the number of clerks who were employed in the District of Columbia upon regular and continuous work for thirty days or more during the previous fiscal year in or under such offices, bureaus, or divisions under authority of and paid from general appropriations, indicating in the case of every such employment the rate of compensation received and the appropriations from which paid. (June 3, 1902, 32 Stat. L., 303.)

NOTE.—A later statute, act of June 22, 1906 (34 Stat. L., 448), quoted supra under "General laws," makes provisions similar to the above applicable to all the departments for all estimates except those for sundry civil expenses. Hence the two statutes are not in conflict.

ESTIMATES TO INCLUDE EXPENSES OF INSPECTION OF CATTLE, ETC.

* * * That there is permanently appropriated out of any money in the Treasury not otherwise appropriated, the sum of three million dollars, for the expenses of the inspection of cattle, sheep, swine, and goats, and the meat and meat food products thereof, which enter into interstate or foreign commerce and for all expenses necessary to carry into effect the provisions of this act relating to meat inspection, including rent and the employment of labor in Washington and elsewhere, for each year. And the Secretary of Agriculture shall, in his annual estimates, made to Congress, submit a statement in detail, showing the number of persons employed in such inspection and the salary or per diem paid to each, together with the contingent expenses of such inspectors and where they have been and are employed. (June 30, 1906, 34 Stat. L., 679.)

DETAILED ESTIMATES REQUIRED FOR ALL EMPLOYEES.

* * * The Secretary of Agriculture for the fiscal year nineteen hundred and twelve, and annually thereafter, shall transmit to the Secretary of the Treasury for submission to Congress in the Book of Estimates detailed estimates for all executive officers, clerks, and employees below the grade of clerk, indicating the salary or compensation of each, necessary to be employed by the various bureaus, offices, and divisions of the Department of Agriculture. (May 26, 1910, 36 Stat. L., 440.)

DEPARTMENT OF COMMERCE AND LABOR.

ESTIMATES FOR ALL OFFICERS OF FISH COMMISSION.

* * * That the Commissioner of Fish and Fisheries shall embrace in the estimates of appropriations for the Fish Commission for the fiscal year eighteen hundred and ninety-four, and each year thereafter, estimates for all officers, clerks, and other employees whose services are permanent and continuous in their character and deemed to be necessary for an efficient and economical execution of the appropriations for the Fish Commission. (Aug. 5, 1892, 27 Stat. L., 362.)

ESTIMATES FOR DEPARTMENT OF COMMERCE AND LABOR.

* * * That the Secretary of Commerce and Labor shall submit to Congress for the fiscal year nineteen hundred and five, and annually thereafter, estimates in detail for all personal services and for all general and miscellaneous expenses for the Department of Commerce and Labor. (Mar. 3, 1903, 32 Stat. L., 1082.)

DETAILED ESTIMATES REQUIRED.

* * * Hereafter there shall be submitted, following the estimates under the foregoing appropriation for expenses of regulating immigration, statements showing the amount required for each object of expenditure mentioned in said estimates, together with a statement of the expenditures under each of such objects for the fiscal year terminated next preceding the period of submitting said estimates. (June 25, 1910, 36 Stat. L., 764.)

SHIPPING COMMISSIONERS—PERMANENT APPROPRIATIONS REPEALED.

So much of the act approved June nineteenth, eighteen hundred and eighty-six (Statutes at Large, volume twenty-four, page seventy-nine), as makes a permanent indefinite appropriation to pay compensation to shipping commissioners and the clerks of the shipping commissioners for services under said act is hereby repealed, to take effect from and after June thirtieth, nineteen hundred and eleven; and the Secretary of Commerce and Labor shall, for the fiscal year nineteen hundred and twelve, and annually thereafter, submit to Congress in the regular Book of Estimates detailed estimates for compensation of such commissioners and clerks. (June 25, 1910, 36 Stat. L., 773, sec. 7.)

STEAMBOAT-INSPECTION SERVICE, PERMANENT INDEFINITE APPROPRIATIONS FOR, REPEALED.

All laws and parts of laws, to the extent that they make a permanent indefinite appropriation to pay salaries of the Supervising Inspector General, supervising inspectors, local inspectors, and assistant inspectors of steam vessels, and clerks of the steamboat inspectors, and for contingent expenses of the Steamboat-Inspection Service, are repealed, to take effect from and after June thirtieth, nineteen hundred and eleven; and the Secretary of Commerce and Labor shall, for the fiscal year nineteen hundred and twelve, and annually thereafter, submit to Congress, in the regular Book of Estimates, detailed estimates, for salaries and contingent expenses of the Steamboat-Inspection Service. (R. S., sec. 3689, amended; June 25, 1910, 36 Stat. L., 773, sec. 8.)

ESTIMATES FOR LIGHTHOUSE ESTABLISHMENT.

* * * Hereafter there shall be submitted in the annual Book of Estimates, under each item of appropriation under the head of "Lighthouse Establishment," notes showing the number of persons employed and the rate of compensation paid to each from each of said appropriations during the fiscal year next preceding the fiscal year for which estimates are submitted. (June 28, 1902, 32 Stat. L., 433.)

ANNUAL ESTIMATES, LIGHTHOUSE ESTABLISHMENT, DETAILED STATEMENTS.

* * * Hereafter there shall be submitted, following each estimate for support of the Lighthouse Establishment, statements showing the amount required for each object of expenditure mentioned in each of said estimates, together with a statement of the expenditures under each of such objects for the fiscal year terminated next preceding the period of submitting said estimates. (June 25, 1910, 36 Stat. L., 755.)

ESTIMATES FOR CENSUS OFFICE.

* * * Estimates in detail for the expense of the permanent Census Office for the fiscal year nineteen hundred and four and annually thereafter shall be submitted in the regular Book of Estimates. (June 28, 1902, 32 Stat. L., 456, sec. 1.)

REGULATING IMMIGRATION, DETAILED ESTIMATES REQUIRED.

Hereafter there shall be submitted, following the estimates under the foregoing appropriation for expenses of regulating immigration, statements showing the amount required for each object of expenditure mentioned in said estimates. (35 Stat. L., 982.)

ESTIMATES FOR ESTABLISHMENT OF HATCHERIES IN ALASKA.

* * * The Secretary of Commerce and Labor * * * shall annually submit to Congress estimates to cover the cost of the establishment and maintenance of fish hatcheries in Alaska, the salaries and actual traveling expenses of such officials, and for such other expenditures as may be necessary to carry out the provisions of this act. (34 Stat. L., 480–481.)

ESTIMATES FOR BUREAU OF IMMIGRATION AND NATURALIZATION.

* * * *Provided*, That detailed estimates shall be submitted in the manner required by law for appropriations required to meet this object during the fiscal year nineteen hundred and nine and thereafter. (34 Stat. L., 1330.)

GOVERNMENT PRINTING OFFICE.

ESTIMATES OF ALL CLERKS, ETC., TO BE SUBMITTED.

The Public Printer shall submit for the fiscal year nineteen hundred and ten, and annually thereafter, estimates for all clerks and other employees additional to the foregoing who may be required in the executive or administrative offices of the Government Printing Office; and no funds other than those specifically appropriated under said estimates shall be used during said fiscal year for services in the Government Printing Office of the character specified in said estimates and appropriated for thereunder. (35 Stat. L., 382.)

NOTE.—The above amends a similar provision in 34 Stat. L., 943.

PUBLIC PRINTER'S ESTIMATES FOR PAPER.

The Public Printer shall at the beginning of each session of Congress, submit to the Joint Committee on Printing estimates of the quantity of paper of all descriptions which will be required for the public printing and binding during the ensuing year. (28 Stat. L., 604.)

PUBLIC PRINTER'S ESTIMATES FOR EXPENSES.

He shall prepare and submit to the Secretary of the Treasury, annually, in time to have the same embraced in the estimates from that department, detailed estimates of the sums which will be required for salaries, wages, printing, engraving, lithographing, binding, materials, and other necessary expenses of said Printing Office for the ensuing fiscal year. (28 Stat. L., 604.)

PUBLIC PRINTER'S ESTIMATES FOR ALL WORK.

And it shall be the duty of the Public Printer to submit to Congress, at the beginning of its next regular session, estimates in detail, under the head of printing and binding, for the service of the fiscal year eighteen hundred and ninety-seven, and annually thereafter, covering appropriations requisite for all work to be done and services to be rendered under his direction by the provisions of the said act and not previously required of him; and of the details of all such estimates, he shall notify the heads of the executive departments and other Government establishments affected thereby, within such time as will enable them to omit the amounts thereof from the estimates of appropriations which they are required to submit for the fiscal year eighteen hundred and ninety-seven. (28 Stat. L., 961.)

NOTE.—The subject matter of the above section so far as it could be effective after the year 1897, is included in the provisions of the following acts, 23 Stat. L., 254; 28 Stat. L., 808; 31 Stat. L., 1009; 34 Stat. L., 448; R. S., sections 3661–3670.

COLUMBIA INSTITUTION FOR DEAF AND DUMB.

ESTIMATES TO INCLUDE NUMBER AND SALARIES OF EMPLOYEES.

* * * Hereafter there shall be included in the annual Book of Estimates a statement showing the number of persons employed each year in this institution and the compensation paid to each. (Aug. 30, 1890, 26 Stat. L., 393.)

NOTE.—The above statute was complied with, it seems, for about three years, and thereafter there is no evidence that it has been in force.

The following provision seems to be the only one in force at present:

"*Provided further*, That one-half of all expenses attending the instruction of deaf and dumb persons admitted to said institution from the District of Columbia under section forty-eight hundred and sixty-four of the Revised Statutes, shall be paid from the revenues of the District of Columbia and one-half out of the Treasury of the United States; and hereafter estimates of such expenses shall each year be submitted in the regular estimates for the expenses of the Government of the District of Columbia." (Act of Mar. 2, 1889, 25 Stat. L., 962.)

ISTHMIAN CANAL COMMISSION.

ESTIMATES FOR ISTHMIAN CANAL.

Hereafter there shall be submitted under each item of appropriation, proposed in the annual estimates for construction of the Isthmian Canal, notes giving in parallel columns information which will show the number, by grade or classes, of officers, employees, and skilled and unskilled laborers proposed to be paid under each of said appropriations for the ensuing fiscal year and those being paid at the close of the fiscal year next preceding the period when said estimates are prepared and submitted; also, in connection with each item for material and miscellaneous purposes other than salaries or pay for personal services, the amounts actually expended or obligated for like purposes during the entire fiscal year next preceding the preparation and submission of said estimates. (June 25, 1910, 36 Stat. L., 773, sec. 5.)

APPENDIX II.

DIGEST OF LAWS PERTAINING TO APPROPRIATIONS AND ALLOTMENTS.

I. CONSTITUTIONAL AND LEGAL PROVISIONS APPLICABLE TO ALL DEPARTMENTS AND ESTABLISHMENTS.

NO MONEY TO BE DRAWN FROM TREASURY EXCEPT BY APPROPRIATIONS MADE BY LAW.

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. (Sec. 9, Art. I, Const. of U. S.)

APPROPRIATIONS FOR SUPPORT OF ARMIES LIMITED TO TWO YEARS.

The Congress shall have power * * * to raise and support armies, but no appropriation of money to that use shall be for a longer term than two years. (Sec. 8, Art. I, Const. of U. S.)

ALL APPROPRIATIONS MUST BE SPECIFICALLY MADE.

Hereafter no act of Congress shall be construed to make an appropriation out of the Treasury of the United States unless such act shall, in specific terms, declare an appropriation to be made for the purpose or purposes specified in the act. (32 Stat. L., 560.)

NOTE.—See also 34 Stats., 764, infra.

FOOTING OF PARAGRAPHS TO DETERMINE AMOUNT APPROPRIATED.

That hereafter the total amount appropriated in the various paragraphs of an appropriation act shall be determined by the correct footing up of the specific sums or rates appropriated in each paragraph contained therein unless otherwise expressly provided. (29 Stat. L., 148; R. S., 3679.)

APPLICATIONS OF MONEYS APPROPRIATED.

All sums appropriated for the various branches of expenditure in the public service shall be applied solely to the objects for which they are respectively made and for no others. (R. S., 3678.)

NO EXPENDITURES BEYOND APPROPRIATIONS—ACCEPTANCE OF VOLUNTARY SERVICE PROHIBITED, ETC.

SEC. 3. That section thirty-six hundred and seventy-nine of the Revised Statutes of the United States, as amended by section four of the deficiency appropriation act approved March third, nineteen hundred and five, is hereby further amended to read as follows:

"SEC. 3679. No executive department or other Government establishment of the United States shall expend in any one fiscal year any sum in excess of appropriations made by Congress for that fiscal year, or involve the Government in any contract or other obligation for the future payment of money in excess of such appropriations unless such contract or obligation is authorized by law. Nor shall any department or

any officer of the Government accept voluntary service for the Government or employ personal service in excess of that authorized by law, except in cases of sudden emergency involving the loss of human life or the destruction of property. All appropriations made for contingent expenses or other general purposes except appropriations made in fulfillment of contract obligations expressly authorized by law, or for objects required or authorized by law without reference to the amounts annually appropriated therefor, shall, on or before the beginning of each fiscal year, be so apportioned by monthly or other allotments as to prevent expenditures in one portion of the year which may necessitate deficiency or additional appropriations to complete the service of the fiscal year for which said appropriations are made; and all such apportionments shall be adhered to and shall not be waived or modified except upon the happening of some extraordinary emergency or unusual circumstance which could not be anticipated at the time of making such apportionment, but this provision shall not apply to the contingent appropriations of the Senate and House of Representatives; and in case said apportionments are waived or modified as herein provided, the same shall be waived or modified in writing by the head of such executive department or other Government establishment having control of the expenditure, and the reasons therefor shall be fully set forth in each particular case and communicated to Congress in connection with estimates for any additional appropriations required on account thereof. Any person violating any provision of this section shall be summarily removed from office and may also be punished by a fine of not less than one hundred dollars or by imprisonment for not less than one month." (34 Stat., 48-49.)

CONTRACTS.

That no contract or purchase on behalf of the United States shall be made unless the same is authorized by law or is under an appropriation adequate to its fulfillment, except in the War and Navy Departments for clothing, subsistence, forage, fuel, quarters, transportation, or medical and hospital supplies, which, however, shall not exceed the necessities of the current year. (34 Stat., 255.)

NOTE.—See also R. S., 3732.

No contract shall be entered into for the erection, repair, or furnishing of any public building or for any public improvements which shall bind the Government to pay a larger sum of money than the amount in the Treasury appropriated for the specific purpose. (R. S., 3733.)

SEC. 98. Whoever, being an officer of the United States, shall knowingly contract for the erection, repair, or furnishing of any public building, or for any public improvement, to pay a larger amount than the specific sum appropriated for such purpose shall be fined not more than two thousand dollars and imprisoned not more than two years. (35 Stat., 1106.)

STYLE AND TITLE OF APPROPRIATION ACTS.

The style and title of all acts making appropriations for the support of Government shall be as follows:

"An act making appropriations (here insert the object) for the year ending June thirtieth" (here insert the calendar year). (R. S., 11.)

ADVANCE OF PUBLIC MONEY.

No advance of public money shall be made in any case whatever. And in all cases of contracts for the performance of any service or the delivery of articles of any description for the use of the United States payment shall not exceed the value of the service rendered or of the articles delivered previously to such payment. It shall, however, be lawful, under the special direction of the President, to make such advances to the disbursing officers of the Government as may be necessary to the faithful and

prompt discharge of their respective duties and to the fulfillment of the public engagements. The President may also direct such advances as he may deem necessary and proper to persons in the military and naval service employed on distant stations, where the discharge of the pay and emoluments to which they may be entitled can not be regularly effected. (R. S., 3648.)

NOTE.—By 35 Stat., 1054, subscriptions for publications for the Department of Agriculture were excepted from the operation of the above section.

PURCHASE OF LAND.

No land shall be purchased on the account of the United States except under a law authorizing such purchase. (R. S., 3736.)

RENT OF BUILDINGS.

* * * Hereafter no contract shall be made for the rent of any building, or part of any building, to be used for the purposes of the Government in the District of Columbia, until an appropriation therefor shall have been made in terms by Congress, and that this clause be regarded as notice to all contractors or lessors of any such building or any part of building. (19 Stat., 370.)

EXPENSES OF COMMISSIONS AND INQUIRIES.

No accounting or disbursing officer of the Government shall allow or pay any account or charge whatever, growing out of, or in any way connected with, any commission or inquiry, except courts-martial, or courts of inquiry in the military or naval service of the United States, until special appropriations shall have been made by law to pay such accounts and charges. This section, however, shall not extend to the contingent fund connected with the foreign intercourse of the Government placed at the disposal of the President. (R. S., 3681.)

SEC. 9. That hereafter no part of the public moneys, or of any appropriation heretofore or hereafter made by Congress, shall be used for the payment of compensation or expenses of any commission, council, board, or other similar body, or any members thereof, or for expenses in connection with any work or the results of any work or action of any commission, council, board, or other similar body, unless the creation of the same shall be or shall have been authorized by law, nor shall there be employed by detail hereafter or heretofore made, or otherwise personal services from any executive department or other Government establishment in connection with any such commission, council, board, or other similar body. (35 Stat., 1027.)

RESTRICTIONS ON CONTINGENT, ETC., APPROPRIATIONS.

No moneys appropriated for contingent, incidental, or miscellaneous purposes shall be expended or paid for official or clerical compensation. (R. S., 3682.)

* * * And no civil officer, clerk, draftsman, copyist, messenger, assistant messenger, mechanic, watchman, laborer, or other employee shall hereafter be employed at the seat of government in any executive department or subordinate bureau or office thereof or be paid from any appropriation made for contingent expenses, or for any specific or general purpose, unless such employment is authorized and payment therefor specifically provided in the law granting the appropriation. * * * (22 Stat., 255, sec. 4.)

RESTRICTIONS UPON PURCHASES FROM CONTINGENT FUNDS.

No part of the contingent fund appropriated to any department, bureau, or office shall be applied to the purchase of any articles except such as the head of the department shall deem necessary and proper to carry on the business of the department, bureau, or office, and shall, by written order, direct to be procured. (R. S., 3683.)

RESTRICTIONS ON PURCHASES OF BOOKS AND PERIODICALS.

That hereafter law books, books of reference, and periodicals for use of any executive department, or other Government establishment not under an executive department, at the seat of government, shall not be purchased or paid for from any appropriations made for contingent expenses or for any specific or general purpose unless such purchase is authorized and payment therefor specifically provided in the law granting the appropriation. (30 Stat. L., 316.)

PERMANENT INDEFINITE APPROPRIATIONS.

There are appropriated, out of any moneys in the Treasury not otherwise appropriated, for the purpose hereinafter specified, such sums as may be necessary for the same, respectively; and such appropriations shall be deemed permanent annual appropriations. (R. S., 3689.)

NOTE.—For the rest of the section see under the various departments, "Permanent appropriations."

APPROPRIATIONS MUST BE SPECIFICALLY MADE.

No act of Congress hereafter passed shall be construed to make an appropriation out of the Treasury of the United States, or to authorize the execution of a contract involving the payment of money in excess of appropriations made by law, unless such act shall in specific terms declare an appropriation to be made or that a contract may be executed. (34 Stat., 764.)

TREASURY DEPARTMENT.

AUTHORITY TO PURCHASE SITE, ETC., IS NOT APPROPRIATION THEREFOR.

That no act passed authorizing the Secretary of the Treasury to purchase a site and erect a public building thereon shall be held or construed to appropriate money unless the act in express language makes such appropriations. (22 Stat. L., 305.)

FORM OF DRAWING AND CHARGING WARRANTS.

All warrants drawn by the Secretary of the Treasury, upon the Treasurer of the United States, shall specify the particular appropriation to which the same should be charged; and the moneys paid by virtue of such warrants shall, in conformity therewith, be charged to such appropriation in the books of the Secretary, first comptroller, and register. (R. S., 3675.)

NOTE.—This section is partly repealed by section 10 (28 Stat. L., 208), which provides that so much of Revised Statutes 3675 as requires the Register of the Treasury to keep accounts of receipts relating to the postal revenues and expenditures therefrom is repealed.

SEC. 10. The Division of Warrants, Estimates, and Appropriations in the office of the Secretary of the Treasury is hereby recognized and established as the Division of Bookkeeping and Warrants. It shall be under the direction of the Secretary of the Treasury as heretofore. Upon the books of this division shall be kept all accounts of receipts and expenditures of public money except those relating to the postal revenues and expenditures therefrom; and section 313 and so much of sections 283 and 3675 of the Revised Statutes as require those accounts to be kept by certain auditors and the Register of the Treasury are repealed. The duties of the Register of the Treasury shall be such as are now required of him in connection with the public debt and such further duties as may be prescribed by the Secretary of the Treasury.

SEC. 11. Every requisition for an advance of money, before being acted on by the Secretary of the Treasury, shall be sent to the proper auditor for action thereon as required by section twelve of this act.

All warrants, when authorized by law and signed by the Secretary of the Treasury, shall be countersigned by the Comptroller of the Treasury, and all warrants for the

payment of money shall be accompanied either by the auditor's certificate, mentioned in section seven of this act, or by the requisition for advance of money, which certificate or requisition shall specify the particular appropriation to which the same should be charged instead of being specified on the warrant, as now provided by section 3675 of the Revised Statutes; and shall also go with the warrant to the Treasurer, who shall return the certificate or requisition to the proper auditor, with the date and amount of the draft issued indorsed thereon. Requisitions for the payment of money on all audited accounts, or for covering money into the Treasury, shall not hereafter be required. And requisitions for advances of money shall not be countersigned by the Comptroller of the Treasury. (28 Stat., 208–209, secs. 10 and 11.)

The chief clerk shall perform such duties as may be assigned to him by the Comptroller of the Treasury, and shall have the power, in the name of the Comptroller of the Treasury, to countersign all warrants except accountable warrants. (28 Stat., 206, sec. 4.)

SETTLEMENTS, ETC., BY FOURTH AUDITOR.

That the Fourth Auditor shall declare the sums due from the several special appropriations upon complete vouchers, as heretofore, according to law; and he shall adjust the said liabilities with the "General account of advances." (20 Stat., L., 168.)

MONEYS APPROPRIATED FOR CHARITABLE PURPOSES, ETC.

All moneys hereafter appropriated for the aid, use, support, or benefit of any charitable, industrial, or other association, institution, or corporation shall be placed to the credit of the proper fiscal officer of such association, institution, or corporation, by warrant of the Secretary of the Treasury, on the books of the Treasurer of the United States or of an assistant treasurer or designated depository of the United States other than a national bank, and shall be paid out only on the checks of such fiscal officer, drawn payable to the order of the person to whom payment is to be made for services, materials, or any other purpose, and stating in writing thereon the specific object or purpose to which the avails thereof are to be applied: *Provided*, That when payments are to be made under twenty dollars, such fiscal officer may check in his own name, but shall state in writing on the check that the avails thereof are to be applied to the payment of small claims, and shall furnish to the Treasurer, assistant treasurer, or designated depository on whom the check is drawn a certified list of such claims, which list shall set forth the amount and nature of each claim and the name of each claimant. (18 Stat. L., 216.)

BUILDINGS UNDER CONTROL OF TREASURY DEPARTMENT.

All appropriations for public buildings under the control of the Treasury Department shall be available immediately upon the approval of the act containing such appropriations. (R. S., 3684.)

BALANCE OF APPROPRIATIONS FOR PUBLIC BUILDINGS TO BE COVERED INTO THE TREASURY.

That all moneys heretofore appropriated for the construction of public buildings and now remaining to the credit of the same on the books of the Treasury Department, or which may hereafter be appropriated for such buildings, shall remain available until the completion of the work for which they are, or may be, appropriated; and upon the final completion of each or any of said buildings and the payment of all outstanding liabilities therefor the balance or balances remaining shall be immediately covered into the Treasury. (18 Stat. L., 275.)

NOTE.—The above is in force except so far as affected by section 10 (35 Stats., 1027), act of March 4, 1909, which requires unexpended balances of appropriations as specified on the books of the Treasury July 1, 1904, to be carried to the surplus fund and covered in.

CONTINGENT EXPENSES.

That hereafter the appropriations made for all expenditures of the Bureau of Engraving and Printing shall be used in the manner in which appropriations for said bureau have heretofore been used, and no part of said appropriations shall be held to be contingent expenses of the Treasury Department nor be subject to the provisions of sections 240 and 3683 of the Revised Statutes. (30 Stat., 18.)

No account for contingent expenses at any of the bureaus of the Department of the Treasury shall be allowed, except on the certificate of the superintendent of the Treasury buildings that such expenses are necessary and proper, and that the prices paid are just and reasonable; and the superintendent shall keep a full, just, and accurate account in detail of all amounts expended under the head of contingent expenses for the several bureaus of the Department of the Treasury. (R. S., 240; see also R. S., 241.)

REVISED STATUTES, 240 AND 241, EXTENDED.

The Secretary of the Treasury is authorized to place the control and expenditure of the various appropriations made for contingent expenses of the Treasury Department at Washington, District of Columbia, under such officer or officers of the Treasury Department as he may from time to time determine proper or necessary, and the requirements and authority imposed by sections 240 and 241 of the Revised Statutes of the United States shall hereafter be applicable to the person or persons designated hereunder as fully as they have heretofore applied to the superintendent of the Treasury Building with reference to said appropriations. (36 Stat., 776.)

EXPENDITURE OF BALANCES OF APPROPRIATIONS.

All balances of appropriations contained in the annual appropriation bills and made specifically for the service of any fiscal year, and remaining unexpended at the expiration of such fiscal year, shall only be applied to the payment of expenses properly incurred during that year, or to the fulfillment of contracts properly made within that year; and balances not needed for such purposes shall be carried to the surplus fund. This section, however, shall not apply to appropriations known as permanent or indefinite appropriations. (R. S., 3690.)

NOTE.—See also 18 Stats., 110, infra.

DISPOSAL OF BALANCES AFTER TWO YEARS.

All balances of appropriations which shall have remained on the books of the Treasury, without being drawn against in the settlement of accounts, for two years from the date of the last appropriation made by law, shall be reported by the Secretary of the Treasury to the Auditor of the Treasury, whose duty it is to settle accounts thereunder, and the auditor shall examine the books of his office and certify to the Secretary whether such balances will be required in the settlement of any accounts pending in his office; and if it appears that such balances will not be required for this purpose then the Secretary may include such balances in his surplus fund warrant, whether the head of the proper department shall have certified that it may be carried into the General Treasury or not. But no appropriation for the payment of the interest or principal of the public debt, or to which a longer duration is given by law, shall be thus treated. (R. S., 3691.)

NOTE.—See also the following:

"SEC. 10. The Secretary of the Treasury shall cause all unexpended balances of appropriations which remained on the books of the Treasury on the first day of July, nineteen hundred and four, except permanent specific appropriations, judgments and findings of courts, trust funds, and appropriations for fulfilling treaty obligations with the Indians, to be carried to the surplus fund and covered into the Treasury: *Provided*,

That such sums of said balances as may be needed to pay contracts existing and not fully discharged at the date of this act shall remain available for said purposes. For the purposes herein declared no appropriation made prior to July first, nineteen hundred and four, shall be construed to be a permanent specific appropriation unless by its language it is specifically and in express terms made available for use until expended." (35 Stat., 1027, sec. 10.)

NOTE.—The above shall not be construed as applying to the unexpended balance of any river and harbor appropriation the use of which may be essential, in the judgment of the Secretary of War, for the further maintenance or prosecution of the work. (Pub. res., June 25, 1909, 36 Stat., 182.)

UNEXPENDED APPROPRIATIONS AFTER TWO YEARS TO BE COVERED INTO TREASURY—EXCEPTIONS.

That from and after the first day of July, eighteen hundred and seventy-four, and each year thereafter, the Secretary of the Treasury shall cause all unexpended balances of appropriations which shall have remained upon the books of the Treasury for two fiscal years to be carried to the surplus fund and covered into the Treasury: *Provided*, That this provision shall not apply to permanent specific appropriations, appropriations for rivers and harbors, lighthouses, fortifications, public buildings, or the pay of the Navy and Marine Corps; but the appropriations named in this proviso shall continue available until otherwise ordered by Congress. (18 Stat. L., 110, sec. 5.)

CLAIMS UNDER EXHAUSTED APPROPRIATIONS TO BE EXAMINED.

That so much of section five of the act approved June twentieth, eighteen hundred and seventy-four, as directs the Secretary of the Treasury at the beginning of each session to report to Congress with his annual estimates any balances of appropriations for specific objects affected by said section that may need to be reappropriated, be, and hereby is, repealed. And it shall be the duty of the several accounting officers of the Treasury to continue to receive, examine, and consider the justice and validity of all claims under appropriations the balances of which have been exhausted or carried to the surplus fund under the provisions of said section that may be brought before them within a period of five years. And the Secretary of the Treasury shall report the amount due each claimant, at the commencement of each session, to the Speaker of the House of Representatives, who shall lay the same before Congress for consideration: *Provided*, That nothing in this act shall be construed to authorize the reexamination and payment of any claim or account which has been once examined and rejected, unless reopened in accordance with existing law. (20 Stat. L., 130.)

UNEXPENDED BALANCES OF APPROPRIATIONS FOR COLLECTING CUSTOMS REVENUE TO BE COVERED INTO TREASURY.

That from and after the first day of July, eighteen hundred and eighty-two, and each year thereafter, the Secretary of the Treasury shall cause all unexpended balances of the permanent and indefinite appropriations for collecting the revenue from customs which shall have remained upon the books of the Treasury for two fiscal years to be carried to the surplus fund and covered into the Treasury. (22 Stat. L., 256.)

APPROPRIATIONS AVAILABLE FOR TEMPORARY QUARTERS OF GOVERNMENT OFFICIALS.

And hereafter, unless otherwise specifically provided by law, whenever the Secretary of the Treasury is authorized to secure temporary quarters for the use of Government officials pending the alteration, improvement, or repairs thereto, or the remodeling, reconstruction, or enlargement of any public buildings belonging to the United States under the control of the Treasury Department, the following-named appropriations shall be available, if necessary, in connection with such portions of

the premises as may be rented for or occupied by such officials in the same manner, for the same purpose, and to the same extent as if the title to such premises were vested in the United States, namely: Fuel, lights, and water for public buildings; furniture and repairs of same for public buildings; pay of assistant custodians and janitors; and vaults, safes, and locks for public buildings. (33 Stat. L., 1161.)

INCIDENTAL EXPENSES TO BE PAID FROM APPROPRIATION FOR PUBLIC BUILDINGS.

* * * Hereafter the purchase of specially prepared paper for the duplication of plans, and such other incidental expenses and supplies as the Secretary of the Treasury may deem necessary and specially order for the use of the Office of the Supervising Architect, exclusively for the purpose of carrying into effect the various appropriations for public buildings, shall be paid for from and equitably charged against such appropriations, in accordance with existing practice. (32 Stat. L., 1091.)

NOTE.—Apparently nullified by 35 Stats., 537.

PERMANENT INDEFINITE APPROPRIATION FOR REFUND OF EXCESS DUTIES, ETC.—REPORT.

That whenever it shall be shown to the satisfaction of the Secretary of the Treasury that, in any case of unascertained or estimated duties, or payments made upon appeal, more money has been paid to or deposited with a collector of customs than, as has been ascertained by final liquidation thereof, the law required to be paid or deposited the Secretary of the Treasury shall direct the Treasurer to refund and pay the same out of any money in the Treasury not otherwise appropriated. The necessary moneys therefor are hereby appropriated, and this appropriation shall be deemed a permanent indefinite appropriation * * *: *Provided*, That the Secretary of the Treasury shall, in his annual report to Congress, give a detailed statement of the various sums of money refunded under the provisions of this act or any other act of Congress relating to the revenue, together with copies of the rulings under which payments were made. (36 Stat. L., 103).

NOTE.—See also R. S., 3689, infra.

CERTIFICATES OF INDEBTEDNESS—INDEFINITE APPROPRIATION FOR EXPENSES OF ISSUE OF.

That any certificates of indebtedness hereafter issued shall be exempt from all taxes or duties of the United States, as well as from taxation in any form by or under State, municipal, or local authority; and that a sum not exceeding one-tenth of one per centum of the amount of any certificates of indebtedness issued is hereby appropriated out of any money in the Treasury not otherwise appropriated, to pay the expenses of preparing, advertising, and issuing the same. (36 Stat. L., 192.)

PERMANENT INDEFINITE APPROPRIATIONS FOR EXPENSES OF REFINING BULLION REPEALED—ESTIMATES.

All laws and parts of laws, to the extent that they make a permanent indefinite appropriation for the expenses of parting and refining bullion, are repealed to take effect from and after June thirtieth, nineteen hundred and twelve, and the Secretary of the Treasury shall, for the fiscal year nineteen hundred and thirteen, and annually thereafter, submit to Congress, in the regular Book of Estimates, detailed estimates for the expenses of this service. (36 Stat. L., 1292.)

PERMANENT ANNUAL APPROPRIATIONS—MISCELLANEOUS.

COLLECTING REVENUE FROM CUSTOMS.

There is appropriated, out of any money in the Treasury not otherwise appropriated the sum of two million seven hundred and fifty thousand dollars, for the expenses of collecting the revenue from customs for each half year, in addition to such sums as may be received from fines, penalties, and forfeitures connected with the customs,

and from fees paid into the Treasury by customs officers, and from storage, cartage, drayage, labor, and services. (R. S., 3687.)

NOTE.—See also 21 Stats., 226, 401; 33 Stats., 396; 34 Stats., 1315; R. S., 2692; and 36 Stats., 899.

PERMANENT APPROPRIATION TO PAY ACTING CUSTOMS INSPECTORS.

That section thirty-six hundred and eighty-seven of the Revised Statutes is hereby amended by adding thereto the following: "And to pay the salaries of watchmen and night watchmen in customhouses, who may be designated by the Secretary of the Treasury to act as inspectors of customs." (28 Stat. L., 391, amendment to R. S., 3687.)

FRAUDS ON CUSTOMS, PERMANENT APPROPRIATIONS TO PREVENT.

That the Secretary of the Treasury be, and he is hereby, authorized to expend, out of the appropriation for defraying the expenses of collecting the revenue from customs, such amount as he may deem necessary, not exceeding one hundred thousand dollars per annum, for the detection and prevention of frauds upon the customs revenue. (20 Stat. L., 386.)

NOTE.—See 33 Stats., 396; 34 Stats., 1315; 35 Stats., 328, 968; and 36 Stats., 716, 1393, for amendments increasing the amount of above.

PUBLIC DEBT.

There is appropriated annually, out of the receipts for duties on imported merchandise, a sum, for the payment of the public debt, equal to the interest on all bonds belonging to the sinking fund. (R. S., 3688.)

RETURN OF THE PROCEEDS OF CAPTURED AND ABANDONED PROPERTY.

For the return of proceeds from the sale of captured and abandoned property in insurrectionary districts to the owners thereof who may, to the satisfaction of the Court of Claims, prove their right to and ownership of said property. (R. S., 3689.)

NOTE.—See also sec. 162, 36 Stats., 1139, giving Court of Claims jurisdiction of above cases.

CONSULAR RECEIPTS.

For the proceeds of the personal estates of American citizens who die abroad, to be paid to the legal representatives of the said deceased party upon proper demand and proof. (R. S., 3689.)

NOTE.—See also amendment to R. S., 1709, in 36 Stats., 1083, making the Auditor for the State and Other Departments the conservator of such part of these estates as may be received at the Treasury.

PAYMENT FOR LAND SOLD FOR DIRECT TAXES.

To repay to purchasers evicted through failure of title from lands sold to them in insurrectionary districts for direct taxes. (R. S., 3689.)

PAYMENT FOR COIN, ETC., DESTROYED AT CHICAGO.

For the adjustment of the accounts of the collector of customs and ex officio depositary at Chicago, to allow him a proper credit for all moneys held by him and destroyed by fire in said city on the ninth and tenth days of October, eighteen hundred and seventy-one. (R. S., 3689.)

NOTE.—Apparently intended for a temporary purpose.

REFUNDING MONEY FOR LANDS REDEEMED (DIRECT-TAX LAWS).

For refunding the principal and interest of the purchase money of lands redeemed after the sale of the same, under "An act further to amend an act entitled 'An act for the collection of direct taxes in the insurrectionary districts within the United States, and for other purposes,'" approved June 7, 1862. (R. S., 3689.)

REFUNDING TAXES ILLEGALLY COLLECTED UNDER THE DIRECT-TAX LAWS.

To refund to persons money collected from them without warrant of law, as in payment of dues under the direct-tax laws. (R. S., 3689.)

INTEREST ON THE PUBLIC DEBT.

For payment of interest on the public debt, under the several acts authorizing the same. (R. S., 3689.)

The Secretary of the Treasury shall cause to be paid, out of any money in the Treasury not otherwise appropriated, any interest falling due, or accruing, on any portion of the public debt authorized by law. (R. S., 3698.)

NOTE.—See also R. S., 3693.

BONDS ISSUED TO PACIFIC RAILWAY.

For payment of interest on bonds issued by authority of law to Pacific Railway. (R. S., 3689.)

REFUNDING THE NATIONAL DEBT.

Of one-half of one per centum of the amount of bonds authorized under the act of July fourteenth, eighteen hundred and seventy, to pay the expenses of preparing, issuing, and disposing of the same. (R. S., 3689.)

SINKING FUND.

Of one per centum of the entire debt of the United States, to be set apart as a sinking fund for the purchase or payment of the public debt, in such manner of the Secretary of the Treasury shall from time to time direct. (R. S., 3689.)

REFUNDING MONEYS ERRONEOUSLY RECEIVED AND COVERED.

To refund moneys received and covered into the Treasury before the payment of legal and just charges against the same. (R. S., 3689.)

COMPENSATION OF PERSONS EMPLOYED IN INSURRECTIONARY STATES (INTERNAL REVENUE).

To pay such persons as were actually employed in the insurrectionary States, in connection with the Treasury Department as officers of the United States, during the years eighteen hundred and sixty-five and eighteen hundred and sixty-six.

REFUNDING TAXES ILLEGALLY COLLECTED (INTERNAL REVENUE).

To refund and pay back duties erroneously or illegally assessed or collected under the internal-revenue laws. (R. S., 3689.)

REDEMPTION OF STAMPS (INTERNAL REVENUE).

Of such sum of money as may be necessary to repay the amount or value paid for internal-revenue stamps which may have been spoiled, destroyed, or rendered useless or unfit for the purpose intended, or which, through mistake, may have been improperly or unnecessarily used. (R. S., 3689.)

NOTE.—See also act of May 12, 1900, 31 Stats., 177; and act of June 30, 1902, 32 Stats., 506.

DEBENTURES AND OTHER CHARGES (CUSTOMS).

To pay debentures and other charges arising from duties, the revenue remaining in the hands of the collecting officers not being sufficient to pay said debentures. (R. S., 3689.)

DEBENTURES AND DRAWBACKS (CUSTOMS).

For the payment of debentures or drawbacks, bounties, and allowances which are or may be authorized and payable according to laws authorizing them: *Provided*, The collectors of customs shall be the disbursing agents to pay the same. (R. S., 3689.)

REPAYMENT OF EXCESS OF DEPOSITS FOR UNASCERTAINED DUTIES (CUSTOMS).

To repay to importers the excess of deposits for unascertained duties, or duties or other moneys paid under protest. (R. S., 3689.)

NOTE.—See also 36 Stats., 103, supra.

REFUNDING DUTIES ON GOODS DESTROYED (CUSTOMS).

For refunding duties paid or accruing on goods, wares, or merchandise injured or destroyed by accidental fire or other casualty, while in the custody of the officers of customs, in any public or private warehouse, or in the appraisers' stores undergoing appraisal, in pursuance of law or regulations of the Treasury Department, or after their arrival within the limits of any port of entry of the United States, and before the same have been landed under the supervision of the officers of the customs, or while in transportation under bond from the port of entry to any other port of the United States. (R. S., 3689.)

MARINE HOSPITAL.

Of the proceeds of leases and sales of marine-hospital buildings, and lands appertaining thereto, for the marine-hospital establishment. (R. S., 3689.)

NOTE.—See also R. S., 3618 and 3692.

REFUNDING DUTIES (CUSTOMS).

To refund to parties entitled to refund of duties under the twenty-sixth section of the act of July fourteen, eighteen hundred and seventy, and joint resolution approved January thirty, eighteen hundred and seventy-one. (R. S., 3689.)

REFUNDING PROCEEDS OF GOODS SEIZED AND SOLD (CUSTOMS).

To refund the proceeds of goods, wares, and merchandise seized and sold for having been illegally imported into the United States. (R. S., 3689.)

REFUNDING PROCEEDS OF UNCLAIMED MERCHANDISE (CUSTOMS).

To repay to claimants the overplus received from the sale of unclaimed merchandise on due proof of their property and entitlement. (R. S., 3689.)

REFUNDING DUTY ON TEA AND COFFEE (CUSTOMS).

To refund the duties which may have been paid on all tea and coffee in bonded warehouses on the first day of July, eighteen hundred and seventy-two. (R. S., 3689.)

NOTE.—Apparently intended for a temporary purpose.

DRAWBACK ON CERTAIN ARTICLES IMPORTED INTO THE DISTRICT OF CHICAGO (CUSTOMS).

For the payment of a drawback of the import duties paid on all materials, except lumber, imported to be and actually used in buildings erected on the site of buildings burned by the fire in Chicago. (R. S., 3689.)

NOTE.—Apparently intended for a temporary purpose.

REFUNDING CERTAIN DISCRIMINATING DUTIES (CUSTOMS).

To refund the duties which may have been paid under the provisions of section twenty-five hundred and two on merchandise imported in French vessels from countries other than France, and which was on shipboard and bound to the United States on the fifth day of November, eighteen hundred and seventy-two. (R. S., 3689.)

NOTE.—Apparently intended for a temporary purpose.

SMITHSONIAN INSTITUTION.

To pay for the erection of buildings and expenses of the Smithsonian Institution, being six per centum on the fund derived from the bequest of James Smithson. (R. S., 3689.)

WAR DEPARTMENT.

DRAFTS FOR WAR AND NAVY DEPARTMENTS.

All moneys appropriated for the use of the War and Navy Departments shall be drawn from the Treasury, by warrants of the Secretary of the Treasury upon the requisitions of the Secretaries of those departments, respectively, countersigned by the Second Comptroller of the Treasury and registered by the proper auditor. (R. S., 3673.)

PAYMENT OF PRESSING OBLIGATIONS.

Hereafter whenever pressing obligations are required to be paid by a disbursing officer of the Quartermaster's Department and there is an insufficient balance to his official credit under the proper appropriation or appropriations for the purpose, he is authorized to make payment from the total available balance to his official credit, provided sufficient funds under the proper appropriation or appropriations have been apportioned by the Quartermaster General for the expenditure. When such disbursements are made the accounts of the disbursing officer shall show the charging of the proper appropriations, the balance under which will be adjusted by the disbursing officer on receipt of funds or by the accounting officers of the Treasury. (35 Stat. L., 747.)

Hereafter when pressing obligations are required to be paid by a disbursing officer of the Ordnance Department and there is an insufficient balance to his official credit under the proper appropriation or appropriations for the purpose, he is authorized to make payment from the total available balance to his official credit, provided sufficient funds under the proper appropriation or appropriations have been allotted by the Chief of Ordnance for the expenditure. When such disbursements are made the accounts of the disbursing officer shall show the charging of the proper appropriation, the balances under which will be adjusted by the disbursing officer on receipt of funds or by the accounting officers of the Treasury. (35 Stat. L., 750.)

Hereafter whenever pressing obligations are required to be paid by a disbursing officer of the Engineer Department and there is an insufficient balance to his official credit under the proper appropriation or appropriations for the purpose, he is authorized to make payment from the total available balance to his official credit, provided sufficient funds under the proper appropriation or appropriations have been allotted by the Chief of Engineers for the expenditure. When such disbursements are made the accounts of the disbursing officer shall show the charging of the proper appropriations, the balance under which will be adjusted by the disbursing officer on receipt of funds or by the accounting officers of the Treasury. (36 Stat. L., 1056.)

"ORDNANCE-STORES AMMUNITION" APPROPRIATION AVAILABLE FOR TWO YEARS.

Hereafter the appropriations "Ordnance-stores ammunition," "Small-arms target practice," and "Ordnance stores and supplies" shall be available for two years to procure the stores authorized by them. (34 Stat. L., 1175.)

APPROPRIATIONS FOR VOLUNTEER SOLDIERS' HOME AVAILABLE UNTIL EXPENDED.

That appropriations made for the fiscal year nineteen hundred, or that may hereafter be made, for the construction of buildings at any of the branches of the National Home for Disabled Volunteer Soldiers shall continue available until expended. (31 Stat. L., 294.)

DISPOSAL OF BALANCES OF APPROPRIATIONS FOR VOLUNTEER SOLDIERS' HOME.

Hereafter the provisions of section thirty-six hundred and ninety and thirty-six hundred and ninety-one of the Revised Statutes of the United States shall apply to all appropriations made for the maintenance of the National Home for Disabled Volunteer Soldiers. (25 Stat. L., 543.)

PROCEEDS OF CERTAIN SALES, ETC., OF MATERIAL.

All moneys received from the leasing or sale of marine hospitals, or the sale of revenue cutters, or from the sale of commissary stores to the officers and enlisted men of the Army, or from the sale of materials, stores, or supplies sold to officers and soldiers of the Army, or from sales of condemned clothing of the Navy, or from sales of materials, stores, or supplies to any exploring or surveying expedition authorized by law, shall respectively revert to that appropriation out of which they were originally expended, and shall be applied to the purposes for which they are appropriated by law. (R. S., 3692.)

UNEXPENDED BALANCES—AMOUNTS FOR RIVER AND HARBOR WORKS NOT TO BE COVERED IN.

That the provisions of section ten of the act entitled "An act making appropriations for sundry civil expenses of the Government for the fiscal year ending June thirtieth, nineteen hundred and ten, and for other purposes," approved March fourth, nineteen hundred and nine, shall not be construed as applying to the unexpended balance of any river and harbor appropriation, the use of which may be essential, in the judgment of the Secretary of War, for the further maintenance or prosecution of the work to which it pertains as heretofore authorized by Congress. (36 Stat. L., 182.)

PERMANENT APPROPRIATIONS.

SOLDIERS' HOME.

Of all stoppages or fines adjudged against soldiers by sentence of courts-martial over and above any amount that may be due for the reimbursement of Government or individuals; all forfeitures on account of desertion, and all moneys belonging to the estates of deceased soldiers, which now are or may hereafter be unclaimed for the period of three years subsequent to the death of said soldier or soldiers, to be repaid by the commissioners of the institution upon the demand of the heirs or legal representatives of the deceased. (R. S., 3689.)

That all funds of the home not needed for current use and which are not now invested in United States registered bonds, shall, as soon as received, or as soon as present investments can be converted into money without loss, be deposited in the Treasury of the United States to the credit of the home as a permanent fund and shall draw interest at the rate of three per centum per annum, which shall be paid quarterly to the treasurer of the home, and the proceeds of such registered bonds, as they are paid, shall be deposited in like manner. * * * (22 Stat. L., 565, sec. 8.) See also R. S., 4818, 4819; 25 Stat., 716.

HORSES AND OTHER PROPERTY LOST IN MILITARY SERVICE.

To pay for horses, mules, oxen, wagons, carts, sleighs, harness, steamboats and other vessels, railroad engines and railroad cars, killed, lost, captured, destroyed, or abandoned, while in the military service under the provisions of title, "Debts due by or to the United States." (R. S., 3689.)

TAX ON SALARIES.

For the payment of the tax on salaries and compensations, where no other appropriation is available, in order to show the true receipts of the Government, under the operations of this section, upon the books of the Treasury Department. (R. S., 3689.)

ORDNANCE MATERIAL (PROCEEDS OF SALES—WAR).

That the Secretary of the Navy is authorized to dispose of the useless ordnance material on hand at public sale, according to law, the net proceeds of which shall be turned into the Treasury; and an amount equal to the same is hereby appropriated, to be applied to the purpose of procuring a supply of material adapted in manufacture and caliber to the present wants of the service; but there shall be expended, under this provision, not more than seventy-five thousand dollars in one year; and in the case of sale of like materials in the War Department, the proceeds of which shall be turned into the Treasury, an amount equal to the net proceeds of such sale is hereby appropriated for the purpose of procuring a supply of material adapted in manufacture and caliber to the present wants of the war service; and there shall be expended in the War Department, under this provision, not more than seventy-five thousand dollars in any one year. (18 Stat. L., 388.)

EXAMINATIONS AND SURVEYS AT SOUTH PASS, MISSISSIPPI RIVER.

The provisions of the act of March third, eighteen hundred and seventy-five, and of the act of August eleventh, eighteen hundred and eighty-eight, with regard to examinations and surveys at South Pass, mouth of the Mississippi River, shall remain in force as fully as though they were herein reenacted in express terms, notwithstanding the termination of the contract with the late James B. Eads and associates. (18 Stat. L., 464, sec. 4; 25 Stat. L., 424, secs. 4–5; 32 Stat. L., 340, sec. 1.)

REMOVING SUNKEN VESSELS OR CRAFT OBSTRUCTING OR ENDANGERING NAVIGATION.

SEC. 4. Whenever hereafter the navigation of any river, lake, harbor, or bay, or other navigable water of the United States shall be obstructed or endangered by any sunken vessel or water craft it shall be the duty of the Secretary of War, upon satisfactory information thereof, to cause reasonable notice, of not less than thirty days, to be given personally or by publication at least once a week in the newspaper published nearest the locality of such sunken vessel or craft, to all persons interested in such vessel or craft, or in the cargo thereof, of the purpose of said Secretary, unless such vessel or craft shall be removed as soon thereafter as practicable by the parties interested therein, to cause the same to be removed. If such sunken vessel or craft and cargo shall not be removed by the parties interested therein as soon as practicable after the date of the giving of such notice by publication, or after such personal service of notice, as the case may be, such sunken vessel or craft shall be treated as abandoned and derelict, and the Secretary of War shall proceed to remove the same. Such sunken vessel or craft and cargo and all property therein when so removed shall, after reasonable notice of the time and place of sale, be sold to the highest bidder or bidders for cash, and the proceeds of sales shall be deposited in the Treasury of the United States to the credit of a fund for the removal of such obstructions to navigation, under the direction of the Secretary of War, and be paid out for that purpose on his requisition

therefor. The provisions of this act shall apply to all such wrecks whether removed under this act or under any other act of Congress. Such sum of money as may be necessary to execute this section of this act is hereby appropriated, out of any money in the Treasury of the United States not otherwise appropriated, to be paid out on the requisition of the Secretary of War. (21 Stat. L., 197.)

POWDER AND PROJECTILES (PROCEEDS OF SALES).

And the Secretary of War is hereby authorized, in his discretion, to exchange the unserviceable and unsuitable powder and shot on hand for new powder and projectiles, or to sell the same and purchase similar articles with the proceeds of the sales; and he shall make statement of his action under this provision in his next annual report. (21 Stat. L., 468.)

BOUNTY TO FIFTEENTH AND SIXTEENTH MISSOURI CAVALRY VOLUNTEERS.

That the proper accounting officers of the Treasury be, and they hereby are, directed to pay bounty to the enlisted men of the Fifteenth and Sixteenth Missouri Cavalry Volunteers who served during the late rebellion, as follows, to wit:

To those who served the full period of one year or more, the sum of one hundred dollars; to those who served the full period of six months but less than one year, the sum of sixty-six dollars and sixty-six cents; to those who served a less period than six months, the sum of thirty-three dollars and thirty-three cents.

SEC. 2. That in case of the death of the soldier, who if living would be entitled under the first section of this act, then the said sum or sums that would be due to said soldier if living shall be paid to his widow; and if there be no widow, then to his child or children; and if there be none, then to his mother if she be a widow. And so much money as may be necessary to carry this law into effect is hereby appropriated out of any money in the Treasury not otherwise appropriated. (21 Stat. L., 283.)

EXTRA PAY TO OFFICERS AND MEN WHO SERVED IN THE MEXICAN WAR.

That the Secretary of the Treasury be, and he is hereby, directed, out of any moneys in the Treasury not otherwise appropriated, to pay to the officers and soldiers engaged in the military service of the United States in the War with Mexico, and who served out the time of their engagement or were honorably discharged, the three months' extra pay provided for by the act of July nineteenth, eighteen hundred and forty-eight, and the limitations contained in said act, in all cases, upon the presentation of satisfactory evidence that said extra compensation has not been previously received: *Provided*, That the provisions of this act shall include also the officers, petty officers, seamen, and marines of the United States Navy, the Revenue-Marine Service, and the officers and soldiers of the United States Army employed in the prosecution of said war. (20 Stat. L., 316.)

THREE MONTHS' PAY PROPER (ARMY).

That all officers of Volunteers now in commission below the rank of brigadier general who shall continue in the military service to the close of the war shall be entitled to receive upon being mustered out of said service three months' pay proper. (13 Stat. L., 497, sec. 4.)

That section four of an act entitled "An act making appropriations for the support of the Army for the year ending June thirtieth, eighteen hundred and sixty-six," approved March third, eighteen hundred and sixty-five, be so construed as to entitle to the three months' pay proper provided for therein the heirs or legal representatives of all officers of Volunteers specified therein who were killed or who died in the service between the third day of March and the tenth day of April, eighteen hundred and sixty-five.

SEC. 2. That the Secretary of the Treasury be, and he is hereby, authorized and directed to pay to the heirs or legal representatives of said officers the sum or sums of money to which they may be found entitled under the provisions of this act; and a sum sufficient to pay the same is hereby appropriated out of any money in the Treasury not otherwise appropriated. (23 Stat. L., 66, secs. 1 and 2.)

CLAIMS OF OFFICERS AND MEN OF THE ARMY FOR DESTRUCTION OF PRIVATE PROPERTY.

That the proper accounting officers of the Treasury be, and they are hereby, authorized and directed to examine into, ascertain, and determine the value of the private property belonging to officers and enlisted men in the military service of the United States which has been, or may hereafter be, lost or destroyed in the military service under the following circumstances:

First. When such loss or destruction was without fault or negligence on the part of the claimant.

Second. Where the private property so lost or destroyed was shipped on board an unseaworthy vessel by order of any officer authorized to give such order or direct such shipment.

Third. Where it appears that the loss or destruction of the private property of the claimant was in consequence of his having given his attention to the saving of the property belonging to the United States which was in danger at the same time and under similar circumstances. And the amount of such loss so ascertained and determined shall be paid out of any money in the Treasury not otherwise appropriated, and shall be in full for all such loss or damage: *Provided*, That any claim which shall be presented and acted on under authority of this act shall be held as finally determined, and shall never thereafter be reopened or considered: *And provided further*, That this act shall not apply to losses sustained in time of war or hostilities with Indians: *And provided further*, That the liability of the Government under this act shall be limited to such articles of personal property as the Secretary of War, in his discretion, shall decide to be reasonable, useful, necessary, and proper for such officer or soldier while in quarters engaged in the public service in the line of duty: *And provided further*, That all claims now existing shall be presented within two years, and not after, from the passage of this act; and all such claims hereafter arising be presented within two years from the occurrence of the loss or destruction. (23 Stat. L., 350.)

REIMBURSEMENT TO STATES AND TERRITORIES, EXPENSES OF RAISING TROOPS FOR WAR WITH SPAIN.

That the Secretary of the Treasury be, and he is hereby, directed, out of any money in the Treasury not otherwise appropriated, to pay to the governor of any State or Territory, or to his duly authorized agents, the reasonable costs, charges, and expenses that have been incurred by him in aiding the United States to raise the Volunteer Army in the existing War with Spain, by subsisting, clothing, supplying, equipping, paying, and transporting men of his State or Territory who were afterwards accepted into the Volunteer Army of the United States: *Provided*, That the transportation paid for shall be only the transportation of such men from the place of their enrollment for service in the Volunteer Army of the United States to the place of their acceptance into the same by the United States mustering officer, and that the names of the men transported shall appear on the muster rolls of the Volunteer Army of the United States: *And provided further*, That such claims shall be settled upon proper vouchers to be filed and passed upon by the proper accounting officers of the Treasury: *And provided further*, That in cases where the money to pay said costs, charges, and expenses has been, or may hereafter be, borrowed by the governors or their respec-

tive States or Territories, and interest is paid, or may hereafter be paid, on the same, by the governors or their States or Territories, from the time it was or may be so borrowed to the time of its refundment by the United States, or thereafter, such interest shall not be refunded by the United States; nor shall any interest be paid the governors or their States or Territories on the amounts paid out by them, nor any other amount refunded or paid than is in this act expressly mentioned. (30 Stat. L., 730), amended by act of Mar. 3, 1899 (30 Stat. L., 1356); amended by act of Apr. 27, 1904 (33 Stat. L., 312); amended by act of Mar. 11, 1908 (35 Stat. L., 42).)

EXTRA PAY TO VOLUNTEERS, WAR WITH SPAIN.

That in lieu of granting leaves of absence and furloughs to officers and enlisted men belonging to companies and regiments of United States Volunteers prior to muster out of the service, all officers and enlisted men belonging to volunteer organizations hereafter mustered out of the service who have served honestly and faithfully beyond the limits of the United States shall be paid two months' extra pay on muster out and discharge from the service, and all officers and enlisted men belonging to organizations hereafter mustered out of the service who have served honestly and faithfully within the limits of the United States shall be paid one month's extra pay on muster out and discharge from the service, from any money in the Treasury not otherwise appropriated: *Provided*, That the discharge of all officers and enlisted men from the volunteer service of the United States shall, as far as practicable, take effect on the date of the muster out of the organization to which they belong, and that regiments and other independent organizations shall be mustered out at camps within the limits of the United States or at the rendezvous of the State, regiment, or independent organization.

SEC. 2. That officers who at any time were accountable or responsible for public property shall be required, before final payment is made to them on discharge from the service, to obtain certificates of nonindebtedness to the United States from only such of the bureaus of the War Department to which the property for which they were accountable or responsible pertains, and the certificate from the Chief of the Division of Bookkeeping and Warrants, Treasury Department, and such certificates, accompanied by the affidavits of officers, of nonaccountability or nonresponsibility to other bureaus of the War Department, certified to by the commanding officer of the regiment or independent organization, shall warrant their final payment: *Provided*, That officers who have not been responsible at any time for public property shall be required to make affidavit to that fact, certified to by their commanding officers, which shall be accepted as sufficient evidence to warrant their final payment on their discharge from the service: *Provided further*, That mustering officers are empowered to administer oaths in all matters pertaining to the muster out of volunteers. (30 Stat. L., 784, amended by act of Mar. 3, 1899 (30 Stat. L., 1074); amended by act of May 26, 1900 (31 Stat. L., 217).)

EXTRA PAY TO REGULAR ARMY, WAR WITH SPAIN.

That all enlisted men in the Regular Army who enlisted subsequent to the declaration of war for the war only and mustered out of the service who have served honestly and faithfully beyond the limits of the United States shall be paid two months' extra pay on muster out and discharge from the service, and all enlisted men in the Regular Army who enlisted subsequent to the declaration of war for the war only and mustered out of the service who have served honestly and faithfully within the limits of the United States shall be paid one month's extra pay on muster out and discharge from the service from any money in the Treasury not otherwise appropriated, said moneys to be immediately available. (30 Stat. L., 1073–1074.)

TRANSPORTATION OF VOLUNTEERS, WAR WITH SPAIN.

That the Secretary of the Treasury be, and is hereby, authorized to pay, out of any money in the Treasury not otherwise appropriated, the just and proper account or claim of any railroad, transportation company, or person for transportation of men or troops from place of enrollment to point of rendezvous, furnished at the request of the Quartermaster General of the Army or his agents, or at the request of any United States mustering officer or other officer authorized by the Secretary of War to enroll, muster, or mobilize volunteers for the War with Spain; and also to pay such just and proper accounts as may be presented for transportation back from point of rendezvous to place of enrollment of men who volunteered and were rejected by the medical examiner or mustering officer: *Provided*, That the amount allowed and paid for such transportation shall not be in excess of the rates charged for transporting troops of the United States under like circumstances.

All claims under the provisions of this act must be filed in the office of the Auditor for the War Department, and must be supported by proper vouchers or other conclusive evidence of interest. (30 Stat. L., 1358, sec. 5.)

REIMBURSEMENTS FOR BRINGING HOME REMAINS OF OFFICERS AND OTHERS.

That in all cases where an officer or an enlisted man in either the Army, Navy, Marine Corps of the United States, or contract surgeon or trained nurse in the employ of the Government, has died while on duty away from home since the first day of January, eighteen hundred and ninety-eight, and the remains have been taken home and buried at the expense of the family or friends of the deceased, the parties who paid the cost of transportation and burying such remains shall be repaid at the expense of the United States, by the Secretary of the Treasury, not to exceed what it would have cost the United States to have transported the remains to their homes. (30 Stat. L., 1225.)

PERMANENT INTERNATIONAL COMMISSION OF CONGRESSES OF NAVIGATION.

That the sum of three thousand dollars a year is hereby appropriated, out of any money in the Treasury not otherwise appropriated, for the support and maintenance of the permanent international commission of the congresses of navigation and for the payment of the actual expenses of the properly accredited national delegates of the United States to the meetings of the congresses and of the commission; and that the Secretary of War be, and is hereby, authorized to draw his warrant each year upon the Secretary of the Treasury for such sum, not to exceed three thousand dollars, as may in his opinion be proper to apply to the purposes above mentioned, and that the said sum shall be disbursed under such regulations as may be prescribed by the Secretary of War.

The national delegates aforesaid from the United States shall serve without compensation, but shall be reimbursed for their actual expenses incurred while traveling to and from the meetings, and while in attendance thereon, from the funds herein appropriated and authorized to be expended. (32 Stat. L., 485.)

REPLACING ORDNANCE AND ORDNANCE STORES.

Hereafter all moneys arising from disposition authorized by law and regulation of serviceable ordnance and ordnance stores shall constitute one fund on the books of the Treasury Department, which shall be available to replace ordnance and ordnance stores throughout the fiscal year in which the disposition was effected and throughout the following year. (33 Stat. L., 276.)

REPLACING MEDICAL SUPPLIES.

That hereafter all moneys arising from dispositions of serviceable medical and hospital supplies authorized by law and regulation shall constitute one fund on the books of the Treasury Department, which shall be available to replace medical and hospital supplies throughout the fiscal year in which the dispositions were effected and throughout the following year. (34 Stat. L., 256.)

GAUGING WATERS OF THE MISSISSIPPI AND ITS TRIBUTARIES.

That section six of the river and harbor act of August eleventh, eighteen hundred and eighty-eight, is hereby amended so as to read as follows: "That for the purpose of securing the uninterrupted gauging of the waters of the Mississippi River and its tributaries, as provided for in joint resolution of the twenty-first of February, eighteen hundred and seventy-one, upon the application of the Chief of Engineers, the Secretary of War is hereby authorized to draw his warrant or requisition, from time to time, upon the Secretary of the Treasury for such sums as may be necessary to do such work, not to exceed in the aggregate for each year the sum of nine thousand six hundred dollars: *Provided, however*, That an itemized statement of said expenses shall accompany the annual report of the Chief of Engineers." (25 Stat. L., 424, sec. 6; 32 Stat. L., 374, sec. 9.)

OPERATING AND CARE OF CANALS AND OTHER WORKS OF NAVIGATION.

That no tolls or operating charges whatever shall be levied upon or collected from any vessel, dredge, or other water craft for passing through any lock, canal, canalized river, or other work for the use and benefit of navigation now belonging to the United States or that may be hereafter acquired or constructed; and for the purpose of preserving and continuing the use and navigation of said canals and other public works without interruption, the Secretary of War, upon the recommendation of the Chief of Engineers, United States Army, is hereby authorized to draw his warrant of requisition from time to time upon the Secretary of the Treasury to pay the actual expenses of operating, maintaining, and keeping said works in repair, which warrants or requisitions shall be paid by the Secretary of the Treasury out of any money in the Treasury not otherwise appropriated: *Provided*, That whenever, in the judgment of the Secretary of War, the condition of any of the aforesaid works is such that its entire reconstruction is absolutely essential to its efficient and economical maintenance and operation as herein provided for, the reconstruction thereof may include such modifications in plan and location as may be necessary to provide adequate facilities for existing navigation: *Provided further*, That the modifications are necessary to make the reconstructed work conform to similar works previously authorized by Congress and forming a part of the same improvement, and that such modifications shall be considered and approved by the Board of Engineers for Rivers and Harbors and be recommended by the Chief of Engineers before the work of reconstruction is commenced: *Provided further also*, That an itemized statement of said expenses shall accompany the annual report of the Chief of Engineers: *And provided further*, That nothing herein contained shall be held to apply to the Panama Canal. (23 Stat. L., 147, sec. 4; 35 Stat. L., 818, sec. 6.)

That for the purpose of securing the uninterrupted work of operating snag boats on the upper Mississippi River and of removing snags, wrecks, and other obstructions in the Mississippi River, the Secretary of War, upon the application of the Chief of Engineers, is hereby authorized to draw his warrant or requisition from time to time upon the Secretary of the Treasury for such sums as may be necessary to do such work, not to exceed in the aggregate for each year the amounts appropriated in this act for such purposes: *Provided, however*, That an itemized statement of such expenses shall accompany the annual report of the Chief of Engineers. (25 Stat. L., 424.)

That the annual appropriation for operating snag boats on the upper Mississippi River, made by section seven of the act of August eleventh, eighteen hundred and eighty-eight, entitled "An act making appropriations for the construction, repair, and preservation of certain public works on rivers and harbors, and for other purposes" is hereby made available for similar purposes on the Illinois River, from its mouth to Copperas Creek. (34 Stat. L., 1102.)

The permanent annual appropriation for the removal of snags in the Mississippi River, under the river and harbor act of August eleventh, eighteen hundred and eighty-eight, shall be available for the removal of snags and other floating and sunken obstructions in the Atchafalaya and Old Rivers from the junction with the Mississippi and Red Rivers down the Atchafalaya River as far as Melville, Louisiana, and so much of said appropriation as the Secretary of War may deem necessary may be expended for such removal.

That the annual appropriation for operating snag boats on the upper Mississippi River, made by section seven of the river and harbor act of August eleventh, eighteen hundred and eighty-eight, is hereby made available for similar purposes on the Minnesota River, and other tributaries of the upper Mississippi River now or heretofore improved by the United States. (35 Stat. L., 817, sec. 3.)

MAINTENANCE OF CHANNEL, SOUTH PASS, MISSISSIPPI RIVER.

That the Secretary of War is hereby authorized, in his discretion, to terminate the contract heretofore entered into with the late James B. Eads for the maintenance of the channel through the South Pass of the Mississippi River, in pursuance of an act of Congress approved March third, eighteen hundred and seventy-five, * * * and of an act of Congress approved June nineteenth, eighteen hundred and seventy-eight, * * * and of an act of Congress approved March third, eighteen hundred and seventy-nine, * * *. In case of the termination of said contract by virtue of the provisions hereof or by expiration of said contract, the Secretary of War is hereby directed to take charge of said channel, including the jetties, and all auxiliary works connected therewith, and thereafter to maintain with the utmost efficiency said South Pass Channel; and for that purpose he is hereby authorized to draw his warrants from time to time on the Treasurer of the United States, until otherwise provided for by law, for such sums of money as may be necessary, not to exceed in the aggregate for any one year $100,000. * * * (31 Stat. L., 585, sec. 3.) See also 32 Stat. L., sec. 1.

OPERATING SNAG BOATS ON THE OHIO RIVER.

That for the purposes of securing the uninterrupted work of operating snag boats on the Ohio River and removing snags, wrecks, and other obstructions in said river, the Secretary of War, upon the application of the Chief of Engineers, is hereby authorized to draw his warrant or requisition from time to time upon the Secretary of the Treasury for such sums as may be necessary to do such work, not to exceed in the aggregate for each year the sum of twenty-five thousand dollars: *Provided, however*, That an itemized statement of said expenses shall accompany the annual report of the Chief of Engineers. (26 Stat. L., 455, sec. 13.)

That section thirteen of "An act making appropriations for the construction, repair, and preservation of certain public works on rivers and harbors, and for other purposes," approved September nineteenth, eighteen hundred and ninety, is hereby amended by inserting the words "fifty thousand dollars" in lieu of the words "twenty-five thousand dollars" therein contained. (29 Stat. L., 234, sec. 3.)

WAGON ROADS, BRIDGES, AND TRAILS, ALASKA FUND.

That all moneys derived from and collected for liquor licenses, occupation, or trade licenses outside of the incorporated towns in the District of Alaska shall be deposited in the Treasury Department of the United States, there to remain as a separate and distinct fund, to be known as the "Alaska fund," and to be wholly devoted to the purposes hereinafter stated in the District of Alaska. One-fourth of said fund, or so much thereof as may be necessary, shall be devoted to the establishment and maintenance of public schools in said district; five per centum of said fund shall be devoted to the care and maintenance of insane persons in said district, or so much of said five per centum as may be needed (this paragraph repealed by act of February sixth, nineteen hundred and nine, and the five per cent added to the sum provided for public schools, as above); and all the residue of said fund shall be devoted to construction and maintenance of wagon roads, bridges, and trails in said district. (33 Stat. L., 616, sec. 1.)

That the moneys described as the "Alaska fund," in section one of "An act to provide for the construction and maintenance of roads, the establishment and maintenance of schools, and the care and support of insane persons, in the District of Alaska, and for other purposes," approved January twenty-seventh, nineteen hundred and five, be, and the same are hereby, appropriated out of the Treasury of the United States for the uses and purposes in said act mentioned. (33 Stat. L., 1170, sec. 1.) See also 35 Stat. L., 601, sec. 7.

PAY OF THE ARMY, DEPOSIT FUND.

That section thirteen hundred and five of the Revised Statutes of the United States is hereby amended, to take effect July first, nineteen hundred and six, and to read as follows:

"SEC. 1305. Any enlisted man of the Army may deposit his savings, in sums not less than five dollars, with any Army paymaster, who shall furnish him a deposit book, in which shall be entered the name of the paymaster and of the soldier, and the amount, date, and place of such deposit. The amount so deposited shall be accounted for in the same manner as other public funds, and shall be deposited in the Treasury of the United States and kept as a separate fund, known as pay of the Army deposit fund, repayment of which to the enlisted man on discharge from the service shall be made out of the fund created by said deposits, and shall not be subject to forfeiture by sentence of court-martial, but shall be forfeited by desertion, and shall not be permitted to be paid until final payment on discharge, or to the heirs or representatives of a deceased soldier, and that such deposits be exempt from liability from such soldier's debts: *Provided*, That the Government shall be liable for the amount deposited to the person so depositing the same." (34 Stat. L., 246.)

ARMING AND EQUIPPING THE MILITIA.

Specific appropriation of $2,000,000 annually for the purpose of providing arms, ordnance stores, quartermaster stores, and camp equipage for issue to the Organized Militia of the United States; for the pay, subsistence, and transportation of such portion of the Organized Militia as shall engage in actual field or camp service for instruction under the provisions of section 14 of the acts of January 21, 1903; for the actual excess of expenses of travel in making the inspections prescribed by the said section 14 over the allowance made for same by law; for the promotion of rifle practice, including the acquisition, construction, maintenance, and equipment of shooting galleries and suitable target ranges; for the hire of horses and draft animals for the use of mounted troops, batteries, and wagons; for forage for the same, and for such other incidental expenses in connection with encampments, maneuvers, and field instruc-

tion provided for in sections 14 and 15 of the said act of January 21, 1903, as the Secretary of War may deem necessary; for the actual and necessary traveling expenses of the members of the national militia board, together with a per diem to be established by the Secretary of War; and the necessary clerical and office expenses of the Division of Militia Affairs, in the office of the Secretary of War, under the acts amending and reenacting section 1661, Revised Statutes. (R. S., 1661; 24 Stat. L.; 28 Stat. L., 406; 31 Stat. L., 662; 32 Stat. L., 775-780, secs. 3, 13, 18, 25; 34 Stat. L., 449, secs. 1-4; 35 Stat. L., 399-403, secs. 1-11.)

Division of Militia Affairs made a part of the office of the Chief of Staff. (36 Stat. L., 1206.)

ARMS, UNIFORMS, EQUIPMENT, ETC., ORGANIZED MILITIA.

Indefinite appropriation for providing means to cover the cost of procuring, exchanging, or issuing, from time to time, such arms, accouterments, equipments, uniforms, clothing, equipage, ammunition, and military stores to be exchanged or issued under the provisions of the act of May 27, 1908 (35 Stat. L., 402), as are necessary to arm, uniform, and equip all of the organized militia in the several States, Territories, and the District of Columbia: *Provided*, That the sum expended in the execution of the purchases and issues provided for in this act shall not exceed the sum of $2,000,000 in any fiscal year. (35 Stat. L., 402, sec. 8.)

Hereafter all moneys arising from disposition of serviceable quartermaster's supplies or stores, authorized by law and regulations, shall remain available throughout the fiscal year following that in which the disposition was effected, for the purposes of that appropriation from which such supplies were authorized to be supplied at the time of the disposition. (36 Stat. L., 257.)

POST OFFICE DEPARTMENT.

RESTRICTION ON PAYMENTS ON ACCOUNT OF THE POSTAL SERVICE.

Payments of money out of the Treasury on account of the postal service shall be in pursuance of appropriations made by law, by warrants of the Postmaster General, registered and countersigned by the Auditor for the Post Office Department, and expressing on their face the appropriation to which they should be charged. (R. S., 3674.)

NOTE.—See also the following:

"That hereafter no part of the appropriation made for printing and binding shall be used for any illustration, engraving, or photograph in any document or report ordered printed by Congress unless the order to print expressly authorizes the same, nor in any document or report of any executive department or other Government establishment until the head of the executive department or Government establishment shall certify in a letter transmitting such report that the illustration is necessary and relates entirely to the transaction of public business." (33 Stat. L., 1213.) See also 33 Stats., 1257.

POSTMASTER GENERAL MAY DESIGNATE OFFICER TO SIGN WARRANTS.

That hereafter the Postmaster General may from time to time designate any employee in the office of Third Assistant Postmaster General above the grade of a clerk of class E to sign warrants, collection and transfer drafts in his stead, and such warrants and drafts when so signed shall be of the same validity as if signed by the Postmaster General. (34 Stat. L., 1206.)

NOTE.—The above section amends similar provisions in 26 Stats., 1081, and in 32 Stats., 1176.

RESTRICTIONS ON EXPENDITURE OF CONTINGENT EXPENSES APPROPRIATION FOR POST OFFICE DEPARTMENT.

That hereafter the expenditure of the contingent expenses of the Post Office Department shall be expended as specially directed in the law, and according to the appropriations for the items specifically named, and that no moneys appropriated for the specific purposes named under the head of "For contingent expenses of the Post Office Department" shall be diverted from one p urpcse to another; and that all mcney unexpended for one or more specific purposes shall be turned into the Treasury, and not expended, by the superintendent and disbursing officer, for any object or purpose whatsoever other than the specific ones named in the appropriation for the "Contingent expenses of the Post Office Department." (20 Stat. L., 203.)

NAVY DEPARTMENT.

REQUISITIONS OF SECRETARY OF NAVY FOR ADVANCES; AMOUNT ADVANCED, HOW USED.

That the Secretary of the Navy be, and he is hereby, authorized to issue his requisitions for advances to disbursing officers and agents of the Navy under a "general account of advances," not to exceed the total appropriations for the Navy, the amount so advanced to be exclusively used to pay current obligations upon proper vouchers, and that "Pay of the Navy" shall hereafter be used only for its legitimate purpose, as provided by law. (20 Stat. L., 167.)

ADVANCES, HOW CHARGED.

That the amount so advanced be charged to the proper appropriations, and returned to "General account of advances" by pay and counter warrant; the said charge, however, to particular appropriations shall be limited to the amount appropriated to each. (20 Stat. L., 167.)

APPROPRIATION FOR NAVY CONTROLLED BY SECRETARY: FOR EACH BUREAU TO BE KEPT SEPARATELY.

All appropriations for specific, general, and contingent expenses of the Navy Department shall be under the control and expended by the direction of the Secretary of the Navy, and the appropriation for each bureau shall be kept separate in the Treasury. (R. S., 3676.)

SMALL-STORES FUND CREATED; RESOURCES, HOW USED.

Bureau of Provisions and Clothing: * * * That from and after the first day of April, eighteen hundred and seventy-nine, the value of issues of small stores shall be credited to a fund to be designated as the "Small-stores fund," in the same manner as the value of the issues of clothing is now credited to the "Clothing fund," the resources of the fund to be used hereafter in the purchase of supplies of small stores for issue. (20 Stat. L., 288.)

NOTE.—27 Stat. L., 245, provides that Bureau of Provisions and Clothing is to be called the Bureau of Supplies and Accounts.

CLOTHING AND SMALL-STORES FUNDS CONSOLIDATED.

Bureau of Provisions and Clothing: * * * And the clothing fund and small-stores fund shall be hereafter consolidated and administered as a fund to be known as the clothing and small-stores fund. (26 Stat. L., 197.)

PERMANENT NAVAL SUPPLY FUND ABOLISHED.

The permanent naval supply fund created by the act of March third, eighteen hundred and ninety-three, as modified by the acts of June tenth, eighteen hundred and ninety-six, and March third, eighteen hundred and ninety-seven, and further increased by the acts of January fifth, eighteen hundred and ninety-nine, and February fourteenth, nineteen hundred and two, is hereby abolished, and of the sum remaining on the books of the Treasury to the credit of the said fund, after the adjustment of all liabilities, the Secretary of the Treasury is hereby authorized and directed to cause the sum of one million five hundred thousand dollars, transferred to the credit of said fund from the general account of advances, to be returned to general account of advances, and the remainder to be covered into the Treasury; and hereafter the naval supply account for the Naval Establishment, as created by the act of June twenty-fifth, nineteen hundred and ten, under the Bureau of Supplies and Accounts, shall govern the charging, crediting, receipt, purchase, transfer, manufacture, repair, issue, and consumption of all stores for the Naval Establishment, excepting the materials named in that act and such other materials as the Secretary of the Navy may designate: *Provided*, That the amount expended under general account of advances for the purchase and manufacture of stores and materials for the Naval Establishment shall not exceed the amount available for such purposes. (36 Stat. L., 1279.)

"PAY, MISCELLANEOUS," TO BE CREDITED WITH CERTAIN RECEIPTS.

And hereafter the accounting officers of the Treasury are hereby authorized to credit appropriation "Pay, miscellaneous" with all receipts for interest on the account of the Navy Department with the London fiscal agents, premiums arising from sales of bills of exchange, and from any appreciation in the value of foreign coin. (27 Stat. L., 716.)

FOREIGN HYDROGRAPHIC SURVEYS, APPROPRIATIONS FOR, WHEN APPLICABLE.

All appropriations made for the preparation or publication of foreign hydrographic surveys shall only be applicable to their object, upon the approval of the Secretary of the Navy, after a report from three competent naval officers to the effect that the original data for proposed charts are such as to justify their publication; and it is hereby made the duty of the Secretary of the Navy to order a board of three naval officers to examine and report upon the data before he shall approve of any application of money to the preparation or publication of such charts or hydrographic surveys. (R. S., 3686.)

PERMANENT INDEFINITE APPROPRIATIONS.

INDEMNITY TO SEAMEN AND MARINES FOR LOST CLOTHING.

To allow and pay to each person, not an officer, employed on a vessel of the United States sunk or otherwise destroyed, and whose personal effects have been lost, a sum not exceeding sixty dollars. In event of the death of the person this sum is to be paid to his proper legal representatives. (R. S., 3689.)

BALANCES OF APPROPRIATIONS TO PAY NAVY OR THE MARINE CORPS, WHEN TO BE COVERED INTO TREASURY.

All balances of moneys appropriated for the pay of the Navy or pay of the Marine Corps, for any year, existing after the accounts for said year have been settled shall be covered into the Treasury. (24 Stat. L., 157.)

PRINTING AND ENGRAVING FOR GEOLOGICAL SURVEY, ETC., TO BE APPROPRIATED FOR SEPARATELY.

That all printing and engraving for the Geological Survey, the Coast and Geodetic Survey, the Hydrographic Office of the Navy Department, and the Signal Service shall hereafter be estimated for separately and in detail and appropriated for separately for each of said bureaus. (24 Stat. L., 255.)

REIMBURSEMENT FOR PROPERTY LOST OR DESTROYED IN THE NAVAL SERVICE OF THE UNITED STATES.

* * * And the amount of such loss or losses which have accrued prior to the passage of this act, so ascertained and determined upon settlement by the proper accounting officers of the Treasury, shall be paid out of any money in the Treasury not otherwise appropriated, and losses that shall hereafter accrue shall be certified by the Secretary of the Treasury at the commencement of each regular session to the Speaker of the House of Representatives, who shall lay the same before Congress for consideration, and shall be in full for all such loss or damage: *Provided*, That any claim which shall be presented and acted upon under authority of this act shall be held as finally determined and shall never thereafter be reopened or considered: *And provided further*, That this act shall not apply to losses sustained in time of war, etc. (28 Stat. L., 962–963.)

USELESS ORDNANCE, NAVY—USELESS ORDNANCE, WAR.

That the Secretary of the Navy is authorized to dispose of the useless ordnance material on hand at public sale, according to law, the net proceeds of which shall be turned into the Treasury; and an amount equal to the same is hereby appropriated, to be applied to the purpose of procuring a supply of material adapted in manufacture and caliber to the present wants of the service; but there shall be expended under this provision not more than seventy-five thousand dollars in one year; and in the case of sale of like materials in the War Department, the proceeds of which shall be turned into the Treasury, an amount equal to the net proceeds of such sale is hereby appropriated for the purpose of procuring a supply of material adapted in manufacture and caliber to the present wants of the War service; and there shall be expended in the War Department under this provision not more than seventy-five thousand dollars in any one year. (18 Stat. L., 388.)

DEPOSIT OF SEAMEN'S SAVINGS.

That any enlisted man or appointed petty officer of the Navy may deposit his savings, in sums not less than five dollars, with the paymaster upon whose books his account is borne; and he shall be furnished with a deposit book, in which the said paymaster shall note, over his signature, the amount, date, and place of such deposit. The money so deposited shall be accounted for in the same manner as other public funds, and shall pass to the credit of the appropriation for "Pay of the Navy," and shall not be subject to forfeiture by sentence of court-martial, but shall be forfeited by desertion, and shall not be permitted to be paid until final payment on discharge, or to the heirs or representatives of a deceased sailor, and that such deposit be exempt from liability for such sailor's debts: *Provided*, That the Government shall be liable for the amount deposited to the person so depositing the same. (25 Stat. L., 657–658.)

NOTE.—Amended to include Marine Corps (34 Stat., 579).

TRANSPORTATION OF DISCHARGED NAVAL PRISONERS.

That the Secretary of the Navy is hereafter authorized to transport to their homes or places of enlistment, as he may designate, all discharged naval prisoners; the expense of such transportation shall be paid out of any money that may be to the

credit of prisoners when discharged; where there is no such money, the expense shall be paid out of money received from fines and forfeitures imposed by naval courts-martial. (35 Stat. L., 756.)

REIMBURSEMENT OF FAMILY, ETC., FOR BRINGING HOME DEAD SOLDIERS.

That in all cases where an officer or an enlisted man in either the Army, Navy, Marine Corps of the United States or contract surgeon or trained nurse, in the employ of the Government, has died while on duty away from home since the first day of January, eighteen hundred and ninety-eight, and the remains have been taken home and buried at the expense of the family or friends of the deceased, the parties who have paid the cost of transportation and burying such remains, shall be repaid at the expense of the United States by the Secretary of the Treasury, not to exceed what it would have cost the United States to have transported the remains to their homes. (30 Stat. L., 1225.)

DEPARTMENT OF THE INTERIOR.

PRINTING AND ENGRAVING FOR GEOLOGICAL SURVEY, ETC., TO BE APPROPRIATED FOR SEPARATELY.

That all printing and engraving for the Geological Survey, the Coast and Geodetic Survey, the Hydrographic Office of the Navy Department, and the Signal Service shall hereafter be estimated for separately and in detail and appropriated for separately for each of said bureaus. (24 Stat. L., 255.)

NOTE.—Probably modified by annual appropriation acts for public printing and binding for the Interior Department. The above act of August 4, 1886, is not referred to in the compilation of public printing and binding laws made by the superintendent of documents in 1909.

APPROPRIATIONS FOR INDIAN SUPPLIES TO BE SO DISTRIBUTED AS TO PREVENT DEFICIENCIES.

That hereafter it shall be the duty of the Secretary of the Interior, and the officers charged by law with the distribution of supplies to the Indians, under appropriations made by law, to distribute them and pay them out to the Indians entitled to them, in such proper proportions as that the amount of appropriation made for the current year shall not be expended before the end of such current year, so as to prevent deficiencies; and no expenditure shall be made or liability incurred on the part of the Government on account of the Indian service for any fiscal year (unless in compliance with existing law) beyond the amount of money previously appropriated for said service during such year. (18 Stat. L., 450.)

ADVERTISEMENT AND CONTRACT BEFORE APPROPRIATIONS.

That hereafter the Commissioner of Indian Affairs is authorized to advertise in the spring of each year for bids and enter into contracts, subject to the approval of the Secretary of the Interior, for goods and supplies for the Indian service required for the ensuing fiscal year notwithstanding the fact that the appropriations for such fiscal year have not been made out, and the contracts so made shall be on the basis of the appropriations for the preceding fiscal year and shall contain a clause that no deliveries shall be made under the same and no liability attach to the United States in consequence of such execution if Congress fails to make an appropriation for such contract for the fiscal year for which those supplies are required (28 Stat. L., 312.)

DEPOSITS BY INDIVIDUALS FOR SURVEYING PUBLIC LANDS.

Of the amount deposited by individuals under the provisions of title "The public lands," to pay the cost and expenses incident to the survey of lands not mineral or reserved, upon which they have settled, any excess of the sums so deposited, over and

above the actual cost of surveys comprising all expenses incident thereto, for which they were severally deposited, to be repaid to the depositors, respectively. (R. S., 3689.)

NOTE.—See also 28 Stats., 423, and 30 Stats., 892.

FIVE, THREE, AND TWO PER CENTUM FUND TO STATES (LANDS).

To pay to the States of Missouri, Michigan, Florida, Iowa, Wisconsin, Minnesota, Oregon, and Nevada, five per centum on the net proceeds of sales of all public lands lying within their limits, for the purpose of education or of making public roads and improvements, in pursuance of the acts of March sixth, eighteen hundred and twenty, chapter twenty-two; of June twenty-third, eighteen hundred and thirty-six, chapter one hundred and twenty-one; of March third, eighteen hundred and forty-five, chapter seventy-six; of August sixth, eighteen hundred and forty-six, chapter fifty-three; of February twenty-sixth, eighteen hundred and fifty-seven, chapter sixty; of February fourteenth, eighteen hundred and fifty-nine, chapter thirty-three; of February twenty-eighth, eighteen hundred and fifty-nine, chapter sixty-five; and of March twenty-first, eighteen hundred and sixty-four, chapter thirty-six. (R. S., 3689.)

NOTE.—See also following:

"That there be, and is hereby, granted to the State of California five per centum of the net proceeds of the cash sales of the public lands which have been heretofore made by the United States since the admission of said State, or may hereafter be made in said State, to aid in the support of the public or common schools of the State; and the sum of money necessary to pay said five per centum to said State is hereby appropriated out of any money in the Treasury not otherwise appropriated." (34 Stat. L., 518.)

INDEMNITY FOR SWAMP LANDS FOR STATES.

To pay to the States the proceeds of swamp lands within their limits which may have been erroneously sold by the United States. (R. S., 3689.)

REFUNDING MONEY FOR LANDS ERRONEOUSLY SOLD.

To pay to the purchaser or purchasers the sum or sums of money received for lands erroneously sold by the United States. (R. S., 3689.)

NOTE.—The above section has been enlarged by act of June 16, 1880 (21 Stats., 287), and act of March 26, 1908 (35 Stats., 48).

NOTE.—The permanent appropriations for the Indian service are so numerous (nearly 1,000 in all) that it is impracticable to include them in this compilation. However, citations to them may be found in the current estimates for the Indian service.

DEPARTMENT OF AGRICULTURE.

EXPENDITURE OF APPROPRIATIONS FOR DEPARTMENT OF AGRICULTURE, HOW CONTROLLED.

The Commissioner of Agriculture shall direct and superintend the expenditure of all money appropriated to the department and render accounts thereof. (R. S., 3677.)

APPROPRIATIONS FOR WEATHER BUREAU, ETC.

That on or after July first, eighteen hundred and ninety-one, the appropriations for the support of the Signal Corps of the Army shall be made with those of other Staff Corps of the Army, and the appropriations for the support of the Weather Bureau shall be made with those of the other bureaus of the Department of Agriculture, and it shall be the duty of the Secretary of Agriculture to prepare future estimates for the Weather Bureau, which shall be hereafter specially developed and extended in the interests of agriculture. (26 Stat. L., 654.)

DEPARTMENT OF COMMERCE AND LABOR.

APPROPRIATIONS FOR COAST AND GEODETIC SURVEY AVAILABLE FOR PURCHASE OF PROVISIONS, ETC.

And hereafter the Secretary of the Treasury is authorized to purchase from the appropriation for the United States Coast and Geodetic Survey provisions, clothing, and small stores for the enlisted men, and food supplies for field parties working in remote localities, such provisions, clothing, small stores, and food supplies to be sold to the employees of said Survey and the appropriation reimbursed. (31 Stat. L., 1144.)

LIGHTHOUSES, APPROPRIATIONS FOR, AVAILABLE WHEN.

Appropriations for establishing lighthouses shall be available for expenditure for two years after acts of State legislatures ceding jurisdiction over sites take effect. This section shall not, however, apply to general appropriations for lighthouse purposes. In no case shall any special appropriation be available for more than two years without further provision of law. (R. S., 3685.)

NOTE.—This provision is taken from the act of June 10, 1872 (ch. 415, 17 Stat. L., 355), and was carried into the Revised Statutes passed at the first session of the Forty-third Congress, 1873–1874. Section 5 of the act of June 20, 1874 (18 Stat. L., 110), provides "That from and after the first day of July, eighteen hundred and seventy-four, and of each year thereafter, the Secretary of the Treasury shall cause all unexpended balances of appropriations which shall have remained upon the books of the Treasury for two fiscal years to be carried to the surplus fund and covered into the Treasury *Provided*, That this provision shall not apply to permanent specific appropriations, appropriations for rivers and harbors, *lighthouses*, fortifications, public buildings, or the pay of the Navy and Marine Corps; but the appropriations named in this proviso shall continue available until otherwise ordered by Congress."

From this it would appear that appropriations for lighthouses continue available until otherwise ordered by Congress, and the First Comptroller of the Treasury, in a decision dated July 17, 1874, held that this section applied to appropriations for construction and repairs.

SHIPPING COMMISSIONERS—PERMANENT APPROPRIATIONS REPEALED—ESTIMATES.

So much of the act approved June nineteenth, eighteen hundred and eighty-six (Statutes at Large, volume twenty-four, page seventy-nine), as makes a permanent indefinite appropriation to pay compensation to shipping commissioners and the clerks of the shipping commissioners for services under said act is hereby repealed, to take effect from and after June thirtieth, nineteen hundred and eleven; and the Secretary of Commerce and Labor shall for the fiscal year nineteen hundred and twelve, and annually thereafter, submit to Congress in the regular Book of Estimates detailed estimates for compensation of such commissioners and clerks. (36 Stat. L., 773.)

STEAMBOAT-INSPECTION SERVICE, PERMANENT INDEFINITE APPROPRIATIONS FOR, REPEALED—ESTIMATES.

All laws and parts of laws, to the extent that they make a permanent indefinite appropriation to pay salaries of the Supervising Inspector General, supervising inspectors, local inspectors, and assistant inspectors of steam vessels, and clerks of the steamboat inspectors, and for contingent expenses of the Steamboat-Inspection Service, are repealed, to take effect from and after June thirtieth, nineteen hundred and eleven; and the Secretary of Commerce and Labor shall, for the fiscal year nineteen hundred and twelve, and annually thereafter, submit to Congress, in the regular Book of Estimates, detailed estimates for salaries and contingent expenses of the Steamboat-Inspection Service. (36 Stat. L., 773.)

CONGRESS.

RESTRICTIONS ON USE OF APPROPRIATIONS FOR CONTINGENT EXPENSES OF CONGRESS.

No part of the appropriations which may be at any time made for the contingent expenses of either House of Congress shall be applied as extra allowance to any clerk, messenger, or attendant of the two Houses, or either of them, or as payment or compensation to any clerk, messenger, or other attendant of the two Houses, or either of them, unless such clerk, messenger, or other attendant be so employed by a resolution of one of the Houses; or to any other than the ordinary expenditures of the Senate and House of Representatives. (R. S., 3680.)

FURTHER RESTRICTIONS ON USE OF APPROPRIATIONS FOR CONTINGENT EXPENSES OF CONGRESS.

That hereafter appropriations made for contingent expenses of the House of Representatives or the Senate shall not be used for the payment of personal services except upon the express and specific authorization of the House or the Senate in whose behalf such services are rendered. Nor shall such appropriations be used for any expenses not intimately and directly connected with the routine legislative business of either House of Congress, and the accounting officers of the Treasury shall apply the provisions of this paragraph in the settlement of the accounts of expenditures from said appropriations incurred for services or materials subsequent to the approval of this act. (32 Stat. L., 26.)

STATEMENT OF APPROPRIATIONS BY SECRETARY OF SENATE AND CLERK OF HOUSE.

That hereafter the statement of all appropriations made during each session of Congress, including new offices created and the salaries of each and salaries of the offices which are increased and the amounts of such increase authorized by the act of July fourth, eighteen hundred and thirty-six, shall be prepared under the direction of the Committees on Appropriations of the Senate and House of Representatives, and said statement shall hereafter show also the offices the salaries of which are reduced or omitted, and the amount of such reduction, and shall also contain a chronological history of the regular appropriation bills passed during the session for which it is prepared. (25 Stat. L., 587.)

ADDITIONAL MATTER IN STATEMENTS OF SECRETARY OF SENATE AND CLERK OF THE HOUSE.

And said statements shall hereafter indicate the amount of contracts authorized by appropriation acts in addition to appropriations made therein, and shall also contain specific reference to all indefinite appropriations made each session. (30 Stat. L., 136.)

STATEMENT OF APPROPRIATIONS—CONSOLIDATION DIRECTED FOR FIRST AND SECOND SESSIONS OF SIXTY-FIRST CONGRESS.

Statement of appropriations: The statement of appropriations made during each session of Congress, including new offices created, offices omitted, and so forth, required by law to be prepared under the direction of the Committees on Appropriations of the Senate and House of Representatives for the first session of the Sixty-first Congress shall be consolidated with the statement to be prepared of the appropriation bills for the second session of said Congress and included in the same volume. (36 Stat. L., 127.)

NOTE.—Apparently limited to Sixty-first Congress.

JUDICIAL.

PERMANENT APPROPRIATION TO PAY MONEY PAID INTO UNITED STATES COURTS.

That any person or persons or any corporation or company entitled to any such money may, on petition to the court from which the money was received, or its successor, and upon notice to the United States attorney and full proof of right thereto, obtain an order of court directing the payment of such money to the claimant, and the money deposited as aforesaid shall constitute and be a permanent appropriation for payments in obedience to such orders, and this act is applicable to all money deposited in the Treasury of the United States in accordance with section nine hundred and ninety-six, Revised Statutes of the United States, as amended February nineteenth, eighteen hundred and ninety-seven. (36 Stat. L., 1084.)

APPENDIX III.

DESCRIPTION OF REPORTS AT PRESENT SUBMITTED TO CONGRESS BY THE SEVERAL DEPARTMENTS AND ESTABLISHMENTS.

Description of the reports which are at present submitted to Congress by the several departments and establishments of the Government pursuant to existing law is carried under two general heads:

1. Reports submitted to Congress under general requirements applicable to all departments and establishments.

2. Reports submitted to Congress under legal requirements applicable to particular departments and establishments.

1. REPORTS SUBMITTED TO CONGRESS UNDER LEGAL REQUIREMENTS APPLICABLE TO ALL DEPARTMENTS AND ESTABLISHMENTS.

The chief subjects concerning which general reporting requirements have been established are: Contingent expenses, rentals, sale of old papers, inefficient employees, and arrears of current work; otherwise the laws are special to each department and establishment. The forms of reports actually made under these requirements are shown below, the description of each report carrying with it a reference or statement to the law pursuant to which report is made.

STATE DEPARTMENT.

Contingent fund found in Statement No. 4 of report entitled "Appropriations under control of the Department of State," Sixty-first Congress, third session, No. 1215, stated to be made as required by sections 193 and 208, Revised Statutes.

Statement No. 4.—"Report of expenditures on account of the appropriation for contingent expenses Department of State, fiscal year 1910."

To whom paid.	On what account.	Amount.
Martin Reynolds	Services as laborer in care of stables and horses.	$630.00
Mary A. Mangan	Rent of stable	720.00
Charles A. Herfurth	Care and repair of clocks	120.00
(About 125 names, 1¼ pages)	(No classification of objects of expenditure nor of purposes, accounts.)	(Total 7,840.05)

This document (No. 1215) also contains a "Statement of appropriations, expenditures, and balances" with references for each item to a supporting statement (No. 1, No. 2, No. 3, etc.). There are about 90 items and no grand totals in any column. Covers 1¾ pages.

No. 1 arranged: (1) Salaries, Department of State from the Secretary of State downward in order of magnitude. Covers 3½ pages.

To whom paid.	Designation.	Period of service.	Amount.
			(Total amount $251,364.15)

Statement No. 2.—"Report of expenditures on account of the appropriation for stationery, furniture, etc., Department of State." One page. About 7 items.

To whom paid.	On what account.	Amount.
		(Total (incl.) $6,868.50)

No classification nor logical arrangement discernible.

Statement No. 3.—"Report of the expenditure on account of the appropriation for books and maps." Same headings. One-half page. No classification. Total, $1,999.57.

Statement No. 4.—"Contingent" (described above).

Statement No. 5.—"Foreign trade and treaty relations." Three-fourths page. All "Compensation." Total, $52.706.95. "Miscellaneous." Same headings. No classification. Total, $11,351.45. Grand total, "Compensation and miscellaneous," $64,058.40. Amount appropriated, $100,000.

Statement No. 6.—"Distributing information to diplomatic missions." Four items. Total, $2,445.

(No number, p. 13.) "Contingent expenses, foreign missions." Same headings. One and one-fourth pages. No classification. Total, $81,862.79.

Statement No. 7.—"Salaries, ambassadors and ministers," Arranged by countries alphabetically in left column. See page 12 for classification. Totals at foot at each column. Grand total, $1,027,144.08.

Statement No. 8.—"Expenditures made by embassies and legations for contingent expenses, foreign missions." Classified: Countries alphabetically on the left; objects of expenditure in columns, as follows:

	Totals.
Rent of office	$65,784.55
Postage	4,849.97
Stationery	2,806.20
(See p. 14 for details.)	
Grand total	242,159.98

Comparisons with totals of each class for past three years, viz, 1909, 1908, 1907, are given at the foot of each column. Recapitulation at bottom of page.

(No number, pp. 18 and 19.) "Contingent expenses, United States consulates." Same headings as No. 2. No classification. Recapitulation of this table with other consulates' tables at the bottom of the page.

Statement No. 9.—"Character and amount of expenses at each consulate." Classification same as in No. 7. NOTE.—("Under the 'Miscellaneous' column are included such items as ice, water, taxes, gratuities, and the many petty expenses incidental to the proper conduct of a consular office. Where the miscellaneous expenses appear to be unusually heavy, the nature of the principal items charged is explained in a footnote.)"

Statement No. 10.—"Statement of expenditures at American consulates, from the appropriations indicated." Classified: On left column is location of consulate: then 10 column headings giving title of appropriations. Six and one-half pages. Recapitulation at bottom of last page.

Statement No. 11.—"Salaries of consuls general at large (consular inspectors)."

Statement No. 12.—"Expenses of consuls general at large."

Statement No. 13.—"Salaries of consular assistants" have no classification nor column headings, the amount and the person alone being given.

TREASURY DEPARTMENT.

"Report of the contingent expenses of the Treasury Department," in accord with section 193, Revised Statutes, House Document No. 1123.

This report consists of 57 pages and consists of one scheme throughout, classified by items as given in the recapitulation below. The heading is:

STATIONERY.

Date.	Name.	Item.	Amount.

RECAPITULATION.

Appropriations.	Appropriated.	Repayments.	Expended.	Unexpended.
Stationery				
Newspapers and books				
Investigations of accounts and traveling expenses				
Freight, telegrams, etc				
Rents				
Horses, wagons, etc				
Ice				
File holders and cases				
Fuel, etc				
Gas, etc				
Carpets and repair				
Furniture, etc				
Miscellaneous items				
Contingent fund for Secretary of Treasury				
Total				
Total amount of appropriations				
repayments				
Total amount expended				
unexpended				

The items are given in detail under the above classification, each class being totaled as the report proceeds.

WAR DEPARTMENT.

"Contingent expenses of War Department," House Document No. 1091, under section 193, Revised Statutes.

This report consists of 14 pages and is not classified as to items, the separate items in detail being given under the following column headings:

Date.	Name.	Item.	Amount.

The following summary is given at the end:

	Amount.
By amount of appropriation	$
Reimbursement from—	
Navy Department	
Superintendent State, War, and Navy Building	
Board of Ordnance and Fortification	
Office post paymaster, United States Army	
Office Chief of Staff	
Division of Militia Affairs	
Shiloh National Military Park	
Commission for Marking Graves of Confederate Dead	
Chickamauga and Chattanooga National Parks	
Repayments from W. A. H. Church	
Gettysburg National Park	

Reimbursement from—Continued.	Amount.
Adjustment of appropriations by comptroller	$
Treasury Department	
Amount expended	
Amount to credit of Lieut. Col. J. R. Kean, United States Army	
Treasury settlements	
Unexpended balance	

The receipts and expenditures for the previous year are separated from those of the current year.

DEPARTMENT OF JUSTICE.

"Statement of contingent expenses (as required by sec. 193, R. S.)." (Contained in the Attorney General's annual report.) Consists of 20 pages. Has no column headings. It is classified as below and the name of the persons or firms for or by whom the service was rendered or from whom article was purchased, etc., is given, with the amount of each transaction.

Recapitulation (by items.)

Miscellaneous:	Amount.
Books of reference	$
Carpenter, cabinetwork, painting, and papering	
Electrical supplies	
Freight and express charges	
Fuel	
Hardware	
Ice	
Light and power	
Newspapers	
Telephone service	
Telegraph service	
Typewriter machines	
Typewriter repairs	
Washing towels, etc	
Miscellaneous supplies	
Stationery:	
Carbon paper	
Envelopes	
Ink and mucilage	
Pencils	
Penholders	
Pens	
Rubber bands	
Typewriter ribbons	
Writing paper	
Other items	
Transportation:	
Hauling ashes	
Keep of horses	
Repairs to vehicles	
Shoeing horses	
Other items	

Furniture and repairs:	Amount.
Carpets	$
Furniture	
Repairs	
Other items	
Books for law library:	
Books for law library	
Session Laws	
Books for offices of solicitors	
Printing and binding	
Total	

Each subclass is totaled.

POST OFFICE DEPARTMENT.

"Contingent expenses, Post Office Department," included in the "Report of general finances of Post Office Department, 1910," House Document No. 1103, in response to section 413, Revised Statutes, as amended March 3, 1897.

This report contains 23 pages. The statement of "Contingent expenses" begins on page 4 and occupies the rest of the report. The column headings are:

Date.	To whom paid.	On what account.	Amount.

The classification is:

Post route maps.
Official Postal Guides.
Rent of buildings.
Stationery.
Fuel, repairs, etc.
Lights.
Telegraphing.
Painting.
Horses and wagons.
Miscellaneous items.

Each of these classes is totaled as follows:

	Amount.
Expenditures	$
Unexpended balance	
Total	
Appropriation	

This report also contains on pages 2 and 3 the following two tables:

Postal appropriations and expenditures thereunder. "Statement of the appropriations, expenditures, and balances unexpended on account of the postal service."

The column headings are:

Service.	Amount appropriated including special acts and deficiencies.	Audited expenditures.		Balance unexpended.
		Stated to June 30, 1910.	Payments by warrant from July 1 to Sept. 30, 1910, for services rendered prior to June 30, 1910.	

The classification is by the Postmaster General and his assistants. Totals at bottom. Grand total.

The other table is "Receipts for the fiscal year," which gives the amount by items of revenue. Eleven in all. A short table.

DEPARTMENT OF THE NAVY.

"Expenditures under contingent appropriations for Navy Department, 1909." House Document No. 1124, in compliance with section 193, Revised Statutes.

It is not classified, each item being given separately and in detail. (50 pages.)

The column headings are:

Date.	To whom paid.	For what purpose.	Amount.

The only classification is in accordance with the appropriation act of March 4, 1909, which separates the appropriations as follows:

1. Contingent expenses, Navy Department.
2. Contingent and miscellaneous expenses, Hydrographic Office.
3. Contingent and miscellaneous expenses, Naval Observatory.

The same headings are used in each of the above. Each of these is totaled, but there is no grand total.

DEPARTMENT OF THE INTERIOR.

"Contingent expenses, Interior Department," as required by section 193, Revised Statutes, House Document No. 1125. Twenty-nine pages. The column headings and form used throughout are as follows:

Date of payment.	From whom purchased.	Nature of purchases, etc.	Amount.

There is no classification of the items, each transaction being given separately and in detail.

There is a grand total as follows:

	Amount.
Amount expended by chief disbursing clerk	$
Amount expended by Treasury settlements	
Balance on hand	
Total	
Amount appropriated	
Refundments	
Total	

DEPARTMENT OF COMMERCE AND LABOR.

"Contingent expenses." Found in a report entitled "Certain expenditures, Department of Commerce and Labor," House Document No. 221, Sixty-second Congress, second session.

This report consists of 63 pages. The statement of contingent expenses begins on page 17 and ends on page 56. There is no classification. The heading form is:

Date.	To whom paid.	For what purpose.	Amount.

The report also includes a statement of the expenditures of the Bureau of Fisheries and the Bureau of Standards. The whole report purports to be under Revised Statutes, 193, and 24 Statutes, 523. For the Bureau of Fisheries there is first a statement of salaries under the following form:

Object.	Appropriated.	Expended.	Balance.

On page 3 are the administration expenses (totaling $10,428.12), classified as follows:

Post-office box.
Telegraph service.
Telephone service.
Car tickets.
Foreign postage.
Horse and vehicles maintenance.
Electrical service, fans, light, and power.
Gas.
Fuel.
Ice.
Laundry.
Ashes and rubbish, removal of.
Freight and express.
Repairs and maintenance of buildings and furniture.
Stationery and office expenses.
Machinists' stores, tools and supplies.
Reports and photography.
Books for library.
International exchanges.
Furniture.
Travel.
Travel of seal and salmon agents.
Attendance at fishery congress.

Then follows the expenses for propagation of food fishes, set up by stations, with the following classification under each:

Buildings, maintenance and repairs.
Fixed equipment, maintenance and repairs.
Ponds and water supply, maintenance and repairs.
Grounds, maintenance and repairs.
Furniture.
Tools and appliances.
Fuel and light.
Fish and eggs.
Subsistence of temporary employees.
Telephone.
Mail and freight.
Miscellaneous.

The "General expenses" for the Bureau of Standards are not classified and are given under the same column headings as the "Contingent expenses," supra.

DISTRICT OF COLUMBIA.

"Expenditures for contingent expenses," as required by 32 Statutes at Large, 595. Six pages. House Document No. 1062.

The report is given by "allotments," some 31 in all. Each allotment has a classification of items which is the same as for the others so far as it gives, some allotments having items which the others have not. There is a grand total.

The recapitulation as to objects of expenditure is:	Amount.
Stationery, blank forms, printing, and binding	$
Books and periodicals, reference books, law books, directories, atlases, newspapers	
Miscellaneous supplies	
Fuel	
Gas and electric lighting	
Ice	
Laundry	
Telephones	
Furniture, purchases, repairs	
Typewriters, purchases, repairs	
Adding and computing machines, purchases, repairs	
Phonographs, purchase	
Vehicles, purchases, repairs	
Harness, purchases, repairs	
Horses, purchases; livery, forage, horseshoeing, stable suppiles	
Car tickets	
Use of bicycles by inspectors, engineering department	
Traveling expenses	
Dues and convention expenses	
Damages, settlement of claims	
Repairs to buildings	
Total expenditures	
Appropriations for contingent expenses	
Expended as above detailed	
Balance of appropriations unexpended	

(Law.)

Travel expense: "It shall be the duty of each executive department and other Government establishment at Washington to submit to Congress at the beginning of each regular session a statement showing in detail what officers or employees (other than special agents, inspectors, or employees, who in discharge of their regular duties are required constantly to travel) of such executive departments or other Government establishments have traveled on official business from Washington to points outside of the District of Columbia during the preceding fiscal year, giving in each case the full title of the official or employee, the destination or destinations of such travel, the business or work on account of which the same was made, and the total expense to the United States charged in each case." (35 Stat. L., 244.)

DEPARTMENT OF THE TREASURY.

"Travel expense of officers and employees," in accordance with law. House Document No. 1095. Twenty-two pages.

The following form of heading is used throughout each bureau or division:

Name.	Date.	Destination and business.	Amount.

There is no further classification. On page 2 is given the totals under each bureau or division in a summary. Then follow separate tables for each of the following:

Office of the Secretary, chief clerk and superintendent, Division of Appointments, Division of Loans and Currency, Division of Public Moneys, Office of Supervising Architect, Bureau of Engraving and Printing, Life-Saving Service, Auditor for the Interior Department, Auditor for the Post Office Department, Auditor for the State and Other Departments, Comptroller of the Currency, Bureau of Internal Revenue, Bureau of the Mint, Bureau of Public Health and Marine-Hospital Service, and Revenue-Cutter Service.

Bureaus and offices not mentioned above had no traveling expenses to report for 1910. There is a grand total.

WAR DEPARTMENT.

"Traveling expenses." House Document No. 1216, as required by act of May 22, 1908.

"The Judge Advocate General of the Army has rendered an opinion that section 4 of the act of May 22, 1908, applies only to officers and employees whose salaries are provided for by the legislative, executive, and judicial appropriation act, and the department has followed this opinion in preparing the statement, officers of the Army and employees whose salaries are paid from any other appropriation than the legislative, executive, and judicial appropriation being excluded. The statement covers, however, all travel by officers and employees paid from the legislative, executive, and judicial appropriation act, whether such travel was paid from an appropriation contained in that act or from any other appropriation." (Secretary of War.)

Four and one-half pages. No classification. The following is the form of headings:

Name.	Bureau, office.	Title.	Destination.	Number of trips.		Purpose.	Total expense
				Single.	Round.		

There is no grand total.

POST OFFICE DEPARTMENT.

"Traveling expenses of officers and employees." House Document No. 1064, as required by act of May 22, 1908. Six and one-half pages. No classification. Column headings as follows:

Name.	Full title.	Date.	Destination or destinations.	Nature of business.	Total expense.

No grand total given.

DEPARTMENT OF THE NAVY.

"Travel of officers and employees." House Document No. 1224, as required by act of May 22, 1908. Thirty-four pages. No classification. Column headings as follows:

"Statement of travel of the Secretary of the Navy, Assistant Secretary of the Navy, and employees of the Navy Department at Washington (including navy yard and Naval Gun Factory)."

Name.	Official title.	Bureau.	To and return.	Date.	Purpose of travel.	Expense.

This table takes up eight pages, with a recapitulation and grand total.

Page 9: "Statement showing officers and employees (other than those whose duties require them constantly to travel) of the Marine Corps, stationed in Washington, etc."
The following is the form of heading:

Name.	Rank.	Places visited.	Purpose of travel.	Total expense.

Given under the following divisions:

Office of the Major General Commandant.
Adjutant and Inspector's Department.
Quartermaster's Department.
Paymaster's Department.
Line officers.

Page 12: "Name and rank of all officers of the Navy who, during the fiscal year ending June 30, 1910, have traveled on official business from Washington, D. C., to points outside of the District of Columbia, the places visited, the purpose of the travel, and the total expense to the United States charged in each case."
The following is the heading form:

Name and rank.	Date.	Place visited.	Purpose of travel.	Amount.

This statement occupies the remainder of the report. It is given by divisions, as shown in the following recapitulation found at the end:

Department:	Amount.
Inspection	$
Bureau of Navigation	
Bureau of Construction and Repair	
Bureau of Steam Engineering	
Bureau of Yards and Docks	
Bureau of Equipment	
Bureau of Medicine and Surgery	
Bureau of Supplies and Accounts	
Bureau of Ordnance	
Total	

There is no grand total including all statements.

DEPARTMENT OF THE INTERIOR.

"Traveling expenses of officers and employees." House Document No. 1213. Nine pages. As required by 35 Statutes at Large, 244 (May 22, 1908). No classification. The same column headings are used throughout and are as follows:

Time.	Name and title of officials or employees.	Destination of travel.	Nature of official business.	Total expense.

The only division is by bureaus. There is no grand total.

DEPARTMENT OF AGRICULTURE.

"Expenditures for travel, etc." Senate Document No. 720. One hundred and forty-eight pages. As required by 35 Statutes at Large, 244. There is no classification of items. The travel expenses are given by bureaus and divisions. The following heading form is used throughout.

Name.	Title.	Destination.	Business or work.	Total expense.	Appropriation.

There is a recapitulation by appropriations given at the end with a grand total for all the travel expenditure.

INTERSTATE COMMERCE COMMISSION.

"Traveling expenses." House Document No. 1058, as required by act of May 22, 1908. Eight pages. No classification. The following is the heading form used throughout:

Name.	Title.	Destination.	Work.	Amount.

No recapitulation or grand total.

CIVIL SERVICE COMMISSION.

"Traveling expenses." House Document No. 1236, as required by act of May 22, 1908. Five pages. No classification. The following heading form is used throughout:

Name.	Designation.	Destination.	Business or work.	Expense.

There is a grand total.

SMITHSONIAN INSTITUTION.

"Traveling expenses of employees." House Document No. 1111, as required by act of May 22, 1908. Three pages. No classification; separated into bureaus. The heading form is as follows:

Name.	Title.	Destination.	Business.	Expense.

No grand total.

LIBRARY OF CONGRESS.

"Travel expenses." Senate Document No. 696. Three pages. A grand total. No headings, only after each name is given destination, business, and amount.

2. Reports Submitted to Congress Under Legal Requirements Applicable to Particular Departments and Establishments.

STATE DEPARTMENT.

A report of any rates or tariffs of fees to be received by diplomatic or consular officers which may have been prescribed by the President during the year preceding. A statement of such fees as may have been collected, accounted for, and reported by the various diplomatic and consular officers during the preceding year. (R. S., 208.)

(See description under "Contingent fund" where the only report is discussed.)

TREASURY DEPARTMENT.

That hereafter the Secretary of the Treasury shall include in his annual report, in the statements of actual and estimated receipts and expenditures of the Government, the revenues from the expenditures on account of the postal service." (26 Stat. L., 511.)

"Annual Report of the Secretary of the Treasury, 1910." Treasury Document No. 2596.

This report does not state that it is issued under any requirement of law, but it contains the statements referred to in the above law, among other financial statements. It consists of 124 pages and is divided into three sections:

(1) The general report of the Secretary of the Treasury,

(2) Abstracts of reports of bureaus and divisions, and

(3) Tables accompanying the report on the finances.

The general report of the Secretary of the Treasury discusses the estimates and other things connected with the department and, on page 27, sets up the public debt receipts and disbursements with subheads and grand totals. The postal receipts and disbursements are given separately. On pages 29–30, there is a statement of the condition of the Treasury, June 30, 1910, and then of the cash in the Treasury, with general balances. From pages 31–35, inclusive, are tables of comparative receipts and disbursements for 1909 and 1910 for all the departments and establishments, the postal receipts and disbursements being set up as a separate class. On page 36 is set forth the ordinary receipts and disbursements. On page 37 are the estimates of appropriations for 1912 as submitted by the executive departments and offices. On page 38 is a comparison of estimates for 1912 with those of 1911 by departments, etc. On page 39 is an exhibit of appropriations for 1911. From pages 43–75 are given abstracts of reports of bureaus and divisions. Beginning on page 75 are the "Tables accompanying the report on the finances." The following are the titles of those tables:

A. Statement of the outstanding principal of the public debt of the United States, June 30, 1910.

B. Statement of the outstanding principal of the public debt of the United States on the 1st of July of each year from 1856 to 1910, inclusive.

C. Analyses of the principal of the interest-bearing public debt of the United States from July 1, 1856, to July 1, 1910.

D. Statement of the issue and redemption of loans and Treasury notes and of deposits and redemptions in national-bank note accounts (by warrants) for the fiscal year, etc.

E. Sinking-fund account for fiscal year 1910.

F. Population, ordinary receipts, and disbursements of the Government from 1837 to 1910, exclusive of postal and per capita on receipts and per capita on disbursements.

G. Statement showing the ordinary receipts and disbursements of the Government by months; the legal-tender notes, net gold, and available cash in the Treasury at the end of each month; the monthly redemption of legal-tender notes in gold and the imports and exports of gold from July, 1896, to June, 1910, inclusive.

H. Statement of the balance in the general fund of the Treasury, including the gold reserve by calendar years from 1781 to 1842, and by fiscal years from 1843 to 1910.

I. Receipts and disbursements of the United States.

J. Statement of the coin and paper circulation of the United States from 1860 to 1910, inclusive, with amount of circulation per capita.

K. Statement of United States bonds and other obligations received and issued by the office of the Secretary of the Treasury from November 1, 1909, to October 31, 1910.

L. Internal and customs receipts, and expenses of collecting, from 1858 to 1910.

M. Statement showing the aggregate receipts, expenses, average number of persons employed, and cost to collect internal revenue in the several collection districts during the fiscal year, etc.

N. Statement of business of the customs districts for the fiscal year, etc.

"A combined statement of the receipts and expenditures during the last preceding fiscal year of all public moneys, including those of the Post Office Department, designating the amount of the receipts whenever practicable by ports, districts, and States, and the expenditures by each separate head of appropriation." (28 Stat. L., 210.)

"Receipts and disbursements." A combined statement of the receipts and disbursements of the Government for the fiscal year ended June 30, 1910, as required by

Twenty-eighth Statutes at Large, 210. House Document No. 1043. Seventy-two pages.

In the preface, on page 1, are given the grand totals of receipts and disbursements; also the postal receipts and disbursements.

The table of receipts for the whole Government begins on page 5 and runs to page 18, inclusive. The receipts are classified as "Ordinary receipts," "Public debt receipts," and "Postal revenues." The receipts from customs are given by States and districts, and, similarly, receipts from sales of public lands and miscellaneous receipts are given by departments, etc., and itemized source.

The heading for customs is:

States and districts.	Total by districts.	Total by States.	Receipts.

For internal revenue:

States and districts.	Internal revenue.		Total by districts.	Total by States.
	Ordinary.	Corporation tax.		

Sales of public lands, same form as "customs." There is a recapitulation, pages 17 and 18.

Disbursements are set forth in tables beginning on page 19 and occupying the remainder of the report. They are classified as "Ordinary," "Panama Canal," "Public debt," and "Postal service. They are given under heads of appropriation (see Recapitulation, pp. 68–70).

The heading form is:

Salaries.	Ordinary expenses.	Public works.	Miscellaneous.	Total.

The final summary of receipts and disbursements is as follows:

Receipts.	Amount.	Disbursements.	Amount.
Customs	$	Civil and miscellaneous	$
Internal revenue		Military Establishment	
Ordinary		Naval Establishment	
Corporation tax		Indians	
Public lands		Pensions	
Miscellaneous		Interest	
Ordinary receipts		Ordinary disbursements	
Public debt receipts		Panama Canal disbursements	
		Public debt disbursements	
Total receipts, exclusive of postal revenues		Total disbursements, exclusive of postal	
Postal revenues		Postal expenditures from postal revenues	
Total receipts, including postal revenues		Total disbursements, including postal	

Finally there is a recapitulation of disbursements from permanent and indefinite appropriations included in the foregoing statement.

(Revenue-Cutter Service.)

"A statement showing the authorized number of officers and cadets in the Revenue-Cutter Service, their rank and pay; also the number of men constituting the crews of vessels in said service." (25 Stat. L., 907.)

(Report.)

"Personal, salaries, etc., in Revenue-Cutter Service." House Document No. 1112, as required by Twenty-fifth Statutes at Large, 907. Four pages. Not classified.

The numbers, ranks, and salaries are given of the officers and the total amount of salary for each rank under the classes of (1) active list and (2) retired list. Then there is a list of the crews of vessels, giving their designation, salaries, and total salaries per month and per annum.

Sales of Government property, etc.: "All proceeds of sales of old material, condemned stores, supplies, or other public property of any kind, except the proceeds of the sale or leasing of marine hospitals, or of the sale of revenue cutters, or of the sales of commissary stores to the officers and enlisted men of the Army, or of material, stores, or supplies sold to officers and soldiers of the Army, or of the sale of condemned Navy clothing, or of the sale of materials, stores, or supplies to any exploring or surveying expedition authorized by law shall be deposited and covered into the Treasury as miscellaneous receipts on account of proceeds of Government property and shall not be withdrawn or applied, except in consequence of a subsequent appropriation made by law." "Hereafter the statement of the proceeds of all sales of old material, condemned stores, supplies, or other public property of any kind shall be submitted to Congress at the beginning of each regular session thereof as a separate communication and shall not hereafter be included in the annual Book of Estimates." (R. S., 3618, and 19 Stat. L., 249, and 36 Stat. L., 773.)

(The report.)

"Sales of old material, condemned stores, supplies, etc.," as required by House Document No. 1098, 36 Statutes, 773. Fifty-nine pages. There is no classification. The same heading form runs throughout. It is as follows:

No. of warrant.	By whom sold.		Kind of property sold.	Department or bureau.	Partial amount.	Total amount.
	Name.	Designation.				

There is a grand total for each quarter of the year. There is a final recapitulation by departments and bureaus, with a grand total for the whole year.

Statement of all moneys arising from proceeds of public property.—"Hereafter the Secretary of the Treasury shall require, and it shall be the duty of the head of each executive department or other Government establishment to furnish him, within thirty days after the close of each fiscal year, a statement of all money arising from proceeds of public property of any kind, or from any source other than the postal service, received by said head of department or other Government establishment during the previous fiscal year for or on account of the public service, or in any other manner in the discharge of his official duties other than as salary or compensation which was not paid into the General Treasury of the United States, together with a detailed account of all payments, if any, made from such funds during such year. All such statements, together with a similar statement applying to the Treasury Department, shall be transmitted by the Secretary of the Treasury to Congress at the beginning of each regular session." (34 Stat. L., 763.)

(The report.)

"Proceeds of public property during year ended June 30, 1910." (A letter from Secretary of Treasury transmitting a copy of communication from the War Department.) As required by 34 Statutes at Large, 763. Six and one-fourth pages.

This report is not classified, neither has it a grand total. It consists of a number of short reports from the bureau, etc., of the War Department, none of which are classified or include many items.

"That the Secretary of the Treasury shall in his annual report to Congress give a detailed statement of the various sums of money refunded under the provisions of this act or of any other act of Congress relating to the revenue, together with copies of the rulings under which repayments were made." (36 Stat. L., 103.)

(The report.)

"Refund of customs duties." House Document No. 1305. Forty-six and one-half pages.

This report is not classified but gives the items in detail under the following headings:

Date.	To whom refunded.	Nature of refund.	Total.	Reasons for refund.	Law under which refund was made.

This table runs 22 pages. Then follows an appendix giving a synopsis of the cases under which such repayments were made.

Special report.—"That the Secretary of the Treasury shall transmit to Congress on the first Monday in December, 1910, a statement by tribes and funds of all moneys appropriated by Congress since July 1, 1875, required by law to be reimbursed to the United States from Indian tribal funds held in trust, or otherwise, showing the extent to which such reimbursements have been or may now be accomplished." (36 Stat. L., 276.)

(The report.)

"Statement of appropriation and reimbursement relating to Indian tribal funds." House Document No. 1167. Twenty-two pages.

There is no general classification, except by tribes, the classification under each tribe varying, but the following headings are used throughout:

Tribe.
Title of appropriation and receipt.
Date of account.
Amount appropriated.
Expended:
  Year.
  Amount.
Carried to surplus fund:
  Year.
  Amount.
Balance October 31, 1910.
Reimbursed to Treasury:
  Year.
  Amount.
Funds available for reimbursement.

There is a recapitulation at end with grand total.

Claims.—"That the Secretary of the Treasury shall at the commencement of each session of Congress report the amount due each claimant whose claim has been allowed, in whole or in part, to the Speaker of the House of Representatives and the presiding officer of the Senate, who shall lay the same before their respective Houses for consideration." (23 Stat. L., 254.)

(The report.)

"Claims allowed by accounting officers." House Document No. 1368. Thirty-eight and one-half pages.

There is no general classification. The claims are divided into groups corresponding to the several auditors of the Treasury Department. The department and some

of the claims on account are given, and at the end of each division is a recapitulation for each auditor. The heading is:

No. of certificate of claim.	Names of claimants.	Appropriation from which payable.	Fiscal year in which expenditure was incurred.	Amount.

There is a grand total by departments.

"Every collector, naval officer, and surveyor shall keep accurate accounts of all fees and official emoluments received by him and of all expenditures, specifying expenditures for rent, fuel, stationery, and clerk hire, and shall annually, within ten days after the thirtieth of June, transmit the same verified by cash to the commissioner of customs, who shall annually lay an abstract of the same before Congress." (R. S., 2639.)

(The report.)

"Emoluments of officers of the customs service." House Document No. 1306. Eleven pages.

No classification. The following heading shows the whole scheme:

District or port.	Name of officer.	Official designation.	Compensation allowed in settlements by Auditor for the Treasury Department.			Compensation allowed in settlements by Auditor for the Treasury Department.						Total compensation.	Remarks.
								Compensation allowed on statements from Auditor for State and Other Departments (Comptroller's dec., Dec. 10, 1903).					
			Salary.	Commissions on duties collected.	Fees under act of June 10, 1890.	Customs fees collected.	Compensation for storage.	Commissions on tonnage duties collected.	Fees under act of Mar. 3, 1897.	Navigation fees collected.	Services to American vessels.		

There are grand totals given.

Expense of collecting revenue.—"And it shall be the duty of the Secretary of the Treasury to include in his next estimates to Congress, and annually thereafter, a statement specifying in detail the number and class of officers and employees of every grade and nature with the rate of compensation to each that may, in his judgment, be necessary to properly conduct the business of collecting the revenue at each port of entry in the United States, together with an estimate of the amounts required for contingent expenses at each of said ports, and for such additional expenses of the service as can not be otherwise specifically provided for." (22 Stat. L., 256.)

(The report.)

"Defraying expenses of collecting revenue from customs," as required by 22 Statutes at Large, 256. House Document No. 1377. Forty-five pages.

This report gives the designation of the officer, whether clerk, stenographer, collector, etc., by States and districts and ports, and under the following general heading form:

Designation.	Number.	Per diem.	Compensation.	
			Per annum.	Aggregate.

There is no further classification. There is a grand total at the end.

WAR DEPARTMENT.

Salaries of civilian engineers.—"That the Secretary of War shall report to Congress at its next and each succeeding session thereof, the name and place of residence of each civilian engineer employed in the work of improving rivers and harbors by means, and as the result, of appropriations made in this and succeeding river and harbor appropriation bills, the time so employed, the compensation paid, and the place at, and work on, which employed." (24 Stat. L., 335.) See also R. S., 5253.

(The report.)

"Civilian engineers." House Document No. 1269. As required by act of August 5, 1886. Eleven pages.

No classification. The heading form is as follows:

Name and place of residence.	Time employed.		Compensation per month.	Where employed.	Work on which employed.
	Month.	Day.			

No grand total.

Contingent expenses of the military establishment.—The Secretary of War shall lay before Congress at the commencement of each regular session * * * a statement of the expenditure of the moneys appropriated for the contingent expenses of the military establishment." (R. S., 229.)

(The report.)

"Receipts and expenditures for contingencies in the Army," as required by Revised Statutes, 229. House Document No. 1082. Five and one-half pages.

There is no classification. The single items are set up under the following general heading:

Date.	Name.	Item.	Amount.

National Soldiers' Home.—"That hereafter, once in each fiscal year, the Secretary of War shall cause a thorough inspection to be made of the National Home for Disabled Volunteer Soldiers, its records, disbursements, management, discipline, and condition, such inspection to be made by an officer of the Inspector General's Department, who shall report thereon in writing, and said report shall be transmitted to Congress at the first session thereafter." (28 Stat. L., 412.)

(The report.)

"Report of an inspection of the several branches of the National Home for Disabled Volunteer Soldiers." House Document No. 1218. Sixty-three and one-half pages.

This report is neither tabulated nor classified. It discusses in narrative form the condition of the home in great detail, throughout which the financial data are scattered. It is more of a general report than a financial report.

Special report.—"December 20, 1910.

"*Resolved*, That the Board of Managers of the National Home for Disabled Volunteer Soldiers be, and is hereby, directed to supply the House of Representatives a

detailed report of all receipts and disbursements or transfers in connection with what is known as the post fund for a period covering the last five fiscal years; also, that a detailed statement to be submitted of all money paid into the posthumous fund and its disposition by the said Board of Managers during the above-stated period."

(The report.)

House Document No. 1318. Forty pages. The report is given by branches, each of which has a classification, as follows:

Store, merchandise, services, etc.
Hotel and restaurant merchandise, services, etc.
Beer-hall merchandise, services, etc.
Construction.
Repairs.
Miscellaneous.
Posthumous pension fund.
Balance.

In the exhibit appended are given the regulations concerning the post fund.

"Report of cost of manufacture in the several arsenals." House Document No. 1073. As required by act of August 18, 1890 (which could not be found).

This report is a cost account instead of an expenditure report. It consists of 83 pages and is not classified. The heading form is:

Number.	Articles.	Price.	Amount.

There is a grand total.

Leavenworth Military Prison report.—"That hereafter the government and control of the United States military prison shall, under the Secretary of War, be vested in the Board of Commissioners of the United States Soldiers' Home, which board shall consist as at present of the Surgeon General, the Commissary General, The Adjutant General, the Quartermaster General, the Chief of Engineers, the Judge Advocate General, and the governor of the home and the president of said board, who shall be the senior in rank of the members thereof, shall submit annually to the Secretary of War for transmission to Congress a full statement of the financial and other affairs of both the home and the prison for the preceding year." (35 Stat. L., 1004.)

(The report.)

"Reports of military prison, Fort Leavenworth, Kansas, and Pacific Branch, United States Military Prison." House Document No. 1129. Forty-three and one-half pages.

This report contains industrial statistics and other matters besides the financial statement. The expenditures are not given under column headings, merely the class and the amount. The classification is as follows:

Quartermaster's department:
Regular supplies.
Incidental expenses.
Barracks and quarters.
Army transportation.
Waters and sewers.
Roads, walks, wharves, and drainage.
Clothing and equipage.
Construction and repair of hospitals.
Hospital stewards' quarters.
Clothing, equipage, and cleaning.
Material issued for use of military convicts.

Subsistence department:
Rations.
Ice, toilet paper, etc.
Toilet articles issued to convicts.
Subsistence property expended and condemned, including tools, stationery, etc.
Medical department:
Laundry on account of hospital.
Pay department:
Pay.
Refunded to United States:
Court-martial forfeitures.
Purchases of discharge.
(New construction and installation are given in a separate account.)
Recapitulation:
Expended for material and supplies.
Expended for services.
Appropriation for power plant.
Amount disbursed and contracted for—
Printing and advertising.
Material and supplies paid for.
Material and supplies contracted for, outstanding.

However, the classification in this report is confusing and overlaps so much that it is practically useless as an exclusive classification.

DEPARTMENT OF JUSTICE.

"It shall be the duty of the Attorney General to make to Congress at the commencement of each regular session a report of the business of the Department of Justice for the last preceding fiscal year, and of any other matters appertaining thereto that he may deem proper, including a statement of the several appropriations now or which may hereafter be placed under its control, the amount appropriated, and a detailed statement of the amounts used for defraying the expenses of the United States Courts in each judicial district; also the statistics of crime under the laws of the United States, and a statement of the number of causes, civil and criminal, pending during the preceding year in each of the several courts of the United States." (R. S., 384.)

(The report.)

"Statement of appropriations under the Department of Justice, showing amounts appropriated and amounts used for expenses of the fiscal year," as required by Revised Statutes, 384. Found in the Attorney General's Annual Report, 1910, pages 334, 335. This particular financial report covers 2 pages and is classified under the general headings:

The Department at Washington, D. C.,
Public works,
Maintenance of prisoners,
United States courts,

with a grand total. (See the report of the detailed classification.)

The form of heading is as follows:

Appropriations.	Amounts appropriated.	Amounts used.

"Statement showing by judicial districts the amounts used under certain specified appropriations for expenses of United States courts during the fiscal year," as required by Revised Statutes, 384. (Found on pages 336, 337, and 338, annual report.)

This table extends over 2½ pages and is completely explained by the following column headings:

Salaries, fees, and expenses of marshals.
Fees of jurors (including Supreme Court of District of Columbia).
Fees of witnesses (including Supreme Court of District of Columbia).
Support of prisoners (including District of Columbia).
Pay of bailiffs, etc. (including Supreme Court of District of Columbia).
Miscellaneous expenses (including courts in District of Columbia).
Salaries and expenses of district attorney.
Pay of regular assistant attorneys.
Fees of clerks.
Fees of commissioners.
Rent of court rooms.
Judicial districts.
Total.

There is a grand total.

"The Attorney General shall in his annual report to Congress each year include a statement in detail showing for the preceding fiscal year the number of assistant district attorneys employed, the salaries of each; the number of clerical assistants employed for each district attorney, the salaries of each; the amount expended for necessary subsistence and actual and necessary traveling expenses of each district attorney and his assistants; the number of office deputies and clerical assistants employed for each marshal, the salaries paid to each; the amount expended for necessary subsistence and the actual and necessary traveling expenses of each marshal and his office deputies, and the number of field deputy marshals employed by each marshal and the amount of fees earned by and the compensation paid to each of them out of such fees." (29 Stat. L., 185, 186.)

(The reports.)

"Statement showing, by judicial districts for the fiscal year 1910, the annual salaries of United States district attorneys, their regular assistants and clerks, and the amounts approved by the Department of Justice for expenses of travel and subsistence and office expenses," as required by act of May 28, 1896 (29 Stat. L., 185, 186). Found in the Annual Report of the Attorney General, pages 339–355. Covers 16 pages and consists of one continuous table with the following column headings:

Other data.
District totals:
  Salaries.
  Expenses.
Office expenses.
Expenses of travel and subsistence:
  Attorneys' assistants.
  District and name.
  Title.
Annual salaries:
  Attorneys.
  Assistants.
  Clerks.

There is a grand total and then the District of Columbia is given separately at the end. No other classification.

"Statement showing, by judicial districts for the fiscal year 1910, the salaries of United States marshals, their deputies and clerks; their expenses chargeable against

the United States; the fees earned by field deputies and the compensation payable by reason of said earnings; the comparative earnings of marshals and all deputies, and the earnings from individuals and corporations, with the amounts paid on account thereof to clerks of United States courts for deposit," as required by act of May 28, 1896, supra. Found in the Annual Report of the Attorney General, pages 356–395. Consists of 37½ pages of one continuous table and a summary at the end with a grand total. The column headings are:

Districts and titles.	Periods.	Annual salaries.	As passed by department.				Comparative earnings.	Earnings from individuals and corporations.	
			Fees earned by field deputies.	Proportion of fees payable by United States.	Expenses of travel and subsistence payable by United States.	Other expenses payable by United States.		Total earnings.	Collected and paid to clerk.

There is no further classification. (There is another table in the annual report giving the litigation and damages, fines, etc., recovered.)

POST OFFICE DEPARTMENT.

"The Postmaster General shall make the following annual report to Congress:

"First. A report of the finances of the department for the preceding year, showing the amount of balance due the department at the beginning of the year, the amount of postage which accrued within the year, the amount of engagements and liabilities, and the amount actually paid during the year for carrying the mail, showing how much of the amount was for carrying the mail in preceding years.

"Second. A report of the amounts expended in the department for the preceding fiscal year, including detailed statements of expenditures made from the contingent fund." (R. S., 413, as amended by 29 Stat. L., 647.)

House Document No. 1103. See "Report of general finances of Post Office Department, 1910," described under "Contingent fund," supra.

(Special report.)

"That in addition to the salaries hereinbefore provided, the Postmaster General is hereby authorized to make travel allowances not exceeding in the aggregate the sum hereby appropriated, to railway postal clerks assigned to duty in railway post-office cars, for expenses incurred by them while on duty after twelve hours from the time of beginning their initial run, under such regulations as he may prescribe, and in no case shall such an allowance exceed seventy-five cents per day, and all the details pertaining to this service shall be reported to Congress not later than December tenth, nineteen hundred and ten; and for such travel allowances the sum of two hundred and fifty thousand dollars is hereby appropriated." (Act of May 12, 1910, 36 Stat. L., 363.)

(The report.)

"Travel allowances for railway postal clerks." House Document No. 1088. Consists of seven pages, three of which are filled with blank forms as exhibits. There are two pages of narrative interspersed with figures. Then there is a short table occupying one page, with column headings as follows:

Railway post office.

Runs, train numbers.

At initial point:
Time of departure.
Time of arrival.
Items of expense each round trip, commencing 12 hours from the time of beginning of initial run:
First 24 hours.
Second 24 hours.
Third 24 hours.
Fourth 24 hours.
Number of items a round trip:
Meals.
Lodging.
Expense each round trip, each clerk:
Meals at 18 cents.
Lodging at 21 cents.
Total.
Number of round-trips a year by each clerk.
Annual expense of each clerk.
Number of clerks on run.
Total annual expense for each run.
No other classification.

NAVY DEPARTMENT.

(Nothing found except cost report of Paymaster General.)

"That the Bureau of Supplies and Accounts shall keep the money accounts of the Naval Establishment in such manner as to show such charges (cost of work under the various naval appropriations) and shall report the same annually for the information of Congress." (36 Stat. L., 1267.)

The report is that of the Paymaster General included in the annual report of the Secretary of the Navy and is a cost account report rather than an expenditure report. It occupies 115 pages and is full of tables (pp. 515–631).

DEPARTMENT OF THE INTERIOR.

(Special report.)

"As soon after the close of the present fiscal year as may be practicable and not later than the first Monday in December, nineteen hundred and ten, the Secretary of the Interior shall transmit to the Speaker of the House of Representatives a statement of the fiscal affairs of all Indian tribes for whose benefit estimates of appropriations, except for the purpose of fulfilling treaty stipulations to be paid from either public or tribal funds, will be made for the fiscal year nineteen hundred and twelve, and such statement shall show (1) the total amount of all moneys, except the unexpended balances of appropriations made for current and contingent expenses for Indian affairs for the fiscal year nineteen hundred and ten, from whatever source derived, standing to the credit of each such tribe of Indians, in trust or otherwise, at the close of the present fiscal year; (2) an analysis of such credits by funds showing how and when they were created, whether by treaty stipulation, agreement, or otherwise; (3) the total amount of disbursements from public or trust funds made on account of each such tribe of Indians for the fiscal year nineteen hundred and ten; and (4) an analysis of such disbursements showing the amounts disbursed (*a*) for per capita payments in money to Indians, (*b*) for salaries or compensation of officers and employees, (*c*) for compensation of counsel and attorney's fees, and (*d*) for support and civilization." (36 Stat. L., 288–289.)

(The report.)

"Fiscal affairs of all Indian tribes." Senate Document No. 692. Seven pages. No classification. Given by tribes. There is a grand total. The following is the form of column headings:

Tribes.	Funds and appropriations.	Balance to the credit of each tribe June 30, 1910.	How and when created.	Appropriations, 1910.	Disbursed during fiscal year 1910.					Unexpended balance of appropriations June 30, 1910.
					Per capita payments.	Salaries of employees.	Attorneys' fees.	Support and civilization.	Total.	

(Indian supplies.)

"That no purchase of supplies for which appropriations are herein made, exceeding in the aggregate five hundred dollars in value at any one time, shall be made without first giving at least three weeks' public notice by advertisement, except in case of exigency, when, in the discretion of the Secretary of the Interior, who shall make official record of the facts constituting the exigency, and shall report the same to Congress at its next session." (31 Stat. L., 246.)

(The report.)

"Supplies purchased by Indian Service." Senate Document No. 687. Seven and one-half pages. One continuous table without any classification, the separate items being given in detail under the following heading:

Name of school.	Purpose of authority.	Amount.	Reason for exigency.

Government Hospital for the Insane.—"Hereafter the superintendent of the Government Hospital for the Insane shall make a report to Congress annually at the beginning of each regular session, which shall show in detail the receipts and expenditures for all purposes connected with the hospital for the fiscal year preceding such session." (21 Stat. L., 156.)

(The report.)

"Government Hospital for the Insane." Senate Document No. 682.

This report consists of 50 pages and is classified in detail. There are no column headings. There is a summary of the classes and amounts at the beginning, both of receipts and expenditures. Each general class is subdivided into numbered classes, each representing certain articles. There is a grand total. Following the summary are given the items under each class in detail.

The general classes are:

Provisions and stores.
Furniture and bedding.
Drygoods and clothing.
Medical supplies.
Farm and garden.
Miscellaneous.
Books and stationery.
Construction.
Repairs.
Building and grounds.
Pay roll.

For the items or subclasses see pages 3, 4, and 5 of the report, cited supra.

Expenditure of general education fund.—"That the Secretary of the Interior shall report annually, on or before the first Monday of December of each year, in what manner and for what purposes the general education fund for the preceding fiscal

year has been expended; and said report shall embrace the number and kind of schoolhouses erected and the cost, as well as cost of repairs, names of every teacher employed and compensation allowed, the location of each school, and the average attendance at each school." (24 Stat. L., 465.)

(The report.)

"General education fund for Indians." Senate Document No. 693, as required by 24 Statutes, 465. Twenty-one pages.

This report is classified, the classification being given in column heading. Two tables give the expenditures for "Indian schools, support," ending on page 17 with a grand total. On pages 18, 19, 20, and 21 a table gives the details of expenditures for "Indian school buildings." A short table on page 21 gives the "Buildings, etc., constructed during 1909–10 by contract, payable from 'Indian school buildings, 1910.'"*

The column headings for these various tables are:

Indian schools, support.

School.	Employees.		Plant.				Heat, light, and power.	Subsistence.	Dry goods, notions, and clothing.	Hardware and agricultural implements.	Furniture and household goods.
	Miscellaneous, irregular.	Regular.	Construction.		Repairs.						
			Labor.	Material.	Labor.	Material.					

School.	Schoolroom supplies.	Medical supplies.	Live stock.		Transportation of—		Traveling expenses of superintendent and employees.	Telegraphing and telephoning.	Stationery, furniture, and office supplies.	Miscellaneous.	Total.
			Purchase.	Subsistence.	Supplies.	Pupils.					

Indian schools, buildings, 1910.

School.	Employees, regular.	Plant.				Traveling expenses of superintendent and employees.	Miscellaneous.	Total.
		Construction.		Repairs.				
		Labor.	Material.	Labor.	Material.			

Buildings, etc., 1909. (See * on preceding page.)

School.	Number of buildings.	Use.	Kind.	Cost.

(Special report.)

"Osage civilization fund." House Document No. 1319.

This report was made on request from a Member of Congress. Twenty-four pages. It is not classified, the separate items of each expenditure being given under the following form:

Names.	Objects.	Tribes.	Amount.

Repairs of buildings.—"That a detailed statement of the expenditure of this appropriation for the fiscal year nineteen hundred and ten shall be made to Congress at the beginning of its next regular session and thereafter. A similar statement for each subsequent fiscal year shall be submitted to Congress at the beginning of each regular session." (36 Stat. L., 737.)

(The report.)

"Repairs of buildings, Department of the Interior." House Document No. 1169. Five pages.

This report is not classified. Each purchase, etc., is described under a column heading as follows:

Date of payment.	From whom purchased.	Nature of purchases, etc.	Amount.

The expenditures for "heating apparatus" are kept separate. There is a grand total.

DEPARTMENT OF AGRICULTURE.

(Special report.)

"And the Secretary of Agriculture shall make a special report to the next session of Congress giving the aggregate expenditures under this provision and the areas in the several States and Territories which have been investigated." (36 Stat., 1263.)

(The report.)

"Expenditures for drainage investigations." House Document No. 1180. Nine pages, four and one-half pages being narrative.

The table shows the expenditures for three years, but there is no expenditure classification. There is a grand total.

"The Secretary of Agriculture shall, in his annual estimate made to Congress, submit a statement in detail showing the number of persons employed in inspections and the salary per diem paid to each, together with the contingent expenses of such inspectors and where they have been and are employed." (34 Stat. L., 1265.)

(The report.)

"Employees under meat-inspection law." House Document No. 1081. Ninety-one and one-half pages. Eighty-four pages are occupied by one continuous unclassified table, giving by States and cities the following:

Name.
Designation.
Yearly rate of salary.
Previous stations.
Salary.
Traveling expense.
Contingent expense.
Total.

Other unclassified tables follow, showing the traveling expenses, transportation requests, requisitioned supplies, and miscellaneous supplies charged to this appropriation. There are no grand totals.

Expenditure of appropriations.—"And in addition to the proper vouchers and accounts for sums appropriated for the said department to be furnished to the accounting

officers of the Treasury the Commissioner of Agriculture shall, at the commencement of each regular session, present to Congress a detailed statement of the expenditure of all appropriations for said department for the last preceding fiscal year." (23 Stat. L., 356).

(The report.)

"Statement of expenditures of the Department of Agriculture." Senate Document No. 721. Seven hundred and fifty-four pages.

The general scheme of this report is to show up each bureau under three tables each, (1) statutory salaries, (2) lump-fund salaries, and (3) expenses other than salaries. This last class is classified as in the recapitulation for the whole department and gives a grand total.

The classification is as follows:

Statutory salaries.
Lump-fund salaries:
  In Washington.
  Outside of Washington.
Stationery.
Miscellaneous supplies and services, equipment, books, machinery, etc.
Furniture.
Fuel.
Freight.
Express.
Telegraph.
Telephone.
Rent.
Gas and electricity.
Apparatus, instrument and laboratory material.
Printing and binding.
Travel and station and field expenses.

There is a grand total. The column heading for (1) statutory salaries is:

Name.	Time and rate.	Amount paid for salary.	Amount paid for travel and station and field expenses.

The same form for (2) lump-fund salaries. The heading for (3) expenditures other than salaries, gives only the name and the amount with the classification set out above.

Payments to State officials, etc., Bureau of Chemistry.—"That hereafter any sum used for compensation of or payment of expenses to any officer or other person employed by any State, county or municipal government shall be reported to Congress in detail, on the first Monday in December of each year." (35 Stat. L., 261.)

(The report.)

One page. No classification. Only 18 items given. A grand total.

DEPARTMENT OF COMMERCE AND LABOR.

That the Secretary of the Treasury (now Commerce and Labor) shall report to Congress annually the number and names of the persons employed during the last preceding fiscal year upon the coast survey and business connected therewith; the

amount of compensation of every kind respectively paid them, for what purposes, and the length of time employed; and shall report a full statement of all other expenditures made under the direction of the Superintendent of the Coast Survey. (R. S., 264.)

(The report.)

"Expenditures Coast and Geodetic Survey," 1910. House Document No. 1314, as required by Revised Statutes, 264. Fourteen pages.

This report is classified, in a general way, as follows:

Salaries (giving time and amount).
Party expenses (to whom paid and amount).
Repairs of vessels (to whom paid and amount).
General expenses (to whom paid and amount).

General expenses are classified as follows:

Instruments and repairs to same.
Typewriters and computing machines.
Instrument shop and carpenter shop.
Engineers' supplies.
Subscriptions.
Books, maps, and charts.
Drawing supplies.
Engraving supplies.
Electrotyping supplies.
Photographic supplies.
Plate-printing supplies.
Photolithographing supplies.
Chart paper.
Stationery.
Transportation of instruments and supplies.
Traveling expenses.
Office wagon and horse.
Ice.
Washing.
Fuel.
Gas.
Electricity.
Telegrams.
Telephones.
Expert lithographer.
Extra labor.
Miscellaneous and contingencies.
Repairs to buildings.
Repairs to typewriters and computing machines.
Furniture.

There is a general recapitulation with grand totals.

"Hereafter there shall be submitted, following the estimates under the foregoing appropriation for expenses of regulating immigration, statements showing the amount required for each object of expenditure mentioned in said estimates, together with a statement of the expenditures for such objects for the fiscal year terminated next preceding the period of submitting said estimates." (36 Stat. L., 764.)

(The report.)

"Expenses regulating immigration." House Document No. 1101. One leaf, two pages. Covers only 12 items:

Salaries.
Additional compensation.
Traveling expenses.
Reports of decisions.
Maintenance of vessels.
Detaining aliens in jail.
Contingent and miscellaneous expenses.
Rental.
Alterations and repairs of buildings.
Refunds of head tax.
Expenses of returning unlawfully entered Chinese.
Enforcing contract-labor act.

There is a grand total. No column headings.

Special examiners, Division of Naturalization.—"A detailed report of the expenditures under the appropriations for this service shall be annually submitted to Congress at the beginning of each regular session thereof." (35 Stat., 983.)

(The report.)

"Expenditures for special examiners, Division of Naturalization, etc." House Document No. 1059. Three pages. Unclassified. The report is given by field stations under the column heading:

Salary.	Expenses.	Total.

There is a grand total.

SMITHSONIAN INSTITUTION.

"That the Secretary of the Smithsonian Institution shall submit to Congress at its next session a detailed statement of the expenditures of the fiscal year eighteen hundred and eighty-eighth, under appropriations for 'International Exchanges,' 'North American Ethnology,' and the 'National Museum,' and annually thereafter a detailed statement of expenditures under said appropriations shall be submitted to Congress at the beginning of each regular session thereof." (25 Stat. L., 529.)

"For the fiscal year nineteen hundred and one, and annually thereafter, a report in detail shall be made to Congress of the salaries of all officers and employees paid from appropriations under the Smithsonian Institution." (30 Stat. L., 1085.)

(The report.)

House Document No. 1070. Thirty-five pages.

This report takes up the various institutions under the Smithsonian Institution, separately. These are:

International Exchanges.
American Ethnology.
Astrophysical Observatory.
International Catalogue of Scientific Literature.
Ruin of Casa Grande, Ariz.
National Museum.
National Zoological Park.

Each of these has a classification which varies but little from the others, except that one may have a class lacking in another. "Salaries" and "General expenses" are the general classifications.

"General expenses" are classified under "American Ethnology" as:

Books.
Freight.
Furniture, fixtures, etc.
Lighting.
Manuscript, etc.
Miscellaneous.
Postage, telephone, and telegraph.
Rental.
Special services.
Stationery.
Supplies.
Travel and field expenses.

There is no grand total for the whole institution.

INTERSTATE COMMERCE COMMISSION.

"That the commission shall, on or before the 1st day of December in each year, make a report which shall be transmitted to Congress, and copies of which shall be distributed as are the other reports transmitted to Congress. This report shall contain such information and data collected by the commission as may be considered of value in the determination of questions connected with the regulation of commerce, together with such recommendations as to additional legislation relating thereto as the commission may deem necessary and the names and compensation of the persons employed by said commission." (25 Stat., 862.)

"That hereafter it shall be the duty of the Interstate Commerce Commission to include in their annual report to Congress a statement showing in detail their expenditures for each fiscal year, including the number of persons employed and the amount of compensation to each." (25 Stat., 530.)

(The report.)

"Annual Report of the Interstate Commerce Commission." House Document No. 1168. Three hundred and fifty-eight pages.

The financial is a very small part of this report, which discusses decisions, etc., relating to regulations of commerce. The financial part occupies pages 52 to 78, inclusive. First there is given the salaries of employees under the following heads:

Name.	Office.	Whence appointed.	Time employed.	Salary per annum.

Then under a "Detailed statement of expenditures" is given the following classification:

Salaries.
Stenography and typewriting.
Traveling expenses.
Rent.
Desks, chairs, tables, bookcases, typewriters, etc.
Stationery.
Printing.
Books and periodicals.
Counsel.
Special services.
Witness fees.
Telegrams.
Incidental expenses.

Examination of accounts.
Safety appliances.
Block signal and train controls.
There is a grand total.

JUDICIAL.

"A detailed statement of the expenditures of the appropriation for the United States Commerce Court shall be submitted to Congress at the beginning of each regular session thereof." (36 Stat. L., 1234.)

(The report.)

House Document No. 311, Sixty-second Congress, second session. Four pages. No column headings. Classified as follows:

Expense allowance of judges.
Salaries of employees.
Traveling expenses.
Rent.
Books, etc.
Telegrams.
Express.
Telephone service.
Ice.
Machines.
Towel service.
Water.
Car tickets.
Stenographic service.
Printing, engraving, binding, etc.
Miscellaneous supplies for equipment and maintenance of offices.
Permanent furniture and equipment.

COMPARISON OF CLASSIFICATION OF OBJECTS OF EXPENDITURES IN VARIOUS DEPARTMENTS AND ESTABLISHMENTS.

Classification as set forth in Treasury Circulars Nos. 34, 35, and 36, 1911.

A. Salaries, wages, and other compensation for personal services.
B. Services other than personal:
  (1) Transportation of persons.
  (2) Transportation of things.
  (3) Subsistence and support of persons.
  (4) Subsistence and care of animals; storage and care of vehicles.
  (5) Communication services.
  (6) Printing, engraving, lithographing, and binding.
  (7) Advertising and publication of notices.
  (8) Furnishing of light, heat, and power.
  (9) Special and miscellaneous services.
C. Materials not specifically adapted for use as supplies, equipment, or structures.
D. Supplies:
  (1) Stationery, drafting, scientific, and educational supplies.
  (2) Fuel (including gases, oils, etc.).
  (3) Mechanics', engineers', and electricians'.
  (4) Cleaning and toilet.
  (5) Wearing-apparel and sewing.
  (6) Forage and supplies for animals.
  (7) Provisions.
  (8) War supplies.
  (9) Special and miscellaneous supplies.

E. Equipment, including parts, and also live stock.
F. Structures, and parts, and nonstructural improvements to land.
G. Land.
H. Capital outlays for rights and obligations, and payment of debt:
    (1) Purchase of rights.
    (2) Payment of debt.
    (3) Repayment of deposits.
    (4) Treaty obligations.
    (5) Refunds, awards, and indemnities.
J. Fixed charges and contributions other than pensions and retirement salaries:
    (1) Rents.
    (2) Royalties.
    (3) Fees for licenses, permits, and privileges.
    (4) Interest.
    (5) Insurance and depreciation funds.
    (6) Educational and general-welfare grants, etc.
    (7) Trade bounties and subsidies.
    (8) Burial expenses, providence funds, and other gratuities.
K. Pensions and retirement salaries.
L. Losses and contingencies.
M. Miscellaneous. (Not classified elsewhere.)

Actual classification in the departments and other Government establishments as exhibited in their reports to Congress for the fiscal year ended June 30, 1910, and the corresponding classification as set forth in Treasury Circulars Nos. 34, 35, and 36.

[NOTE.—Items followed by star (*) come from special reports.]

Classification as set forth in Circulars Nos. 34, 35, and 36, 1911.	Department of—	Actual classification in departments and other Government establishments.
A. Salaries, wages, and other compensation for personal services.	State	"Salaries" (appropriation for). "Salaries of ambassadors," etc. (classified in statement No. 7).
	Treasury	"Salaries of employees under meat-inspection law." * (Document not classified.) "Emoluments of officers of the Customhouse Service." (Document not classified.)
	War	"Salaries of civilian engineers" (not classified). *
	Justice	CVII. Salaries, fees. * XVIII. "Salaries." * XIX. "Salaries." * XX. "Salaries, fees, pay." *
	Post Office	
	Navy	
	Interior	"Employees": * Regular. Miscellaneous.
	Agriculture	(a) "Statutory salaries." (b) "Lump fund": (1) In Washington. (2) Outside.
	Commerce and Labor	XXI. "Salaries." XXII. "Salaries."
	Civil Service Commission	
	Smithsonian Institution	"Salaries or compensation."
	Library of Congress	
	National Soldiers' Home	
	District of Columbia	
	Interstate Commerce Commission. (Special reports will be given under their respective departments or establishments by the roman numerals corresponding to the column heading in the chart by which they can be identified.)	

Actual classification in the departments and other Government establishments as exhibited in their reports to Congress for the fiscal year ended June 30, 1910, and the corresponding classification as set forth in Treasury Circulars Nos. 34, 35, and 36—Continued.

Classification as set forth in Circulars Nos. 34, 35, and 36, 1911.	Department of—	Actual classification in departments and other Government establishments.
B. Services other than personal:		
(1) Transportation of persons.	State	"Traveling expenses." *
		"Cab, carriage, and boat hire." *
	Treasury	"Investigation of accounts and traveling expenses (special)."
		"Traveling expenses" (document not classified).*
	War	"Travel expenses" * (unclassified report).
	Justice	"Transportation."
		"Travel expenses." *
		XVII and XVIII. "Expenses of travel and subsistence." *
		XIX. "Traveling and miscellaneous." *
		XX. "Traveling expenses." *
	Post Office	"Travel expenses" * (report unclassified).
	Navy	"Travel expenses" * (unclassified).
	Interior	"Traveling expenses of superintendent and transportation of pupils." *
		"Travel reports" * (not classified).
	Agriculture	"Expenses for travel" (not classified).
		"Travel and station and field expenses."
	Commerce and Labor	XXI. "Traveling expenses." *
		XXII. "Traveling expenses." *
		XXIII. "Traveling expenses." *
	Civil Service Commission	"Travel expenses" * (unclassified).
	Smithsonian Institution	"Traveling expenses" (unclassified).*
		XXV. "Travel expenses." *
		XXVIII. "Travel, field expenses, etc." *
	Library of Congress	"Travel expenses" * (unclassified).
	National Soldiers' Home	"Miscellaneous."
	District of Columbia	"Car tickets."
		"Use of bicycles."
		"Traveling expenses."
	Interstate Commerce Commission.	"Travel expenses" * (not classified).
(2) Transportation of things.	State	"Duty and freight on furniture and supplies." *
	Treasury	"Freight, telegrams, etc."
	War	
	Justice	"Transportation."
		XIX. "Transportation." *
	Post Office	
	Navy	
	Interior	"Transportation of supplies." *
	Agriculture	"Freight, express."
	Commerce and Labor	XXI. "Transportation of instruments and supplies." *
		XXIII. "Transportation." *
	Smithsonian Institution	XXIV. "Freight, agency expenses, etc." *
		XXV. "Freight, hauling, etc." *
		XXVI. "Freight." *
		XXX. "Freight and transportation of animals." *
(3) Subsistence and support of persons.	State	"Traveling expenses." *
	Treasury	"Travel expenses." *
	War	"Travel expenses." *
	Justice	XVII. "Expenses of travel and subsistence." *
		XVIII. "Expenses of travel and subsistence." *
		XIX. "Maintenance of prisoners." *
	Post Office	"Travel expenses." *
	Navy	"Travel expenses." *
	Interior	"Subsistence." *
	Agriculture	"Travel, station, and field expenses."
	Commerce and Labor	XXII. "Lieu of subsistence and lodging." *
	Civil Service Commission	"Travel expenses." *
	Smithsonian Institution	"Travel expenses."
		"Travel. field expenses. etc." *
	Library of Congress	"Travel expenses." *
	District of Columbia	"Travel expenses." *
	Interstate Commerce Commission.	"Travel expenses." *
	National Soldier's Home	"Store, merchandise, services, etc."
		"Beer Hall. merchandise, services, etc."
		"Hotel, restaurant, merchandise, services, etc."

Actual classification in the departments and other Government establishments as exhibited in their reports to Congress for the fiscal year ended June 30, 1910, and the corresponding classification as set forth in Treasury Circulars Nos. 34, 35, and 36—Continued.

Classification as set forth in Circulars Nos. 34, 35, and 36, 1911.	Department of—	Actual classification in departments and other Government establishments.
B. Services other than personal—Continued.		
(4) Subsistence and care of animals, storage and care of vehicles.	State	
	Treasury	"Horses, wagons, etc."
	War	
	Justice	"Transportation."
	Post Office	"Horses and wagons."
	Navy	
	Interior	"Live stock, subsistence." *
	Agriculture	"Travel, station, and field expenses."
	District of Columbia	"Harness, vehicles, purchases and repairs." "Horses, livery, forage, horseshoeing, stable supplies."
(5) Communication services.	State	"Postage," "telegrams," "telephone," messengers, janitors, etc.
	Treasury	"Freight, telegrams, etc."
	War	
	Justice	"Miscellaneous."
	Post Office	"Telegraphing."
	Navy	
	Interior	"Telegraphing and telephoning."
	Agriculture	"Telegraph." "Telephone."
	Commerce and Labor	XXI. "Telegrams, telephones." * XXIII. "Telegrams." *
	District of Columbia	"Telephones."
	Smithsonian Institution	XXIV. "Postage." * XXV. Postage, telephones, XXVI. and telegraphs. * XXVII. * XXX. * XXIX. "Telegrams." "Telephones." *
(6) Printing, engraving, lithographing, and binding.	State	"Printing and binding." *
	Treasury	
	War	
	Justice	"Printing and binding."
	Post Office	
	Navy	
	Interior	
	Agriculture	"Printing and binding."
	Commerce and Labor	
	District of Columbia	"Stationery, blank forms, printing and binding."
	Smithsonian Institution	XXV. XXV. "Manuscripts, etc." *
(7) Advertising and publications of notices.	NOTE.—There were no items relating to this class found in any of the departments.	
(8) Furnishing of light, heat, and power.	State	"Fuel and lights."
	Treasury	
	War	
	Justice	"Miscellaneous."
	Post Office	"Lights."
	Navy	
	Interior	"Heat, light, and power."
	Agriculture	"Gas and electricity."
	Commerce and Labor	
	District of Columbia	"Gas and electric lighting."
	Smithsonian Institution	XXVI, XXIV. "Electricity." XXV, XXX. "Lighting." XXIX. "Electric current heating supplies."
(9) Special and miscellaneous services.	State	
	Treasury	
	War	
	Justice	"Furniture and repairs."
	Post Office	"Painting."
	Navy	
	Interior	
	Agriculture	

Actual classification in the departments and other Government establishments as exhibited in their reports to Congress for the fiscal year ended June 30, 1910, and the corresponding classification as set forth in Treasury Circulars Nos. 34, 35, and 36—Continued.

Classification as set forth in Circulars Nos. 34, 35, and 36, 1911.	Department of—	Actual classification in departments and other Government establishments.
B. Services other than personal—Continued.		
(9) Special and miscellaneous services.	Commerce and Labor	"Repairs."—(XXI). "Instrument shop and carpenter shop." *
		XXII. "Alterations and repairs." *
	National Soldiers' Home	"Repairs."
	District of Columbia	"Furniture, purchase and repairs."
		"Typewriter repairs."
		"Adding and computing machines, purchase and repairs."
		"Dues and convention expenses."
		"Repairs to buildings."
	Smithsonian Institution	XXV. "Office repairs;" Special services." *
		XXVII-XIX. "Special services." *
		XXX. "Surveying plans, etc." *
		"Road material, grading, etc." *
C. Materials not specifically adapted for use as supplies, equipment, or structures.	Smithsonian Institution	"Lumber."
		"Paints, oils, glass, etc."
	NOTE.—No other departments or institutions gave items falling under this heading.	
D. Supplies:		
(1) Stationery, drafting, scientific, and educational supplies.	State	"Stationery, furniture, etc."
		"Stationery." *
	Treasury	"Stationery."
		"Newspapers and books."
		"File holders and cases."
	War	
	Justice	"Miscellaneous."
		"Stationery."
		"Books for offices of solicitors."
		"Books for law library."
		XVIII. "Office expenses." *
		XIX. "Stationery, books, etc." *
		XX. "Books, supplies." *
	Post Office	"Stationery."
	Navy	
	Interior	"Stationery, furniture, etc." *
		"Supplies and services."
	Agriculture	"Stationery, miscellaneous supplies, and services."
	Commerce and Labor	XXI. "Subscriptions, books, maps, and charts."
		"Drawing, engraving, electrotyping, photographic, etc., supplies."
		"Stationery." *
		XXII. "Reports of decisions." *
	District of Columbia	"Stationery, blank forms, printing and binding."
		"Books and periodicals, reference books, law books, directories, atlases, newspapers."
	Smithsonian Institution	XXIV. "Books, stationery." *
		XXV. "Books, drawings, maps, etc., stationery supplies." *
		XXVI. "Books, supplies, chemicals, etc." *
		XXVII. "Books, stationery, and supplies." *
		XXX. "Stationery, books, etc." *
(2) Fuel (including gases, oils, etc.).	State	"Fuel and lights." *
	Treasury	"Fuel, etc."
		"Gas, etc."
	War	
	Justice	"Miscellaneous."
	Post Office	"Fuel, repairs, etc."
	Navy	
	Interior	
	Agriculture	"Fuel."
		"Gas and electricity."
	Commerce and Labor	XXI. "Fuel, gas, and electricity." *
	District of Columbia	"Fuel."
		"Gas and electric lighting."
	Smithsonian Institution	XXIX. "Coal and wood."
		"Gas." *
		XXX. "Fuel." *

Actual classification in the departments and other Government establishments as exhibited in their reports to Congress for the fiscal year ended June 30, 1910, and the corresponding classification as set forth in Treasury Circulars Nos. 34, 35, and 36—Continued.

Classification as set forth in Circulars Nos. 34, 35, and 36, 1911.	Department of—	Actual classification in departments and other Government establishments.
D. Supplies—Continued.		
(3) Mechanic's, engineer's, and electrician's supplies.	State	
	Treasury	
	War	
	Justice	"Miscellaneous."
	Post Office	
	Navy	
	Interior	"Hardware and agricultural implements." *
	Agriculture	"Miscellaneous supplies, etc."
	Commerce and Labor	
	Smithsonian Institution	XXVI. "Castings." *
		XXIX. "Electrical supplies." *
		XXX. "Machinery, tools, etc." *
(4) Cleaning and toilet.	State	
	Treasury	
	War	
	Justice	"Miscellaneous."
	Post Office	
	Navy	
	Interior	
	Agriculture	
	Commerce and Labor	"Washing." *
	District of Columbia	"Laundry."
(5) Wearing apparel and sewing.	Interior	"Dry goods, notions, and clothing." *
	NOTE.—Only the Interior Department had anything corresponding to this class.	
(6) Forage and supplies for animals.	State	
	Treasury	"Horses, wagons, etc."
	War	
	Justice	
	Post Office	"Horses and wagons."
	Navy	
	Interior	
	Agriculture	
	Commerce and Labor	
	District of Columbia	"Horses, livery, forage, horseshoeing, stable supplies."
	Smithsonian Institution	"Food for animals." *
(7) Provisions	National Soldiers' Home	"Store, merchandise, services, etc."
		"Hotel and restaurant, merchandise, services, etc."
		NOTE.—The above is the only item found under this head.
(8) War supplies		NOTE.—Nothing found under this head.
(9) Special and miscellaneous supplies.	State	"Newspapers and publications." *
	Treasury	"Ice."
		"Miscellaneous items."
	War	
	Justice	"Miscellaneous."
	Post Office	"Miscellaneous items."
	Navy	
	Interior	"Medical supplies."
		"Miscellaneous."
	Agriculture	"Miscellaneous supplies, etc."
	Commerce and Labor	XXI. "Ice." *
	National Soldiers' Home	"Miscellaneous supplies."
	District of Columbia	"Ice."
		"Miscellaneous supplies."
	Smithsonian Institution	XXIV. "Boxes."
		XXX. "Trees, water supplies, sewerage, etc." *
E. Equipment, including parts, and also live stock.	State	"Books and maps" (appr'n. for).
		"Furniture, fixtures, and repairs." *
	Treasury	"Furniture, etc."
		"Horses and wagons."
	War	
	Justice	"Furniture and repairs."
		XIX. "Furniture and repairs."

Actual classification in the departments and other Government establishments as exhibited in their reports to Congress for the fiscal year ended June 30, 1910, and the corresponding classification as set forth in Treasury Circulars Nos. 34, 35, and 36—Continued.

Classification as set forth in Circulars Nos. 34, 35, and 36, 1911.	Department of—	Actual classification in departments and other Government establishments.
E. Equipment, including parts, and also live stock—Continued.	Post Office	"Post-route maps," maps, cloth, paste, ink, "Postal Guides and Supplements." "Horses and wagons."
	Navy	
	Interior	"Furniture and household goods." * "Live stock, purchases." * "Stationery, furniture, etc." *
	Agriculture	"Furniture, apparatus, instruments, etc."
	Commerce and Labor	XXI. "Furniture." "Instruments and repairs." "Typewriters and computing machines."
	District of Columbia	"Harness, vehicles, purchases and repairs." "Furniture, purchase and repairs." "Typewriters, purchases and repairs." "Adding and computing machines, purchase and repairs." "Phonographs, purchases."
	Smithsonian Institution	XXIV. "Furniture, fixtures, tools, etc." XXV. "Furniture, fixtures, etc." * "Specimens." * XXVI. "Furniture, tools, etc. "Apparatus." * XXX. "Road material, grading, etc." "Purchase of animals." "Fencing, cage materials, etc."
F. Structures, and parts and nonstructural improvements to land.	State	
	Treasury	
	War	
	Justice	XIX. "Public works."
	Post Office	
	Navy	
	Interior	"Plant, construction, repairs." *
	Agriculture	
	Commerce and labor	
	National Soldiers' Home	"Construction."
	Smithsonian Institution	XXIX. "Constructing tunnel." * XXX. "Buildings." "Building material." *
G. Land		NOTE.—Nothing found under this head.
H. Capital outlays for rights, and obligations and payment of debt:		
(1) Purchase of rights.		NOTE.—Nothing found under these three subheads.
(2) Payment of debt.		
(3) Repayment of deposits.		
(4) Treaty obligations.	State	"Foreign treaty and trade relations." NOTE.—Above is only item found in any department.
(5) Refunds, awards, and indemnities.	Justice	XIX. "Defense suits, etc."*
	Commerce and Labor	XXII. "Refunds, etc."*
	District of Columbia	"Damages." "Settlement of claims."
J. Fixed charges and contributions other than pensions and retirement salaries:		
(1) Rents	State	"Rent of office." "Messengers, janitors, etc."*
	Treasury	"Rents."
	War	
	Justice	XIX. "Rent."*
	Post Office	"Rent of buildings."
	Navy	
	Interior	
	Agriculture	"Rent."
	Commerce and Labor	XXII. "Rental." *
	Smithsonian Institution	XXV. "Rental." * XXIV. "Rent." *
(2) Royalties		Nothing found.
(3) Fees for licenses, permits, and privileges.	District of Columbia	"Dues and convention expenses." Only one found.

Actual classification in the departments and other Government establishments as exhibited in their reports to Congress for the fiscal year ended June 30, 1910, and the corresponding classification as set forth in Treasury Circulars Nos. 34, 35, and 36—Continued.

Classification as set forth in Circulars Nos. 34, 35, and 36, 1911.	Department of—	Actual classification in departments and other Government establishments.
J. Fixed charges and contributions other than pensions and retirement salaries—Continued.		
(4) Interest	.....	
(5) Insurance and depreciation funds.	.....	
(6) Educational and general welfare grants, etc.	.....	Nothing found under or corresponding to these classes.
(7) Trade bounties, and subsidies.	.....	
(8) Burial expenses, providence funds, and other gratuities.	.....	
K. Pensions and retirement salaries.	National Soldiers' Home....	"Posthumous pension fund." (Only one found.)
L. Losses and contingencies..	State.....	"Loss by exchange." (Only one found.)
M. Miscellaneous (not classified elsewhere).	State.....	"Miscellaneous, ice water, taxes, etc."
	Justice.....	XVII. "Other expenses payable by United States."
		XXIV, XX. "Miscellaneous." *
	Interior.....	"Miscellaneous."
	National Soldiers' Home....	"Miscellaneous."
	Smithsonian Institution.....	XXV. "Miscellaneous." *

APPENDIX IV.

BIBLIOGRAPHY OF CONGRESSIONAL INQUIRIES INTO THE CONDUCT OF THE BUSINESS OF EXECUTIVE DEPARTMENTS OTHER THAN BY STANDING COMMITTEES OF CONGRESS, 1789–1911.

PREFACE.

The following bibliography contains references to the reports of all committees, commissions, and individuals directed by congressional act or resolution to inquire or report upon any phase of administration within the executive departments. The classification is made according to inquiries of a general character and those dealing with a specific department or bureau. Within these divisions the arrangement is chronological. The period covered dates from 1789 to 1911.

The sources consulted were:

American State Papers.
Descriptive catalogue of Government Publications, 1789–1881.
Poore, Ben: Perley, Wash., 1885.
Congressional documents—
    Index complied under L. C. Ferrell, 1789–1893.
Congressional Record—
    House reports.
    House documents.
    Senate reports.
    Senate documents.
United States statutes.
Estimates of appropriations.
Receipts and disbursements.

An effort has been made to include the cost of each inquiry and where appropriation was made the amount has been noted. Where the expenses were published in "Receipts and disbursements" these, too, have been listed. Often there appears in "Receipts and disbursements," for those inquiries whose expenses were to be paid out of money not otherwise appropriated, no specific entry. Presumably the disbursement is included in the item under Senate and House disbursements "Expenses for special and select committees."

GENERAL.

Expenditures of the executive departments.—(5th Cong., 2d sess. H. Rept. 136. American State Papers, Finance: Vol. I, 590. Wash., 1798.) Report of committee appointed to inquire and report on possible necessary changes in methods of distributing public moneys appropriated for each department.

Conduct of clerks and officers in various departments.—(15th Cong., 1st sess. H. Rept. 182. Ser. No. 11. Wash., 1818.) Inquiry into conduct in office of clerks in several departments. Committee appointed upon House resolution.

Retrenchment in public expenditures.—(17th Cong., 1st sess. H. Rept. 645. American State Papers, Finance: Vol. III, 800. Wash., 1822.) Report of select committee appointed to inquire whether any part of public expenditure may be retrenched.

Expenditures of public departments.—(20th Cong., 1st sess. H. Rept. 116. Ser. No. 177. Wash., 1828.) Committee on Public Expenditures, through resolution of the

House, reports on compatibility with other work of special examination into appropriations, disbursements, and vouchers received for public money.

Retrenching the expenses of the Government.—(20th Cong., 1st sess. H. Rept. 922. American State Papers, Finance: Vol. V, 1049. Wash., 1828.) Report of select committee appointed under House resolution to inquire into and report any possible retrenchment in the expenses of the Government.

Reorganizing the executive departments.—(21st Cong., 1st sess. S. Rept. 109. Ser. No. 193. Wash., 1830.) Report of select committee to whom was referred part of President's message respecting reorganization of the departments.

Public expenditures.—(27th Cong., 2d sess. H. Rept. 458. Ser. No. 408. Wash., 1842.) Report by Committee on Public Expenditures, explaining impossibility of carrying on such detailed work as examination of appropriations, disbursements, etc., would entail.

Retrenchment—Reorganization of the executive departments.—(27th Cong., 2d sess. H. Rept. 741. Ser. No. 410. Wash., 1842.) Select committee of five Members to examine as to number of employees, expenditures, and mode of business in several departments and possible curtailment in civil list.

Civil service.—(44th Cong., 1st sess. S. Rept. 289. Ser. No. 1667. Wash., 1876.) Report by select committee appointed by Senate to examine several branches of civil service with a view to reorganization. Report contains correspondence with heads of departments.

Expenses investigation.—(47th Cong., 1st sess. S. Rept. 265. Ser. No. 2005. Wash., 1882.) Report of Committee on Appropriations authorized by Senate resolution to investigate expenditure, methods, and costs of disbursing appropriations.

Methods of business in the executive departments.—(50th Cong., 1st sess. S. Rept. 507. Ser. No. 2521. Wash., 1888.) Report from select committee (Mr. Cockrell) in response to Senate resolution creating same to inquire into methods of business in executive departments. Allowance for clerk hire and other necessary expenses from contingent fund of the Senate. (Expenses for special and select committees amounted in 1888 to $31,153.31.)

Executive departments, organization, etc.—(53d Cong., 1st sess. H. Rept. 49. Ser. No. 3158. Wash., 1893.) Report by Mr. Dockery from the joint commission to inquire into the status of the laws organizing the executive departments. Commission created under legislative, executive, and judicial appropriation act March 3, 1893. Organization and conduct of business were main lines of inquiry. Expenses to be paid out of any money in Treasury not otherwise accounted for. Disbursements were as follows:

1893	$1,200.00
1894	15,000.00
1895	25,063.99
Total	41,263.99

Annual settlement of public accounts.—(53d Cong., 2d sess. S. Misc. Doc. 153. Ser. No. 3171. Wash., 1894.) Joint report from Secretaries of departments in re annual settlements of public accounts December 6, 1816. A departmental inquiry by each Secretary was necessitated by this demand from the Senate for reports.

Government officers and employees.—(61st Cong., 3d sess. S. Doc. 836. Wash., 1911.) Message from President transmitting in reply to Senate resolution information in re total number of appointments by President, with and without senatorial confirmation; total number of officers and employees under civil-service rules; total number of employees subject to removal by President without congressional action; total number of officers and employees of the United States exclusive of Army and Navy officers.

STATE.

Expenditures in the State Department.—(25th Cong., 2d sess. H. Rept. 931. Ser. No. 336. Wash., 1838.) Investigation by Committee on Expenditures in the State Department into legality of method of accounting for, and proper disbursement of funds appropriated to use of department.

Employees, etc., in the State Department.—(29th Cong., 1st sess. H. Rept. 552. Ser. No. 490. Wash., 1846.) Committee of the Judiciary inquire into the number and duties of employees and growth of force comparative with that of 28 years previous to 1846.

Changes in the law of the State Department.—(46th Cong., 3d sess. S. Ex. Doc. 53. Ser. No. 1943. Wash., 1881.) Response of Secretary in answer to Senate resolution in re desirable changes in laws regulating management of the department.

Methods of business in the executive departments.—(See "General." Wash., 1888.)

Executive departments, organization, etc.—(See "General." Wash., 1893.)

Consular Service.—(53d Cong., 3d sess. S. Rept. 886. Ser. No. 3289. Wash., 1895.) Report by Mr. Morgan, Committee on Foreign Relations, submitting views on condition of service, reforms necessary, and methods to bring them about.

Ages, etc., of employees in Department of State.—(57th Cong., 1st sess. S. Doc. 65. Ser. No. 4226. Wash., 1901.) Response of Secretary in answer to Senate resolution calling for information.

Fraud in public service, select committee on appropriations for and employees engaged in detection and prevention of.—(60th Cong., 2d sess. H. Rept. 2320. Ser. No. 5387. Wash., 1909.) Report of select committee in response to House resolution calling for an investigation.

TREASURY.

Condition of the Treasury Department.—(3d Cong., 1st sess. H. Rept. 68. American State Papers, Finance, Vol. I, 281. Wash., 1794.) Report of a committee appointed to examine the state of the Treasury Department generally, and to report on methods of accounting in the Department of the Treasury.

Condition of the Treasury.—(6th Cong., 2d sess. H. Rept. 157. American State Papers, Finance, Vol. I, 690. Wash., 1801.) Report of committee instructed by House to investigate conduct of affairs in the department.

Unsettled balances.—(14th Cong., 1st sess. H. Rept. 486. American State Papers, Finance, Vol. III, 123. Wash., 1816.) Report of committee in response to House resolution calling for an investigation into subject.

Reorganization of the Treasury Department.—(25th Cong., 2d sess. H. Rept. 81. Ser. No. 333. Wash., 1837.) Report of the Committee on Commerce.

Treasury Department.—(38th Cong., 1st sess. H. Rept. 140. Ser. No. 1207. Wash., 1864.) Report of select committee appointed by the House to inquire into conduct of business in Treasury.

United States securities.—(40th Cong., 3d sess. S. Rept 273. Ser. No. 1362. Wash., 1869.) Report of joint select committee on retrenchment on Treasury methods of printing and guarding securities of United States. Expenditures, $3,948.84.

Contracts in the Treasury Department.—(41st Cong., 3d sess. H. Rept. 51. Ser. No. 1464. Wash., 1871.) Report of Committee on Expenditures on Public Buildings upon House resolution ordering an investigation of administration of Supervising Architect.

Accounts of the Treasury Department.—(44th Cong., 1st sess. S. Rept 371. Ser. No. 1668. Wash., 1876.) Report by Committee on Finance upon Senate resolution to investigate books and accounts of Treasury.

Investigation of accounts of the Treasury Department.—(46th Cong., 2d sess. S. Rept. 539. Ser. No. 1897. Wash., 1880.) On Senate resolution, a committee of five were

appointed to investigate the finance reports, books, and accounts of the Treasury Department. Two experts at $6 per diem paid from contingent fund of Senate.

Bureau of Engraving and Printing.—(51st Cong., 1st sess. S. Ex. Doc. 175. Ser. No. 2688. Wash., 1890.) Response of Secretary of Treasury in answer to Senate resolution calling for information relative to expenditures and amount of work performed in the Bureau of Engraving and Printing.

Methods of business in the executive departments.—(See "General." Wash., 1888.)

Conduct of the Office of the Supervising Architect.—(51st Cong., 2d sess. S. Rept. 2615. Ser. No. 2828. Wash., 1891.) Inquiry by Committee on Public Buildings and Grounds into conduct of Supervising Architect's Office.

Executive departments, organization, etc.—(See "General." Wash., 1893.)

Secret Service, inquiry into.—(60th Cong., 2d sess. S. Rept. 970. Ser. No. 5383. Wash., 1909.) Report of Committee on Appropriations in response to Senate resolution ordering an inquiry into conduct of bureau.

WAR.

Reorganization of the Quartermaster's Department.—(18th Cong., 2d sess. H. Rept. 4. Ser. No. 122. Wash., 1824.) Inquiry by Committee on Military Affairs upon resolution of the House report and bill on reorganization.

Coast Survey.—(27th Cong., 3d sess. H. Rept. 170. Ser. No. 427. Wash., 1843.) Report by Select Committee on Coast Survey and of Weights and Measures, concluding with testimony. Opinions of Mr. Ayerigg, who reported, are unfavorable to methods and accomplishment of the survey. (See also Mr. Mallory's report, 27th Cong., 3d sess. H. Rept. 43. Wash., 1843.)

Superintendent of national armories.—(33d Cong., 1st sess. H. Misc. Doc. 76. Ser. No. 741. Wash., 1854.) Testimony before select committee of the Senate to inquire and report whether appointment of military officers to superintend construction of lighthouses, works of river and harbor improvement, etc., is compatible with public interest. General inquiry into management of business of public works.

Expenditures in the War Department.—(42d Cong., 3d sess. H. Rept. 87. Ser. No. 1576. Wash., 1873.) Committee on Expenditures directed by House resolution to inquire whether expenditures are justified by law, vouchers retained, necessary machinery for better accountancy of public money, how best to retrench, what offices and services may be discontinued.

Management of the War Department.—(44th Cong., 1st sess. H. Rept. 799. Ser. No. 1715. Wash., 1876.) Inquiry by committee into management of affairs.

Reorganization of the Army.—(45th Cong., 3d sess. S. Rept. 555. Ser. No. 1837. Wash., 1878.) Report of joint committee on reorganization. Created by act of Congress. Expenditures, $5,232.67.

Efficiency of the several departments.—(46th Cong., 3d sess. S. Ex. Doc. 20. Ser. No. 1941. Wash., 1881.) Letter from Secretary of War in response to Senate resolution directing the Secretaries of State, War, Navy, and Interior Departments, Postmaster General, and Attorney General to report necessary changes in legislation to promote efficiency and economy.

Methods of business in the executive departments.—(See "General." Wash., 1888.)

Executive departments, organization, etc.—(See "General." Wash., 1893.)

Buildings rented by the War Department.—(58th Cong., 2d sess. S. Doc. 101. Ser. No. 4588. Wash., 1904.) Reply of Secretary to Senate resolution directing the transmission to the Senate of a statement of quarters and buildings rented by War Department.

JUSTICE.

Management of the Department of Justice.—(46th Cong., 3d sess. S. Ex. Doc. 1. Ser. No. 1941. Wash., 1880.) Letter from Attorney General in response to resolu-

tion calling for recommendations from heads of departments concerning possible necessary changes in laws regulating the management of the departments.

Methods of business in the executive departments.—(See "General." Wash., 1888.)

Executive departments, organization, etc.—(See "General." Wash., 1893.)

POST OFFICE.

Affairs of the Post Office Department.—(16th Cong., 2d sess. H. Rept. 65. Ser. No. 57. Wash., 1821.) Investigation by select committee in re expenditure, contracts, and accounting methods.

Post Office affairs.—(17th Cong., 1st sess. H. Rept. 104. Ser. No. 71. Wash., 1822.) Report of select committee on fiscal affairs of the Post Office.

Post Office Department.—(21st Cong., 2d sess. S. Rept. 73. Ser. No. 204. Wash., 1831. Report of committee appointed in pursuance of Senate resolution on administration, personnel, and general management of the department.

Examination of the Post Office Department.—(23d Cong., 2d sess. H. Rept. 103. Ser. No. 277. Wash., 1835.) Report of select committee appointed under House resolution to examine condition and proceedings of the department. Main inquiry was financial.

Post Office Department.—(24th Cong., 1st sess. S. Doc. 289. Ser. No. 282. Wash., 1836.) Report of the accountants engaged to examine the accounts of the Post Office.

Changes of law affecting the Post Office Department.—(46th Cong., 3d sess. S. Ex. Doc. 16. Ser. No. 1941. Wash., 1881.) Response of Postmaster General to Senate resolution in re desirable changes in laws affecting management of the department.

Railway Mail Service.—(48th Cong., 1st sess. H. Ex. Doc. 35. Ser. No. 2196. Wash., 1884.) Report of commission appointed by Postmaster General in compliance with act of Congress on a system for gauging rates of pay for carrying the mails on railroad routes.

Executive departments, organization, etc.—(See "General." Wash., 1893.)

Methods of business in the executive departments.—(See "General." Wash., 1888.)

Postal service.—(56th Cong., 2d sess. S. Doc. 89. Ser. Nos. 4036, 4037, 4038. 3 vols. Wash., 1901.) Report of joint commission appointed by congressional act to inquire into prices paid for mail transportation and postal service generally. Appropriations:

1899	$10,000.00
1900	8,658.93
1901	3,193.21
Total	21,852.14

Ocean mail service, accounts paid for.—(57th Cong., 1st sess. S. Doc. 87. Ser. No. 4226. Wash., 1902.) Report of Postmaster General in response to Senate resolution calling for information in re contracts for ocean mail service.

Business methods of the post office.—(60th Cong., 1st sess. S. Rept. 201. Ser. No. 5221. Wash., 1908.) Preliminary report of the joint commission authorized by Congress to investigate business system of the post office. For final report see Ser. No. 5381. Expenditures:

1907	$15,000.00
1908	59,661.01
1909	3,545.98
Total	78,206.99
Original appropriation	75,000.00

NAVY.

Military and naval expenditures.—(5th Cong., 2d sess. H. Rept. 123. American State Papers, Finance: Vol. I, 507. Wash., 1798.) Report by Secretary of the Treas-

ury in answer to House resolution requiring information in re sums advanced for military matters, accounts of quartermasters, etc.

Expenditures in the Navy Department.—(16th Cong., 2d sess. H. Rept. 67. Ser. No. 57. Wash., 1821.) An explanation of impossibility of regular committee carrying on special investigation into business of department.

Marine hospitals.—(26th Cong., 1st sess. S. Rept. 8. Ser. No. 354. Wash., 1839.) Reply of Secretary of Treasury in answer to House resolution in re expediency of a change in system of marine hospitals.

Reorganization—Navy.—(27th Cong., 2d sess. H. Doc. 167. Ser. No. 404. Wash., 1842.) Report on reorganization by Secretary of Navy in answer to House resolution calling for same. (See also "Report of Secretary of Navy," 26th Cong., 1st sess. H. Doc. 39. Ser. No. 364. Wash., 1839.)

Marine engines.—(38th Cong., 2d sess. H. Rept. 8. Ser. No 1235. Wash., 1865.) By House resolution Committee on Naval Affairs report on structure, inferior speed, and authorization of new marine engines.

Charges against the Navy Department.—(42d Cong., 2d sess. H. Misc. Doc. 201. Ser. No. 1527. Wash., 1872.) Select committee appointed by Speaker to report evidence and opinions as to administration of affairs and business methods in the Navy Department. (See also Mr. Sargent's Report, 42d Cong., 2d sess. H. Rept. 80. Ser. No. 1542. Wash., 1872.)

Reduction of navy yards and navy hospitals.—(43d Cong., 2d sess. S. Rept. 565. Ser. No. 1632. Wash., 1875.) Report of Committee on Naval Affairs instructed to inquire into expediency of reducing the number of navy yards and naval hospitals on Atlantic coast.

Investigation of the Navy Department.—(44th Cong., 1st sess. H. Rept. 784. Ser. No. 1712. Wash., 1876.) By order of House resolution, Committee on Naval Affairs reports on use and purchase of material in the Navy Department.

Contracts of the Navy Department.—(45th Cong., 2d sess. H. Rept. 787. Ser. No. 1825. Wash., 1878.) Inquiry by Committee on Expenditures in the Navy Department in response to order of the House into expenditures, receipts, debt, and claims against the department.

Investigation of the Navy Department.—(45th Cong., 3d sess. H. Rept. 112. Ser. No. 1866. Wash., 1879.) By House resolution Committee on Naval Affairs reports on condition of administration, presence of abuses or frauds, and proposes necessary changes.

Organization of certain bureaus.—(49th Cong., 1st sess. S. Rept. 1285. Ser. No. 2361. Wash., 1886.) Report of joint commission on present organization of Signal Service, Geological Survey, Coast and Geodetic Survey, and the Hydrographic Office of the Navy Department. Aimed to secure greater efficiency and economy of administration.

Methods of business in the executive departments.—(See "General." Wash., 1888.)

Executive departments, organization, etc.—(See "General." Wash., 1893.)

Personnel of the Navy.—(53d Cong., 1st sess. H. Rept. 122. Ser. No. 3157. Wash., 1893.) Reports from Committee on Naval Affairs. Report concerns possible improvement of personnel and methods of promotion. (See also H. Rept. 1573, 53d Cong., 3d sess. Ser. No. 3345. Wash., 1895.)

Total cost of personnel of Navy.—(55th Cong., 3d sess. S. Doc. 115. Ser. No. 3735. Wash., 1899.) Report of Secretary in response to Senate resolution inquiring into cost of Navy personnel.

Ages, etc., of employees in Navy Department.—(57th Cong., 1st sess. S. Doc. 66. Ser. No. 4226. Wash., 1901.) Response of Secretary in answer to Senate resolution calling for information in re employees.

Staff Corps increase.—(57th Cong., 1st sess. S. Doc. 395. Ser. No. 4245. Wash., 1902.) At instance of several bureau heads Committee on Naval Affairs held hearings to inquire into need of additional staff force.

Navy yards, board to investigate administration of (Recommendation of passage of H. J. Res. 239 authorizing appointment of such a board.)—(59th Cong. H. Rept. 8019, vol. 2.) Do not find board was appointed.

Contracts for armor plate.—Letter from Secretary of Navy in re canceling of contract with Midvale Co.—(58th Cong., 3d sess. H. Doc. 351, vol. 53. Ser. No. 4832. Wash., 1905.) Report of Secretary in response to House Resolution calling for information.

Methods of business and expenditures in Navy Department, inquiry into.—(60th Cong. S. Doc. 693, vol. 21. Ser. No. 5408. Wash., 1909.) Statement of Secretary before Committee on Naval Affairs instructed by Senate resolution to inquire into business methods in department.

INTERIOR.

Condition of the General Land Office.—(47th Cong., 1st sess. S. Rept. 362. Ser. No. 2006. Wash., 1882.) Report from Committee on Public Lands in response to Senate resolution authorizing an investigation into conditions under which employees are working, possible improvements, and correction of existing abuses in administration.

Geological Survey.—(49th Cong., 1st sess. H. Rept. 2214. Ser. No. 2441. Wash., 1886.) Report from Commission on Signal Service, Geological Survey, etc., recommending the restriction of publications and work of the Geological Survey. Expenses, $1,490.50.

Pension Office investigation.—(52d Cong., 1st sess. H. Rept. 1868. Ser. No. 3049. Wash., 1892.) Report of select committee of House under House resolution ordering an investigation and report on business methods of Pension Office.

Methods of business in the executive departments.—(See "General." Wash., 1888.)

Executive departments, organization, etc.—(See "General." Wash., 1893.)

Employees, data in re employees of the Department of Interior.—(57th Cong., 1st sess. S. Doc. 66, vol. 8. Ser. No. 4226. Wash., 1901.) Report of Secretary in response to Senate resolution ordering an inquiry into facts and data concerning personnel of several departments.

Government Insane Hospital, administration and methods of conduct of.—(59th Cong., 2d sess. H. Rept. 7644. Ser. No. 5066. Wash., 1907.) Report in two volumes by special committee appointed under House resolution ordering inquiry. Expenses to be paid from contingent fund of House.

Investigation of the Department of the Interior and of the Bureau of Forestry.—(61st Cong., 3d sess. S. Doc. 719. Ser. No. 5892. Wash., 1911.) Inquiry ordered by House joint resolution. Expenditures, 1910, $20,000; 1911, $1,434.20; total, $21,434.20.

AGRICULTURE.

Agriculture, report of the Commissioner of.—(40th Cong., 2d sess. H. Ex. Doc. 91. Ser. No. 1332. Wash., 1868.) Response to House resolution instructing commissioner to report condition of department and legislation necessary to render department, through reorganization, efficient to carry on its work.

Agriculture, Department of.—(43d Cong., 2d sess. H. Rept. 135. Ser. No. 1657. Wash., 1875.) Inquiry by Committee on Agriculture into work and personnel of department.

Methods of business in the executive departments.—(See "General." Wash., 1888.)

Executive departments, organization, etc.—(See "General." Wash., 1893.)

Forestry investigations and work of the Department of Agriculture.—(55th Cong., 3d sess. H. Doc. 181. Ser. No. 3813. Wash., 1899.) In act appropriating for Department of Agriculture it was ordered that the Secretary report on the investigations in forestry and the progress of work in the Department of Agriculture.

Expenditures in the Department of Agriculture.—(59th Cong., 2d sess. H. Rept. 8147. Ser. No. 5065. Wash., 1907.) Inquiry by the Committee on Expenditures into business of accounting in the department.

Agriculture—Employees.—(57th Cong., 1st sess. S. Doc. 24, vol. 2. Ser. No. 4220. Wash., 1901.) Data in re employees of the Department of Agriculture.

Accounting system in the Department of Agriculture.—(59th Cong., 2d sess. H. Rept. 8147, vol. 2. Wash., 1906.)

COMMERCE AND LABOR.

Investigation of United States Fish Commission.—(51st Cong., 2d sess. S. Rept. 2361. Ser. No. 2828. Wash., 1891.) Report by subcommittee of the Senate Committee on Fish and Fisheries, on administration and morale of the commission.

Executive departments, organization, etc.—(See "General." Wash., 1893.)

Permanent Census Bureau.—(52d Cong., 2d sess. H. Rept. 2393. Ser. No. 3141. Wash., 1893.) Report of select committee to whom was referred the House resolution instructing them to inquire into expediency of establishing a permanent bureau. See also Senate Executive Document No. 1, Fifty-second Congress, first session.

Immigration Service in San Francisco, investigation of.—(58th Cong., 3d sess. H. Doc. 166. Ser. No. 4830. Wash., 1905.) Report of Secretary in response to act of Congress (sundry civil act).

Employees—Data in re employees in Department of Commerce and Labor.—(57th Cong., 1st sess. S. Doc. 23, vol. 2. Ser. No. 4220. Wash., 1901.)

Bureau of Manufactures.—(59th Cong., 1st sess. S. Rept. 2748. Ser. No. 4905. Wash., 1906.) Report by Committee on Manufactures upon amendment to House bill 16472, having to do with enlargement of the force in bureau. The committee have inquired into organization and needs of bureau and its needs for greater efficiency.

GOVERNMENT PRINTING OFFICE.

Public printing.—(23d Cong., 2d sess. S. Rept. 122. Ser. No. 268. Wash., 1819.) Report of joint committee recommending a plan for having the public printing done.

Public printing.—(15th Cong., 2d sess. S. Doc. 99. Ser. No. 15. Wash., 1819.) Report by joint committee on subject of public printing and how it shall be carried on.

Public printing.—(26th Cong., 1st sess. H. Rept. 298. Ser. No. 370. Wash., 1840.) Report of committee elected by the House to consider and investigate the subject of public printing as to just and reasonable compensation, etc. Contains minority report and answers to interrogations of the committee.

Public printing.—(27th Cong., 2d sess. S. Rept. 332. Ser. No. 398. Wash., 1842.) Report by Committee on Printing. Summarizes rather broadly previous investigations into costs, etc., connected with public printing.

Public printing.—(31st Cong., 1st sess. H. Misc. Doc. 55. Ser. No. 582. Wash., 1850.) Report of select committee appointed by House to inquire into combination to break up contract system as regards public printing.

Public printing.—(36th Cong., 1st sess. H. Rept. 249. Ser. No. 1068. Wash., 1860.) Inquiry by Committee on Public Expenditures in response to House resolution instructing it to inquire into rates and fix just limits.

Public printing.—(40th Cong., 3d sess. S. Rept. 247. Ser. No. 1362. Wash., 1869.) Committee on Printing instructed by Senate to report on cost of each document issued annually by Government, possible curtailment of publications, and requisite changes in existing laws in re publication of United States laws.

Printing investigation.—(41st Cong., 2d sess. S. Rept. 264. Ser. No. 1409. Wash., 1870.) Report from Committee on Printing, directed by order of Senate to inquire into and report on certain charges of maladministration in the Printing Office. (See also H. Rept. 2740, 49th Cong., 1st sess. Ser. No. 2443. Wash., 1886.)

Investigation of the Government Printing Office.—(44th Cong., 1st sess. H. Rept. 495. Ser. No. 1710. Wash., 1876. In answer to House resolution, Committee on Printing investigate costs, economy in management, etc., in office.

Government Printing Office.—(45th Cong., 3d sess. H. Rept. 119. Ser. No. 1867. Wash., 1879.) Upon House resolution, Committee on Public Expenditures investigate and report on conduct of affairs in the Government Printing Office. Evidence, majority and minority reports included.

Public documents.—(47th Cong., 2d sess. H. Misc. Doc. 12. Ser. No. 2115. Wash., 1882.) Report by committee comprising superintendent of documents, Librarian of Congress, and Secretary of the Smithsonian Institution, under House resolution, asking for compilation of laws and regulations governing printing and distribution of documents and suggestions for economy.

Administration of the Government Printing Office.—(50th Cong., 1st sess. H. Rept. 3300. Ser. No. 2608. Wash., 1888.) By resolution of House Committee on Printing was instructed to investigate administration of office, causes for delay, appointments and dismissals.

Methods of business in the executive departments.—(See "General." Wash., 1888.)

Public printing.—(52d Cong., 1st sess. S. Rept. 18. Ser. No. 2911. Wash., 1892.) An elaborate report by special committee of House on public printing and its management.

Executive departments, organization, etc.—(See "General." Wash., 1893.)

Ages, etc., in Government Printing Office.—(57th Cong., 1st sess. S. Doc. 25. Ser. No. 4220. Wash., 1901.) Report of Public Printer in response to Senate resolution requesting data in re employees of office.

Cost of printing special edition of Congressional Record, investigation of.—(59th Cong., 2d sess. S. Doc. 108, vol. 3. Ser. No. 5070. Wash., 1905.) Report of Public Printer in compliance with Senate resolution calling for information.

Printing Investigation Commission.—(60th Cong., and following years. Wash., 1905.) Report of select committee to inquire into condition of affairs in Printing Office and to suggest possible economies. The reports are numerous. Expenditures:

1907	$2,000.00
1908	5,835.16
1909	4,000.00
1910	4,664.84
1911	6,925.22
Total	23,425.22
Appropriated 1907	12,000.00

APPENDIX V.

ANSWERS TO QUESTIONNAIRE ON BUDGET METHODS AND PROCEDURE IN FOREIGN COUNTRIES, PREPARED BY THE COMMISSION AND RETURNED BY FOREIGN REPRESENTATIVES.

1. Is there a definite date fixed prior to which the budget must be voted each year; and if so, what?

2. May money be expended from the treasury without appropriation; and if so, what classes of expenditures may thus be made?

3. In what branch of the Government do appropriation bills originate?

4. By whom must appropriation bills be voted and approved before money may be expended from the treasury?

5. Are all appropriations considered at one time as a budget, or are appropriations made for annual expenditures in a number of independent acts?

6. If appropriations are made in a number of independent acts, give a list of such acts and the amount covered by each for the last fiscal year.

7. Are each of these acts considered by separate committees of the legislature? Briefly explain how the legislature is organized for consideration and reporting appropriation bills.

8. By whom are estimates for appropriations prepared?

9. If the estimates are prepared by heads of departments and then placed in the form of a budget before being submitted to the legislative body, by whom is this done?

10. Through whom are requests for appropriations submitted to the legislature?

11. What consideration is given to estimates for appropriations by the central executive head and his executive advisers before being submitted to the legislature?

12. In what form are estimates submitted? (Attach form if a prescribed form is used.)

13. What collateral information is submitted with estimates for appropriations showing actual expenditures for a past period and appropriations for a current period?

14. Are estimates of revenue and receipts submitted with estimates of expenditure?

15. Are separate estimates made for current expenses as distinguished from public improvements and other capital outlays?

16. Is the need for bond issues and other borrowings considered and determined at the same time that the budget is passed?

17. Describe in some detail the procedure in regard to financial bills in the legislative body.

18. What are the rights of individual members of the legislative body in relation to the amendment or criticism of financial items?

19. What reports, annual or other, made to the legislative body are made available to members as a basis for individual consideration of financial measures? Give name of each report.

20. What classes of expenditures are financed by permanent or recurrent appropriations, and what classes of expenditures are financed by annual or nonrecurrent appropriations?

21. Are revenue measures passed as a part of the budget, or are they separately considered and passed?

22. Are bond issues and borrowing, or authorization to borrow money, passed at the same time the budget is passed, or are they separately passed?

23. What provision is made for meeting deficits in case of a deficit occurring when the legislature is not in session?

24. What is the effect upon institutions supported by Government funds when their appropriation for the ensuing period is omitted?

AUSTRALIA.

MELBOURNE, AUSTRALIA, *April 1, 1912.*

1. There is no definite date fixed prior to which the budget must be delivered each year, but it is considered desirable that it be delivered as early as possible in the financial year, if not before the year commences. This is especially necessary in Australia, as under the constitution two separate appropriation bills have to be passed, one for ordinary service and one for new works and buildings. It has been the practice to vote a sum of three or four hundred thousand pounds as an advance to the treasurer, which enables works already approved by Parliament to be continued until the appropriation bill for the year has been passed, but which does not enable new works not hitherto approved by Parliament to be started. Monthly supply bills are passed covering the ordinary services until the appropriation bill is passed. The amounts voted in the temporary supply bills are reappropriated in the appropriation act.

2. Under the constitution no money may be expended from the treasury without appropriation.

3. Appropriation bills originate in the House of Representatives.

4. Appropriation bills must be recommended by a message of the Governor General, voted by the House of Representatives and the Senate, and assented to by the Governor General before money can be expended from the treasury.

5. Appropriations in some cases are made at any time by independent acts; but when the budget is presented to Parliament an estimate is given of the amount which will be expended during the financial year under the authority of each of such independent acts.

6. Please see page 5 of the Estimates of Revenue and Expenditure for the financial year 1911–12, which commenced on the 1st of July, 1911. The total amount estimated to be expended was £3,254,669. This amount was merely an estimate of expenditure which is limited only by the amount voted under each act set forth in the list.

7. Each of these acts was passed in the same manner as the yearly appropriation acts; that is, recommended by a message of the Governor General, voted by the House of Representatives and by the Senate, and assented to by the Governor General.

8. Estimates of revenue and expenditure are prepared by the departments in accordance with a form laid down by the treasury. They are then forwarded in manuscript to the treasury.

9. The treasury department is responsible for the estimates of revenues and expenditure being in proper form for submission to Parliament. They are carefully scrutinized by the treasury, altered if necessary, and printed. The estimates of revenue and expenditure are thus finally made by the treasurer, who is responsible for the revenue being sufficient to meet the expenditures of the year. If it is necessary to make any important alteration in either estimates of revenue or expenditure, it is usual for the treasurer to consult the department concerned before doing so, but the final authority rests with him.

10. Appropriation bills are introduced in the House of Representatives by the treasurer after they have been recommended by a message of the Governor General.

11. When the treasurer has finally decided that the estimates are such as should be presented to Parliament, it is usual for him to submit them to the cabinet for its approval before introducing his budget.

12. The form in which estimates are submitted will be seen from the copies forwarded herewith.

13. It will be seen that the expenditure during the previous financial year is shown in the estimates in juxtaposition with each vote. Any further information required by Parliament is given by the treasurer or the minister of the department concerned; also budget papers containing tables are submitted in form inclosed.

14. Estimates of revenue are submitted with estimates of expenditure.

15. Two appropriation bills are introduced each year, one for the ordinary services of the Government and the other for new works, buildings, etc. The reason of this is that it is considered that, under the constitution, the Senate has a right to amend the appropriation bill for new works and buildings, but can only suggest an amendment in the appropriation bill for the ordinary services of the Government.

16. If the Government intended to raise money by way of loan during the year, a statement of the amount proposed to be raised, the method of raising it, and the purpose for which required would be a part of the budget. The loan expenditure would not be included in the ordinary appropriation act, but in a special act.

17. The following sections of the constitution of the Commonwealth govern this question:

"53. Proposed laws appropriating revenue or moneys or imposing taxation shall not originate in the Senate. But a proposed law shall not be taken to appropriate revenue or moneys or to impose taxation by reason only of its containing provisions for the imposition or appropriation of fines or other pecuniary penalties, or for the demand or payment or appropriation of fees for licenses or fees for services under the proposed law.

"The Senate may not amend proposed laws imposing taxation or proposed laws appropriating revenue or moneys for the ordinary annual services of the Government.

"The Senate may not amend any proposed law so as to increase any proposed charge or burden on the people.

"The Senate may at any stage return to the House of Representatives any proposed law which the Senate may not amend, requesting, by message, the omission or amendment of any items or provisions therein. And the House of Representatives may, if it thinks fit, make any of such omissions or amendments, with or without modifications.

"Except as provided in this section, the Senate shall have equal power with the House of Representatives in respect of all proposed laws.

"54. The proposed law which appropriates revenue or moneys for the ordinary annual services of the Government shall deal only with such appropriations.

"55. Laws imposing taxation shall deal only with the imposition of taxation, and any provision therein dealing with any other matter shall be of no effect.

"Laws imposing taxation, except laws imposing duties of customs or of excise, shall deal with one subject of taxation only; but laws imposing duties of customs shall deal with duties of customs only, and laws imposing duties of excise shall deal with duties of excise only.

"56. A vote, resolution, or proposed law for the appropriation of revenue or moneys shall not be passed unless the purpose of the appropriation has in the same session been recommended by message of the Governor General to the House in which the proposal originated."

Subject to the sections of the constitution just quoted, financial bills are usually proceeded with in the following manner: A Governor General's message recommending an appropriation of money for the purposes of the bill is received and is read to the House; it is referred to a committee of the whole, considered, and a resolution agreeing to an appropriation is passed. The bill is then brought in and read a first time; read a second time; considered in committee of the whole and reported to the House with or without amendment; the report is adopted by the House; and the bill is read a third time and forwarded to the Senate for its concurrence.

Tariff proposals are originated in committee of ways and means, and when agreed to are embodied in a bill which is then dealt with in the same way as the financial bills referred to in the previous paragraph.

With reference to appropriation bills dealing with the ordinary annual services of the various public departments of the Commonwealth—such as customs and excise, post, telegraph and telephones, naval and military defense—estimates of revenue and expenditure for the current financial year are transmitted by Governor General's message, laid on the table of the House, and referred to the committee of supply.

These estimates are accompanied by what are known as the budget papers which are laid on the table by the treasurer. These papers give honorable members full information as to the past expenditures. When the House goes into committee of supply the treasurer makes his financial statement on a motion that the first item of the estimates be agreed to. After the treasurer's speech an adjournment is usually allowed and on future occasions the general financial policy of the Government is debated. When this debate is finished the details of the estimates are discussed and agreed to, the amounts being put, as a rule, to the committee in subdivisions. A resolution is then passed granting the total amount asked for and is reported to the House and agreed to.

The House then resolves itself into a committee of ways and means and a resolution is passed granting the required amount out of the consolidated revenue fund. This resolution is reported to the House and agreed to. It is then ordered that two members of the Government do prepare and bring in a bill to carry out the resolution.

The bill (in accordance with standing orders of the House) is brought in and passed through the first reading, second reading, committee report stage, third reading, and is then sent to the Senate for concurrence. On occasions, by leave or by the suspension of the standing orders, such bills are passed through all stages at one sitting.

Estimates for public works for additions, new work, buildings, etc., are dealt with similarly to the general estimates just referred to and subsequently incorporated in a separate bill, the Senate having power to make (not only to request) amendments in such bills.

18. In committee a private member may move for a reduction of any proposed vote or grant but may not move an amendment so as to increase any proposed charge or burden on the people.

Criticism of financial measures is the right of members at all stages, except the first reading of a bill. When a resolution in general is submitted in committee as a preliminary to a bill and at the second and third reading stages of the bill, only principles can be discussed. In any committee of the House on tariff or other taxation proposals, in committee of supply, and in committee on any bill a member may speak as often as he desires on the various details as they are submitted to the committee.

19. In connection with the annual estimates, upon which the appropriation bill is based, the following papers, "A," "B," and "C" (copies of which are forwarded herewith), are issued for the information of members:

A. General estimates (which, when passed, become the schedules of appropriation bills). This paper also shows the expenditure on each item for the previous financial year, but this information is not included in the appropriation bill.

B. The budget; this paper is always tabled with the estimates and contains information of a varied nature upon which members base their consideration of the finances.

C. Statement by minister for defense on estimates of his department. (This paper is usually presented and circulated.)

Further, the following paper (copy forwarded) is laid on the table each year:

D. Treasurer's statement of receipts and expenditures for the preceding financial year, with report of auditor general.

Other papers are usually presented during each year, such as statement of business of post offices, also expenditure and revenue. Various compilations by the statistician, e. g., yearbook, trade and customs and excise revenue, and financial statistics.

When a customs tariff is before the House, a general paper (such as "E" herewith) is circulated in connection with the tariff, and various returns are issued pertaining to special items as they come on for consideration.

Other documents prepared by the statistician dealing with trade, production, etc., are also of great use to Members.

During the last general revision of the tariff (in 1907–8) the House had the benefit of the reports of (and evidence taken by) a royal commission which had made prolonged inquiry into the question.

20. The classes of expenditure financed by permanent appropriations are set forth on page 5 of the printed estimates herewith. The other classes financed by annual or noncurrent appropriations include all those set forth on page 4 of the printed estimates except special appropriations.

21. Revenue measures such as imposition of a new tax are explained by the treasurer when introducing the budget, but are introduced by separate bills.

22. Bond issues and borrowing are referred to in the budget, but are introduced to Parliament by separate bills.

23. No provision is made for meeting deficits in revenue which may occur when Parliament is not in session.

24. The only institutions at present supported by the Commonwealth Government are factories for the manufacture of small arms, cordite, cloth, etc. If an appropriation for the maintenance of a factory were withheld, the factory would have to close.

AUSTRIA.

1. No definite date is fixed.

2. Money may be expended from the treasury without appropriation by Imperial decree, but only on urgent occasions when Parliament is not in session and under the responsibility of the combined ministry. Such decrees possess temporary legality only, which expires in case the Government fails to submit such decrees to the next session of Parliament and the House of Lords within four weeks after the beginning of the session.

3. Appropriation bills originate in the ministry of finance.

4. Appropriation bills must be voted and approved by Parliament, the House of Lords, sanctioned by the Emperor, and published in the Imperial Gazette.

5. All appropriations are considered at one time as a budget.

6. See question V.

7. The procedure in the adoption of the finance law and the State estimate is as follows: After the detailed and combined estimates of the individual branches of the administration (referred to in this inquiry as appropriation bills) are submitted by the minister of finance, with the draft of the finance law, first to Parliament, printed copies of same are distributed among the members of the House. The submission of these is generally accompanied by a verbal explanation of the minister of finance (Finanzexpose). The finance law and the State estimate is thereupon placed on the calendar of Parliament and usually submitted to a first reading. Being a Government bill it must be referred to the budget committee. This body, whose duty it is to consider the finance law and the State estimate and which must report to Parliament, consists at present of 52 out of 516 members of Parliament. The meetings of this committee, if not especially declared as confidential, may be attended by any member of Parliament as visitor. This committee divides the subject matter according to the various branches of the administration among subcommittees, for each of whom it appoints a special reporter. The latter have to report on the portion of the work assigned to the subcommittees. A general reporter, designated by the budgetary committee,

gathers the reports from the special reporters, compiles them, and the budgetary committee submits these reports to the House. The general reporter then announces the changes made, if any, and states the reasons for such changes. It is customary for the ministers of the various administrative branches to attend the meetings of these committees, to render information on details if such be desired, or to take part in the debate. The final report is then printed and distributed in Parliament and placed on the calendar for the second reading. A motion to that effect is generally followed by a debate, in which the finance law, the State estimate, or portions of each, are discussed before the second vote is taken. On the third reading a definite vote is taken on the finance law and on the State estimate upon the basis of the report of the budgetary committee.

The draft of both is then submitted to the House of Lords for consideration and final action in a similar manner as in Parliament.

The acts of a legislative nature become legally binding only when adopted by both Houses. If an agreement between these can not be reached, a conference of deputies of both Houses must ensue to render a mutual report, upon which action must be taken at once in Parliament. If, notwithstanding repeated efforts, an agreement can not be effected on individual items of the budget then the lower figures are regarded as adopted. The draft adopted by both Houses of the Imperial Council is submitted for sanction to the Emperor by the Government by means of an address prepared by the ministry of finance.

8. Estimates for appropriations are prepared in Austria prior to their compilation into the finance law and the State estimate, by the ministers of the various administrative branches in conjunction with the governments of the different Provinces of the Empire, the precinct, and the local authorities.

The detailed material for the appropriation is furnished by the provincial governments on the basis of the requirements of the precinct and local authorities and is then submitted to the respective ministries having charge of the branch of administration in question. There parts of the appropriation, required by the ministers for their own administration, are prepared by themselves direct. Each ministry after having completed its estimates submits them to the minister of finance, in whose office the whole matter is incorporated into the State estimate and the finance law. These are then reexamined and frequently altered by the combined ministry to whom they must be submitted for revision, whereupon they go back to the minister of finance, who must obtain the consent of the Emperor before he can submit them to Parliament.

9. By the minister of finance.

10. Through the minister of finance.

11. The minister of finance, whose duty it is to incorporate the various detailed estimates coming from the other ministries into the State estimate and prepare the same for presentation to Parliament, has the power to effect changes by consulting with the individual ministers if he believes the balance between expenditures and receipts can be more equitably adjusted. Meetings to this end frequently occur, and if a satisfactory arrangement can not be reached between the minister of finance and the ministers of the other branches of the administration the minister of finance may convoke a meeting of the combined ministry to have points in dispute decided.

12. There is no prescribed form for the submission of estimates.

13. For the purpose of comparing the estimated expenditures of a given year with the expenditures of the preceding year (this applies to the receipts as well) a column is added to the tables of the State estimate in which the items of the preceding year are reproduced. In addition to this and for further explanation a statement of receipts and expenditures of the preceding year showing balances and deficits in detail is given.

14. Estimates of revenue and receipts are submitted with estimates of expenditure.

15. Separate estimates are made for the current expenses as distinguished from public improvements; for this purpose two columns are provided in the State estimate (ordentliche) and one for extraordinary (ausserordentliche) items.

16. The need for bond issues and other borrowings is considered and determined at the same time that the budget is passed. The minister of finance incorporates such proposed bond issues in the finance law, and they are the subject of debate in the same manner as other items of the budget.

17. Has been answered under question 7.

18. The rights of individual members of the legislative body in relation to the amendment or criticism of financial items is unrestricted. This applies to the general sittings as well as to the committee room. Amendments may be offered by any member of Parliament to any individual item under consideration.

19. No special reports as to the State estimate are furnished to the members of Parliament. For such information they must resort to the detailed review of the State estimate, officially known as "explanations" (Erläuterungen), which is attached to the State estimate.

In case of a loan contracted for a definite purpose, such as the construction of railways, harbor works, naval vessels, etc., the members of Parliament receive detailed specifications of the projected expenditure.

A report on the public debt, issued by the control commission of the public debt, which is composed of members of both Houses, is usually submitted.

20. The State estimate makes provision for the fiscal period; that is to say, for the year. For the construction of railways, harbor works, naval vessels, etc., financed by appropriations extending over a period of years, special laws may be introduced.

21. Revenue matters are not passed as a part of the State estimate and the finance law, but are separately considered and passed by Parliament.

22. No provision in the form of an emergency or contingent fund is made for meeting deficits in case of a deficit occurring when the legislature is not in session. Whenever the amount appropriated for a given purpose within the fiscal year proves insufficient, such unforeseen expenditure may be defrayed by the minister of the respective branch of the Government out of the unexpended balance in the appropriation, with the consent of the minister of finance and the supreme court of audit (Oberster Rechnungshof). This applies also to unforeseen expenses for which no provision has been made in the budget. In both instances these items must be accounted for in the final accounting rendered at the end of the year by the supreme court of audit. This accounting is then submitted to Parliament at its next session by the minister of finance. The deficiency is ultimately made good by a supplementary appropriation, which, when approved by Parliament, is regarded as part of the finance law.

24. No special provision is made for this case other than that contained in the preceding answer to question 24.

NOTE.—The terms "Finanzgesetze" and "Staatsvoranschlag" have been translated as finance law and State estimates, respectively. The finance law is the condensed appropriation bill, the State estimate the detailed statement of the appropriations of the various branches of the Government.

BELGIUM.

OFFICIAL REPLY OF THE MINISTER OF FOREIGN AFFAIRS.

1. Neither the Belgium constitution nor the law on public accounts of May 15, 1846, determines a date before which the annual budget must be voted.

The fiscal year commences in Belgium on January 1. The various budgets forming the general budget should then on principle be voted and promulgated at the latest on December 31 preceding.

In practice this is not done for the reason that the time of the opening of the parliamentary session (the second Tuesday of November) and the organization of the labors of the Chambers is not suited to this end.

The projects of budgets (16 in number) are printed and distributed to the members of the legislative chambers by the department of finances, at the latest on October 31 preceding the opening of the fiscal year. (Law of July 14, 1900.)

But the budget of receipts (ways and means) and the budget of endowments alone are promulgated before the opening of the fiscal year. The projects of the other budgets of expenditures follow, rather slowly ordinarily, the course of the proceedings of the sections and of the central section of the Chamber of Representatives; after having been voted by the latter they are transmitted to the Senate, where they also undergo a preliminary examination, in committee, before being submitted to the public discussion. Thus the general budget, in its entirety, is not voted until several months after the opening of the fiscal year.

In the intervening time, to insure the operation of the public services, the Chambers vote one or two laws of provisional credits, to be counted on the budgets still to be voted.

2. "The public expenditures to be made for the service of each fiscal year are authorized by the annual laws of finances." (Art. 1 of the law of May 15, 1846, on public accounts.)

"The annual law of the finances opens the necessary credits for the estimated expenditures of each fiscal year." (Art. 15 of the above-mentioned law.)

"The ministers can not make expenditures in excess of the credits opened to each of them." (Art. 16 of the same.)

"The court of accounts watches that no article of the expenditures of the budget be exceeded * * *." (Ar. 116 of the Belgian constitution.)

These various extracts constitute the formal prohibition to make any expenditure for which there is not an adequate budgetary appropriation.

The word "expenditure" should not be taken here in its narrow interpretation of the outgoing of funds, but in a more general sense implying the act which entails an expenditure.

Different budgets contain credits in regard to which no limit is fixed; their text is made to include the mention "credit not limitary." The expenditures made in excess of these appropriations are accepted at liquidation, subject to regularization by supplementary credits to be included in the law of accounts.

Credits of this class are not accorded except for urgent expenses, independent of the will of the ministers or their delegates, and resulting only from the necessary and inevitable execution of the laws and regulations, by simple application of existing tariffs or bases of liquidation. (Art. 5 of the Royal Decree of Feb. 19, 1848.)

3. Each minister elaborates the project of budget of his department and sends it to the minister of finances, who centralizes all the propositions, examines them, and discusses them with his interested colleagues.

In addition to the budget of his department the minister of finances draws up the budgets—

1. Of ways and means.
2. Of endowments.
3. Of nonvalues and reimbursements.
4. Of receipts and expenditures by order.
5. Of special receipts and expenditures, with the material furnished by the various departments and services concerned.

4. The Chamber of Representatives and the Senate vote the budgets and other laws of credits; these laws, as well as all others, must be approved by the King.

Although the parliamentary initiative belongs to each of the three branches of the legislative power, all laws relative to the receipts and expenditures of the State should first be voted by the Chamber of Representatives. (Art. 27 of the Belgian constitution.

5. The expenditures form the object of separate budgets and each budget constitutes a separate law.

6. Following is the nomenclature of the different budgets of expenditures, together with the figures voted for 1911:

	Francs.
Budget of the public debt	193,251,045.88
Budget of endowments	5,326,128.00
Budget of the ministry of justice	30,288,200.00
Budget of the ministry for foreign affairs	4,560,853.00
Budget of the ministry of the interior	7,458,035.00
Budget of the ministry of sciences and arts	37,127,843.00
Budget of the ministry of industry and labor	23,636,167.00
Budget of the ministry of railways, posts, and telegraphs	237,353,576.00
Budget of the ministry of war	59,935,440.00
Budget of police (this body comes under the ministry of war)	9,159,460.00
Budget of the ministry of finances	22,945,675.00
Budget of the ministry of agriculture and public works	29,372,031.00
Budget of the ministry of colonies (metropolitan budget or budget of the central administration of colonies)	1,082,470.00
Budget of nonvalues and reimbursements	2,801,000.00
Total of the general budget	664,347,923.88
Special budget of receipts and expenditures	129,003,133.76

7. As stated in the answer to the fifth question, each budget constitutes a separate law; the examination of the projects of budget is not different from that of other projects of law.

Each of the projects of budget is examined in the Chamber by six sections, composed of members of this assembly and renewed each month by lot.

Each section names a president, a vice president, and a secretary. After having examined the project of budget which is submitted to it, it names a reporter. The six reporters, united under the presidency of the president of the Chamber or one of the vice presidents, form the central section; this names one of its members to make the report to the Chamber on the project. This report is printed and distributed.

In the Senate the organization is slightly different.

The budgets are referred to the examination of permanent committees, in number equal to that of the ministerial departments.

Each of these committees names a president and a vice president, and chooses its reporter for each matter considered.

8. See answer to third question.

9. Answered.

10. The minister of finances intervenes to submit to the legislature all projects of budgets, as well as projects of special laws of credits emanating from the Government.

Nevertheless, the right of initiative in matters of requests for credits belongs also to the members of the Chamber of Representatives. (Art. 27 of the constitution, cited in the answer to the fourth question.)

11. No obligatory rule exists in this regard. Each ministerial department estimates according to existing facts and probabilities the amount of the credits deemed necessary for the proper operation of the services.

12. The form of the projects of budgets is regulated by the royal order of February 19, 1848.[1]

It has undergone accessory modifications in practice. A copy of the projects of budgets for 1912 is attached.

13. See the tables of development annexed to the projects of budgets.

14. The various budgets, that of receipts as well as those of disbursements, constitute separate laws; but the projects are deposited together on the desk of the Chamber of Representatives, together with a general statement, which contains a summary recapitulation thereof.

This does not include the budget of the special receipts and expenditures. This latter contains credits which are available generally for three years. It is deposited in the Chamber of Representatives in the course of the first month of the fiscal year; the form thereof is not regulated by legislative provisions, it is simply sanctioned by usage.

15. Belgium has two separate budgets—the general budget and the special budget.

The general budget includes the current expenditures, and it is covered by the ordinary resources of the budget of ways and means, taxes, tolls, etc.

The special budget does not include, except in rare exceptions, other than expenses of first establishment (construction or purchase) relative to the economic institutions of the private property of the State (principally the forests). These expenses are covered by loan, with the exception of one part, relatively insignificant, which is covered by the surplus of the general budget and by some special receipts, such as the product of the sale of lands of the private domain.

16. The raising of loans is authorized by a special provision inserted in each special budget of receipts and expenditures.

This provision is worded as follows:

"The excess of the expenditures authorized * * * over the receipts provided, will be covered by the surplus of the general budget, or by a loan.

"The minister of finances is authorized to issue treasury bonds bearing interest, payable at a term not to exceed five years."

17. See the answers to Nos. 1 and 7.

In each legislative assembly the projects of budgets are submitted to the order of the day as the reports are distributed. They form the object, on all sides, of a general discussion, of a discussion and of a vote by articles and of a vote on the whole.

18. The rights of criticism and amendment are not limited.

19. The Members of the two Chambers have for their information the general statement of the budget, the explicatory notes added by the Government to each project, and the reports of the central sections or committees.

20. The credits of the general budget are annual. They can not be made valid except from January 1 to December 31, but the operations relative to liquidation and passing order for settlement of the expenditures may be prolonged until December 31 of the following year. (Art. 2 of the law of May 15, 1846.)

When, at the closing of a fiscal year, certain appropriations of the budget are encumbered with obligations in favor of creditors of the State, for works awarded and in course of execution, the part of the appropriation still necessary to liquidate the debt is transferred to the following fiscal year, after deduction verified previously by the court of accounts. These parts of credits can not be transferred except during four years.

The term of validity for the special credits is fixed by the law which appropriates them (special budget or special law). It is ordinarily of three years.

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[1] The text of this order is contained in the "Collection of laws and orders relative to the public accounts," published by Hayez, rue de Louvain 112, where it is on sale. This was transmitted to the department on January 17, 1912.

21. The ordinary resources of the treasury are classified in four chief sections—the imposts, the tolls, the capital and revenues, and the reimbursements. They all figure in the budget of ways and means, of which each article is examined and voted separately by the Chambers.

22. See the answer to the sixteenth question.

23. The question implies without doubt the hypothesis of the insufficiency of a budgetary credit. This is not provided for by any legal provision, and the budget does not appropriate any funds beyond the sums appropriated for each expenditure or each category of expenditure.

The insufficiencies of credits are covered by supplementary credits or by the transfer of disposable sums from other credits of the same budget. A law is necessary to appropriate supplementary credits or authorize transfers.

24. If a necessary credit were omitted from the budget, recourse would be had to a law of supplementary credits. In the case of a new institution occasioning immediate expenditures not provided in the budget, created by the legislature after the vote of the budget, the necessary credit should be allowed by the law creating the institution, or by a law of supplementary credits.

UNOFFICIAL REPLY BY MR. LARZ ANDERSON, MINISTER TO BELGIUM.

1. The budget of ways and means, or budget of receipts, should be voted before January 1 of the year which it covers.

In principle, the budgets of the expenditures should also be voted before the commencement of the year which they cover.

The project of general budget (including the budget of ways and means and the budgets of expenditures) should be presented and distributed to the Members of the Legislative Chambers by the department of finances at latest the 31st of October of the year preceding the opening of the fiscal year.

When it has been impossible to vote annual appropriations before the opening of the year, the legislature appropriates provisional twelfth parts.

2. All expenditures should be entered in the budget. (Art. 115 of the constitution.)

However, in practice, the Treasury makes advances to the ministers in certain urgent cases, and these advances are submitted subsequently to the approval of the legislature. No class of expenditure can be specially mentioned here, but this procedure is followed for expenditures which can not be deferred, or to avoid payment of damages on account of delay.

(See also "Reinvestment funds." Answer to No. 20.)

3. Each minister prepares the budget of his department. The minister of finances prepares, in addition, the budget of ways and means, that of the public debt, that of endowments (civil list, expenses of the legislature and expenses of the court of the accounts), and that of nonvalues and reimbursements, the latter including approximate appropriations for eventual reimbursements of sums taken prematurely and to offset receipts to be realized but whose recovery will become impossible; this budget is voted in order to secure the budgetary equilibrium.

All the ministerial budgets are centralized and checked in the ministry of finances, whose duty it is to establish the equilibrium of the general budget.

In each department a committee of functionaries elaborates the project for the budget.

4. In the legislature.

The Senate has not the right of initiative as regards the receipts and the expenditures of the State. (Art. 27 of the constitution.)

5. Each budget constitutes a separate act, voted separately, but all the budgets form one whole, the general budget, in which the receipts should balance the expenditures.

6. Budgets of the year 1911.

	Francs.
Receipts: Budget of ways and means	658,724,844
Expenditures:	
Public debt	193,251,045
Endowments	5,326,128
Justice	30,288,200
Foreign affairs	4,560,853
Interior	7,458,035
Sciences and arts	37,127,843
Industry and labor	23,686,167
Railways, posts, and telegraphs	237,353,576
War	59,935,440
Police	9,159,460
Finances	22,945,675
Agriculture and public works	29,372,031
Nonvalues and reimbursements	2,801,000
Total	663,265,453

The budgets above cited constitute the budget of general annual budget.

There is also (annual) a special budget, whose amount is very variable, and which in 1911 amounted to about 290,000,000 francs. (See answer to question 16.)

The colonial budgets, drawn up apart from the resources and expenditures of the Belgian State, are independent. There is for the Belgian Congo:

	Francs.
1. A general budget:	
Receipts	40,869,700
Expenditures	47,435,285
2. A budget of receipts and expenditures by order (see answer to question 20)	26,915,940
3. A special budget	12,222,000

(See also the budget of receipts and expenditures by order, answer to question 30.)

7. Each month the members of the Chamber of Representatives are chosen by lot to form part of the six sections charged with examining every project of law which is to be discussed or all projects of budget. Each section names a reporter and six reporters form, under the presidency of the president of the Chamber, a central section, which names a general reporter, whose duty it is to present a report to the Chamber, and to explain and defend, with the minister whom the matter specially concerns, the project under discussion.

8. By the budgetary committee, formed of functionaries in each department, under the direction of the minister.

9. As is stated in the preceding answer. But all projects of budgets are first checked in the department of finances to obtain the general equilibrium.

10. By the competent minister and the minister of finances.

11. The results obtained during the last fiscal year of which the accounts have been settled.

12. These results are carried in one single column, article by article; in a second column appear the increases or decreases proposed, with indication of the new facts which explain or justify them; lastly, in the third column, are the appropriations asked, resulting from the figures of the two preceding columns.

The members of the Chamber of Representatives may propose amendments.

13. These data are naturally very variable; the answer to question 12 contains all that can be given on this subject.

14. Separately, but the whole is checked by the minister of finances, who should establish the equilibrium of the general budget and justify it to the legislature.

15. Yes; there are separate estimates.

16. For the general budget (ordinary annual receipts and expenditures), the minister of finances can issue treasury bonds when it is necessary to supply the temporary insufficiency of receipts.

But there exists, independent of the ordinary general budget, a special budget, including considerable expenditures, not annual or periodical, occasioned by great works (railways, canals, ports, fortifications, armaments). This budget has its own resources, independent of the ordinary budget of ways and means; they are produced by the treasury bonds and loans, authorized by the same vote as the budget.

17. The answers to the questions Nos. 4 and 7 may be recalled here. The financial bill is discussed and voted article by article, as all projects of law; then there is a vote on the whole. After having been adopted by the Chamber of Representatives, the project is turned over to the Senate, which proceeds the same as the Chamber.

The budgets are generally very little discussed in the legislature.

Once voted, the budgets are submitted to the sanction of the King and published in the Moniteur (official journal).

18. These rights are unlimited, nevertheless the Senators have not the right of initiative to vote new receipts or expenditures.

19. (1) The final settlement of the accounts of the last budget closed and agreed on; the law which establishes it is called the law of the accounts. It is prepared by the department of finances.

(2) The general account of the State, drawn up by the administration of finances, indicates the situation of the treasury at the commencement and at the end of the last year past and includes all the entries and disbursements of funds which have taken place during that year.

(3) A detailed account of the closed budget furnished by each minister concerning the expenditures of his department.

These accounts rendered are established by following each particular budget article by article; the details are summarized in a table which serves as basis for the final settlement mentioned above.

20. All the expenditures are voted annually, no class is excepted. But the large expenditures for works of the general budget which can not be executed during the course of one year are authorized for five years; at the end of each year the appropriations are reported, after deductions duly verified, to the budget of the following year, and can be immediately employed, without awaiting the legislative approval. At the end of the fifth year the remainder of the credit appropriated is annulled, even though the works should not be terminated; a new appropriation must then be asked of the legislature.

N. B.—Independent of the general budget and of the special budget, a special budget is drawn up and voted annually, called "Budget of receipts and expenditures by order."

It is composed of—

1. Funds belonging to third persons, private or civil, deposited with the State, such as consignments, securities, funds accruing to the Provinces and to the communes, funds of pension bureaus, of the savings bureau, etc.

2. Funds proceeding from the revenues of the State, having a special purpose, being appropriated by the law to support and improve certain public institutions, charitable establishments, special schools, etc.

3. Products of certain establishments or trusts which these latter can use again, products of the sale of old materials, of which the law authorizes the reinvestment by the service from which they proceed; these products are all called "reinvestment funds."

The receipts by order can be spent up to the amount of the recovery made; they are reported at the end of each year to form the budget "by order" of the following year, and can be immediately spent; the vote of this budget has not then for object the authorization of the expenditure, but to check all the receipts and the expenditures of this class and to prevent their confusion with the receipts and the expenditures of the general budgets of the State.

21. These resources are comprised in the budget of ways and means, nevertheless, new fiscal depositions are sometimes discussed and voted separately, but they are provided for in the budget.

22. They are authorized by the vote of the special budget. (See the response to the sixteenth question.)

23. The expenditures which are of a public order are not limited to the amounts of the credits voted, at the time of the final settlement or law of the accounts (which is treated in the answer to No. 19) the legislature votes supplementary credits.

For all other expenditures, the credits are limiting and can not be exceeded, the ministers take care to ask in sufficient time supplementary credits; the resources to meet these supplements are generally composed of surpluses which proceed from other budgetary appropriations.

The case arising, if a deficit exists, recourse would be had to the treasury bonds and new fiscal measures would be voted to avoid the recurrence of the deficit in following years.

24. This situation can not present itself; if necessary, the treasury would make advances of funds, under the ministerial responsibility, and some extraordinary credits would be asked of the legislature at the opening of the regular session, if it were not specially convened.

Public debt.

	On Dec. 31, 1900.	On Dec. 31, 1901.	On Dec. 31, 1910.	On Dec. 31, 1911.
	Francs.	*Francs.*	*Francs.*	*Francs.*
Capital of the bonded debt bearing interest (interior)	2,650,898,150.57	2,778,051,350.57	3,702,903,693.37	3,734,264,038.09
Amount of the floating debt	57,651,000.00	40,876,000.00	136,200,000.00	201,560,000.00
Total debt	2,708,549,150.57	2,818,927,350.57	3,839,103,693.37	3,935,914,038.09

BOLIVIA.

LA PAZ, BOLIVIA, *February 9, 1912.*

1. There is no definite date fixed prior to which the budget must be voted each year.

2. No money can be expended from the treasury without appropriation.

3. The appropriation bills originate from the ministries, or from bills introduced by senators or deputies independently. They are not required to originate in any particular branch of the Government.

4. The appropriation bills must be voted by both branches of Congress and approved by the President of the Republic before the money can be expended from the treasury.

5. Appropriations are considered separately for each department of the Government, but finally go through as a budget. Separate appropriations are made on independent bills throughout the session of Congress, but in such cases provision is made for the necessary amount from other sources other than those specified in the budget.

6. The list of appropriations made in independent acts can be obtained only in the record of Congress proceedings, which is for the last session in the hands of the printer.

7. Each act is considered and reported on by the corresponding committees of the two Houses, and wherever money appropriations are called for they are also passed on by finance committees of both Houses.

8. Estimates for appropriations are prepared by the ministry presenting them, or by deputies or senators by whom the bill is presented and for which department is concerned.

9. The estimates are prepared by the heads of departments and then included in the budget which is presented to the legislature by the director of the treasury, through the executive.

10. Through either deputies or senators or the ministries.

11. Estimates for extraordinary appropriations are generally discussed at cabinet meetings, and often in the presence of deputies and senators for the districts where the money is to be expended.

12. There is no special form for presenting estimates.

13. Except in extraordinary cases, the only information submitted is the printed copy of the budget of the previous year, with which the proposed budget is compared.

14. Estimates of the Government's resources and receipts are submitted to Congress with the budget, and also with every proposed appropriation.

15. Separate estimates are made for current expenses and are a part of the budget. Appropriations for public improvements are usually provided for in separate bills.

16. The bond issues and other borrowings are generally considered separately and presented as separate bills, apart from the budget.

17. When a financial bill is introduced in Congress it is referred to the committee that has the consideration of the particular subject matter. The committee grants hearings to interested parties and obtains all the information possible on the subject. It then makes a report on the bill to the full body, which proceeds to the consideration and final disposition of it.

18. The members of the legislative body have here the same rights as those in the United States. They can oppose any bill that in their opinion is not wise or proper, but the final result depends on the vote.

19. They have the copies of the budgets of previous years, the records of Congress, reports of ministries for previous years, and a complete library of information which is at their disposal. They are also empowered to request full detailed information from the ministries, which, when presented, contain all documents and data to support the proposed appropriation.

20. The only permanent appropriations are those that cover the interests and amortization of loans, etc. All others require action every year.

21. Revenue measures are generally considered separately from the budget.

22. Bond issues and borrowing measures are considered and passed apart from the budget.

23. No general provision is made to meet deficits in the different departments of the Government. Deficits are prohibited, and when an appropriation is exhausted work and expenditures in the particular department or on the particular matter ceases until Congress assembles and makes another appropriation.

24. In the last 10 years no support has been withdrawn by the Government from any of the institutions it supports, but, it is believed, that most of them would fail entirely if the Government withdrew its financial help.

7a. The first vice president of the Republic is the permanent president of the Senate. The president of the chamber is elected at the beginning of each month during the session. The various committees are appointed by the president of each body, subject to the approval of the body. The matters before Congress dealing with appropriations are referred to the committees having charge of such matters. The committee then proceeds to consider the bill and in due course returns the bill with its report and recommendations to the body to which it belongs.

BULGARIA.

In Bulgaria there is only one legislative body, known as the Sobranjé, whose regular session begins on October 15–28 of each year, and to which the budget must be

presented before the end of the calendar year, so that action in regard to it can be taken before the beginning of the fiscal year (April 1–14). Generally speaking no money can be expended from the treasury without appropriation, but there is a reserve fund which can be used in cases of emergency, such as war. Appropriation bills originate in the executive branch of the Government and must be approved by the council of ministers, the Sobranjé, and the King in order to become law. Generally all appropriations are considered at one time, although there are exceptions to the rule. All appropriation bills are considered by a committee of the Sobranjé, which is divided into subcommittees for each department. Appropriation bills are proposed by the heads of departments (ministers, etc.) and then submitted to the minister of finance for revision and balancing, and the finished budget is later approved by the council of ministers. The minister of finance presents the budget to the Sobranjé in a speech setting forth the financial situation of the country. The budget contains both estimates of receipts and expenses, including current expenses and the cost of contemplated public improvements. Any necessity for bond issue and the like would be considered apart from the annual budget as special legislation. Individual members of the Sobranjé may criticize the budget or propose amendments, but where increased expenditures is advocated a source must be indicated from which additional revenue can be derived. Revenue measures form a part of the budget and are considered and passed with it. Should a deficit arise when the Sobranjé is not in session, the reserve funds may be used, subject to subsequent accounting. If no appropriation is made intentionally for institutions previously supported by Government funds, such institutions must suspend or cease to exist unless unofficial revenues are available. Budgetary publications are only printed in the Bulgarian language.

CANADA.

OTTAWA, CANADA, *January 22, 1912.*

Under sections 53 and 54 of the British North America act bills for appropriating any part of the public revenue or for imposing any tax must originate in the House of Commons, and all such bills must first be recommended to the House by message of the Governor General. In other words, the Government is responsible for all legislation affecting expenditure or the imposition of any tax. This is the fundamental principle and enables complete control to be kept by the Government over appropriations and expenditures.

1. The fiscal year in Canada begins with the 1st day of April and ends with the 31st day of March of the succeeding year. No definite date is fixed prior to which the appropriations for the year should be made, but as far as possible effort is directed toward having supply voted before the beginning of the fiscal year for which the sums are required.

2. The only provision for the expenditure of money without an appropriation of Parliament, or statutory authority, is that contained in subsection (b) of section 42 of the consolidated revenue and audit act. That is, the Governor General may issue a special warrant for expenditures where such expenditure has not been foreseen or is urgently and immediately required for the public good.

3. The estimates for the services of the Government are brought down by message of the Governor General. Practically, this means that they are brought down by the Government of the day. All money bills, as before pointed out, must originate with the Government and the House of Commons.

4. Appropriation acts require to be voted by the House of Commons and the Senate and receive the royal assent the same as any other bill.

5. The estimates on which appropriation acts are founded are brought down, generally speaking, in the following manner:

(a) What are called main estimates, covering as far as possible the whole of the services of the year for which they are required; and

(b) Supplementary estimates of various kinds, which may be brought down from time to time thereafter until the close of the fiscal year for which they are required.

6. In the fiscal year 1911–12, portions of supply were voted at different times. The appropriation act passed March 31, 1911, was in part for the financial year 1911 and in part for the year 1912. The amount appropriated for the year 1912 was $45,115,912.81. The appropriation act passed May 19, 1911, was also in part for the fiscal year 1911 and in part for 1912. The amount appropriated for the year 1912 was $26,165,947.07. The appropriation act passed December 1, 1911, was entirely for the fiscal year 1912, and the amount appropriated was $48,680,561.37.

7. Each vote in the estimates submitted to Parliament is subject to full discussion, first, in committee of the whole house. As a rule, practically the whole discussion takes place in committee of the whole house on the resolutions in each case. Discussion may, however, take place later on when the resolutions of the committee of the whole are being concurred in. After the resolutions are so reported they are combined in one bill, which is put through all the usual stages—first, second, and third readings—in the House of Commons, and then forwarded to the Senate. The consideration by the Senate is on the bill as a whole and not on the details, and as a rule such consideration is purely formal.

8, 9, 11, and 17. In practice each department prepares its estimates for its own services. These are then forwarded to the minister of finance, who submits them as a whole to the privy council. Full discussion takes place of them in the privy council, and such additions, reductions, alterations, etc., are there made as seem wise to the Government. When finally considered, such estimates are printed and submitted to the House of Commons with the governor general's message.

10. All bills requiring the expenditure of money must be introduced by the Government.

12. The following is a copy of the form used in submitting to the House of Commons the estimates for the year 1913:

"The Governor General transmits to the House of Commons estimates of sums required for the service of the Dominion for the year ending on 31st March, 1913, and in accordance with the provisions of "The British North America act, 1867," the Governor General recommends these estimates to the House of Commons.

"GOVERNMENT HOUSE,

"*Ottawa, January 19, 1912.*"

13. The public accounts of the previous fiscal year and the auditor general's report thereon are usually presented to Parliament before the estimates are submitted, although there is no rule in this regard. In practice Parliament demurs at taking up the consideration of supply until the auditor general's report on the accounts of the previous fiscal year is submitted.

14. No. The expectations for revenue, etc., are usually submitted with what is known as the budget speech, copy of which is herewith. This speech is delivered by the minister of finance and sets forth fully the financial conditions of the country and the expectations of the coming year.

15. Yes. In the estimates submitted to Parliament it will be found that provision is made for the ordinary expenditures of the country and for capital outlays.

16. The borrowing powers of the country are also contained in the appropriation acts.

18. The right of individual members of the legislative body in relation to financial items is purely one of criticism. A member may move to reduce an item, but he can not move to increase it.

19. The public accounts of the previous fiscal year and the auditor general's report thereon.

20. The sums required for the largest part of the expenditures are voted annually, but in a number of cases special legislation enables payments to be made without reference to annual appropriation. These [expenditures are known as authorized

by statute, and they are summarized in the estimates submitted to Parliament. For example, the interest on public debt, the main features of the administration of justice, legislation, pensions, and superannuation. Subsidies to Provinces are authorized by statute and do not require annual appropriation.

21. Legislation referring to changes in the tariff is dealt with independently of the appropriation acts. These changes are usually introduced by the minister of finance at the time he makes his budget speech; but they may be made at any other time.

22. As a rule the borrowing powers are set forth and confirmed in the main appropriation act of the year; but the Government is free at any time to introduce and pass a special loan act for the purpose of enabling loans to be issued when the borrowing powers fall so low as to require it.

23. Section 13 of the consolidated revenue and audit act makes provision for temporary borrowings in case of a deficit in the current revenue.

24. Cases of this kind do not appear to have arisen; but in case of Government assistance being withdrawn the institution would simply have to make other arrangements or disappear.

CHILE.

1. Budget procedure in Chile is regulated by the law of September 16, 1884. Under its provisions this budget must be sent to Congress during the first two weeks of the ordinary session, viz, from the 1st to the 15th of June each year. The fiscal year is from January 1 to December 31, and the budget must be voted annually.

According to the rules of the House (Camara de Diputados) the debate on the budget should close at least 10 days before the date on which it goes into effect (December 21). The House should have one month's notice of the proposed legislation, and it should be debated during at least 15 sessions. The debate is then closed and the House proceeds to vote upon the law (by sections), which has preference over all other legislation. This is the law; in practice, however, the passing of the budget is oftentimes delayed (as is the case this year) until after the fiscal year has begun.

2. No money may be spent unless the budget law has been passed and promulgated. The expenditures are divided into (1) fixed, (2) variable, and (3) those authorized by special laws. The fixed expenditures are paid without the necessity of a presidential decree and are those of a permanent character.

Variable expenditures are those destined to the occasional necessities of the State, which vary from year to year. They are paid after being decreed by the President of the Republic and signed by the respective minister in exact accordance with the appropriation law as to amount and purpose. The amount may not be exceeded nor the funds diverted to other purpose except in very special and determined instances.

Expenditures authorized by special laws are those which it becomes necessary to make to meet exigencies not provided for in the regular budget. These special expenditures may not be authorized by special law unless the law authorizing them has been promulgated after the yearly budget has been presented to the Congress.

Every decree of payment before being complied with must be registered in the various administrative offices so that the expenditures may not exceed the respective items of the budget.

3. Appropriation bills may originate in either branch. The budget is presented first to the Senate, but laws creating subsidies or establishing taxes must be presented first to the Chamber of Deputies.

4. Appropriation bills must be passed by both branches and afterwards promulgated by the President of the Republic, otherwise no expenditure may be made by him.

5. The annual budget law provides separately the funds for each governmental department, but, as above stated, special laws are sometimes passed to provide for unforeseen contingencies not included in the general appropriation act.

6. Appropriations are not, as a rule, made in a number of independent acts. A copy of the regular budget for the year 1911 accompanies this report.

7. The budget law is studied in the Congress by a mixed committee composed of deputies and senators, but the special laws are referred by each House to the appropriate permanent committees, as for instance the laws relating to public instruction are referred to and reported upon by the committee of public instruction of each House, etc.

8, 9, and 10. The estimates are prepared by the heads of the several departments of the Government; they are then studied in the ministry of finance with the assistance of the director of accounts (auditor) and other officials of the administration. The director of accounts finally presents the estimates for each department, but in order to facilitate matters the head of each department has printed the estimates relating to his branch of the administration, in which are noted the increase or decrease of each item as compared with the budget of the preceding year. They are then presented to the Congress by the President of the Republic in the form of a general message on the budget, or by special message in the case of special appropriations, and also in accordance with the constitution the council of state is consulted before they are submitted to the legislature.

11. The President of the Republic and the cabinet ministers separately and in council of ministers previously study the public necessities and calculate the probable receipts for the year, an exposition of which, by the law, must be sent to Congress with the estimates.

12. The budget is presented to Congress, printed, and all the modifications in the budget of the previous year noted and the reasons given for the increases or decreases.

13. The ministers supply to the mixed committee above mentioned all information desired by it, and initiating the discussion of the budget in Congress the minister of finance (Chile has parliamentary system of government and the ministers attend Congress of which they are generally members, of one or other branch) always explains at length the condition of the public treasury, and said minister treats of the details of the budget relating to his department.

14. As above stated, estimates of revenues and receipts are submitted with the estimates of expenditures.

15. It appears from the above that the budget is divided into fixed and variable expenditures, and the details are specified as well those which are destined to meet current expenses as those for public improvements and other capital outlays.

16. The need for bond issues and other borrowings is usually considered at the time the budget is passed but is frequently not determined until later when a deficit is to be met.

17. The budget procedure seems apparent from the foregoing. The discussion is initiated by the minister of finance; each member has a right to criticize and propose amendments, and the minister of each department defends the Government's recommendations or accepts amendments proposed. Congress has entire control of the finances and the Government may not, under the constitution, contract debts without legislative authority. The constitution directs that the revenue law (ley de contribuciones) should be revised every 18 months and only for this period is the executive authorized to collect the imposts.

18. Individual members of Congress have the same right to propose increases or decreases in the items of the budget as they have to propose amendments to general legislation; but the law of 1884 provides that every amendment or proposition which involves an increase of expenditure should indicate or provide funds from which it shall be paid.

19. The annual reports of each department of the Government, and especially the accounts of expenditures (cuenta de inversion), are presented at the opening of Congress each year. In these reports are given all the details with reference to receipts and expenditures of the preceding year.

20. As has been seen, the fixed and permanent expenditures, such as salaries and operating expenses of the Government, service of loans, etc., are provided for in the permanent or recurrent appropriations, and special appropriations to meet extraordinary expenditures are provided by special law.

21. Revenue measures are considered separately. Revenue in Chile is derived almost exclusively from the import and export duties. When extraordinary funds are required, they are provided (1) by laws authorizing the Government to borrow specified amount upon certain more or less specified terms, or (2) by the sale of public lands.

22. Authorization to borrow money is not necessarily given at the time the budget is passed, but may be given either then or in the course of the year, as exigencies demand.

23. Under the constitution of Chile the Congress meets annually in ordinary session on the 1st of June each year. The ordinary sessions last until September 1 and may be continued by the President until September 15. It is now the practice for the President to convoke the Congress in extraordinary session on October 15, and it remains in session until the budget is passed. At these extraordinary sessions the Congress may only consider such laws as have been proposed or submitted to it by the President. This provision, however, has now become a mere matter of form. If it is desired to consider other subjects, a motion is made to request the President to include the subject in the list (convocatoria) and the ministry adds it to the subjects which may be considered. In these circumstances it seldom happens that deficits occur when the legislature is not in session. No provision is made for meeting deficits when Congress is not in session. The Government without legislative authority can do nothing; but if the case is urgent Congress may be called in extraordinary session; but, as I have said, the legislature is practically in session throughout the year.

24. The effect upon institutions supported by the Government funds when their appropriation is entirely omitted is paralytic. If, however, as is usually the case, the appropriation is merely delayed, funds are usually advanced by the Bank of Chile, which allows the Government to overdraw its account, paying interest on the overdraft. Congress authorizes the Government to carry a credit with this bank, which is the official Government depository and agent, but the indebtedness fluctuates and a wide latitude is allowed.

A copy of the budget of 1911, the latest available, accompanies this report.

CHINA.

PEKING, *January 23, 1912.*

PREFACE.

The following preliminary explanation is essential:

The national budget for the third year of Hsuan-t'ung (1911) was the first one ever attempted. Governmental revenues are secured through taxes on trade and property and the maintenance of Government monopolies, such as the salt gabelle. The money thus obtained has always been expended indiscriminately for the needs of the provincial and the Central Governments. There has been, to speak exactly, no national treasury. The control exercised by the Central Government over funds accruing in the Provinces has been weak. Wealthy Provinces have contributed so-called "grants in aid" to the support of less wealthy ones, and revenues have been "allocated" to uses outside the Province of their origin at the discretion of the Central Government as limited by the capabilities of the Province concerned. The entire system of national finance in China has been lacking in system, control, and efficiency.

The attempt was made at the end of 1910, as stated above, to introduce method into the finances of the country and especially to differentiate between national and local revenues and expenditures, the former to be subject to the control of the Central Govern-

ment and the National Assembly, the latter to be subject to control by the provincial assembly concerned, although they, too, pass under revision by the ministry of finance. The main characteristics of the scheme evolved at that time and since modified will be disclosed by the following replies to the department of state's interrogatories:

1. There is no definite date prior to which the budget must be voted each year, but estimated revenues for the following year must be submitted to the ministry of finance by all provincial governments and by all Government offices before the 15th of the fourth moon (in 1911, May 13) and estimated expenditures before the end of the sixth moon (in 1911, July 25).

2. Revenues may not be expended without appropriation, except that in cases of special urgency temporary arrangements may be made with the ministry of finance.

3. Appropriation bills originate in the ministries, or executive departments, and are based on estimates furnished them by the Provinces and all departments coming within their jurisdiction.

4. Appropriation bills must be voted by the National Assembly and approved by the Throne before money may be expended from the treasury.

5. All appropriations are considered at one time as a budget.

6. ———.

7. There is a committee of the National Assembly vested with the power of reporting on the budget estimates.

8. See answer to No. 3.

9. It is the duty of the ministry of finance to place the estimates for appropriations submitted to it by the ministries in the form of a budget before being submitted to the legislature.

10. Requests for appropriations are submitted to the legislature through the ministry concerned; the final preparation of the estimates for the legislature is done by the ministry of finance.

11. Before being transmitted to the ministry of finance for submission to the National Assembly the estimates for appropriations are revised by the ministries having cognizance of the same in accordance with the estimated revenues as determined by the cabinet.

12. It is thought that estimates are submitted on special forms, but it is impossible to procure any copies of the said forms.

13. Records of appropriations and expenditures for the preceding three years are submitted with the estimates for appropriations for the following year.

14. Estimates of revenues and receipts are submitted separately and over two months previous to the estimates for appropriations. (See No. 1.)

15. Estimates for public improvements are submitted together with, but in greater detail than, estimates for current expenses.

16. It is not stipulated that the need for bond issues and other borrowings shall be submitted at the same time that the budget is passed. Information regarding foreign loans already contracted is to be furnished under the head of revenues and expenditures.

17. Financial bills in the legislative body (i. e., the National Assembly) are reported after investigation by the budget committee and voted upon by the assembly. In the course of its investigations the committee is authorized to call upon any officer of the Government for information and advice.

18. Individual members of the National Assembly may offer criticism or amendment to financial bills before the assembly.

19. Up to the present time no financial reports are made to the legislative body as distinguished from the reports made to the ministry of finance. The National Assembly has the power of calling for special reports for the information of the budget committees.

20. It is expressly stipulated that there are no permanent or recurrent appropriations; every appropriation asked for is treated on its merits as an entirely original appropriation. (See art. 14 of the Nineteen Fundamental Guarantees, passed by the National Assembly on Nov. 2, 1911, and sworn to by the Prince Regent on Nov. 26, 1911.)

21. Revenue measures are passed as a part of the budget.

22. Such questions as the issuance of bonds or the raising of foreign loans are considered separately.

23. There is no provision made for the meeting of a deficit when the National Assembly is not in session, but in all probability were the funds of the ministry of finance inadequate to meet the emergency the provinces would be called upon for additional contributions.

24. The contingency is not specifically provided for, but it is believed that if an institution supported by Government funds were not allotted funds in any budget it would either pass out of existence or, if some particular stringency such as international pressure demanded its continuance, some irregular means would be availed of to secure the necessary revenues.

In conclusion it must again be explained that the whole subject of governmental finance in China is still highly inchoate. The reform measures instituted under the nine years' program of reform have been hastened and modified by concessions wrung from the Throne by the recent uprisings and alterations in the official system have rendered impracticable the carrying out of the reform measures as passed. The termination of the present rupture between the provinces and the central Government will in all probability see a radical change if not a complete abolition of the present legislation in favor of some new scheme of national finance. There is attached a copy of the national budget for the fourth year of Hsuen-t'ung (1912) as drawn up by the ministry of finance and published October 22, 1911.

NATIONAL BUDGET FOR THE FOURTH YEAR OF HSUAN-T'UNG.

[A Memorial of the Ministry of Finance. Published Oct. 22, 1911.]

A memorial embodying the budget for the fourth year of Hsuan-T'ung (1912), together with a detailed explanation of the working of the same.

In the first moon of the present year our ministry drew up a set of temporary regulations governing the preparation of a national budget, and a scheme showing the division of duties among the Government offices having to do with the preparation of the budget. We requested that instructions be issued to all Government offices in Peking and the Provinces to conform to the regulations referred to, and an edict was issued authorizing the same, all of which is on record.

We regard the budget as the most important component in the institution of constitutional government in all nations, and its prototype may be found in the regulations governing finances as prescribed in the Chou ritual and in the accountings ordered in the Han Dynasty Code of Laws. At the present day our dynasty is initiating a practice similar to both.

Last year, although the general scheme was planned out, its execution was hindred by the confirmed customs of past years which separate office from office and Province from Province, and thus was occasioned a failure to comply with the requirements of a preliminary budget. Only by segregating the most important items of national income and expenditure can it be determined exactly how to proceed in regulating the finances of the country.

According to the revised methods in use this year the main items of national income are given as the land tax, salt tax, etc., and of national expenditure as foreign relations, interior administration, the army, etc., and this conduces to clarity and method. If there are omissions or errors in the provincial estimates of receipts telegraphic instruc-

tions will be sent to the Provinces to make the necessary corrections, so that the data may be absolutely reliable. So also in the estimated expenditures, if there seem to be falsifications or extravagances, or other tampering with the sums involved, the ministries will be consulted as to their several requirements, and thus it may be hoped that waste of the nation's funds may be prevented.

The nation's total estimated income for the fourth year of Hsuan-t'ung is 233,956,655 taels; as compared with the nation's income for the third year of Hsuan-t'ung it is 296,962,722 taels.

The difference between the two in favor of the present year (i. e., third year) is to be accounted for by the intercalary month, which would dispose of about 10,000,000 taels; by the cutting out of the income accruing from the four branches of the ministry of posts and communications (i. e., railways, steamship lines, telegraphs, and telephones, and postal service), which have been treated of separately, which amount to about 40,000,000 taels; and by the loss due to noncollection of the opium tax and gambling licenses, amounting to more than 10,000,000 taels. In the fourth year, moreover, there will be deflected from the national budget and allocated for unusual local uses, 25,955,875 taels. When summarized, the result shows a gain rather than a decrease. This completes a summary of the year's income of the Government.

The total Government's expenditures for the fourth year of Hsuan-t'ung is put at 218,919,590 taels. Although this figure exhibits an increase of expenditures, as compared with the total expenditures approved by the Tzu Cheng Yuan for the third year, yet there is still a surplus of revenue over expenditure of 15,037,065 taels. But owing to the fact that some sources of income are now reserved from local use there will exist local deficits which must be met by a grant of 12,654,815 taels. And since circumstances may require it, an additional surplus to provide for unexpected contingencies must be provided for of 6,000,000 taels. But taking these two in conjunction the nation will not have a deficit of more than 3,617,750 taels.

This completes a summary of the year's expenditures.

(The remainder of the memorial is taken up with theorising and moralising.)

GOLD SYNOPSIS OF NATIONAL BUDGET FOR THE FOURTH YEAR OF HSUAN-T'UNG.

[Rate taken at $0.61 United States gold per Kuping tael.]

Estimated income for the third year	[1] $181,147,260.42
Estimated income for the fourth year	142,713,559.55
Decrease of revenue	38,433,700.87
(Explained as follows:)	
Funds now paid to the ministry of posts and communications	24,400,000.00
Loss due to noncollection of opium tax and gambling licenses	6,100,000.00
Deflected from national income and allocated to local uses in the fourth year	15,833,083.75
Total	46,333,083.75
Estimated Government expenditures	133,540,949.90
Surplus of revenue over expenditures	9,172,609.65
Local deficits to be met by Government grants in aid	7,719,437.15
Additional surplus (reserve) required to meet unexpected contingencies	3,660,000.00
Estimated maximum deficit	2,206,827.50

[1] When the budget for the third year of Hsuan-t'ung was translated (see legation's dispatch No. 202, Mar. 11, 1911) the rate was $0.645 and, reckoned at $0.65, the estimated income for that year was $193,025,739.31, or, in other words, the Government has lost gold purchasing power in respect of this amount to the extent of $1,878,508.89 United States gold.

COLOMBIA.

BOGOTA, COLOMBIA, S. A., *February 6, 1912.*

1. No.
2. No.
3. In each department.
4. By Congress.
5. They are all included in the budget except those which are called "creditos extraordinarios" or additional appropriations which are voted by the executive power, but must be afterwards sanctioned by Congress.
6. Answered in No. 5.
7. They are considered by separate committees named by Congress, but are definitely approved by Congress itself.
8. By the head of each department of the executive power or proposed by any member of the House.
9. By the executive power.
10. Through the head of each department or through any of the members of Congress.
11. They are generally considered by the council of ministers.
12. No special form used. It is generally presented as a bill to be discussed.
13. Information is found in the report which each department sends to Congress.
14. Always in the proposed budget that the executive power submits to Congress for approval.
15. All go in the general form.
16. Yes.
17. None; they are read three times: First time not discussed; second time discussed; third time approved or disapproved.
18. Full liberty to amend or criticize.
19. The published reports of each department which take the name of the respective department.
20. All expenditures must be approved of and figure in the budget of each year.
21. They are passed as a part of the budget.
22. They are passed separately.
23. The expenditure is made under executive decrees which must be approved by Congress in its next session.
24. If omitted by error or lack of time the executive power, by special decree, may maintain the appropriation according to the last year's budget, but if omitted by special wish of Congress the said appropriation is considered null.

CUBA.

HABANA, *February 7, 1912.*

1. The budget for the ensuing fiscal year (July 1 to June 30, inclusive) must be sent to the Congress by the first Monday in November, and Congress must take action upon it by June 30 following. In case of failure to pass the budget by the latter date the one then in force is by executive decree extended for one year. Such a case arose in 1911, when, Congress having failed to act upon the budget for 1911–12, the President issued a decree on the night of June 30, 1911, continuing the 1910–11 budget in force.
2. No money covered into the treasury may be expended without due appropriation by Congress.
3. Individual appropriation bills, as distinguished from the annual budget, ordinarily originate in either house of the Congress. In Cuban parliamentary procedure a presidential message recommending specific legislation is considered a bill, and hence appropriation bills often originate in this way.
4. Appropriation bills are enacted by the concurrent vote of both houses of Congress and sanctioned by the President, in whom the power of veto is vested.

5. All appropriations for ordinary expenditures are considered at one time as a budget. Deficiency and extraordinary appropriations are subsequently made in independent acts.

7. Appropriation bills are referred to the appropriate committee or committees of the house in which introduced, according to the nature of the contemplated expenditure. When reported out of committee the bill is placed on the calendar and is in due course put to a vote, with or without discussion as the house may choose.

8. By the heads of executive departments.

9. The budget is drafted by the secretary of the treasury from estimates furnished by the respective departmental heads.

10. Requests for isolated appropriations are brought before Congress either through the President in the form of a special message or through friendly legislators.

11. The relative needs of the respective departments are discussed at special or informal meetings of the cabinet, and the individual estimates of the departmental heads are cut down so that the total shall not exceed a given amount, which usually approximates the estimated revenue.

12. See proposed budget (estimates) for 1912–13 herewith.

13. In his message submitting the estimates the President briefly discusses or explains any general item that differs materially from similar items in the last preceding budget. It is not the practice to show in collateral columns estimated or actual expenditures for a past period and proposed appropriations for a current (ensuing) period. No detailed figures of actual expenditures are published; such figures can ordinarily be had only by resolution of a house of Congress directing the President to furnish them.

14. The budget contains estimates of both receipts and expenditures.

15. Large public improvements and other capital expenditures are almost invariably the subject of special acts. Recurrent annual expenditures for purposes previously the subject of such an act are carried in successive budgets.

16. No.

17. See answer to question 7.

18. The same as in respect of any proposed legislation; the discussion of financial bills is often lengthy and affords opposition members an opportunity to criticize extravagance or misdeeds of the administration. The discussion of individual items or heads of the budget is ordinarily limited by resolution of the house in which it is being considered.

19. None.

20. Provision for the payment of interest and other charges on the funded public debt, and for the pay of Congress and of the judiciary, must under the Constitution be included in a so-called "fixed budget," the items of which are recurrent until specifically amended. All other expenses of the Government are subject to annual appropriation, but become recurrent when Congress fails to enact a new budget.

21. All taxes or imposts are permanent until specifically repealed. New revenue measures are not considered in connection with the annual budget. The estimates of revenue carried in the budget have no bearing whatever upon the amount of revenue; they purport merely to show what existing imposts may be expected to yield during the fiscal year and to convince Congress that the proposed expenditures do not exceed the expected income.

22. The Cuban Congress has never authorized but one loan, and that was done in a separate act quite independent and apart from the discussion or passing of the ordinary budget.

23. A general deficit could not be remedied save by act of Congress, but as Congress is in session the greater part of each year, and recesses are generally of short duration, such a deficit could be readily tided over. Partial or departmental deficits may be met by the transfer of unexpended credits by executive decree—a remedy that is frequently resorted to.

24. Government support necessarily ceases until an appropriation is made, and if the institution can not get along in the meantime without Government support it goes out of existence.

DENMARK.

MARCH, 1912.

The fiscal year is reckoned from the 1st of April to the 31st of March. The budget bill contains a résumé of the income and expenses of the State (par. 48, Const.), not only public grants which properly belong to the budget bill, but also such grants as are supported by other laws. The draft for the budget bill and extra taxation bill shall be submitted to exactly the same treatment as other bills which are to become law. Thus the draft of the bill shall be first treated by the State council (cabinet). (See Const., par. 1616.) It is then presented to Rigsdag, and in this connection it shall be noticed that a draft for a budget bill shall be first presented in the Folketing at every regular session of the Rigsdag, which opens the first Monday in October, immediately after the opening session. (See par. 48, Const.) After having been submitted three times in each chamber to this treatment (see par. 52–53, Const.) the draft of the bill is returned to the cabinet and is confirmed in an ensuing meeting of the cabinet, after which it is promulgated as law.

1. The budget bill shall be passed and confirmed by the King prior to the first day in the fiscal year of which it is to be enforced. If it is impossible to accomplish this an intermediate budget law shall be passed and promulgated for a short period of time until the regular budget law is ready for promulgation (see the annexed copy of draft for a temporary budget law for the fiscal year 1908–9).

2. The general rule is that no money may be expended from the treasury without appropriation by means of a budget law (budget law proper or extra taxation law). If no such appropriation exists, an expense which is considered absolutely necessary may be borne on account of a future appropriation or an extra taxation law, by means of an explanation inserted in the treasury accounts.

3. The drafts of budget bills and extra taxation bills are prepared in the respective governmental departments, whose propositions are submitted to the department of finance, where they are collected and put in the form of a draft for a bill and furnished with appropriate remarks. This draft is then presented by the minister of finance to the Rigsdad, after first having been submitted to the approval of the cabinet. (See par. 15, Const.)

4. Every law bill (also law bills for extra taxation) must, in order to become law, be deliberated upon three times in each of the two chambers of the Rigsdag (see pars. 29, 52, 53 Const.), after which it is confirmed by the King and the cabinet at a cabinet meeting.

5, 6, and 7. The budget for the fiscal year is comprised in the budget law (Finansloven), together with the extra taxation law appertaining thereto. These are deliberated upon in the two chambers of the Rigsdag in the same manner as any other bill. Every bill which is being deliberated upon in a chamber of the Rigsdag may be referred to a committee (see the annexed publication Bestenelser angaaende Forrettningserdenen i Tingene—Regulations in regard to the order of work in both chambers, pars. 8 and 9). As a rule, appropriation bills are referred to a committee after the first hearing in either chamber.

8 and 9. See No. 3 above.

10. Through (*a*) the cabinet, (*b*) the appropriating Rigsdag committee, and (*c*) the respective members of the Folkething and Landsthing. (See par. 44 Const., and Order of Procedure for the two chambers.)

11. According to paragraph 16 of the constitution all laws or bills must first be deliberated upon in the cabinet before going to the Rigsdag (see No. 3 above).

12. A copy of the bill for the budget of the fiscal year 1912–13 is annexed, together with the remarks elaborated according to the new budget form.

13. See annexed copy of Amaerkinger til Forslag for Finan slov for Finansaaret 1912–13 (remarks on the bill for the budget law for fiscal year 1912–13). Simultaneously with the preeentation to the Rigsdag of the budget bill for the coming fiscal year, the treasury accounts for the past fiscal fiscal year are also presented to the Rigsdag.

14. See No. 12.

15. No.

16. These questions, like all others, may be taken up at the first hearing of the budget bill, but otherwise bills in regard to government loans are independent of the budget bill.

17, 18, and 19. See annexed "Bestemmelser vedrrende Forretningsorden i Tingene, IV." (Regulations in regard to the Order of Procedure in both Chambers, IV.) On the first hearing of a bill it is generally criticized. At the second hearing each member has the privilege of proposing amendments. At the third hearing amendments may only be proposed by members of the budget committee, by the minister of finance, or by certain numbers of members of the Chambers collectively. (In the Folketing, 15; in the Landsting, 8. "See Folketingets Forretningsorden, par. 12 to 14, 16 to 23; Landstingets Forretningsorden, par. 24 f. g.") As a basis for individual consideration of financial matters the members have in hand the very exhaustive remarks on the budget bill, the treasury accounts for the past fiscal year and the auditor's remarks on the same. This is the real basis, but besides this the Rigsdag receives annual reports from a great number of associations and institutions entirely or partially supported by state subsidies—for instance, insane asylums, prisons, reform schools, etc. Furthermore, most of the questions for the treatment of which commissions are appointed are also at least partially of a financial nature. The reports of the commissions are distributed among the members and form a basis for the eventual decision in regard to the granting of the appropriation.

20. In this respect attention should be paid to the division of the budget bill between ordinary and extraordinary expenditures. As a rule the former refer to standing or retroactive items and the latter chiefly to items once for all, or for a shorter period of time.

21. Revenue measures are not passed as a part of the budget but are separately considered and passed; however, as the budget bill with its appertaining extra taxation bill shall contain all expenditures as well as incomes, the incomes established by income law must be included in a budget bill or extra taxation bill.

22. See No. 16.

23. Necessary and urgent expenditures for which there is no appropriation may be met while awaiting an appropriation by means of an explanation appended to the treasury account (see 2 above) and according to paragraph 25 of the constitution, the king may, in very urgent cases, when the Rigsdag is not in session, issue a temporary law in conformity with the constitution, which law must always be submitted for enactment at the following session of the Rigsdag.

24. They will then get no state subsidy.

Republic of Ecuador.

Quito, *March 16, 1912.*

1. The date for the presentation of the national budget bill is determined by article 96 of the constitution of the Republic and the seventh paragraph of article 3 of the finance law (Ley Organica de Hacienda), and must be within the first six days after the inauguration of Congress.

2. Article 19 of our constitution and article 11 of the finance law prohibit disbursements not provided for by the budget; with the exception of these, which, being ordered by some legislative decree, do not appear in said budget.

3. In the department of finance, as prescribed by article 96 of our constitution and the seventh paragraph of article 3 of the finance law.

4. It pertains to the National Congress to approve and decree the law of expenditure (budget) in accordance with the seventh paragraph of article 56 of our constitution, and to the minister of finance it belongs to order its disbursement, as prescribed in article 10 of the finance law.

5. Yes; all the items of the expenditure form only one budget, with the exception of the expenses, posts, or positions, which, being created by legislative decrees, do not figure in said law, and which may be organized and regulated by the Executive, in accordance with the provisions of article 80, paragraphs 1 and 2, of the constitution of the Republic, and which form a special and independent budget charged to the account of extraordinary expenses, since there are no amounts voted for them in the law of expenditure (budget).

6. All the expenses provided for in the budget issued for each financial year, except the expenses indicated in my foregoing answer.

7. In conformity with our constitution, the Congress of the Republic is divided into two chambers, called the senate chamber and the chamber of deputies; but in accordance with the provisions of article 56, paragraph seventh, of said constitution they meet in joint Congress for the deliberations respecting the budget, which is approved in three discussions, one by one on three different days. In order that any suggestions of the members of Congress may be accepted or rejected, a committee chosen from among them is appointed, consisting of three senators and three deputies, to devote their attention in a special manner to the study of the budget bill, which is, as I have already said, presented by the minister of finance, and which must be in accordance both with the legislative orders previously given and the necessities which arise each year in the public administration.

8. The estimates are prepared in the ministry of finance, in agreement with the other ministers and the governors of Provinces.

9. As I have already explained, the ministry forms the national budget bill in conformity with the provincial estimates remitted by each governor as president of the finance board (junta de hacienda), whose duty it is to form said estimates in conformity with article 107, 7th ettribution, of the finance law.

10. Through the minister of finance, who remits them to the secretary of the Congress, so that he in his turn may read the respective original to Congress, and the latter thus take knowledge thereof.

11. After the original of the budget bill has been made out, it is submitted to the President of the Republic, so that he as the head of the public administration may make the observations he deems fit and necessary. The other ministers (except the minister of finance) have no part in the formation of said bill, since there is no provision to that effect in any of the articles of the laws quoted in my third answer; but nevertheless any of the ministers of the other portfolios may make suggestions advantageous to the public administration.

12. Every bill must be presented in autograph; therefore the original of the budget bill is submitted in manuscript to the Congress of the Republic through the medium of the secretary, bearing on its title page, more or less, the following inscription: "Budget bill of the income and expenditure of the nation for the year ———, which the minister of finance presents to the Congress of the year ———." (A printed original is inclosed.)

13. To give a better idea of the formation of the national budget bill, there remitted to Congress, the general balance of the accounts of the ministry of finance, the tables showing the duties collected on importation, exportation, and the inland revenues of the Republic, and, furthermore, a comparative table of the expenditure called for by the public administration during the previous year, and that which serves as a basis for the formation of said bill.

14. Up to date the national revenues and expenditure are shown together in the same budget; their different items being distinguished only by the articles, which, in consecutive order, are numbered from one on.

15. For the expenses caused by the public administration, there are appropriated separately the respective amounts, and as many others for public works, public charity, public credit, etc.

16. The necessity for the issue of bonds to obtain any loan is deliberated and discussed separately and on different days by each one of the legislative chambers, and hence the national budget, which is discussed in the joint Congress, could hardly be taken into consideration at the same time.

17. Any bill whatsoever, in order to take legal effect, and consequently that it may be respected as such by all Ecuadorians, must be discussed in each one of the two chambers at three different sessions and on different days, and all the prescriptions contained in Chapter VIII, section 6, articles 57 to 79, of the constitution of the Republic, must be observed.

18. The attributions of the members of the legislature are subject to regulations made by each respective chamber; but when the budget is under discussion, any one of them may propose or request the reform of the items of the revenue and expenditure, and said indications are taken note of by the secretary of the legislature, in order that they may be taken into consideration at the next discussion dealing with the same bill.

19. Each one of the ministers, secretaries of state is obliged to present a detailed report respecting the transactions effected in his department, in obedience to the prescriptions of article 94 of our constitution; but in addition to this report, the minister of finance must present to congress for the study of the budget bill, the documents mentioned in my answer No. 13, all the ministers being also empowered to present to the legislature any bills or decrees they consider expedient, as provided in the last clause (of the first paragraph) of article 94 of the constitution of the Republic.

20. According to the latest budget in force, all the assignments recorded in it are temporary, since said law only stands for one year; but departing from the real meaning of it, there may be considered as temporary authorizations, the expenditure necessary to cancel one or more credits against the State, the conclusion of some monument or other public work, the amount required for the publication of didactic works or those of national importance; the other expenses of the public administration, such as the salaries of the employees, the maintenance of the army and navy, etc., may be considered as permanent authorizations.

21. First, a bill to impose a tax or contribution is discussed and approved by the congress, so that after being sanctioned by the executive it may become part of the revenues of the national budget.

22. I refer to my answer under No. 16.

23. Since in the national budget there should be complete equilibrium between the revenue and the expenditure, as prescribed by article 125 of our constitution, there can be no deficit, because the minister of finance must restrict himself to the provisions of the finance law, article 11, and to the budget itself, and furthermore to the constitution of the Republic itself, which in its nineteenth article prohibits the disbursements of greater amounts than those determined by the budget. Nevertheless, for any reason justified by the considerations of article 83 of the constitution the executive may contract a loan (fourth faculty of said art. 83) after due authorization from the council of state (pars. 7 and 8 of art. 98 of the constitution).

24. For the maintenance of said establishments the revenues of which are (not) appropriated in the budget, the executive provides them with the necessary amount, taking it from the amount appropriated for extraordinary expenses.

EGYPT.

CAIRO, EGYPT, *January 27, 1912.*

1. The budget is approved by the council of ministers and promulgated in the form of a khedivial decree before the 25th of December each year.

2. No money may be expended without appropriation.

3. The minister of finance.

4. By the committee of finance, composed of the minister of finance and four of the chief financial officials of the Government, and the council of ministers. The budget is moreover submitted to the Legislative Council for their opinion.

5. The appropriations for annual expenditure are considered at one time as a budget.

6. Nil.

7. The budget is considered and passed by the committee of finance and the council of ministers. It is also submitted to the Legislative Council for consideration before being finally passed by the council of ministers. The Legislative Council names a committee for its examination. The council of ministers is not bound to accept the recommendations of the Legislative Council.

8. Estimates are prepared by each individual department.

9. The departmental estimates are combined in one budget by the ministry of finance.

10. Requests for appropriations are submitted through the ministry of finance and the committee of finance.

11. Estimates for appropriation are examined in detail by the ministry of finance before being submitted.

12. Form attached.

13. Appropriations for current year are shown, together with the estimates for expenditures, but no figures of past expenditures are submitted.

14. Estimates of receipts are submitted with estimates of expenditure.

15. Separate estimates are made for current expenses and for capital outlay.

16. The need for bond issues is not considered with the budget.

17. The deliberations of the council of ministers are not governed by any formal rules of procedure.

The Legislative Council, to whom the budget is submitted for opinion, appoints a committee for its examination. The Legislative Council considers the report of the committee and communicates its views to the council of ministers by letter.

18. The rights of individual members have not hitherto been defined.

19. All reports made to the council of ministers are available for each member.

20. The following classes of expenditures are financed by recurrent appropriations: Civil list of His Highness the Khedive, salaries of regular staff and pay of army, pensions and indemnities, service of public debt, tribute, legal expenses, postage and telegrams, printing, rations and forage, renewals, rent; repairs and upkeep of buildings, canals, drains, railways, roads, etc.; stationery, stores (clothing, equipment, etc.), subventions and allowances, transport, water, and lighting.

The following are classed as nonrecurrent expenditure: All new works—such as bridges, buildings, roads, drainage, harbor and irrigation works, capital expenditure on railways, works of public utility in general—purchase of land, expenses in dealing with epidemics, census, special survey, and other scientific work.

21. Revenue measures are considered and passed separately from the budget.

22. Authorizations to borrow money are not considered with the budget.

23. The executive has the power of obtaining temporary accommodation, if required.

24. The financial support of the Government is withheld until funds have been voted by the committee of finance and the council of ministers.

The English Budget.

Formerly in Great Britain it was the duty of the lord high treasurer to "provide and take care of the King's profit." Since 1714 this high office has always been in commission. The treasury board, created by letters patent under the great seal, consists of the first lord, an office by custom assumed by the prime minister, the chancellor of the exchequer, and a varying number of junior lords. The treasury, however, is a board but in name. In practice it is a department presided over by a single head, the chancellor of the exchequer, who is in fact a finance minister, and in

that capacity is the author and framer of the budget. He is also the treasury's representative in Parliament.

Since the Parliament act of 1911, legislation having for its object the grant of public money or the imposition of taxes on the people has been entirely under the control of the House of Commons. Supply bills must now originate in the House of Commons. They are formulated in the Commons in committee of the whole house; they can no longer be amended by the lords; in fact, no longer need the concurrence of the second chamber before receiving royal assent.

Answer to interrogatory No. 10.—No petition for any sum relating to the public service nor any motion for a grant or charge upon the public revenue, whether payable out of the consolidated fund or out of moneys to be provided by Parliament, will be received or proceeded with unless recommended by the Crown; that is to say, that with the sole exception of the responsible advisers to the Crown, the ministers of State, no private member may propose that a certain sum be granted for a specific purpose.

The speech from the throne always contains a demand on Parliament for supply; and after the House of Commons has agreed on an address in answer, it decides to resolve on a certain day into committee of the whole house on supply and at another date into committee of the whole house on ways and means.

Since 1882 the rule has been that whenever supply is the order of the day the speaker leaves the chair without question put, except when the house first goes into committee on each of the three great groups of estimates—the army, navy, and civil services. On these occasions an amendment may be moved or question raised by any member relating to that particular group of estimates about to be considered, on the motion that the speaker do now leave the chair.

Answers to interrogatories Nos. 8 and 11.—Some months previous to the close of the financial year on March 31 the treasury had requested and received from the various Government departments, including the army and navy, separate estimates of the sums required by them for the coming year. This enables the chancellor to carefully examine and if necessary disapprove particular estimates. Should it be impossible for the chancellor and the chief of the department to agree, the matter may be referred to the prime minister, and ultimately to the decision of the cabinet. Questions of policy thus settled are subject also to treasury supervision in minor details. Moreover the sanction of the treasury must be obtained to the creation of any new post or increase of any salary in the civil service, or to any change in the method of expenditure indicated in the estimates. There has been, therefore, every check on extravagance in expenditure proposed by the several departments.

Answers to interrogatories Nos. 12, 13, 14, 15, and 18.—Army estimates and memorandum—navy estimates and statement—and civil service estimates: As soon as the committee of supply has been set up, estimates are submitted to its consideration by the ministers in charge of the army and navy services, such presentation to be made on the collective responsibility of the cabinet. An estimate for the civil services is submitted also. To facilitate inquiries complete statements are presented to each member of the House of Commons, showing the exact amount of money to be spent in every particular. Twenty days are allowed for the consideration of the estimates in committee on report, not counting any days when discussion has arisen on the question that the speaker leave the chair. On each of these days one or more votes are set down for discussion. The opposition is given an opportunity of raising questions on any point. The minister responsible for the estimate under consideration explains his policy and replies to criticism.

In practice there is not much inquiry into details, as it is understood that individual items have undergone the close scrutiny of the treasury. The time is taken up with the exposition and criticism of the policy of the various departments whose estimates come under consideration. At the end of every sitting the committee resolves "to report progress and ask leave to sit again." On the last day but one of the allotted days

every vote not taken is put by the chairman, is decided, and the resolution embodying the votes reported to the House. If an estimate is not voted at the close of a debate, it is voted automatically under the "guillotine" on the last allotted day. The committee of supply has thus determined the amount of the money to be granted to the Crown and designated those purposes for which it is voted.

Answer to interrogatory No. 20.—The revenues of the Kingdom arise from two sources—(1) taxation levied under permanent statutes, (2) taxation which is imposed annually. At least three-fourths of the whole yearly revenue is derived from the first class, such as the land tax, the excise, the stamp duties, and most of the taxes now in existence. Of the second class are the customs duty on tea and the income tax. The proceeds of all taxes are paid into the account of the consolidated fund of the United Kingdom, which is the Government account or balance at the Bank of England—or, in Ireland, at the Bank of Ireland. One-fourth of the total annual expenditure is made under express direction of acts of Parliament imposing a permanent charge on the consolidated fund to meet the management of and interest on the national debt, the repayment of capital, payments in aid of local taxation and expenses of the courts of justice, et cet. But no payments for the remaining three-fourths of the total expenditure, which includes interest on the unfunded debt, upkeeps of the army and navy, expenses of collecting the revenue, and cost of various civil services, can be made without the express authority of Parliament, given year by year. The expenditure of the country is, accordingly, divided into two classes, the first consisting of fixed charges on the consolidated fund, or "consolidated-fund services," the second consisting of yearly grants by Parliament in committee of supply, and therefore called "supply services."

Answer to interrogatory No. 9.—It is then the duty of Parliament to decide on the ways and means of furnishing the sums voted by supply. For this purpose the House of Commons resolves itself into a committee of ways and means, whose duty is twofold—to frame resolutions (1) for the employment of the consolidated fund to meet the needs of supply, and (2) for the replenishment of the fund when necessary by the imposition of taxation. It is before the committee in the discharge of the second of its duties that the chancellor of the exchequer makes a financial statement of the year in his budget speech. First he reports on the result of the collection of the taxes, expenditures, et cet., in the previous year, and states whether the result has been a deficit or a surplus, and if the latter, what amount has been used to reduce the national debt. He submits an itemized estimate of the cost to the country of the civil charges and also recapitulates the army and navy and civil-services estimates for the coming year.

Having stated the demand, the chancellor of the exchequer explains the proposed taxes which he estimates will be sufficient to supply the funds necessary to meet these expenses.

Estimates for revenue: Before making his report the chancellor of the exchequer has already obtained from the heads of the revenue department an estimate of the probable revenue for the coming year, based on the hypothesis that taxation will remain unchanged. If a surplus is expected, he will state what imposts should be abolished or reduced; if there is an estimated deficit, he will explain the increase in the old taxes or the new additional taxation he proposes to impose.

Financial statement: At the close of his statement the chancellor of the exchequer would move a resolution embodying one part of his proposals, and it would thereupon be competent for any member to criticise his statements and move an amendment to his motion; but should his proposals be generally approved, they would then be agreed to in committee and afterwards reported to the house.

Answers to interrogatories Nos. 3, 4, and 21.—Appropriation act and finance act: The resolutions of the committee—reported to the house at the close of each sitting as in committee of supply—reach their final result in two bills; an appropriation bill, which legalizes the employment of the consolidated fund to meet the needs of supply,

and a finance bill, which embodies the fresh taxation, or the freshly adjusted taxation of the year.

Answers to interrogatories Nos. 1, 5, 6, 7, 16, and 22.—Consolidated fund (1) act, consolidated fund (2) act, and treasury bills act, 1877: In order to get the supplies of the whole year into one bill, the House of Commons reserves the appropriation bill until the close of the session. But the financial year closes on the 31st of March, and money authorized by the last year's appropriation bill stops then, and as there will be money wanted for the army, navy, and civil service between the 1st of April and the passing of the appropriation act some four months later, it is usual to get some votes in supply for army and navy and a vote on account for all branches of the civil service. These votes are embodied in one or more acts, called ways and means or consolidated fund acts. They are, in fact, anticipatory to the final appropriation act into which they are embodied. The total expenditure authorized by a ways and means act never exceeds the total amounts already voted in committee of supply. Inasmuch as no disbursements can be made until the royal assent is given, these acts have special facilities for expeditious enactment by Parliament. By them the treasury is empowered (should the moneys in the consolidated fund prove insufficient for immediate needs) to borrow money from any person, by the issue of treasury bills or otherwise, on the security of the fund, to the amount necessary to provide the funds voted in committee of supply. The grants authorized in ways and means acts are enumerated and embodied at the end of the session, as has been mentioned above, into an appropriation bill, which insures that all the sums which have been voted in committee of supply shall be appropriated only to the several purposes for which they were specifically voted. In this way Parliament exercises complete supervision over all forms of expenditure. There are, in addition, many safeguards upon which Parliament may count as checks on expenditure.

First there must issue a royal order, reciting the grant and desiring the treasury to authorize the Bank of England to make the necessary payments. The order is under the sign manual and is countersigned by two lords of the treasury. The lords commissioners demand and receive from the comptroller and auditor general credit upon the exchequer account at the bank for sums required. The treasury thereupon from time to time directs the bank to transfer the sums specified in the royal order to the "supply account" of the paymaster general and to report such transfers to the comptroller and auditor general.

The respective departments are then informed that these sums have been placed to their account with the paymaster general. Thenceforth they are responsible for the proper disposition of these moneys. Their accounts, however, must in turn be submitted to the comptroller and auditor general.

This officer, who is appointed by letters patent, may not be a member of Parliament. He and his assistant hold office during good behavior, being removable by the King only upon address by both Houses of Parliament. Their salaries are charged on the consolidated fund, so that they do not come under the annual consideration of Parliament, and are consequently free from political influences.

The accounts of the financial year ending March 31 reach the comptroller and auditor general about the end of the following November. His report in three volumes, dealing respectively with the Army, Navy, and civil services, is laid before the House in February of the next year. The House in turn refers it to the public accounts committee, a standing committee. The committee's report is made to the House, and its recommendations are brought to the attention of the spending departments in the form of treasury minutes.

While it is true that money voted may only be applied to the specific purposes enumerated in the act, provision is made that, if necessity shall arise, the unexpended surpluses remaining from grants to the Army or Navy may be used by either service to meet a pressing need of some particular department in that service. Parliamentary sanction must be obtained for such disposal of surpluses at the earliest possible moment.

Answers to interrogatories Nos. 2 and 23.—Treasury chest fund act, 1877; treasury chest fund act, 1893: But when Parliament is not in session and there is no possibility of obtaining even the sanction of a vote in supply, not to mention the more precise authority of an appropriation act, funds for emergency needs are provided by the legislature, which has authorized the Government by permanent statutory powers to have recourse to a fund called the "treasury-chest fund," which by acts 56 and 57 (Vict. C. 18) is limited to a sum not less than £700,000 and not exceeding £1,000,000, as the treasury, by minute laid before Parliament, may from time to time divert. This fund may be used by the treasury as a banking fund for "making temporary advances for any public service," also the "civil-contingencies fund," limited to £120,000, created to defray new and unforeseen expenditures for civil services in the United Kingdom. These two funds are maintained at their statutory maximum, being repaid out of parliamentary votes passed in the ensuing year for the services in whose favor grants from these funds had been made.

Parliament act, 1911: Money bills, although they could not be amended, might formerly be rejected by the lords; but since the Parliament act of 1911 a bill sent up to the House of Lords one month before the end of a session, which, in the opinion of the speaker of the House of Commons is a money bill within the meaning of s. 1 (2) of the act, if not passed without amendment within one month after it is sent up will be presented for the royal assent and will become law, though the House of Lords have not consented to the bill.

The House of Lords is now no longer coordinate in legislation with the House of Commons. The latter possesses legislative sovereignty subject only to royal assent.

FRANCE.

[Answers not received from the State Department. The following is taken from Bodley's "France," Vol. II, p. 230.]

Delay is not the only evil which results from the time wasted in the investigations of the commission. Its members, each considering that he has a mandate to reform the department on which he reports, conceive that they are competent to modify the organic laws of the country by means of the budget. For example, the reporter on the ministry of justice may deem that the judges of the court of appeal are too numerous, so he writes an elaborate treatise in support of his idea, calculated to rank him as a great judicial reformer. Supposing his fellow commissioners accept his conclusions and recommend the suppression of the judgeships, they will be abolished by the effect of a line in the finance act, if the Chambers agree with that part of the report of the commission. French critics of this sweeping power admire the English system of "a two-fold budget, the one established in permanency, the other liable to annual discussion and modification"[1]—the charges laid by statute on our consolidated fund, including the civil list and the judges' salaries, not being annually voted, and not being liable to suppression without special legislation. It has been forcibly pointed out that the commission of the budget is competent to remodel the whole military system of France, as by suppressing the pay and maintenance of the troops in their third year in the ranks it could reduce the term of compulsory service from three to two years. As the Chamber accepts from the commission most of the articles of its budget, the controlling power of the Upper Chamber in financial matters, rarely though it is used, provides a certain check on the misuse of this power.

Another evil, which is in practice much more serious, is of contrary effect. The custom of increasing the estimates during their passage through the Chamber is not essentially a result of the refashioning of the budget by a commission, but the system undoubtedly is one of the chief causes of the improvident finance of the Third Republic. An irresponsible deputy, who makes of his report to the commission a manifesto displaying his genius for administration, finds it easier to advise expenditure than

[1] M. Jules Ferry: Senat, 20 Mars, 1885.

retrenchment. In the budget referred to, in which the commission recommended the abolition of certain judicial posts, it had at the same time increased the votes for other branches of the judicature; and the spectacle was witnessed, in the Chamber, of the reporter of the commission advocating an increase of expense in the maintenance of certain tribunals which the minister of justice, on behalf of his own department, declared was not necessary. Thus the reporter of the budget commission, though he assumes the powers of a chancellor of the exchequer, appreciates the tenor of his duties in a precisely opposite sense.

The suppression of parliamentary initiative in the opening of fresh credits would, it is argued, be a limitation of the rights of the sovereignty of the people, but, meanwhile, that specious theory is leading the public finances of France to a condition which would bring a less rich country and a less industrious nation to bankruptcy. Millions of the national wealth are thus squandered by each Parliament on the creation of superfluous posts in a land already overburdened with functionaries, and on public works designed only to advance the local popularity of their promoters. The majority offers no opposition, as deputies vote with reciprocal comity for one another's prodigalities. The Government makes little effort to restrain them, as ministerial responsibility before the electorate for extravagance is unknown in a parliament where the party system has no place and where half a dozen cabinets succeed one another between two general elections. The Senate, indeed, annually emits an academic groan over these practices, but rarely risks its calm by using its power of veto.

All the great native authorities on finance, of every shade of political opinion, from M. Leon Say to M. Paul Leroy-Beaulieu, have uttered the gravest notes of warning, and no words of an English statesman have been more often quoted of late years in France than those of Mr. Gladstone when he laid down, in 1866, the sound principle that the constitutional duty of a legislative chamber is not to augment but to decrease expenditure. It is not only economists brought up in the English school who have recognized the danger of the system in vogue. In 1881 French budgets, though only 10 years had passed since the levy of the crushing war indemnity, were models of economy compared with the swollen estimates of to-day, unprecedented in Europe in time of peace. Gambetta then, with singular foresight, anticipated the abuses which have expanded since his death, and in his project of revision proposed that to the Chamber of Deputies should be conceded the last words in parliamentary controversies on finance in consideration of its renouncing its power either to increase any estimate in the budget presented by the minister or to open any new credit. That privilege will last as long as the parliamentary system, of which, however, it may hasten the term, for, failing war or other extraparliamentary cause of revolution, the nation, with all its wealth, industry, and thrift, must one day seek relief from the ever-swelling burden laid on an unexpanding population.

GERMANY.

INTRODUCTORY.

The German budgets, for the most part, including those of the Empire and of Prussia, are gross, not net, budgets; that is, they show the entire revenue and expenditure of the various branches of the Government, including cost of administration, while net budgets show revenue less cost of administration and revenue along with the revenue which is bound up with it. In addition to tables comparing gross revenue and expenditure in the current and preceding years, during the last few years special tables accompany the imperial and Prussian budgets, estimating the net financial results of the principal branches of administration for the current financial year, as well as the final corresponding results for the year previous, with the surplus or deficit accruing.

In Germany the budgetary system is complicated by the manner in which the imperial budget and the budgets of 26 federated States (Bavaria, Saxony, Wurtem-

berg, Baden, Hesse, etc.) act and react on each other. There are many of these agents of action and reaction, if so they may be called; but the principal is what are known as the matricular contributions or advances made by the individual States, according to population (recently raised from, roughly, 8 cents to 16 cents per head), to meet deficits in the finances of the Empire. In 1879, with the introduction of the tariff system into Germany, it was foreseen that an increase of customs revenue would occur, and by the so-called Frankenstein clause, according to which any proceeds of the customs revenue and tobacco tax over 130,000,000 marks (roughly, $32,500,000) should be paid back as "assignments" to the individual States, a sort of compensation was created for the matricular contributions and the deprivation of certain rights of taxation in their own territories. Until 1892 the arrangement proved highly profitable to the individual States, the assignments surpassed the matricular contributions by nearly 500,000,000 marks (roughly, $125,000,000); but owing mainly to the development of imperial activities after that time the position became reversed, the assignments fell far below the contributions, and while the financial systems of the individual States were disorganized by uncertainty as to the prospective relations of the contributions and assignments, suffered successive deficits, and the imperial debt rose from 1,322,000,000 marks in 1893 to 3,500,000,000 in 1906. In that year the first modern attempt at financial reform was made by the Stengel law, which made certain changes in the assignment system and perpetuated the matricular system by striking from the constitution the words "so long as imperial taxes are not introduced"; but the law was only formal and opened no new sources of imperial revenue.

The second and latest effort at reform, which took place in 1909 and led to the break-up of the Conservative-Liberal bloc and the retirement of Chancellor Prince Bülow, who favored the inheritance tax the bloc rejected, laid fresh taxes, mostly indirect, amounting to 500,000,000 marks ($125,000,000, roughly), on the Empire, and caused a general dissatisfaction which probably had not a little to do with recent Socialist victories in the Reichstag elections.

In Germany, as in other constitutional countries, the right of voting supplies is a privilege of Parliament, which, while in England it is confined to the grant of new revenue and new expenditure, in Germany extends (with some exceptions) to all revenue and all expenditure. The consequence is that the German budgets are highly specialized, and as every kind of revenue and expenditure is shown, Parliament is able to exercise an unusually complete measure of control. At present the Imperial budget exhibits 1,700 "titles" and the Prussian budget 2,000, as against about 700 in France and Italy and about 300 in England. On the other hand, the right of voting supplies in Germany is theoretically restricted by the duty of granting supplies of an absolutely necessary kind, which the Government can not otherwise provide. In Prussia the constitution lays down that the right of supply, or rather of being supplied, endures to the Government until alteration by law, so that in case of a quarrel between Parliament and Government the latter can continue to raise legally established taxes, notwithstanding the want of parliamentary consent. Prince Bismarck took advantage of the fact during his nonparliamentary régime, from 1863 to 1866. In some of the German States, however, the right of annually refusing or sanctioning expenditure is practically unlimited.

As regards unification of the budget the practice differs in the Empire and in Prussia. Formerly in Germany estimates were not brought into a general budget as at present in the Empire and most of the States, but simply showed revenue and expenditure according to Provinces or income and expenditure of special undertakings, domains, forests, and the like; indeed, in a few smaller States the old patriarchal distinction between princely and State property and a court and State treasury still exists. The main difference between the budget system of the Empire and of Prussia is the treatment of the nonrecurring and extraordinary revenue and expenditure. The imperial

budget is divided into ordinary and extraordinary estimates (Etats), the former containing permanent and regularly recurring items and the latter nonrecurring and extraordinary items. The Prussian budget shows no extraordinary estimates, such as may be of any importance being dealt with in independent acts. Extraordinary revenue usually appears as such in the Prussian budget under the estimates of "general administration." Expenditure in this budget is divided into permanent and extraordinary or nonrecurring, the theory being that both classes of expenditure should be met out of current revenue and extraordinary revenue accruing from the sale of Government property, etc., not out of loans. If a loan is necessary as extraordinary revenue it appears in a separate supplementary estimate which is not included in the budget and requires special parliamentary sanction. The nonrecurring and extraordinary expenditures which appear in the Prussian budget correspond, generally speaking, with the nonrecurring and extraordinary expenditures carried in the ordinary budget of the Empire and met from imperial current, ordinary revenue. As it is the extraordinary estimates and special loan acts which contain almost all new fiscal demands they are, in Germany as in other countries, the chief matter of parliamentary discussion and strife.

Accounting is carried out in the Empire by the Rechnungshof (court of accounts) and in Prussia by the Oberrechnungskammer (upper chamber of accounts) both situated at Potsdam. The two institutions have a common president, but separate staffs, and they send traveling commissioners to the provincial and local subordinate offices in the Empire and in Prussia. The members have a judicial character, must not sit in parliament or hold any other office, and must not be nearly or distantly related to one another. The duty of these bodies is to test the constitutional and legal correctness of the financial system, and they are expressly authorized when revising the financial action of the Government to point out where changes are necessary or advisable. Control is exercised both before and after financial operations and extends not only to the budgets but to all dispositions of State property. The accounting in Prussia is regulated by a special law, but such is wanting in the case of the Empire.

There is no law determining the responsibility of financial authorities either in the Empire or in Prussia. In both the Crown has the right to dismiss summarily all ministers. The position of the secretary of state for the imperial treasury is stronger in Germany than is the corresponding position in the United States where the preparation of the budget, as well as its sanction, is intrusted to Congress. On the other hand, German financial authorities have not the same extensive powers with regard to the banks nor the same influence on the money market.

Finally, the German budget system has been criticized as not showing State profit and loss as in the case of commercial undertakings, but only the administration of State finances.

1. Yes, April 1, both in the Empire and in Prussia. In both the budget is for one year, April 1 to March 31. Previous to 1876 the fiscal year coincided with the calendar year. In some of the smaller German States the budget period varies from two to four years.

2. Generally speaking, no money may be expended from the treasury, in the Empire or in Prussia, without appropriation; that is, without parliamentary sanction. If, however, it becomes necessary to spend money for something the necessity for which arises after the budget has been drawn up and for which consequently the budget fails to provide, in such cases, in Prussia, money may be expended, but subsequent parliamentary sanction must be obtained. Such expenditures include items falling under no budgetary heading, excess budgetary expenditure, grants in aid, dotation (debt, etc.). Supplementary estimates are rare in Prussia.

In the Empire the practice of introducing supplementary estimates as the necessity arises, in preference to applying for parliamentary sanction subsequently to expenditure, is much more frequent. The sanction is sometimes asked for in the

shape of an "indemnity," which differs from the sanction in that it implies a recognition of the fact that the state of things it corrects was illegal or unconstitutional.

In Prussia there is a small fund of 1,000,000 marks (about $250,000) for "unforeseen expenditures" of all kinds, from which, however, no payment can be made without the consent of the Crown.

3. In the Empire in the different secretariats (departments); in Prussia in the different ministries. See further under reply to query 8.

4. In the Empire appropriation bills must be voted by the Bundesrat (Federal Council) as representing the various Kingdoms and States, and Reichstag (Imperial Parliament).

In Prussia they must be voted by the Herrenhaus (Upper Chamber) and Landtag (Lower Chamber). The former can only accept or reject the budget en bloc.

Before the appropriation bills forming the budget are submitted to the legislative bodies the imperial budget has been approved by the imperial chancellor and the Kaiser, and the Prussian budget by the Prussian cabinet of ministers (staatsministerium) and the King of Prussia.

In the Empire excess budgetary expenditure and extra-budgetary expenditures proposed in other secretariats (departments) require the approval of the secretary of the treasury, and in case of difference of opinion the chancellor decides. In Prussia such proposals are debated in the cabinet, but the finance minister is not bound by a majority vote of his colleagues. In Saxony the finance minister has a legal right of veto.

5. In the Empire and in Prussia appropriations are considered at one time as a budget. In Prussia expenditures to be met by loan do not appear in the budget, but are voted separately in a number of independent acts.

6. See reply to query No. 5; but in 1911 there were two supplementary estimates in the Empire, one dealing with mines and the other with railroads. There were none in Prussia.

7. Yes, in the form of supplementary estimates (Nachtragetats) both in the Empire and in Prussia.

In the Empire and in Prussia money bills are referred, after a general debate (first reading), in which, after special private party meetings, representatives of the various political parties deliver themselves regarding the general financial and political situation, to be so-called budget commission (committee) of the chamber. The budget committee of the Bundesrat is a standing committee. Budget committees deal with both revenue and expenditure and are composed in the Reichstag of representatives of the various parties according to the numerical strength of the parties; the larger the party the greater the number of its representatives. The practice has the advantage that the decisions of the committee usually determine the decision of the chamber as a whole, since the committee is the chamber in petto, while its drawback is that representatives are sometimes chosen on party grounds and not because of their financial knowledge. When the budget committee has finished its deliberations it reports orally, through a general and a special reporter, to the chamber. These oral statements give only a brief and limited exposé of the subject. They are not, as in France, written documents which frequently contain discussions and remarks of value on financial economy and administration. The second reading follows on the oral report of the budget committee and immediately after it the third reading in which doubtful points are disposed of. The bill as amended is then sent, in Prussia, to the upper chamber (Herrenhaus), where it is discussed and referred to a budget committee as was done in the lower chamber. In the Empire the order of proceeding is reversed, for the budget or special bill first goes to the Bundesrat (federal council), where it is considered and passed by the permanent budget committee and then to the Reichstag. In Prussia only the lower chamber can make or reject alterations in the bill, while the upper chamber must accept or reject it en bloc. The restriction is considered a griev-

ance by the upper chamber, which is thus often compelled to accept a measure in its entirety though desirous of seeing certain amendments (especially with regard to official posts) introduced, and its desire to possess an equal voice with the lower chamber is doubtless the chief reason why in Prussia loans are with few exceptions submitted in special bills and not included in the budget.

In principle, which holds good not only in the Empire and in Prussia, but in almost all German States, the practice of "tacking," that is of coupling money bills with fresh enactments, is constitutionally forbidden. If new sources of revenue have to be found, or an increase or alteration of existing sources has to be made, special enactments must be introduced. In these cases in Prussia the upper chamber (Herrenhaus) has the right to alter, not merely to accept or reject en bloc.

8. The material for appropriation bills originates in the first place with the local authorities as being best able to judge the extent and amount of prospective revenue and prospective expenditure. The provincial authorities, immediately above the local authorities, coordinate the results supplied by the local authorities and, having sifted and roughly classified them, particularly the part dealing with estimated expenditure, forward them to the appropriate ministry, where they are once more classified and tested. In most of the ministries this process is chiefly applied to estimates of expenditure, while revenue is in the Empire estimated by the imperial treasury, and in Prussia by the minister of finance. Only so far as individual administrations are subordinated to other ministries than the ministry of finance—for example, domains and forests to the ministry of agriculture, mines and salt pits to the ministry of commerce, railroads to the ministry of pubilc works, posts and telegraphs to the secretary of the imperial post office—do these central authorities, in conjunction with the minister of finance (in the Empire with the secretary of the imperial treasury), estimate revenue.

Inasmuch as estimates of expenditure of the different ministries (in the Empire, secretaries) are usually made in ignorance of the total amount at disposal for the services of the year concerned, their demands constantly exceed by hundreds of millions of marks the entire estimated revenue, and it is at this point that the finance minister (in the Empire, the secretary of the imperial treasury), who has a view of the whole financial situation and the revenue that may be anticipated, reduces the demands so as to produce a budget that will balance.

In Prussia the minister of finance has no formal right of veto in respect of proposals made by his colleagues, but in accordance with certain cabinet orders and imperial and royal decrees powers are given to him effectively to oppose immoderate claims. Consequently no extra budgetary expenditure or expenditure in excess of estimate can be made without the approval of the minister of finance.

Similar principles apply in the Empire, where the approval of the secretary of the treasury is required for expenditure in excess of estimate or for extra budgetary expenditure proposed by other departments; and in the event of a difference of opinion, the imperial chancellor, as fiscal head of the Empire, decides, though he has no constitutional means of enforcing the decision.

Naturally in a large number of cases the estimates of revenue, and in a still larger number the estimates of expenditures, are permanent or merely matters of accounting. Under the former are included taxes, the yield of which is fixed by law, while under the latter fall interest on debt, grants for special purposes, and other expenditures established by special enactment.

9. In the Empire by the secretary of the imperial treasury, in Prussia by the minister of finance.

10. In the Empire through the imperial chancellor, in Prussia through the finance minister.

11. See reply to query 8. The budgets when drawn up are laid before the Kaiser in audience by the imperial chancellor, who is also minister president of the Prussian cabinet.

12. Both in the Empire and in Prussia the estimates are submitted in the form of a general budget, consisting of a principal budget (Hauptetat) and ministerial (or department) budgets (Spezialetats), the former being simply a brief summary of the contents of the ministerial or departmental budgets, with the same titles and showing the total of the departmental budgets, so as to give a general idea of the financial situation.

In the imperial budget expenditure and revenue are shown horizontally, the expenditure being placed before revenue to indicate the fiscal principle that revenue must be raised to correspond to necessary expenditures. In the imperial departmental budgets the position of revenue and expenditure is reversed. In these the different sources of revenue—administrative, customs, monopolies, direct and indirect taxes, etc.—are shown in order, while expenditures on the civil list, on the army and navy, on debt services, pensions, and the cost of administration and tax collection being specifically shown.

The Prussian budget is, as regards revenue and expenditure, divided into three main parts, designated A, B, and C. Under A are placed the working administrations and the taxes, which are called "surplus administrations," as the revenue considerably exceeds the expenditure. Under C are grouped the administrative revenue and expenditures of the various ministries. These are known as "contribution administrations," since their revenues are inconsiderable and require contribution. Between A and C is B, showing notations (e. g., assignments of the proceeds of certain taxes to provincial or communal authorities) and "general finance administration," including the national debt, cost of parliament, contributions from the Empire, matricular contributions from Prussia to the Empire, allowances, and appanages.

The imperial budget scheme is different. Instead of A, B, C, numbers I, II, III, etc., are used in the ordinary budget to show expenditure for the Reichstag and imperial administrations, imperial debt, imperial account department, pension funds, invalid funds, and expenditure on post, telegraph and telephone, printing, and railway management. Revenue sources are similarly numbered and show income from taxation, working administrations, administrative funds, invalid funds, and finally the matricular contributions from the States to the Empire.

The imperial budget since 1889–90 is divided into ordinary and extraordinary, the former showing current revenue (including matricular contributions) and the latter extraordinary revenue, including loans. The expenditure of the ordinary budget is divided into current and nonrecurring items, and of the latter only those which, owing to their nature, must be met from extraordinary revenue, especially loans, appear as extraordinary. The principles according to which items are carried as ordinary or extraordinary are laid down in a series of parliamentary resolutions and Government edicts mutually agreed upon. The distinction usually depends on the nature, cost, and importance of the item in question.

The Prussian budget is simple and has no extraordinary "etat." Extraordinary revenue is annually so described and appears in the "Etat" of the general finance administration, while all expenditures are divided into first, permanent, and, second, nonrecurring and extraordinary, the principle being that permanent, nonrecurring, and extraordinary expenditures must all be met as far as possible out of current revenue, not loans. If a loan is necessary, it is designated a supplementary (deficit) loan under extraordinary revenue. Expenditures in Prussia which correspond to the extraordinary expenditures of the imperial budget, for which special loans have to be made, do not appear in the Prussian budget at all, but require special enactments sanctioning the loan, the sum yearly applied being shown as extraordinary expenditure only in the accounts.

FORM FOR ESTIMATES IN THE EMPIRE.

Expenditure:

A. Ordinary.

(a) Current expenditures.

I. Federal council (has no special Etat and appears in the Etat of the ministry of the interior.
II. Reichstag.
III. Chancellor and chancellerie.
IV. Foreign office. (State department.)
V. Department of the interior.
VI. Army (Bavaria has a separate military budget).
VII. Imperial military court.
VIII. Marine.
IX. Department of justice.
X. Financial department (including contributions to the States).
XI. Imperial railroads.
XII. Imperial debt.
XIII. Accounts department (at Potsdam).
XIV. General pension funds.
XV. Invalid funds.
XVI. Post, telegraph, and telephone.
XVII. Printing press.
XVIII. Railroad administration.

(b) Nonrecurring expenditures.

Distribution according to administrations as above, but not exactly in the same order. Also includes deficits of the year previous.

(c) Revenue.

I. Customs and taxes on consumption.
II. Stamp duties.
III. Post and telegraph (including telephone).
IV. Printing press.
V. Railroads.
VI. Imperial bank.
VII. Various administration revenues.
VIII. Invalid funds.
XI. Supplementary (deficit) from extraordinary budget.
X. Compensation funds (where revenue is not common to all the States).
IX. Matricular contributions.

B. Extraordinary.

Expenditures—

Departmental administrations as in A., with following additions; extraordinary expenditure like that for the expeditions to China and Africa, contributions to the nonrecurring expenditure of the ordinary Etat, etc.

Revenue—

Repayment of loan by colonial administration.
Profit of sale of Government land.
Repayment from Chinese Government.
Loans and sundry surpluses from previous years.

FORM FOR ESTIMATES IN PRUSSIA.

Revenue.

A. Domains, forests, direct and indirect taxes, lottery, Sechandlung (Government Bank for Prussia), mint, mines, and foundries, salt pits, railroads.

B. Dotations and general financial administration.

1. Dotation (including State loan administration and parliament).

2. General financial administration (including Imperial contributions to Prussia, extraordinary revenue, certain deficits, loans, etc.).

C. State administration revenue (including cabinet and subordinate offices, account department, foreign department, archives, etc., according to department).

Expenditures (permanent).

A. Domains, forests, etc., as under Revenue A.

B. Dotations and general financial administration, as under Revenue B.

C. Cabinet, etc., as in Revenue C. Further, nonrecurring and extraordinary expenditures according to departments (ministries).

13. The budgets in the Empire and in Prussia are accompanied by introductory statements dealing, paragraph by paragraph, with the estimates of the different branches of administration and explaining the causes of the surpluses and deficits. The last columns of the vertical scheme of the budgets are devoted to "Remarks" (in Prussia) and "Explanations" (in the Empire), both in the nature of "motives" and forming no part of the text of the budget bill. In addition various documents are published by the different departments at the time the budgets are submitted, but do not form part of the budgets, nor are they the subject of discussion in parliament.

14. Yes.

15. In the Empire, no; in Prussia funds for public improvements and other capital outlays are the subject of special enactment.

16. In the Empire, yes; in Prussia, where loans are not included in the budget, the necessity for them is considered and determined at the time the bills authorizing them are submitted to the legislature.

17. The formal procedure, constitution of budget committees, etc., has been described in reply to query 7.

The powers of the Legislature in Germany vary as to revenue and expenditure.

As regards revenue in the Empire and in Prussia once the revenue (taxes, customs, duties, etc.) is established by law, the legislature has no annually recurring right of refusal; existing taxes continue to be levied so long as they have not been abolished or altered by legislative enactment. In some German States, however, taxes, etc., not budgeted for can only be levied for definite periods—in Wurtemburg for 4, in Bavaria for 6, and in Saxony for 12 months. Consequently, in the Empire and in Prussia the grant of existing taxes and duties from year to year is not necessary. In both the grant is necessary with regard to amended and new taxes and with regard to loans. In the Empire the legislature (Bundesrat and Reichstag), in consultation with Government, annually fixes the matricular contributions according to expenditure necessities. The sale of State property requires the sanction of the legislature.

As regards expenditure there is no certainty, either in theory or practice, as to the right of Parliament to insert in the budget new expenditure not proposed by the Government or to increase expenditure already appearing there. If Parliament and Government agree, there is nothing further to be said. At present, both in the Empire and in Prussia, the practice is not to increase budget expenditure against the will of the Government; but where measures are proposed involving expenditure, present or future, to refer them to a committee on investigation. As a result, the activity of Parliament is confined to diminishing or striking out expenditures. In recent years Parliament struck out the Government proposals for the creation of a colonial secre-

taryship (subsequently passed), and as a rule exercises its veto in regard to new buildings and similar establishments. On the whole, the exercise of the right of refusal is comparatively rare and unimportant, both in the Empire and in Prussia.

18. In the Empire and in Prussia the individual member has a right to introduce any motion, and consequently motions dealing with finance. If his motion is to introduce a bill, he must be supported by the signatures of 15 other members. Motions are made on second reading. Criticism is limited only by the rules of procedure and is freely exercised during the debates on the estimates. If a member requires from the Government an answer to his criticism, he must introduce an interpellation, which, however, requires the support of 30 members. This can be done during third reading also. In the Prussian Legislature such interpellations must be answered and in the Reichstag, although not legally bound to do so, the Government in practice invariably does reply.

The exaggerated specialization of the budget estimates is said unduly to encourage discussion and dissertation in Parliament, and of recent years the rules of procedure have been modified, not altogether without success, with a view to lessening the stream of critical eloquence. The treatment of the budget in Parliament goes very thoroughly into detail, but is considered insufficiently effectual as a means of enlightening he public from the economic and financial standpoints.

In the Empire the Kaiser has no right of initiation, but only the Bundesrat and Reichstag. In a few of the smaller States the ruler alone has the right of initiation, while in some others certain matters are withdrawn from the initiating power of the legislature; in Bavaria, for example, certain clauses of the constitution, in Wurtemburg, bills proposing new taxes or the issue of loans.

19. The submission of the budget to the legislature, in the Empire and in Prussia, is accompanied by a memorandum (Denkschrift) dealing with each of the estimates; and when the budget is being considered in budget committee ministerial exposés (Immediatberichts), drawn up by the minister to accompany certain estimates, are laid before the committee along with such other information as the committee may call for. Each set of estimates, moreover, is accompanied by a column of "remarks" (Erläuterungen) explaining, if necessary, the various items.

20. A distinction between permanent and recurrent appropriations and annual or nonrecurring appropriations is not a feature of the German budgets. Nothing in the German budget system corresponds to the permanently financed consolidated fund in England or the funds for the payment of interest on State loans and the court establishment in Russia. In Prussia, where the projects are of sufficient costliness and magnitude, nonrecurring expenditures are financed by special acts. Such projects are large public works, railroads, canals, etc., the cost of which is met by loan. Quite small undertakings are dealt with in the ordinary part of the budget. In the Empire the assignment of expenditure to recurrent and nonrecurrent outlay is left to the decision of the branch administrations. The expenditures chiefly concerned are those on the purchase, alteration, and repair of buildings, connected with the State administration of railways, post and telegraph, naval docks, etc. When the expenditure for these purposes does not exceed 100,000 marks (roughly $25,000), it is met from current revenue. Where more than this sum is required the item figures in the extraordinary budget, which is chiefly financed by loan. The official memoranda (Denkschriften) of 1901 and 1907 classify the expenditures which may be financed in this way. In Prussia, generally speaking, only expenditures of a productive character are financed by loan.

21. New duties and taxes can only be separately granted in the Empire and in Prussia.

22. Bond issues for funded debt are passed at the same time as the budget is passed, while the manner and time of issue is left to the treasury; other loans separately. In Prussia loan issues do not appear in the budget and are passed in separate enactments.

23. The issue of treasury bonds discountable by the Imperial Bank (Reichsbank), in the empire, and through the Seehandlung (Bank of Prussia), in Prussia. The amount issued may not legally exceed 450,000,000 marks (about $112,500,000).

24. The Government has the right and is bound to continue its support whether the budget has been sanctioned or not, or in case the budget has not been passed at the proper time. During the years 1863 to 1866 Bismarck carried on the Government without a regular budget but in that year was "indemnified" by a vote of Parliament.

ADDENDUM.

In the course of his statement introducing the imperial budget for 1912, Secretary of the Imperial Treasury Wermuth said that in 1872 the empire's expenditure budget amounted to 450,000,000 marks (roughly $112,500,000), and, according to the present year's estimates, to 2,819,000,000 marks (roughly $704,750,000). There was no loan budget in 1872; on the contrary, a sum of 10,500,000 marks (roughly $2,625,000) was available after the amortization of a previous loan.

Of the present year's expenditure, 2,275,000,000 marks (roughly $568,750,000) fall under permanent or current expenditure, 410,000,000 marks (roughly $102,500,000) under ordinary nonrecurring expenditure, and 134,000,000 marks (about $33,500,000) under extraordinary nonrecurring expenditure.

Loans apart, about one-third of the whole expenditure falls under army, and one-sixth under navy, while post and railways together account for a further third. Interest on loans accounts for 185,000,000 marks (roughly $46,250,000).

Of the total revenue, customs and taxes together account for 1,594,000,000 marks (roughly $398,500,000); post for 781,000,000 marks (roughly $195,250,000), with a surplus of 89,000,000 marks (roughly $22,250,000); railways for 139,000,000 marks (roughly $34,750,000); and the matricular contributions for 270,000,000 marks (roughly $67,500,000).

Telephone expenditure amounted to 1,700,000,000 marks (roughly $425,000,000).

Small loans began to be made in 1887, larger loans from that on to 1894, and in 1900 the State debt was over 2,000,000 marks ($500,000). Since then until 1909 State loans were made to the amount of 270,000,000 marks (roughly $67,500,000). Of the latter sum 14 per cent fell to productive expenditure, the remaining 86 per cent being contributions from the extraordinary budget to the ordinary budget.

Since 1909 loans have been less frequently made as the mistake of transferring the cost of expenditure, especially military and naval expenditure in time of peace, to future generations was better recognized.

Loans for 1912 amount only to 44,000,000 marks (roughly $11,000,000). The annual sum of 42,000,000 marks (roughly $10,500,000) for the Kaiser Wilhelm Canal, for example, appears this year in the ordinary, not the extraordinary, budget.

The present estimates show excess expenditure of 140,600,000 marks (roughly $36,650,000), but after various considerations have been made the excess ordinary expenditure may be estimated at 57,500,000 marks (roughly $14,375,000).

GREECE.

1. The Greek fiscal year ends June 30. The budget must be voted at a session of the chamber held during the calendar year at a date earlier than the beginning of the fiscal year. According to the constitution (article 60) the budget must be submitted to the chamber within two months from the opening of the session, which customarily begins in November.

2. In case of urgency, and upon recommendation of the ministers, the King, by royal decree, may sanction the expenditure of money not specifically appropriated by the chamber.

3. The Greek Parliament is a single-chambered body.

4. Appropriation bills are voted by the chamber and approved by the King. In Greece the royal approval is a mere formality.

5. The budget supposedly contains all the appropriations contemplated for the year, though special or supplementary budgets are sometimes used to correct errors or omissions in the annual budget or to meet unforeseen contingencies.

6. No special budgets have been voted during the last fiscal year.

7. All appropriation measures originate with the minister of finance. They are submitted and explained by him and are referred to a special committee appointed by the chamber (theoretically by election, really appointed by the president of the chamber). This committee reports the measure with such amendments as it deems proper. The committee gives no hearings, as under our congressional practice.

8. Estimates are prepared by the several ministries for their own needs. These estimates are sent to the accounting bureau of the ministry of finance, where the budget is drafted. The cabinet passes upon the budget as a whole before it is submitted to the chamber.

9. See No. 8.

10. Requests for appropriations, like all other legislation, are submitted to the chamber by ministers of the Crown only.

11. The sovereign has little, if any, prior knowledge of estimates for appropriations. The cabinet controls this. See No. 8.

12. Estimates are submitted in budget form. The budget is first printed as "estimates." Its final printed form differs from the original only as the items may have been changed by the chamber.

13. The budget, when submitted to the chamber, is accompanied by a written explanatory preface in which the minister of finance sets forth the actual fiscal appropriations of the past year.

14. Yes.

15. Separate items of estimate are made for current expenses in detail. Public improvements are always provided for separately.

16. The budget having been submitted, generally with a brief expository speech by the minister, is sent to a special committee. (See No. 7.) This committee having reported the budget, with or without amendment, it is subject to discussion and possible amendment. Only one reading is required for the budget, but each article must be voted on separately, and a record vote is required on the total estimates for each ministry.

18. Individuals members have full liberty of criticism and may offer amendments to the budget.

19. There is a so-called "balance sheet" for each ministry, which is submitted to the committee and to the chamber when the budget is considered.

20. All expenditures are provided for annually.

21. Revenue measures are not part of the budget. They are often submitted to the budget, however.

22. Bond issues and other loans measures have separate consideration.

23. If there are available funds in the treasury a deficit occurring during a recess of the chamber may be met by royal decree, advised by the ministers, and authorizing the use of unexpended moneys. Legislative sanction for such procedure is sought at the chamber's next session.

24. No such instance comes to mind; but in such case it is probable that the procedure, as in No. 23, would be followed.

With the budget goes a "nomoskedion" or projet de loi, which authorizes the appropriations as itemized in the budget. It is this measure which is voted upon by articles. See No. 17.

HUNGARY.

VIENNA, *February 29, 1912.*

1. No such date is fixed, but the Government is obliged by law to introduce the estimates for the ensuing year at such a period of the year that sufficient time is left for the discussion and passing of the budget.

2. No expenditure may be made from the treasury without appropriation. There have been instances, however, when neither the budget nor an indemnity bill was passed in time, and in such cases the Government has made such disbursements as were indispensable for the maintenance of normal conditions and for which it had to assume responsibility.

3. In the royal Hungarian minister of finance.

4. Appropriation bills must be voted by the House of Representatives and the House of Magnates. Furtherwise, they must be sanctioned by the King and finally promulgated by the proper officials in the Országos Torvénytár (Corpus Juris, Landesgesetzsammlung), an official gazette edited by the minister of the interior for this purpose.

5. All appropriations are considered by Parliament at one time as a budget, and not in parts.

6. See No. 5.

7. The budget (see inclosure A) is introduced in the House of Representatives by the minister of finance and is first discussed in the committee of finance. The committee of finance has a chairman who holds office during the whole session, and reporters, appointed for each financial bill which comes under the consideration of the committee.

If a majority of the committee approves the estimates, the reporter delivers a verbal and written report of it (see inclosure B) to the House of Representatives and suggests that the budget be passed.

When the House of Representatives has voted the estimates, the minister of finance introduces the "appropriation bill" (see inclosure C), empowering the Government to make the expenditures specified in the estimates. This bill is similarly referred to the committee of finance for discussion and, if voted, submitted with its decision (see inclosure D) to the House of Representatives in full session for consideration and enactment.

The House of Magnates considers the appropriation bill only—the estimates are not discussed there. The procedure in this House is similar to that in the Lower House. (See inclosure E.)

It is interesting to note that the power of the House of Magnates is limited in respect to the discussion of the budget, which constitutes some similarity between this chamber and the House of Lords in England.

8. Estimates for appropriation are prepared by the chiefs of each ministry in cooperation with the minister of finance.

9. The ministry of finance has to put into the form of a budget the estimates prepared by the heads of the various departments.

10. Through the minister of finance.

11. The estimates are discussed in the cabinet council before being introduced in the House of Representatives.

12. The estimates have an established form and consist of ordinary and extraordinary expenditures and revenues. Both order of expenditures are specified under various headings, each having its divisions and subdivisions.

The ordinary estimates consist of items which are recurring every year and are for the maintenance and support of the institutions of the Government and the ordinary revenues of the State.

The extraordinary estimates again comprise items which are nonrecurrent or occur during a couple of years only, like investments and transition items and receipts from loans, etc.

13. Every item in the estimates is compared with the corresponding figure of the preceding year, and any increase or decrease appearing there is accounted for in the explanation, called "motivation," which accompanies the estimates of each ministry.

14. Estimates of revenue and receipts are submitted together with estimates of expenditures.

15. Yes; as it was indicated above, estimates for current expenses are separate from expenses for occasional outlays.

16. In former times a special bill used to be introduced by the Government and considered by Parliament independently from the budget, authorizing it to issue bonds, borrow money, etc. During more recent years, however, this practice has been altered, and such bills are now introduced simultaneously with the budget wherein the money realized by such operations figures both as a receipt and as an expenditure.

17. The procedure in regard to financial bills is exactly the same as observed regarding the budget. They have to be discussed first in the committee of finance and thereafter in full session of the House of Representatives, and if voted and having been read three times, they are sent to the House of Magnates for consideration. This House follows much the same course in discussing a financial bill which is observed by the House of Representatives, and upon its passage it is returned to the House of Representatives, which refers the bill to the prime minister with the request to obtain the sanction of the King thereto.

18. Every member of the House of Representatives has the right to criticize the estimates first in a general way and again when its details are under discussion; further, to bring in a resolution that certain items of the estimates should be altered or canceled.

The same right can be exercised by them when the appropriation bill is being discussed.

Members of the House of Magnates possess the same rights in regard to the discussion of the appropriation bill.

19. (*a*) Quarterly report of the comptroller's office concerning expenditures made, but not provided for in the estimates. (*b*) The final figures on the actual receipts of, and expenditures made by, the treasury, accompanied by a report of the comptroller's office. (*c*) The annual report of the Government on the condition of public affairs in all branches of governmental activity, accompanied by statistical figures.

20. This question has been replied to under question No. 12.

21. Revenue measures are not passed in connection with the estimates. The appropriation bill, which incorporates the estimates, authorizes the Government to levy taxes as provided for in the tax laws, which are independent from the estimates.

Certain amendments to the revenue laws may, however, be made through the appropriation bill, but these must not impinge upon the principles of the revenue law concerned, and are valid only for one year.

22. See reply to question No. 16.

23. If the treasury has to meet obligations—for which no provisions were made in the budget—at a time when Parliament is not in session, the cabinet-council may decide to use the money at its disposal for making those unexpected payments, pending the approval of Parliament.

A deficit—i. e., an excess of expenditures over receipts—shows itself only when accounts are finally settled.

24. In a case like that described in question No. 24, the Government is, strictly taken, neither allowed nor obliged to make any payments to the institutions maintained or supported by it.

Considering, however, that such a practice of the Government would lead to a real national calamity, the Government, during the so-called "ex lex" period, does not fail to meet her usual obligations pending the approval of Parliament, but refrains from collecting taxes.

ITALY.

1. The budget must be voted before June 30.

2. No sum can be expended from the treasury without appropriation.

The Government, however, has at its disposition a sum of about 2,000,000 lire for unforeseen expenses during the time that Parliament is not in session. These expenditures must afterwards be submitted to Parliament.

Expenditures of items included in the budget are sometimes exceeded in cases of special necessity, the amount of which can not be precisely determined in advance, in which cases, supplementary appropriations for such excess (eccedenza d' imperni) are introduced for ratification by Parliament.

3. Appropriation bills originate in each of the 11 ministries of the Government, but the ministry of treasury presents all the budgets to Parliament.

4. Appropriation bills must be voted first by the Chamber of Deputies, and then by the Senate.

Each order for payment must be registered by the treasury and by the control of accounts (corte dei conti) and must agree with the budget as voted.

5. The budget of each ministry is considered separately by the Chamber of Deputies, without any special order of precedence, but later, in the order in which they have been discussed by the budget committee, and by it reported to the chamber.

Besides the budget of each ministry, adopted as of June 30th of each year, Parliament may thereafter authorize special expenditures and these items are added to and become, automatically, a part of the budget of the current year. (See p. 83 of the Expose Financier transmitted with this dispatch.)

6. Before June 30 twelve budgets must be adopted—eleven of estimates of expenditures, one for each of the eleven ministries (interior foreign affairs, war, marine, justice, public works, agriculture, industry and commerce, public instruction, finance, treasury, and posts and telegraphs), and afterwards the budget of estimated revenue. These budgets cover the fiscal year from July 1 to June 30.

In November the budgets of all ministries with revised estimates (bilancio di assestamento) are again submitted to Parliament. Thereafter the minister of the treasury presents to Parliament some revised items of revenues and expenditures originating in the various ministries, and these items (note di variazione) after having been voted by the two branches of Parliament are automatically added to the budget already voted. The amount covered by these independent acts is shown on pages 81 and 82 of the Expose Financier accompanying this dispatch.

7. All budgets, alterations and bills for expenditure, are transmitted to the general committee on budgets (giunta generale del bilancio), which consists of 36 members elected by the chamber, the minority being represented. The general committee is divided into subcommittees having special duties. Each subcommittee reports to the general committee, which in turn reports to the chamber upon all financial bills and upon all such bills, as by vote of the chamber, have been referred to the general committee on budgets.

8. Estimates for appropriations are prepared by each of the ministries, and in each ministry by the director general.

9. Each ministry has an accountant general (ragioniere generale), who collects the estimates prepared by the directors general and considers them with the accountant general of the ministry of the treasury; he then transmits them to his own minister, who again studies them with the minister of the treasury, who finally transmits the budget so prepared to Parliament.

10. Requests for appropriations are submitted to Parliament by the minister of the treasury.

11. This question is covered in the answer to question No. 9 above.

12. The budget of each ministry is formed as follows: (1) Ordinary part; (2) extraordinary part; (3) double entry.[1]

Each of these parts is divided into sections (titoli), one for each director general, and the sections are divided into subsections. The transfer of items from one section to another can be made only by act of Parliament.

13. To each budget a brief report is attached by the competent minister, and besides these there are the reports of the general committee on budgets. Expenditures for the past periods are shown by attaching the estimates for the preceding year.

14. Estimates of revenues and receipts are submitted with the estimates of expenditure.

15. Yes; separate estimates are made, as the general statement of the budget consists of: (1) Ordinary expenditures and revenues; (2) extraordinary expenditures and revenues; (3) railway construction; (4) increase and decrease of national property; (5) double entry.[1]

Public improvements are as a rule included in the part of extraordinary expenditures.

There are some special accounts attached to the budgets of certain ministries, as, for instance, one for railways attached to the budget of the ministry of public works; one for worship, attached to that of the ministry of justice. Upon these accounts the budget committee reports separately, just as they report separately upon each of the eleven budgets.

Revised estimates submitted to Parliament in November are, however, submitted together by the president of the committee with a general report upon all the revenues and expenditures of the State as a single budget.

16. In the budget of the ministry of the treasury there is as a rule a section of the appropriation bill authorizing the minister to issue exchequer bonds or to contract debts with banks of issue at a reduced rate of interest.

17. The discussion of a budget must begin in the Chamber of Deputies not later than March 1, and be closed not later than June 30. The budget submitted to Parliament within the period are the twelve estimate budgets for the ensuing fiscal year, July 1 to June 30. Each budget is accompanied by a special report (see above) and each of them is sent to the Senate as soon as it has been passed by the Chamber of Deputies. The last budget submitted to Parliament is the budget of revenues. If they can not all be voted before June 30 by the two branches of Parliament, for those not voted Parliament passes a provisional appropriation (esercizio provvisoria) for one month, or for six months at the most; that is to say, the budgets which have not yet been voted are approved collectively, without debate, and when Parliament resumes its work this provisional appropriation is considered separately.

During the month of November the minister of treasury submits to Parliament the three following budgets; for instance, for November, 1911: (1) The actual budget for the fiscal year 1910–11; (2) revised estimates for the fiscal year 1911–12; (3) first estimate for the fiscal year 1912–13.

All these budgets are then transmitted to the general committee on the budget.

18. No limitation exists as to the right of individual members of Parliament in regard to amendment or criticism of financial items.

19. First. The reports of the general committee on the budget.

Second. The report of the control of the treasury (corte dei conti).

Third. The heads of special important divisions—as, for instance, that of the railway administration, customs, stamp duties, posts, telegraphs, etc.—and many directors general in the ministries print their special reports, which are distributed to members of Parliament.

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[1] This expression means the custom of charging against the Government for rent, postage, and other outlay by Government departments and the aggregate amount is adjusted before the final passage of the budget. This explains the term "double entry," used above.

20. All expenditures are yearly. Only the civil list of the King is fixed once for all by the first Parliament, which assembles after the accession to the throne of the new King.

21. Each new measure is considered separately.

22. See answer to question No. 16, above.

23. There is no provision. (See explanation in reply to question No. 2, above.)

24. If it is omitted purposely, this means that the institution is abandoned. If, however, the institution exists in pursuance of a law already enacted, it can not be omitted from the budget prepared by the executive power whose essential function is the execution of acts of Parliament.

LIBERIA.

MONROVIA, *January 24, 1912.*

1. There is no definite date fixed prior to which the budget must be voted each year, but this item of legislative business is annually attended to by the legislature at any time during the regular session in December.

2. No money can be expended by the treasury department except upon appropriation annually made by the legislature, except in case of an unforeseen emergency, such as war, or demand for well-grounded indemnity, etc., arising during the recess of the legislature.

3. In the House of Representatives, one of the branches of the legislature, subject to the concurrence of the Senate.

4. Appropriation bills or budgets must be voted by the legislature and approved by the President of the Republic before money can be expended from the treasury.

5. All appropriations are considered at one time as a budget, and when legislative grants are made by special legislative enactments the same forms a part of the annual budget.

6. The answer to number five covers a part of number six. The budget for the fiscal year ended September 30, 1911, is $581,954.46. These apparently enormous figures represent appropriations to cover expenses already incurred, such as balances due accounts Cape Palmas War, New Cess War, Grand Bassa County, and Nanna Kroo War, Sinoe County; as well as appropriations covering sinking-fund interest on loans of 1871 and 1906 and payment of customs inspectors.

7. As previously stated, the appropriation bill or budget originates in the House of Representatives or in committee of the whole house. In the latter case the findings of the committee of the whole are reported to and adopted by the House in the usual way of passing any other enactment. The bill or budget having passed its several readings and passed into law, is by the House then forwarded to the Senate and in a similar measure passed into law, then presented by the enrolling committee to the President for his approval, when it has the force of law.

8. By the heads of departments or by a conference of the heads of departments, with the appropriate standing committees of both branches of the legislature.

9. By the secretary of the treasury.

10. Usually by the heads of the departments through the President.

11. The advisability of and necessity for the appropriation and the amount of the appropriation requested.

12. No prescribed form used.

13. All such information or suggestions, based upon the circumstances surrounding the like expenditure for the past year and the contingencies likely to arise during the current year, which warrant the granting of the appropriation requested.

14. Yes.

15. No; but all estimates for current expenses, public improvements, and capital outlays are included and set out in the budget annually.

16. Only when the necessity arises during the session of the legislature; otherwise the bond issues and other borrowings are undertaken by the executive government in cases of emergency and same laid before the next session of the legislature by the President and the necessary legislation obtained.

17. If financial bills arise in either branch of the legislature, as for the provisions for paying money already borrowed by the executive government or authorizing the borrowing by the executive, the bill in the former case authorizes the payment, and the manner of so doing, with the rate of interest stipulated by the executive and the lender, and in the latter case the bill names the amount to be borrowed and generally empowers the executive to do so upon the best possible terms in the interest of Government. All such financial bills are enacted by the Senate and House of Representatives and approved by the President as all other laws.

18. They have no other rights or privileges than those granted to members of legislative bodies under the parliamentary rules laid down by Cushing and Jefferson in their manuals of legislative proceedings, which rules are adopted by our legislature as their guide.

19. The President's annual message to the legislature, the reports of the secretary of state on foreign affairs, the secretary of the treasury's report on finance, the attorney general on judicial matters, the secretary of war and navy on war and naval affairs, the secretary of the interior on native African affairs, the postmaster general on postal affairs, and the secretary of education on educational affairs are all accessible to members of the legislature as a basis for individual consideration of financial measures.

20. All classes of expenditures are financed by annual appropriations (or budget) passed into law annually by the legislature.

21. All revenue measures involving receipts and expenditures of public moneys are, though authorized by special legislative enactment, added to the budget or appropriation bill.

22. Bond issues and borrowing or authorization to borrow money, if the necessity arises during the session of the legislature, are passed at the time the budget or appropriation bill is passed, otherwise the bonds are issued or money borrowed (in an emergency) and legislation afterwards secured by the President.

23. The President by a loan meets the deficit and secures an appropriation by the legislature at its next session to meet the payment.

24. All payments on account of such are suspended until the legislature at the next session renews the appropriation, either covering the time for which the appropriation was omitted, as well as a renewal, or they may only renew payment from the date of the granting of the new appropriation.

Statement by Mr. William D. Crum, American minister resident.—A fact worthy of note is that the budget for the fiscal year ended September 30, 1911, carried an amount of $581,954.46, which was considerably in excess of the receipts for the year. This year the legislature has approved a budget calling for the expenditure of $238,391, which is a reduction of more than 50 per cent, and it is asserted that the receipts for Government purposes for the fiscal year ending September 30, 1912, will be ample to meet all the requirements under the budget for this year. This great modification in preparing the budget and making provision for Government expenditures by the legislature has come about through an earnest desire to meet the conditions that will be imposed under the financial reorganization which is now pending.

LUXEMBURG.

THE HAGUE, *February 9, 1912.*

1. Article 104 of the constitution of October 17, 1878, stipulates that the chamber shall vote the budget every year; no date is fixed. It is submitted to the Chamber of Deputies at the commencement of the session which immediately precedes the operations. (Art. 1 of the law on State accounts of Jan. 9, 1852.) The opening of the chamber takes place the first Tuesday after the 3d of November.

2. Article 20 of the law on State accounts of January 9, 1852, says that when "the urgency for a payment is extreme and of such a nature that any delay might com-

promise the service of the state and disturb the public order, the order of payment can be temporarily issued, subsequent to an explanatory report from the council of government." The regulating of these expenses will be done in a subsequent budget.

3. The law projects emanate from the different ministerial departments which dispose of the credits concerned; they are brought before the chamber by the members of the Government after the department of finance has been heard.

4. They must be voted by the Chamber of Deputies, by the previous advice of the council of state, and sanctioned by the sovereign.

5. All expenses must be included in the budget (art. 104 of the constitution). No charge increasing the budget for more than one year can be established except by a special law. All expenditures provided for by special laws are attached to the budget for the period during which they were effected. This refers to debts which could not have been estimated at the elaboration of the project of the budget, or which are included in the budget for more than one period.

6. For the year 1911 the following sums were granted: (*a*) *By the law of April 10, 1911*, 20,000 francs for the restoration of a tract of woodland of the State (attached to art. 136 of the budget); *by the law of April 10, 1911*, 634,700 francs for the purchase of the Grunewald forest (attached to art. 136 bis); *by the law of April 10, 1911*, 6,500 francs for the expenses of care, of cultivation, etc. (art. 137); (*b*) *law of April 16, 1911*, supplement to the salaries of the State road laborers, 66,000 francs (art. 83 bis.); (*c*) *law of May 12, 1911*, police and volunteer corps, 30,825 francs (art. 39); (*d*) *law of June 17, 1911*, high school for young ladies, expenditures for service, 20,000 francs (art. 221 ter).

7. No; the law projects are submitted to the Chamber of Deputies by the members of the Government. The chamber at the commencement of the session necessarily separates into three divisions. Each section examines the propositions. After the examination they select two reporters, who, together with the president of the chamber, form the central section. The latter elects one of its members to make a report to the assembly. This report contains, besides the analysis of the deliberations of the sections and of the central section, detailed conclusions. It shall be printed and distributed before the discussion in a public session.

8. By the ministerial departments concerned.

9. By the department of finance.

10. By the members of the Government concerned; the project of the budget is submitted by the council of Government.

11. The propositions for allowances are granted as far as possible. Before being submitted to the legislature the project of the budget is reported to the council of State, which discusses it and makes its observations in a detailed report.

12. The propositions are consigned on the annexed form. (Inclosure I.)

13. When the budget for a year is submitted to the vote of the chamber it shall be accompanied by the general account of the last budget but one, by the project of law relating thereto, remarks of the chamber of accounts on the said general account, by a statement of the situation at the last budget closed and another of the current budget. (Law on the State accounts of Jan. 9, 1852, art. 37.)

14. Yes; according to article 104 of the constitution all receipts and expenditures must be given in the budget.

15. The current expenses are comprised in the ordinary budget, whereas the extraordinary budget refers to expenses to be covered by loan. The public funds and other advance funds go under a special chapter, "Receipts and expenditures to order."

16. No; the necessity of making a loan and of issuing obligations form the subject of special law propositions.

17. After the project of the budget has been submitted to the deliberation of the three sections of the chamber it is again examined by the central section, which is composed of two members of each section and the president of the chamber. The

central section chooses a reporter, who submits the remarks relating to the budget project. The general discussion on the whole project is opened; the discussion on the articles is opened on each article successively in the order in which they follow one another and on the amendments relating thereto. After the adoption of the articles the arrangements lately added to the budget in the course of the debates, the amendments adopted, and the original propositions, rejected or modified, are submitted again to discussion and to a final vote. Immediately after this second vote the chamber proceeds to take the vote on the whole law project. After the vote on the whole the president consults the chamber as to whether there is need or not for a second vote. If the second vote is not needed and the council of state agrees, the law project is definitely adopted.

18. Each deputy has the right to present amendments; no deputy speaks more than twice on the same subject unless the chamber decides otherwise.

19. The statistical information published with the budget project to which it is a supplement is addressed to each member of the legislative corps, as also the treatise on the financial situation which covers the last three years.

20. No charge noted on the budget for more than one period can be established except by a special law, e. g., salaries, pensions, etc. The expenditures resulting therefrom are annually noted in the budget.

21. The budget consists of a budget of receipts and a budget of expenditures. The budget of receipts, forming an integral part of the budget, is discussed with the latter.

22. These subjects are discussed separately; they can only be decreed by special laws.

23. In case of insufficiency of credit or of deficit the procedure taken will be the same as in the case of nonallowance, by temporary order.

24. It is the rule for funds voted as subsidies to establishments to be included in the budget.

25. Inclosed a copy of the budget project for 1912.

MEXICO.

MEXICO, *December 20, 1911.*

1. According to article 69 of the Federal constitution of Mexico, the executive shall submit to the House of Representatives on the 14th day of December of each year the budget for the next fiscal year and the account of expenditures of the previous fiscal year. Both of these documents are referred to a committee of five representatives, appointed on that same day, whose duty is to examine them and render their report to the house during the second session of the second period of sessions. The first period begins September 16 and ends December 15; the second period begins on the 1st of April and ends on the last day of May. The budget is voted upon during the second period.

2. No.

3. Bills may originate in any of the departments of the Federal executive power, but are generally submitted to the house by the secretary of finance.

4. By the House of Representatives.

5. During normal conditions all appropriations are included in the budget; but appropriations for special reasons may be voted by the house at any time during its regular sessions or when especially convened for the purpose of voting on an urgent appropriation.

6. See inclosure 1.

7. Acts of this kind are referred to the committee of the house which represents the special branch of the executive power from which the bill originates. The house appoints a committee representing each of the branches of the executive government, such as committee of foreign relations, government, justice, and public instruction, finance, war and marine, fomento, communication and public works, and on constitutional interpretation.

8. By each department of the executive government, generally submitted to the house by the department of finance.

9. See the preceding paragraph.

10. Generally through the department of finance, though on some occasions they are submitted by any of the ministers of the cabinet or by the committees of Congress which represent the special branch of the executive from which the bill originates.

11. Appropriations are usually considered at a full meeting of the cabinet, but sometimes are considered only by the President and the minister from whose department the bill originates.

12. See the accompanying copy of the budget.

13. In the first place the report made by the department from which the bill originates and then the report of the committee of the house which has studied the bill.

14. Not always; the budget, however, is generally accompanied with a statement of revenue and receipts.

15. The budget contains everything concerning current expenses and other capital outlays.

16. No; bond issues are generally considered separately.

17. The bill is submitted to the house either by the executive or by one of the committees of the house. It is then read twice and after the second reading it is referred to the committee of the house to which the bill properly pertains. It is voted upon when returned by the committee with its report. Sometimes the bill is returned to the executive for correction or explanation.

18. The same as those of our own members of the House.

19. Every member of the house receives a copy of the bill for study and consideration. They also receive a copy of the budget and annual reports of every department of the executive power.

20. Salaries of permanent officials, expenses for the maintenance of public buildings and public institutions, interest on public debt, Pious fund award, etc.; that is, items which have been created by law and are considered permanent, at least, for a predetermined period of time. Expenses financed by annual or noncurrent appropriations are those made by the various departments of the executive power from a fund allowed to them for incidental expenditures.

21. Sometimes they are; but all revenue measures of any importance are considered separately.

22. No; authorizations of this kind are always considered separately.

23. If the amount required to meet an urgent demand is of great importance, an extraordinary session of the house may be convened. As the budget provides the necessary funds for all Government necessities, there should be no deficit.

24. The effect would be to suspend the operation of such institutions. For example, there are a number of Government buildings now in course of construction, but as the Government to-day is not financially able to meet the expense of carrying on these works, the annual appropriations which have been made heretofore to continue these works, have been reduced to a minimum; that is, to an amount which will be just enough to preserve the works as they are to-day, until such time as the Government may be able to carry the works to their completion.

NETHERLANDS.

JANUARY, 1912.

1. The constitution prescribes that the budget shall be submitted to the States-General immediately after the opening of the States-General (the third Tuesday in September, the budget running over the calendar year), but does not stipulate any date at which the budgets shall be discussed. The custom is that the Second Chamber completes its discussions of the budget before the beginning of the budget year and that the First Chamber discusses it in the first five weeks of the year.

2. No; they may not. In the meantime, however, the mere regulation of accounts, such as the issue of the floating debt and the repayment of that debt, are not included in the budget.

3. With the Government (the executive power).

4. Laws relating to the appropriation of money, like other laws, must be approved by the States-General and the sovereign.

5. Although the constitution speaks of "the budget," it also directs the division thereof into chapters, which, independent the one of the other, must be fixed by laws; there may be more than one law relating to one chapter, but several chapters may not be embraced in one and the same law. In reality there are 13 chapters (see the list in question 6), and there is one law indicating the revenues for the covering of the expenditures. These 14 bills are submitted at the same time and also considered. In the course of the year various laws (20 to 30) are introduced for the increase or revision of some of the amounts granted in the 13 laws.

6.

Chapter.		Florins.	Dollars.
I	Queen's household	945,000.00	379,895.00
II	High Government institutions	734,878.16	295,420.91
III	Foreign affairs	1,240,927.33	498,852.79
IV	Justice	11,006,827.50	4,424,744.65
V	Interior (education)	36,404,106.87	13,830,450.96
VI	Marine	20,214,289.96	8,126,144.56
VIIa	Finance, national debt	37,117,044.30	14,921,047.81
VIIb	Finance department	26,894,931.33	10,811,762.39
VIII	War	29,211,397.00	11,783,141.39
IX	Waterstaat postal service	37,601,474.21	15,115,792.63
X	Agriculture, industry commission	8,656,681.50	3,489,986.00
XI	Colonies (the Netherlands Indies, Surinam, and Curacoa have separate budgets)	3,065,716.50	1,232,418.03
VII	Unforeseen outlays	50,000.00	20,100.00
		213,163,274.17	85,691,535.71

7. The legislature treats the budget bills in the same way as other bills—that is to say, prior to introduction the advise is asked of the council of state by the Crown; the bills are then one after the other discussed in the Second Chamber. In the Second Chamber they are treated article for article, the vote being taken upon each. In the First Chamber they are treated en bloc, the vote being taken on the whole bill.

8. By the heads of departments, namely, chapter 3 to 11, by the interested nine ministers, and further 1, 2, and 12 by the minister of finance.

9. One official budget is not made of it, but the minister of finance draws up a summary of the estimates of expenditure and of revenue and embraces this in a note, which embraces also remarks on the general financial service as well as statements relating to the last few years and the current year added to the bills introduced.

10. The group of bills relating to the budget are introduced by word of mouth by the minister of finance in the name of the Crown, to the Second Chamber of the States General (other bills are introduced by a written message from the Queen).

11. The answer hereto is already given in what precedes. The Queen does not submit the bills to the States General before she has consulted the council of State. In accordance with that advice bills are sometimes revised.

12. In the form of an ordinary bill with very detailed statements in explanation. (Hereto is annexed the bill, with explanations relating to the budget for foreign affairs, as a model.) There is no prescribed form.

13. From the accompanying model it will be seen that the explanatory statement contains the estimates of the previous year, and the thus-far-known results of the year preceding that for comparison.

14. As has already been said, together with the bill relating to expenditures, a bill is submitted relating to the receipts of the year concerned.

15. There is no separate budget for the ordinary and extraordinary expenditures and revenues. All expenditures and revenues are treated of in the bill on entirely the same basis. The minister of finance, however, in the note above mentioned, sub. 9, makes a distinction between ordinary expenditures and those in respect of which loans must be entered into. The last category is very narrowly restricted; under these are embraced alone those outlays on matters which yield a direct annual return to the treasury.

16. Nothing is determined in regard to permanent loans in the budget. Decisions hereto are resolved upon when the consolidation of the floating debt does not permit of any longer delay, and in that case in a special bill. The law relating to the receipts authorizes the issue of treasury notes for a period not exceeding one year.

17. All bills, and therefore financial bills also, and, namely, bills relating to the budget, are proceeded with as follows:

Subsequent to introduction they are considered in committees, into which the whole chamber is divided. Reporters are appointed in those divisions (separate reporters for each budget), who draw up a preliminary report of the result of the considerations in the committees. The ministers interested reply to the remarks and comments contained in that report in writing and generally revise some points in accordance therewith. Next the reporters of the committees draw up a final report (this is generally a pure formality). The consideration in public sitting then follows (the considerations in committee are not public). In the public sittings members of the second chamber may reject revisons and proposals in various items or articles. After passing the second chamber the first chamber treats the bills in the same way; consideration in committees, preliminary reports, ministers' replies, public sitting. The first chamber has not the right to revise. It only passes on the bill as a whole.

18 As has already been said under 17, the members of the Second Chamber may speak and vote on every article and have the right to propose revisions, which are pu to the vote.

19. The States-General are furnished annually with the proposals relating to the budget set forth in detail and the explanatory statements and the note relating to the condition of the State finances (see sub. 9). Moreover a report of the general accountant's bureau is furnished relating to important matters appearing in the control of the budget. Finally they receive from the general accountant's bureau (auditor's office) fixed accounts for the past year and the other ministers add supplementary enlightenment respecting the purpose of some items.

20. All expenditures appear in the annual budget; credits running over more than one year are not granted. In the case of some very important works, by great exception, a separate law determines what shall be expended thereon, but the money required each year separately must be asked for in the bill relating to the budget.

21. Measures for the requirement of revenue are not included in the budget. The only exception is that sometimes the law relating to resources contains the provision that a surtax shall be levied in the course of the year on one or other tax. But this even is determined by a separate law.

22. (See the answer to question 16.)

23. The authorization respecting the issue of floating debt bonds is at all times sufficient to provide for the necessary money requirements. If by "deficit" is meant "deficit in certain items in the budget," the answer hereto is, that should the moneys granted prove insufficient, that the expenditure shall be incurred in case of necessity, but as soon as possible an increase of the budget concerned shall be determined upon by the legislative power.

24. If subsidized corporations are here meant, the answer is, that institutions which are mainly supported by Government subsidies will not likely be deprived of their

subsidies without giving timely warning thereof. Other corporations must get along without that support, if the Government withholds it, either because the Government does not desire to continue it or the States-General refuses to grant the moneys. In this regard, however, continuity is strenuously preserved.

25. The official journals in which the 13 chapters of the budget for the year 1911 appear are transmitted herewith, as also the official journal in which the law relating to revenues is inserted.

NEWFOUNDLAND.

In Newfoundland June 30 is the date fixed prior to which the budget must be voted each year. No money may be expended from the treasury without appropriation; it must be appropriated by some act of the legislature.

Appropriation bills are prepared by the several Government departments, collated by the treasury, and enacted by the legislature. They are voted by the legislature and approved by the governor of the colony, representing His Majesty the King. Current account appropriations (known as the public service act) are considered at one time as a budget. Other standing acts appropriate certain moneys, but these are included when budget is going through the legislature.

Appropriations made for expenditures for the last fiscal year in a number of independent acts are as follows:

Education act	$317,963.90
Acts relating to interest on public debt	1,021,388.15
Acts relating to certain salaries	44,700.00
Pensions	17,019.12
Agriculture	40,000.00
Loan expenditures	1,731,087.98

These acts are not considered by separate committees of the legislature. Estimates are introduced by the minister of finance, who moves the lower house into committee of the whole for the purpose of granting supply to His Majesty. Resolutions considered by said committee, which reports to house. Bill then read first, second, and third time, and sent to upper house for approval. Being a money bill, upper house can not make any amendments. Estimates for appropriations are prepared by heads of departments and then placed in the form of a budget by the treasury and submitted to the legislative body by the minister of finance. Requests for appropriations are submitted to the legislature through the minister of finance. The committee of the executive council usually consider the estimates before they are submitted. It is regretted that but one copy of the prescribed form for estimates can be obtained.

A statement in detail of all the appropriations accounts for the previous year is submitted with the estimates. Also a statement showing expenditure under all the heads and balance sheet of colony and comptroller and auditor general's report.

Estimates of revenue and receipts are submitted with estimates of expenditure, in the budget speech of the finance minister, when moving house in committee of the whole on supply. Separate estimates are made for current expenses. Capital outlays are shown in loan acts, all capital expenditure being authorized by these.

The need for bond issues and other borrowings is usually considered and determined after the budget has gone through, though the finance minister may, in his budget speech, announce his intention of bringing certain loan resolutions before the house later on in the session.

The procedure in regard to financial bills in the legislative body is the same as for appropriation bills (already stated). In committee, individual members may criticize as much as they wish and move amendments to every item of appropriation. At first reading of bill by whole house, there is no comment, the title only being read. At second reading, members may speak once on principles underlying the bill, and

can propose a general amendment. This is very seldom done, as everything is definitely settled in committee. At third reading, no observations are made.

The annual report of the comptroller and auditor general and postmaster general, and occasionally reports from the heads of departments, are made available to members as a basis for individual consideration of financial measures.

The following classes of expenditures are financed by permanent or recurrent appropriations: Education, interest on public debt, certain salaries, pensions, agricultural (encouragement), loans until they are all expended.

All other classes are financed by annual or nonrecurrent appropriations.

Revenue measures are not passed as part of the budget. The collection of all revenue is provided by special acts, though the budget calls for occasional amendments of these acts, such as the revenue act (which relates to customs duties), the mines and minerals act (which prescribes the payment to be made for rental of and bonuses on Crown lands), license act, judicature act, postal-telegraph act, etc.

Bond issues and borrowing, or authorization to borrow money, are passed separately.

A clause in the exchequer and audit acts permits the executive to borrow for six months sufficient to cover deficit.

Institutions supported by Government funds, when their appropriation for the ensuing period is omitted, would have to be closed unless expenditure is made on executive authority, and then it would be disallowed and reported to the legislature at its next meeting by the comptroller and auditor general. The expenditure would then become an unrecognized debt by the expending department to the bank on which it draws, which would not be liquidated unless the legislature subsequently passed it.

JAMES S. BENEDICT, *Consul.*

NEW ZEALAND.

1. There is no date fixed. The estimates which are brought down with the budget are dealt with as opportunity offers during each session of Parliament, and finally passed as a whole before the session closes.

2. Yes; expenditure may be charged to an "unauthorized" account up to £100,000 ($486,665) on account of the railways department and £150,000 ($729,975) for all other services of the Government.

3. In the treasury.

4. By both houses of Parliament.

5. The estimated expenditure is first passed by the House of Representatives, vote by vote, and at the end of the session is finally included in an appropriation bill, which is passed by both houses of Parliament.

Permanent appropriations are also made by special acts.

New Zealand budget, in five volumes—Volume II.

6. See pages 11, 12, and 13 of the copy of estimates herewith.

7. All appropriations are first considered by a committee of the whole house and finally passed by the house itself.

8. Estimates are prepared by the several departments of the Government and forwarded to the treasury for incorporation in the complete estimate of expenditure brought down with the budget.

9. By the minister of finance.

10. Through the minister of finance.

11. Estimates are always considered and approved by cabinet before being submitted to the legislature.

12. Estimates are submitted in classes, containing the votes and items of each separate department. (Copy of estimates for 1911–12 herewith.)

13. The actual amount expended during the previous year is shown in a separate column in the "Estimates" against each vote and item.

14. Yes. They are included in the budget with which the estimates of expenditure are submitted.

15. Yes. Two lots of estimates are submitted, those of the "Consolidated fund" for ordinary services paid out of revenue, and those of the public works fund for improvements and capital expenditure, though improvements are also effected out of the consolidated fund.

16. No. These matters are dealt with by special acts of the legislature.

17. The bills are introduced by the minister of finance and go through their first, second, and third readings in the lower house, the debate being usually taken on the second reading. After passing the lower house the bills are forwarded to the upper house, which, however, has not the power to alter the amounts of money bills.

18. Each individual member has the right of spech on any financial bill introduced, and can criticize and move additions or amendments thereto, which, if carried by the house, remain part of the bill.

19. All reports presented to the house are available to members as a basis for individual criticism, the principal one, of course, being the financial statement delivered each session by the minister of finance.

20. Payments of interest on account of loans and expenditures under certain special acts are financed by permanent appropriations. Other charges are voted annually.

21. As separate measures.

22. As separate measures.

23. By special act power is given to meet any deficit by the issue of treasury bills up to £1,000,000 ($4,866,650).

24. Payment in that case could only be made out of the "Unauthorized" account referred to in the answer to paragraph 2.

NICARAGUA.

MANAGUA, *April 27, 1912.*

1. The recently adopted constitution, which on this point has not begun to operate, does not designate the day prior to which the budget must be voted, nor does it fix the date on which the fiscal year begins. Up to now that year began January 1, and, consequently, the budget must be voted prior to that day. However, according to the present constitution, Congress will open its sessions December 15, and the budget must be presented within the first 15 days following its assembling, so that it can be brought to its attention by December 31. The vote will be taken, therefore, in the first months of the calendar year, and it is clear that, unless the practice is adopted of taking the vote too far in advance, which would have many serious and well-known inconveniences, it will be necessary to indicate another date for the beginning of the fiscal year.

2. In no case may money be expended from the treasury unless the necessary appropriation is made.

3. The new constitution provides that the budget estimates be made by the executive and the judicial powers.

Thus each ministry prepares the data for the estimates in its department, but does not formulate a definitive proposal, since this function belongs exclusively to the executive power in conjunction with the judicial. The estimate of expenses thus formulated by the executive and judicial powers shall be presented to Congress by the secretary of the treasury, together with that of the revenues which the executive should also formulate. As to expenses not included in the budget, the initiative may come from any one of the ministries in its respective department, from any one o the representatives, or even from the supreme court, if it relates to a matter concerning the judicial branch. But laws of taxation and imposts may not originate in the senate. (Art. 90, Cn.)

4. Appropriation bills are voted by Congress in separate chambers with the privilege of initiation in the chamber of deputies, as explained in previous answer.

5. Generally appropriations are considered in the budget, but that does not prevent supplementary and complementary appropriations from being voted at different times.

6. Such acts, in each year, can not be determined because they depend upon the exigencies which may arise.

7. The legislature, in its first sessions, elects the committees which draw up the reports about the different branches of public administration, and one of these committees has the sole function of preparing reports on finances and on all acts of the Government in connection with the treasury department.

8. Already given in 4 (3).

9. The supreme court, by constitutional provision, prepares its estimate in a definitive form; consequently, it has to be presented to Congress without amendments. The proposals of each ministry should be reviewed by the entire executive department. The ministry of finance consolidates the estimates, without altering them in any way, for presentation to Congress.

10. Given above.

11. To form the proposal of estimate in each department, the respective minister takes into consideration the needs of his branch; and whatever experience in the preceding year has taught in the matter of making changes, which should be verified, discussed, and approved by the President of the Republic, is incorporated. As to the judicial power, the executive is limited to sending its estimate, without alteration, to Congress.

12. There is no obligatory form. A copy of the form used is annexed.

13. The executive power, by means of each ministry, sends to the legislative body an annual report with collateral information, and in these reports he gives an account of the administration's expenditures in each branch; but the department of finance presents a special account of the treasury in reference to the estimate and accompanied by collateral information showing the exact and legal expenditure of the revenues together with all the observations and data relative to the prosperity or decline of the treasury, and this information is taken into account in fixing the new appropriation.

14. Yes.

15. Yes; the costs of improvements, etc., form separate titles.

16. In Nicaragua, it has not usually been the practice to issue bonds (notes) of indebtedness to be redeemed directly by the treasury and on short terms. These bonds, which have been issued, have been transferable papers that may be received in the customhouses or other offices in payment of duties, and, consequently, are without terms of maturity. But a law of Congress is necessary both for this issue as well as for contracting any other debt whatsoever, which is not a floating debt or does not arise ipso facto from the delay in the payment of a service or expenditure authorized in the estimate.

17. The rules of Congress fix the procedure for enacting financial laws.

18. Members of Congress have full liberty in this matter as in any other, saving the provision in the final part of article 90 of the constitution. Consequently, any one of them may not only approve or oppose any item, but may move even its amendment or propose the insertion of new clauses.

19. Printed copies of the proposed measure with explanatory remarks are given to each representative in Congress. Moreover, each may have before him the reports relating to the administration in former years and previous budgets which are kept as pamphlets in the archives. Finally, they may ask any cabinet minister present to give the explanations which any representative thinks useful.

20. The appropriations of a permanent character are those which are such by their very nature, namely, those which result from international obligation, including

expenditure in the service of hospitals and pawnshops, etc. As to recurrent appropriations, those also have to be considered as recurrent (occasional) which are naturally so, for example, the construction of a building, etc. All other appropriations are annual.

21. The creation and regulation of the revenues do not form part of the budget, for only the estimate of the probable production of each tax or impost figures in it.

22. When it passes, it does so separately. Explanation is given in No. 4.

23. No provision is made. There is no other legal method than to convoke Congress in extraordinary session.

24. In each department is set aside a sum for emergency expenditures which can be used in that case unless the omission of the appropriation has been intentional in order to suppress the institution, in which last case the executive can not reestablish it in any form without a new statute of Congress. If the fund for emergency expenditures does not suffice, recourse can still be had to Congress.

NORWAY.

1. No definite date is fixed. As a rule, the most important parts of the budget are voted before the beginning of the fiscal year, July 1.

2. Every budget contains an amount for ordinary contingent expenses, to be disbursed in the discretion of the Government. No extraordinary expenditures are contemplated without provision being made therefor by appropriation. The Government would, however, make such expenditures without appropriation to relieve a situation caused by some great accident, destruction of property, national calamity, etc.

3. In the Storthing, the two Houses meeting jointly.

4. By the Storthing, with the approval of the King.

5. Appropriations are considered at one time as a budget. Exceptions may occur, and items be provided for in independent acts.

6. There were none during the last fiscal year.

7. The budget is referred to the budget committee, which reports as soon as possible. In connection with this report, the Storthing in joint session discusses the budget in the so-called finance debate. Portions of the budget are considered by other committees, such as the military committee, the committee, etc., who report to the Storthing. The Storthing acts after a printed report has been distributed among the members and has been on their desks for two days. The vote is taken in a plenary meeting (both Houses) of the Storthing after one reading. The budget committee is in constant touch with the other committees referred to, and makes public from time to time appropriations that have been passed. When the different items have been voted, the budget committee embodies all in a comprehensive report, which is then adopted by the Storthing as the final and complete budget.

8. The minister of finance requests the different administrative departments to submit to him, generally before November 1, estimates of the amounts they wish included in the budget for the fiscal year beginning July 1 following. The minister then prepares a preliminary budget, indicating such reductions in expenditures or increases in revenues as are necessary to balance the budget. Gross income and gross expenditure are set forth in the budget. This preliminary budget, with accompanying estimates and reports, is then considered by the cabinet, which decides what maximum amounts for the different departments and administrative branches are to be proposed. Each department obtains a royal resolution for its portion of the budget, but the minister of finance has an opportunity to advance financial considerations and to otherwise express his views and make his influence felt with regard to the allowance for every department during the progress of the cabinet discussion. All the resolutions are finally embodied in one budget, which includes a statement of the

workings of the budget for the previous fiscal year and of the financial status of the country. In addition, it gives an account of the deficiency appropriations included in the budget, contains schedules of the net receipts and expenditures of the last budget and of the one proposed, and an itemized statement of the proposed appropriations for new salaries or for increases of same. A separate economic and financial report by the Government statistical bureau and the office of the assistant (permanent) secretary of finance, touching the receipts and expenditures during the previous fiscal year, is submitted with the budget.

All the resolutions and reports mentioned above are submitted to the Storthing.

9–11. See answer to question No. 8.

12. See transmittals under separate cover.

13. See answer to question No. 8.

14. Yes. See answer to question No. 8.

15. Yes.

16. Not as a rule. In case of proposed loans, the budget contains a reference to the matter, but the proposal is made separately and discussed and acted upon apart from the budget.

17. See answer to question No. 7.

18. There are no restrictions placed upon the right of individual members to propose amendments. Debate is confined within reasonable bounds by the rules governing procedure in the Storthing.

19. All reports referred to under No. 8.

20. Building of railways, telephone and telegraph lines, and warships are financed by permanent or recurrent appropriations.

21. As parts of the budget, except tariff laws.

22. See answer to question No. 16.

23. None.

24. No funds could be disbursed in that case, unless it should appear clearly that the omission was due to inadvertence, in which case the minister of finance would probably advance the usual amount and ask for a deficiency appropriation in the next budget.

PANAMA.

PANAMA, *January 10, 1912.*

1. The appropriations for public employees and other expenses of the service shall be so arranged that they may be presented to the national assembly within the first 10 days of its regular session—that is, from the 1st to the 10th of September of each biennial period. (Par. 8 of art. 73 of the constitution and art. 1 of decree No. 56 of 1911.)

2. No money expenditure may be made if the appropriation therefor has not been provided in the proper budget or agreed upon at a session of the cabinet council (art. 120 of the constitution).

3. The department of finance and treasury has charge of the preparation of the estimates for the budget of revenues and expenses of the Republic for each biennial period.

4. It is the function of the national assembly to approve in three debates bills of whatever nature they may be. In case of expenditure not provided for in the proper budget it devolves upon the secretary whose department is concerned in the expenditure to determine the necessary credit in order that it may be presented to the consideration of the cabinet council, composed of the President of the Republic and his secretaries of state.

5. The budget of expenditures shall consist of the totality of the expenditures provided for and sanctioned by the national assembly of the Republic. Expenditures can also be allowed by means of bills presented by the respective secretaries, which can be included in or excluded temporarily from the general statement of the budget which is made in the department of finance and treasury.

6. Laws of the foregoing characters sanctioned during the session of the last assembly are the following, and their total amount is 1,557,600.40 balboas:

	Balboas.
Law 7 of 1910, by which a gasoline launch is provided for the customs guards of Panama and Colon	7,200.00
Law 14 of 1910, authorizing the employment of an official physician for the jail and prison of this city, at a monthly salary of 100 balboas for the two-year period	2,400.00
Law 20 of 1910, making a donation to the firemen of Panama	15,000.00
Law 21 of 1910, authorizing the executive power to settle a claim	2,000.00
Law 22 of 1910, to assist the College of Nuns of San Jose in this city during the two-year period	3,100.00
Law 31 of 1910, making appropriation for the expense of the Costa Rican boundary controversy	100,000.00
Law 34 of 1910, making a donation to the fire brigade of Colon	7,500.00
Law 43 of 1910, assisting the Orphan Asylum of the Holy Family	4,000.00
Law 44 of 1910, making an appropriation for European immigration	80,000.00
Law 46 of 1910, creating a national conservatory of music and oratory	16,900.00
Law 45 of 1910, ordering the sending of six young Panaman graduates to perfect their education abroad	11,250.00
Law 47 of 1910, increasing by 250 balboas monthly the payment to the President of the Republic for entertaining expenses	6,000.00
Law 1 of 1911, creating the position of a typewriter repairer at a monthly salary of 75 balboas and granting 200 balboas for tools during the two years	2,000.00
Law 4 of 1911, recognizing and authorizing the payment of an indemnity to an American citizen, W. Miller	250.00
Law 10, of 1911, framing certain measures relating to the sending of several Panaman young men to study in Chile during the 2-year period	15,870.00
Law 16, of 1910, approving a contract entered into by the Government with Father Antonio Russo, director of the orphan asylum of this city, for the maintenance of boys to be entered there during the 2-year period	5,690.00
Law 19, of 1911, creating the National School of Electrical Telegraphy for the 2-year period	4,200.00
Law 25, of 1911, granting a sum for the development and maintenance of the orphan asylum	9,400.00
Law 29, of 1911, granting a sum for the society or company to organize the Universal Exposition of Panama in view of the inauguration of the Panama Canal	100,000.00
Law 32, of 1911, creating the position of bookkeeper to the treasurer general of the Republic at a monthly salary of 150 balboas for the 2-year period	3,600.00
Law 33, of 1911, establishing 6 scholarships for the education abroad of Panaman young men	7,650.00
Law 40, of 1911, regarding material improvements	1,116,350.00
Law 41, of 1911, increasing the assistance granted to the hospital of Santiago de Veraguas by 100 balboas monthly for the 2-year period	2,400.00
Law 43, of 1911, creating a national school of agriculture	25,000.00
Law 44, of 1911, establishing a national printing office at 410 balboas monthly for the 2-year period	9,840.00
Total	1,557,600.40

7. When a bill is submitted to the national assembly involving expenditure, after having been debated a first time, it is referred for consideration to the committee on

the budget, composed of five members elected by a majority of the votes of the said assembly, which reports it within the time which has been fixed for this purpose, with the observations which it considers proper to make under separate cover, and in this form it is afterwards debated the second and third times.[f]

8. The estimates for appropriations are prepared by each secretary, who afterwards refers them to the secretary of finance and treasury for the general preparation of the budget of expenses, which must be submitted to the national assembly during the first 10 days of its regular sessions.

9. Answered by the preceding reply.

10. The secretaries of state, as well as the deputies in the national assembly, can present bills calling for appropriations, but commonly this is done by the secretary of finance and treasury, or the deputies.

11. The chief of the executive power, in consultation with his respective secretaries, considering the revenues of the preceding two years' period, comes to an agreement regarding the budget of expenditures which is to be presented to the national assembly by the secretary of finance and treasury.

12. The budget of expenditures having been drafted in the manner previously described, is submitted to the consideration of the assembly by a presidential message.

13. The secretary of finance and treasury, as well as the other secretaries of state, present to the national assembly reports relating to the work in their respective departments, which serve the assembly as a basis for approving or modifying the budget of expenditures which has been submitted to it.

14. The budget of revenues is submitted to the assembly with the budget of expend itures.

15. In the budget of expenditures which is submitted to the national assembly, the estimates for new public works and improvements or repairs to the existing ones, are included.

16. If there should be any necessity for issuing bonds, this would be considered in approving the budget. It is to be noted that the only case in which the issue of bonds is actually provided for by our laws is in case the railway from Panama to David is constructed.

17. The procedure in regard to the financial bills is the same as that followed in regard to other bills.

18. The rights of the members of the legislative body in relation to the amendment or criticism of financial items are those of altering, modifying, or suppressing any financial items during the second debate of the bill in question.

19. The reports which serve the members of the legislative body as a basis for the consideration of financial measures are principally the reports addressed to that body by the secretaries of state.

20. Permanent appropriations are considered to be those for the salaries of public employees authorized by law; annual appropriations are those provided for public works, subventions, etc., which have fixed amounts appropriated for them.

21. Revenue measures may be passed as a part of the budget of expenditures or by special laws.

22. The issuance of bonds or the authorization to borrow money are passed separately from the budget of expenditures of the Republic.

23. In order to cover the deficit, it has been the custom to draw upon the funds which the Government has placed to its order in different banks in the city of New York; but as it appeared immediately upon the inauguration of the present administration that these funds were exhausted, the National Assembly authorized the executive to contract for the local loan for the sum of 250,000 balboas, which authority has been made use of, but actually only the sum of 125,000 balboas is owed.

24. The omission of an appropriation from the budget implies the suppression of this expenditure during the financial period covered by the budget, whether it relates to a salary or to another class of expenditure.

[Supplementary statement by H. Percival Dodge, American minister to Panama.]

Very little care is given to budget preparation in Panama. The tendency seems to be to include in the budget only the most ordinary routine expenditures, excluding from it as many appropriations, especially of a controversial character, as possible, so as to leave them to be dealt with by special laws or by appropriations made by the cabinet council during the recess of the National Assembly. This practice is made possible by the following article of the Constitution:

"ART. 120. The necessity arising for making an expenditure which can not be set aside, in the judgment of the executive power, and the national assembly not being in session, and there being no fund voted for such expenditure, or the fund being insufficient, a supplemental or special credit can be opened in the respective department.

"These credits will be opened by a cabinet council, under their collective responsibility, vouchers for which must be made out showing the justification therefor."

The legalization of these credits pertains to the national assembly.

As the national assembly (which has but one chamber) is rarely in session, sessions occurring only once in two years, the effect of this article is to allow the cabinet council, composed of the President and the secretaries of state, the greatest liberty which the provision that all such expenditures must be ratified at the next session of the assembly has not in practice tended to limit to any great extent. During the recess of the assembly appropriations are frequently made by the cabinet council and appropriations regularly made by the assembly which have been exceeded are ratified or even increased.

PARAGUAY.

ASUNCION, *February 1, 1912.*

The legislative body consists of but 39 members, 13 in the Senate and 26 in the Chamber of Deputies, so that organization and methods of procedure are quite informal. At the opening of Congress each year the two branches are organized by the appointment of committees to which are referred all proposed laws, the committees on finance having the consideration of legislation relating to that subject. Appropriation bills must originate in the Chamber of Deputies. In order to become laws such bills must pass both chambers and be approved by the President. Appropriations are made in independent acts, except the regular running expenses and certain annually recurrent expenses, which are provided for in an annual budget. As there is never sufficient revenue to meet the regular running expenses of the Government, there have been no independent appropriation acts during the past fiscal year, nor for an indefinite time previous, with two or three minor exceptions.

Although by law no money can be expended from the treasury without appropriation, nevertheless it is common to expend public money with no authority other than the arbitrary order of the chief executive, and for purposes not covered in any legislative act whatever. This is done particularly in time of revolution; such expenditures being for military purposes and to pay deposed officials for leaving the country. As there have been two revolutions during the past 12 months, and as during the greater part of that time a majority of the members of Congress have either been in hiding or in the revolutionary camp, a large portion of the revenue of the country has been diverted from purposes covered by the budget and expended without authority. As a result, the Government is always in arrears in its running expenses, and some of its functions are suspended. Needless to say, there is no legislation on the subject of loans and bond issues, except the commissioning of agents to raise money abroad on the credit of the country. Needless also to say, there is very little idea of accounting or responsibility.

With reference to the interrogatories upon the subject of estimates, each budget is, of course, based upon prior budgets, but upon independent appropriation bills there is no established procedure, such bills being rare. The only instance to which I can refer is the dredging of the channel at the entrance to the harbor of Asuncion, completed two years ago. In that case the estimates were furnished by the engineers who were engaged to do the work. They also furnished estimates for other works which the Government had in contemplation.

There is no rule for meeting deficits. Either the work is suspended or subsequent legislation is relied on to meet the arrears.

The last annual budget (passed in May, 1911), for the year 1911, includes estimates of receipts and a law increasing the tariff duties and internal-revenue taxes. But revenue laws are usually passed independently of the budget. It is the only budget passed for a number of years (that of May, 1911). When Congress fails to pass a budget, the one last passed continues in operation. There is no date fixed prior to which the budget must be voted.

There are no annual or other reports made to Congress as a basis for the consideration of financial measures.

The expenditures financed by permanent or recurrent appropriations are for the ordinary running expenses of the Government, for the public debt, subventions, and quotas, as appears in the budget.

PORTUGAL.

LISBON, *February 3, 1912.*

1. The budget should be presented to Congress between the 1st and 15th of January, and the time of vote thereon depends on the more or less discussion and debates on its provisions.

2. The Government is forbidden to make expenditures which are not included in the respective budgets.

3. Either branch of the legislature.

4. Appropriation bills must be voted by both houses of Congress and approved by the President of the Republic before money may be expended from the Treasury.

5. All ordinary appropriation bills are a part of the budget and are considered at the same time, but in case of emergency extraordinary appropriation bills may be presented at any time to Congress by the minister of finance.

6. Answered by 5.

7. The budget expenditures are all presented together to one of the houses of Congress, usually the Chamber of Deputies, and referred by it to its finance committee, which reports thereon. This report is then approved or disapproved. If approved, the budget is then discussed in full session and is voted on article by article, and finally as a whole. The bill is then sent to the Senate where the same procedure is followed.

8. For the ordinary budget, by the minister of finance. Extraordinary appropriation bills are presented by the minister of the department concerned.

9. After each minister has sent his estimates to the finance minister, these estimates are discussed and framed in cabinet meetings before they are submitted to Congress. After one house has voted the budget, it is sent to the other. Should both houses disagree, both houses meet as an assembly and vote on the disagreement. This in fact has not yet taken place, the present constitution dating only from last year (1911).

10. Answered by 8.

11. Answered by 9.

12. The budget is divided into receipts and expenditures. The receipts are divided into two chapters and the expenditures into chapters, respectively, making appropriations for the eight Government departments under one of which all appropriations must belong. The form of this year's budget is inclosed herewith.

13. The only collateral information submitted with the estimates are expositions of the working and management of each department by the respective minister. Usually the figures and results of former appropriations form part of these reports, but not necessarily so.

14. Yes; at the same time.

15. Public improvements and other capital outlays are either appropriated for in the budget under the head of the Ministry of Public Works or whatever department is directly concerned, or an extraordinary appropriation bill therefor is submitted at any time by the respective minister.

16. Bond issues and other borrowings are quite part of the budget, but none such have been presented to Congress since the framing of the present constitution.

17. See Nos. 7 and 9.

18. Individual members may either make recommendations to the finance committee or challenge any item when its chapter is being discussed in the House, and a vote can at once be taken on the item. Innovations in appropriation bills are not only tolerated, but they are the rule. Moving to strike out is unknown in the Portuguese Parliament.

19. Under the monarchy, the finance minister presented the budget accompanied by a general report on the finances of the State. Under the present constitution, such a report is not obligatory and was not presented with the present budget.

20. This has been fully explained in the other answers.

21. They are usually a part of the budget, but at any time the finance minister may present a bill instituting some new tax or changing a present one.

22. It is difficult to answer this question, as the case has not yet arisen.

23. Same answer as 22.

24. Same answer as 22.

[Portions of budget statement from Official Gazette of January 5, 1912.]

In the name of the nation the Congress of the Republic decrees that I promulgate, for immediate execution, the following law:

ARTICLE 1. All contributions, direct and indirect taxes, and other State revenues mentioned in map No. 1, accompanying the present law, and which are estimated at 76.237:477$475 reis ($73,237,477), of which 72.310:627$475 reis ($72,310,627) are ordinary receipts and 3.926,850$000 reis ($3,926,850) are extraordinary receipts, will continue to be collected during the fiscal year 1911–12, in accordance with the regulations governing the respective collection or future regulations, the same to be applied to the legally authorized expenditures.

ART. 2. The ordinary and extraordinary State expenditures in the metropolis for the fiscal year 1911–12 are estimated at 78.188:127$087 reis ($78,188,127), of which 75.211:301$897 reis ($75,211,301) are ordinary expenditures and 2,976:825$190 reis ($2,976,825) are extraordinary, as will be seen from map No. 2, accompanying this law.

ART. 3. The legal rate of interest for the fiscal year 1911–12 shall continue to be fixed at 200 reis and will be paid in accordance with the laws in force.

ART. 4. The Government is authorized without infraction of the provisions of article 16 of the law of March 20, 1907, and article 17 of the law of September 9, 1908, to issue the bonds that may be necessary to meet the deficit of the fiscal year 1911–12.

ART. 5. The Government is authorized to fix the average taxes on rural and urban property in accordance with the law of May 4, 1911, based on the new valuations, so as to assure the amount of these taxes as estimated in the budget for 1911–12.

ART. 6. The same average tax, as the value of T, is applicable to urban property which has complied with the provisions of the tenant law, and to that which has been subject to the revision of licenses decreed in 1899.

ART. 7. The Government is authorized to contract with the treasury a loan for public works, buildings, and equipment for the customhouses and fiscal guard, the annual service of which shall not exceed the sum of 15.000:000 reis ($15,000), specified in chapter 10, article 48, of the estimates for the ministry of finance.

ART. 8. The amount mentioned in chapter 6–A (fees from the registration tax) of the expenditures for the ministry of finance, can only be restored to officials having a right to same when the receipts specified in chapter 1, article 23–A of the table of the general State receipts, shall have been collected.

ART. 9. All laws to the contrary are hereby revoked.

ROUMANIA.

1. The budget must be voted prior to April 1, when the fiscal year begins.

2. No money may be expended without appropriation.

3. Appropriation bills may originate in any department (ministry), but all credits must be registered in advance in the ministry of finance.

4. The budget itself and credits covered by budgetary funds are voted and approved by the Chamber of Deputies alone, but credits to be covered by extraordinary sources of revenue must be approved by both Chamber and Senate.

5. The budget is considered at one time, but credits to be covered by extraordinary sources of revenue may be considered at any time.

6. A copy of the general budget for the year 1911–12 is appended hereto, as well as a copy of the report on the treasury situation ("Expunerea Situatiunii Financiare a Tezaurului Public") on September 10, 1910, in which, on pages 288 et seq. and 590 et seq., will be found a list of the special appropriations (credits) for the year ending March 31, 1910, and the situation on September 30 of the same year. These are the latest publications which have appeared.

7. All appropriation bills are considered by the financial committee of the Chamber of Deputies, which reports to that chamber in the usual way.

8. Appropriation bills are prepared by the respective ministries.

9. Each ministry elaborates its own estimates of receipts and expenditures, while the estimate of the total revenue is made by the ministry of finance in such way as to make the whole budget balance.

10. The budget is submitted to the chamber by the minister of finance, but bills for special appropriations are generally submitted by the interested minister after authorization by the minister of finance.

11. All appropriation bills must be considered by the ministry of finance prior to their submission to the legislative body.

12. No prescribed form is used.

13. The estimated revenue is based upon the average for five years, as a general rule, taken in connection with the actual receipts of the preceding year.

14. Yes.

15. No.

16. No.

17. The budget is submitted to the Chamber of Deputies by the minister of finance, accompanied by a message from the Crown. Special appropriation bills are submitted by the minister concerned. All bills are referred to the budget (finance) committee and to subcommittees, where amendments may be made subject to the approval of the interested minister. Upon the report of the committee the measures are discussed in the chamber, where they may be further amended, always subject to the minister's approval. When necessary, the bill is sent to the Senate after its pasage by the chamber, where it is considered in the "sections" and subsequently by the Senate itself. Upon passage, the bill is returned to the council of ministers for royal sanction and eventual promulgation.

18. Individual members have the right to criticize appropriation bills and to propose amendments, but if such amendments call for increased expenditures additional sources of revenue must be suggested to cover the same.

19. Reports on the situation of the treasury entitled "Situatiunea Tezaurului Public," documents presented with the bills (budget) themselves, and the annual "Expunerea Situatiunii Financiare a Tezaurulur Public."

20. All expenditures must figure in the annual budget except those covered by special bills.

21. Such measures are included in the budget.

22. Bond issues figure in the annual budget.

23. Treasury bonds may be issued to cover a deficit.

24. When support to such institutions is discontinued deliberately they must get along as best they can, but if an omission should be made by inadvertence a special bill would be introduced at once, or some provisional arrangement would be made.

SALVADOR.

1. The political constitution of Salvador designates in article 68, attribute 14, as a faculty of the legislative power that of "Decreeing annually the budget of expenses of the public administration, it being obligatory to arrange the expenditure of the revenues in such a manner that public instruction, the administration of justice, and the police shall receive preferential attention; the executive power having the obligation, according to article 90, No. 4, to present to the National Congress annually, within the eight days subsequent to the opening of the ordinary sessions, a draft of a budget of expenses for the ensuing year, indicating the means of meeting them."

2. No sum can be expended from the treasury without being specially appropriated, except in the case of unforeseen expenses, which in that case are charged to the allowance for contingent expenses appropriated for each ministry.

For every item chargeable to the allowance for contingent expenses of a ministry, a special decree of the Executive is necessary when the expenditure is more than 25 pesos; when the expenditure is less, the visé of the superior court of accounts is sufficient.

3. Each ministry makes annually its estimate for the budget, to submit the same for the approval of the ministry of finance, which forms the general budget to submit for the approval of the national assembly.

4. The annual budget, made up in such a way that all the expenditures are provided for, and with a special article for contingencies for each department or ministry, must be voted by the national assembly. But the general treasury, to cover a voucher authorized by a ministry and charged to the article of contingencies, must require a special decree of the executive and the visé of the superior court of accounts when the expenditure is more than 25 pesos, and if it is less the visé of the court of accounts is sufficient.

5. The law directs that all expenses must be appropriated in the budget; except in case the allowance for contingent expenses of a ministry has become exhausted, in which case the executive in cabinet council shall have power to grant the reasonable increase in the allowance which may be exhausted, being under obligation to give account of such increase to the national assembly in its next session.

6. The sixth question is answered in the foregoing reply.

7. The national assembly in its ordinary sessions in February of each year appoints committees for the special consideration of each subject submitted for its deliberation, there being among these committees one called that of finance, which is the one that considers the budget presented to it by the executive through the medium of the ministry of finance.

8, 9, and 10. Questions 8, 9, and 10 are answered in the reply given to question 3.

11. The executive and his ministers give every attention to the estimates for expenditures; for the ideal of equalizing the disbursements with the receipts is sought; and consequently, before submitting the bill to the legislature, he studies it separately and together with his ministers, making a detailed analysis of the sum of all and each one of the public revenues and of the different services on which they are going to be expended.

12. The estimates of receipts and disbursements are submitted to the legislature in the form of a finance bill or budget, which consists of three parts: The first includes the estimate of the revenues; the second, the expenses of the administration; and the third, the general dispositions.

13. The estimates or budget are submitted without collateral information, and are accompanied only by a note of the ministry of finance, which is under obligation to supply all information that the legislature may ask of it, which information will be prepared in agreement with the superior court of accounts.

14. Yes.

15. Among the articles of the budget there are some foreseen expenses for improvements in public works the expenditures for which are provided for by the ministry of public works (fomento).

16. Generally one of the articles of the budget of the ministry of public credit indicates the amounts set aside for the amortization or payment of debts already contracted; and as to the issue of bonds or other borrowings, the previous approval of the national assembly is necessary.

17. There is no special procedure in regard to financial bills in the legislative body, as it is always the executive that submits them to the assembly, which studies them by means of the finance committee mentioned in reply No. 7.

18. Each member of the legislative body has voice and vote in the deliberations, and ample power of approving, disapproving, or censuring the financial allotments.

19. The legislative body can demand of the authorities and officials the reports which it deems fit, but especially the report on economic matters presented to it by the superior tribunal of accounts serves as a basis for its investigations.

20. All the expenses of the public administration are provided for in the budget; and in case of their not being so provided for, they come under the allowance for incidentals of each ministry without there being annual or periodic expenditures.

21. Revenue measures are studied and considered at the same time as the expenditures.

22. Borrowing or authorization to borrow is not passed at the same time as the budget, but separately.

23. In case of a deficit occurring while the legislature is not in session the President of the Republic in cabinet council can decree the expenditure of the amount which he deems proper, giving account to the national assembly at its next session.

24. All institutions supported by State funds have their special place in the budget, but if any is omitted by chance, recourse is had to the measures indicated in the reply to question No. 23.

SANTO DOMINGO.

BUDGET PREPARATION AND PROCEDURE IN SANTA DOMINGO, DOMINICAN REPUBLIC.

1. There is no date definitely fixed to determine the annual voting of the budget, but the constitution of the Dominican Republic establishes, in article 35, paragraph 4, among the powers of Congress, that of "voting before the closing of its sessions the annual budget law." This must be submitted to Congress by the executive power within the first fortnight of the month of March of each year, as is declared in the same constitution.

2. The treasury can expend no money that is not included in the budget, for article 92 of the constitution prescribes that "no expenditures of public funds will be valid

unless they be authorized by law and ordered by a competent official." However, when public order is disturbed, the Government, compelled by the necessity of reestablishing it, makes the necessary expenditures, causing them to be authorized by the ministry of the treasury when they exceed the sums provided for this purpose, and rendering an account to Congress in the annual statement or in a special message of the expenditures made.

3. The appropriations bills originate with the executive power.

4. Appropriation bills are voted by both legislative bodies and sent, after having been approved by these, to the executive power, which has a term of eight days, or of three if the law has been declared to be urgent, in which to publish them or to return them to Congress with such observations as it may have judged proper to insert in them.

5. The partial budgets form a single law that is examined, article by article, in the same form as any other law.

6. Independent acts are not made.

7. The different chapters of the budget are not considered as separate acts. The appropriation bill as a whole is submitted to the finance committee of the House before which it has been submitted and discussed, accompanied by a report from the committee.

8. Each ministry prepares the estimates of its annual expenses to be submitted to the consideration of the executive through the ministry of finance; but this ministry has the further duty of preparing the estimate of the probable revenues, and of calculating them in connection with the different partial budgets, so that the expenditures may not exceed the receipts which are expected.

9. The partial budgets are prepared by each ministry, but in the form that is indicated in the answer to question No. 8.

10. The appropriation bill is submitted through the ministry of finance to the legislative houses to be there discussed.

11. Budget bills are examined tc ascertain if the revenues estimated are sufficient to cover the expenses. This examination is made by the ministry of finance, assisted by the auditor general of finance.

12. There is no special form for presenting budget bills. The budget is divided in chapters, as any other bill is divided, if necessary or convenient.

13. No information is submitted together with the budget estimates. These are introduced in one of the two colegislative chambers accompanied by an official note.

14. The budget of receipts and revenues is submitted together with estimates of expenditures.

15. The estimates for public improvements are made separately by means of special laws, and the funds that are destined therefor are taken from the sums that the Republic has deposited with the Guaranty Trust Co., of New York City; but some works of small importance are provided for in the budget—under the head of "Public improvements and communications"—and the necessary outlays therefor are charged to the general revenues of the Republic.

16. The need for bond issues and other loans is not considered and determined at the same time that the budget is passed.

17. No special proceeding is observed in discussing the finance laws in Congress. The constitution establishes the proceeding to be observed in framing laws, and the finance laws are in no way an exception. When a finance bill is presented for the consideration of one of the two chambers by one of the persons empowered to do so, the bill passes to the finance committee for approval, which committee must report thereon in order that the bill can be discussed. The same proceeding is observed with all other laws; the only difference is that instead of being submitted to the finance committee for a report they are submitted to a corresponding commission.

18. The rights that Congress has with regard to amendments or criticism of the laws are unlimited; all the changes deemed opportune by the majority can be made by deputies or senators, according to the chamber in which the bill is pending, and the bill can be totally or partially modified, or rejected.

19. No annual report from Congress is made use of in framing the budget bill. Congress has no other attribute than has been stated in the foregoing answers to this series of questions submitted—that is, that of examining the bill submitted to it for approval, or for amending it as it sees fit. The executive formulates the bill in question, having in mind the actual necessities of the service, and taking as a basis the revenues of the year previous.

20. There is but one law of public expenses, and all expenditures, except those for improvements which are made by drawing the necessary sum from the amount on deposit with the Guaranty Trust Co., are included in this law.

21. Revenue measures are not passed as part of the budget; these revenues are created first and the budget framed in accordance therewith.

22. They are not considered together, nor are the loans made by the Government, within its economic attributes, paid from ordinary revenues.

23. Deficits occurring are verified by the auditor general of finance and are covered by loans, to be paid as stated in answer No. 22, with ordinary revenues. This operation is specified in the report that the ministry of finance presents to the President of the Republic, who submits it, together with his message and the reports of the other ministries, to the consideration of Congress.

24. The institutions supported by Government funds, when their appropriations for the ensuing period are omitted in the law of public expenses, are paid and charged to the sum for extraordinary expenses of the ministry in charge of the institution in question.

SERVIA.

In Servia there is only one legislative body, known as the Skupshtina, to which the budget must be submitted at the opening of the regular session in October, but no date is fixed by which is must be voted. The fiscal and calendar year begins at the same time, and if the budget has not passed by December 31 it is customary for the chamber (Skupshtina) to accord provisionally one-twelfth of the budget of the preceding year per month until action is taken on the new budget. If the chamber has been dissolved or adjourned, the King with the advice of the council of state can order the "provisional twelfths" for four months. Generally speaking no money can be expended from the treasury without appropriation, the only exception being the interest on the public debt in the event of a failure to pass the budget or a "provisional twelfth." The Government alone has the right to initiate appropriation bills, and propositions are presented to the chamber by the ministers of finance at the request of the heads of the several executive departments, after approval by the council of ministers and the King. No payment may be made from the treasury without an appropriation by the chamber. Generally all appropriations are contained in the annual budget and are considered at one time. Exception is made when a loan has been contracted, the proceeds of which are to be applied to a specific purpose, and supplementary credits may be voted to supply deficits arising during the year for which the budget was adopted or for extraordinary (unforeseen) expenses. The budget is considered by the finance committee of the chamber (12 members), which makes its reports to the chamber itself, but the chamber alone—and not the committee—may pass on amendments. There are two readings (and discussions), with an interval of at least five days, in the chamber after the committee reports. The estimates are prepared by each autonomous department and submitted to the minister of finance, who includes them in the general budget. All requests for appropriations are submitted to the chamber by that minister, after approval by the council of ministers.

With the budget is submitted a statement showing where it differs from the budgets of preceding years, under appropriate heads. Each department submits a preliminary report to the council of ministers with its provisional estimates, and all must be summarized by the minister of finance in his statement to the chamber, in which statistical information is included and which is accompanied by a financial report on the application of the budget of the preceding year. Estimates of revenue are submitted together with estimates of expenditure. All estimates must be considered at one time as a single measure. The issue of the treasury bonds must be considered together with the budget, but public loans are a matter for special legislation. Individual deputies may propose amendments to reduce, but not to increase, expenses. The "comptabilite publique" prepares an annual report, which must be presented to the chamber in connection with the consideration of the budget. All expenditures are financed by annual appropriations only, even public works whose completion requires a number of years. If the appropriation is exhausted, work must stop. Revenue measures form an integral part of the budget and must be considered and passed with it. Reserve funds exist which may be drawn upon when deficits arise (1) in the case of "material" to an amount not to exceed 1 per cent of the total amount appropriated for the object in question; (2) for incidentals not foreseen in the budget for an amount not to exceed 50,000 francs; (3) for extraordinary necessities for an amount not to exceed 300,000 francs. The use of these reserve funds is controlled by the council of ministers, and the third fund can only be used after approval by the council of state as well. To cover deficits occasioned by a monetary insufficiency of revenue, (1) treasury bonds may be sold to an amount fixed annually in the budget; (2) advances up to 10,000,000 francs may be obtained from the National Bank of Servia in return for special treasury bonds, that bank being obliged by its charter to make such advances in return for its privilege to issue bank notes; and (3) drafts may be made on a reserve fund formed by the excess of receipts over expenses from certain specified sources of revenue, which amounts at present to more than 20,000,000 francs, and thanks to which Servia no longer has a floating debt. Budgetary publications are printed in the Servian language only.

SIAM.

APRIL 10, 1912.

The budgetary system of Siam provides for the preparation of annual estimates of revenue and expenditure by the various departments of the State, and for their submission to the ministry of finance by the 15th of December of each year. As the Siamese official year commences on 1st of April, this leaves three and one-half months for the scrutiny, check, and compilation of the estimates by the ministry of finance and their submission to His Majesty the King for sanction.

Each estimate, whether of revenue or of expenditure, is discussed by the ministry of finance with the department or ministry submitting it, and such alterations are made as may be mutually agreed upon between the minister of finance and the minister of state by, or through, whom the estimate is submitted.

As regards the expenditure estimates, it is a recognized principle that only such salaries or increases of salaries are to be included in the estimates as may have been previously sanctioned by His Majesty the King. It follows from this that no proposals for new establishments, or for increases to existing establishments, are discussed as budget propositions, but the ministry of finance each year makes a separate provision for increases found necessary after the budget has been sanctioned.

The budget estimates of expenditure of each department or ministry are ordinarily divided into three main heads, viz, (1) salaries, (2) contingent expenditure, and (3) extraordinary expenditure. The salary estimates are, as already stated, rigidly checked with the previously sanctioned scales, while, in the case of contingencies, the necessary allotments are based on the actual disbursements of the past two or three

years, due allowance being made for any known causes likely to affect the ensuing year's expenditure. When the salaries and ordinary expenses of the various departments have thus been provided for, the difference between the total amount so granted, and the aggregate estimated revenue of the year concerned, is held to be available for the extraordinary expenditure of the several ministries. The allotment of the sum so available is a matter for personal consultation between the minister of finance and his colleagues, as questions of policy largely affect the distribution actually made.

When the budget estimates have thus been checked and revised, they are submitted to His Majesty the King by the minister of finance, for sanction, accompanied by an explanatory report, and on the royal authority being conveyed the budgets are brought into force.

The budgetary system of Siam provides that only such revenue as is actually received in, and only such expenditure as is actually disbursed from, the treasury during the year, is treated as the revenue or the expenditure of the year. It thus follows that all short withdrawals of sanctioned expenditure accrue to the treasury as savings at the end of the year, and no claim to these savings can be made by the departments concerned unless the sums in question are provided as part of the sanctioned expenditure of a subsequent year. This principle holds good even in the case of projects extending beyond the currency of one year, and for which a general sanction may have been accorded to expend a certain sum in a given period of time. In other words, the budget is an annual one, and the sanction covered by it ceases to operate at the end of the year.

The total amount provided for the year's expenditure of each ministry or department can not be exceeded without His Majesty's sanction, but, with the approval of the minister of finance, savings under one or more of the three main heads into which the budget is divided, may, during the course of the year, be utilized for additional expenditure under any other of those heads. This remark is subject to the qualification that no increase under the head of "salaries" may be incurred without the sanction of His Majesty the King, obtained after report by the minister of finance. The procedure described in this paragraph takes the place of regular supplementary estimates.

In Siam public loans are raised only for reproductive purposes, such as railways, waterworks, etc. The borrowings to finance these projects are not considered and determined at the same time as the budget, but the budget makes provision for the annual expenditure on the works in question.

Revenue measures are not passed as a part of the budget, but are separately considered and passed.

SPAIN.

MAY 22, 1912.

1. The date prior to which the budget must be voted every year is fixed for January 1.

2. No.

3. In the ministry of finance.

4. By the Cortes.

5. All appropriations are considered at one time as a budget.

6. No appropriations are made in independent acts.

7. No. After the budget is presented by the minister of finance at a session of the Cortes, the budget is then referred to a special committee, made up of members of the Cortes, to consider and report on the same to the Cortes.

8. Estimates for appropriations are prepared by the respective ministers of each department.

9. By the minister of finance.

10. By the minister of finance.

11. The council of ministers gives full consideration to estimates for appropriations before the minister of finance submits them [illegible]

12. The budget is divided into two parts: First, the general appropriations, including those for the royal household, the legislative bodies, the public debt, and pensions; second, appropriations for the ministerial departments.

The appropriation for the royal household is given in one chapter, being subdivided for each person of the royal family.

Appropriations for the two legislative bodies are made in the form agreed upon by themselves.

Those of the public debt are divided into chapters for each class of debt, stating the amount of debt at the beginning of the budget and separating into articles appropriations for the payment of debts, of interest, expenses of issue, and all other expenses relative thereto. Under this head are also included expenses for any judicial proceedings relating thereto.

Pensions shall be included in a single chapter and shall show the reason for the pension and the amount.

The budget of the ministerial departments is divided into three parts: The first includes the permanent appropriations; the second, the temporary appropriations; and the third, payments still owing for finished works which have been authorized in the budget of the year during which they were to be performed and which for some lack of formality were not settled for at the time.

13. When the budget is presented to the Cortes, there is also presented a memorandum giving the condition of the finances in the State treasury and includes all essential modifications of the budget of the previous year, and also includes a balance sheet showing the condition of the budget of the year before.

This balance sheet shows the receipts collected, the amounts still to be collected, and the probable total of receipts; also, the amount necessary for expenditures for maintenance of the public service, the amounts paid during the year, and the amounts still due.

14. Yes.

15. Yes; as described in 12.

16. No; special laws are required for the issue of bonds.

17. All financial bills in the legislative body are submitted to the minister of finance and by him submitted to the Cortes.

18. Individual members of the Cortes have the right to criticize and discuss as well as amend financial items.

19. The budget of the preceding years and the "Diario de Sesiones."

21. Revenue measures are considered and passed separately.

22. Bond issues and borrowing are passed separately.

23. When a deficit occurs or an extraordinary expenditure has to be made, the minister of finance must, at the first session of the Cortes, submit a law covering the same.

24. Such institutions are deprived of support.

SWITZERLAND.

1. No definite date is fixed, but as the federal budget embraces the period of a calendar year, and as all the vouchers for payment must be based on a budget credit or on a supplementary credit granted by the federal assembly, it is, therefore, necessary that the budget be approved before January 1 of each year.

Up to the present it occurred only twice that the estimates (the official name of budget is "Estimates"—Book of Estimates) have not been passed before January 1, namely, the budgets for the years 1872 and 1874, which, on account of the deliberations regarding the revision of the federal constitution, then taking place, were approved only after the commencement of the year. The federal council then received authorization from the federal assembly to manage the administration up to the time of the final approval of the Book of Estimates upon the basis and within the limits of the estimates in the budget message which it had prepared.

The federal law regulating the business relations between the two chambers prescribes that the budget must be presented to the finance committees of the federal assembly not later than a month before the December session.

2. As already stated in the answer to question No. 1, all vouchers for payments must be founded on either a budget, or supplementary credit allowed by the federal assembly, or, in urgent cases, on a special advance credit of the federal council, by which the department in question is authorized to make the expenditure; for which, however, the approval of the federal assembly is to be secured in the next session.

3. Urgent requests for advance credits may be addressed by the various departments direct to the federal council, who will decide with the reservation mentioned under question No. 2.

Requests for supplementary credits are filed by the various departments with the department of finance, which will codify them in the form of a message for submission to the federal council. This message is then to be presented by the federal council to the federal assembly.

General appropriation bills originate with the federal council and are presented by it to the federal assembly. The budget may be submitted to either branch of the federal assembly which, after consideration, sends it to the other chamber for consideration and amendments.

The budget must be approved by both chambers of the federal assembly.

4. Already answered under questions 2 and 3.

5. First the budget is prepared and approved before the commencement of the administration year (calendar year), as already stated under question No. 1. But as in the course of an administration year allowances in the approved budget are shown to be insufficient or as new expenditures, not mentioned in the budget, may become necessary, then an increase of the insufficient budget appropriations is requested in the form of a supplementary credit, or new credits are demanded.

Usually two series of supplementary credits are presented to the federal assembly, namely, the first series, submitted to the spring session, containing at the same time the credit transfers; and the second series at the end of the year; that is, in the December session.

Whenever the federal assembly approves an important extraordinary expenditure; as, for example, a new armament of the army, for the erection of a federal administration building, subsidies, etc., it generally at the same time makes the necessary appropriations. These special credits thus allowed are as far as possible embodied in the next budget or in the supplementary credits, or may be prorated and added to subsequent budgets.

6. Inclosed herewith are the grants of supplementary credits for the years 1910 and 1911 by the federal assembly (inclosure No. 1).

7. Estimates, requests for supplementary credits and state administrative accounts for an official term (three years) are referred to the same committee (finance committee) for examination and report.

Each chamber elects its own committee. No member may belong to the committee for longer than an uninterrupted period of six years. Members who resign must be replaced as soon as possible. The finance committee designates its president or chairman.

The finance committees of both chambers elect among their midst a special committee of three members for the respective term of office. The special committee formulates its own rules and regulations for the transaction of business.

The said special committe is entrusted with the close examination and with the surveillance over the entire financial household. It assembles at least once in a quarter, and more frequently according to needs. It has the absolute right to at any time look into the administration accounts of the different departments and administration divisions. (See inclosure 1, b.)

Estimates and accounts of the alcohol administration are also considered (examined) by committees appointed by each of the two chambers (alcohol committee). These two committees likewise designate a special committee for a more close examination of the estimates and account of the alcohol administration. The alcohol administration has to present to the delegation (special committee) printed quarterly reports covering the entire management of business.

The examination of the estimates and accounts of the federal railway administration also is done by special permanent committees of both chambers (federal railway committee).

8. The estimates of a department are prepared by the chiefs of the various divisions of such department and are then put together after being considered by the department.

9. The items to the budget, prepared by the various departments, are collected by the division "bureau of finance" of the department of finances, to be examined as to their arithmetical correctness and to be placed together as a complete book of estimates; the said division also orders the printing thereof. The thus prepared budget project is then to be carefully considered in every respect by the department of finances, and thereafter, usually in the first part of the month of October, presented to the federal council with the recommendations as to amendments.

10. The book of estimates, prepared in the manner as stated in answer to question 9, is to be considered by the federal council and presented by it to the federal assembly.

11. The considerations of the estimates by the federal council takes place in the same manner as is prescribed for the treatment of the ordinary business. See also answer to question 10.

12. Up to the year 1910 the book of estimates consisted of two parts, namely, the part showing the different estimates for appropriations, forming the budget, and a part containing the explanatory message. (See budget and message for the year 1910, inclosures Nos. 2 and 3).

In the year 1911, however, the two prints have been combined, the left side showing in tabular form the budget, and the right side—as far as possible—just opposite to the respective items, the necessary reasons.

Where the space on the right side is insufficient, additional blank sheets are attached for the insertion of the additional text. (See budget message for the year 1911, inclosure No. 4).

As to the reasons which lead to this change, we refer to the preface in the abovementioned budget message for 1911.

After being considered by the Federal Assembly, the tabular budget is amended in accordance with the decisions rendered, and printed without accompanying text. (See the definite estimates for the year 1911, inclosure No. 5).

13. The left side of the estimates for appropriations always contains for comparison opposite to the budget item the respective amount of the preceding budget and of the last State account.

14. Yes; the book of estimates of the Confederation is divided in two parts: Receipts and expenditures.

15. No. See question No. 5.

16. No.

17. For the treatment (discussion) of bills of a financial nature in the legislative councils (chambers) there exists no special prescriptions. With regard to the preliminary consideration of the budget, supplementary credits, and State account by the finance committees of both chambers, we refer to the answer given under No. 7.

Regarding the manner of procedure in the chambers, we refer to the following enactments:

I. Federal law on the business intercourse between the National Council, States Council, and the Federal Council, as well as on the procedure with regard to the form and publication of laws and decisions, of October 9, 1902 (inclosure No. 6).

II. Business statutes of the Swiss National Council of June 5, 1903, especially Part III, "Sessions"; IV, "Matters to be discussed"; and VI, "Deliberations" (inclosure No. 7).

III. Business statutes of the Swiss States Council of March 27, 1903, especially Part VI (Matters, manner, and form of deliberations) (inclosure No. 8).

18. The rights of the committees and their members are fixed in the prescriptions of the business statutes of both chambers mentioned in the answer to question 17 (I–III) as well as in the federal law governing the business intercourse between them and the Federal Council. Ordinarily one part of department is considered chapter by chapter, where it is absolutely left free to the committees or to a member of the legislative body to pick out single items to criticize same and to demand a vote upon same.

19. All the members of both councils (chambers) are furnished with a copy each of the budget message, the messages concerning supplementary credits and copies of the state account. Budget message and state accounts always contain a general review over the finance household.

From time to time, whenever it seems necessary, an extraordinary (special) report as to the general financial situation is made to the Federal Assembly. The last report of this kind was dated June 17, 1907, and bears the title "Report of the Federal Council to the Federal Assembly concerning the financial situation of the Confederation" (inclosure No. 9). We also inclose a copy of the Federal account for the year 1910 (inclosure No. 10).

20. No such distinction is made in the federal budget. The federal constitution has placed into the hands of the Federal Assembly the definite settlement of the book of estimates. As neither in the constitution nor in any law or federal decision a description of this right is contained, it must be assumed that the budget rights of the Federal Assembly is an unlimited one.

Theoretically, the Federal Assembly is entitled to make all changes in the budget which it may deem fit. Practically, however, such right became a matter of form only. The right to grant credit is, as in all other countries, limited by conditions for a number of items based upon constitutional dispositions, laws, or treaty stipulations, which were entered into with the consent of the councils (chambers). Also in case of a political conflict with the Federal Council, the Federal Assembly can not forthwith cancel the expenditures for amortizations, interests on loans, salaries to officials provided for by laws governing salaries, etc., and thereby stop the State machinery. As yet there have been no differences of any importance between the legislative and the executive bodies.

21. The revenues are considered at the same time with the expenditures, forming a part of the budget.

Here is to be remarked that what concerns the increase of the federal revenues the federal assembly has only a very limited sphere. Switzerland is known to be a Federal State, consisting of the Confederation, with 22 confederate members (cantons), as, for example, the North American Union with their States and Territories. The Swiss Confederation has at its disposal, to cover the needs of the State, only the revenues which are fixed in the federal constitution, namely, the interests from the federal property, customs duties, powder monopoly, one-half of the military taxes, post, telegraph, and telephone monopoly, money contingents, and certain small revenues of no importance. (The money contingencies, the amounts of which are fixed by law, have since 1849 never been drawn.) Although they have been taken over from the constitution of 1848 into the one of 1874, the collection of these money contingencies in normal times may practically seem excluded. On the other hand, since the adoption of the Federal State the cantons are supported by the Confederation with subsidies of all kinds.

For the opening of new revenue sources a revision of the constitution would be necessary, and what concerns the raising (increase) of the existing revenues, they are fixed either by treaties (customs treaties) or by law, and can, therefore, not be increased or changed when the budget is under consideration in order to meet the requirements of the economical period. All federal laws, including those of a fiscal nature, are submitted to the optional referendum, and with the well-known dislike of the people for new taxes of any kind, an increase of the revenue sources of the Confederation is a very difficult matter.

This default in the elasticity of our financial system has caused at many times an unpleasant feeling. Whilst in other states and public administrations, when preparing financial plans, the manner of procedure is to first establish the total needs, and then, by fixing or increasing the taxes, or by opening new sources, secure the necessary funds, yet with us just the contrary takes place. First, an accurate estimate of the anticipated revenues must be made, and then the expenditures are to be fixed so that the financial equilibrium is not disturbed, and that nevertheless the Confederation is able to fulfill its obligations.

22. No; moreover, this question has already been answered under No. 16.

23. This case is not provided for in our finance law. If the state account shows deficits which are assumed not to be temporary, then the federal council is invited by the legislative authority to make a special report and eventually to present to the federal assembly suggestions for the reparation of the disturbed equilibrium. Regarding the overdrawing of the budget, the following is observed: When it is impossible to secure from the federal assembly before the close of the annual state account a supplementary credit for an urgent expenditure not appearing in the budget, or for a credit that has been overdrawn, then, after the approval of such expenditure by the federal council, the indemnity for such item is requested in the report relating to the state account. These are, however, always small amounts in proportion to the general expenditures.

24. We are not in a position to answer this question, as this case has never occurred.

UNION OF SOUTH AFRICA.

CAPE TOWN, *January 19, 1912.*

1. No. The financial year runs from 1st of April to 31st of March and supplies are voted during the session of Parliament, which meets about the end of January or early in February in each year. If the budget be not voted before the end of March in each year, the Government is given a vote on account by Parliament pending the passing of the main appropriation act.

2. No money may be expended by the treasury without appropriation.

3. Appropriation bills originate in the department of finance.

4. Appropriation bills must be passed by both houses of Parliament—that is to say, by the house of assembly and the senate—and be assented to by the governor general before moneys included therein may be issued by the treasury.

5. The main appropriation for the year is considered at one time by Parliament and appropriations for annual expenditure are included in one act. Loan expenditure is treated by means of an annual appropriation in the same way as expenditure out of revenue; the Government's borrowing powers are included in a general loans act, but the parliamentary appropriations for loan expenditure are made annually.

6. See answer to 5.

7. Appropriation bills are considered by the house assembly in committee of supply and are afterwards passed by the house on the report of the committee; thereafter they are transmitted to the senate. The organization of the legislature for the consideration and reporting on appropriation bills is substantially the same as that of the British Parliament.

8. By the department of finance.

9. Estimates are prepared by heads of departments and transmitted to the department of finance, which submits them for the consideration of the Government. After the approval has been obtained, they are submitted to Parliament by the minister of finance.

10. Requisitions for appropriations are submitted to the legislature by the minister of finance by command of the governor general.

11. Full consideration is given to estimates for appropriations by the executive head and his advisers before submission to the legislature and the views and representations of this executive head are considered by the department of finance before any decision is come to respecting such requisitions.

12. Copy of the Union estimates for the year 1911–12 is appended.

13. A reference to the copy of the estimates attached hereto (vide 12) will show that the estimates of the preceding fiscal period—which correspond with the appropriations for that period—are set out in a parallel column. As final information respecting the expenditure of the current period is not available at the time these estimates are prepared, no information upon this point is supplied to the legislature in the draft estimates, but in making his budget statement the minister of finance forecasts the final results of the working of the current period.

14. No. The estimates of revenue are only submitted to Parliament at the conclusion of the minister's budget statement. In this connection it should be noticed that the estimates of expenditure are laid on the table of both houses of Parliament at the commencement of the session; the budget statement may not be delivered until five or six weeks after the commencement of the session.

15. Separate estimates are submitted for expenditure out of revenue and expenditure upon capital services out of loan moneys.

16. Yes.

17. See reply to 7 as regards appropriation bills. As regards taxation measures, the house of assembly resolves itself into a committee of ways and means, and when the committee reports, a bill is brought up giving effect to its recommendations. This bill is then read a first time and the second and third readings are taken at subsequent convenient dates.

18. Individual members of the house of assembly, when financial measures are before the house in committee of ways and means, or committee of supply, have practically unrestricted rights of discussion and criticism. The Senate may not amend financial measures; it may only pass or reject them.

19. All reports made to the legislative body are made available to members as a basis for individual consideration of financial measures, unless the House agreed to treat any such report as confidential. It would be difficult to give a list of such reports.

20. All the expenditures of the Union of South Africa is included in the annual appropriations, either for expenditure out of revenue or for expenditure out of loan. Certain permanent appropriations under statute are in existence, e. g., the salary of the governor general and of the controller and auditor general, but for purposes of uniformity and clearness in the financial statements all such items are included in the annual estimates presented to Parliament and the amounts thereof are included in the annual appropriation bills.

21. Yes. Revenue measures are passed as a part of the budget.

22. A clear line of distinction is drawn between the authorization of the borrowing of money and the expenditure of the moneys derived from those borrowings. The Government has power, under a general borrowing act, to raise such sums as may be required from time to time to meet the capital expenditure of the country, but no expenditure out of these moneys may be incurred without an appropriation bill

having first been passed by Parliament, specifying the services to which the money is to be devoted. The appropriation of loan moneys follows upon the same lines as the appropriation of expenditure out of revenue.

23. Subject to compliance with certain formalities, including the certification of any deficit by the controller and auditor general, the Government has power to borrow to meet deficits, such borrowings to be repaid out of the growing revenues.

24. It is difficult to perceive the exact bearing of this question. No appropriation having been included in respect to the institutions referred to, they could not receive any funds from the treasury, and they would be driven to obtain temporary accommodation elsewhere pending reconsideration of their position.

VENEZUELA.

FEBRUARY 29, 1912.

1. The budget is voted each year during the session of the Congress, which this year is fixed for April 19.

2. Money may not be expended from the treasury without appropriation.

3. Appropriation bills originate in the national Congress.

4. Appropriation bills must be voted and approved before money may be expended from the treasury by the national Congress.

5. All appropriations are considered at one time as a budget.

6. Appropriations are not made in a number of independent acts.

7. The budget is submitted to the Congress by the minister of hacienda and is by the Congress referred to a special committee which generally simply approves the estimates of the minister of hacienda.

8. Estimates for appropriations are prepared by the different ministries.

9. The estimates are prepared by the heads of departments and then placed in the form of a budget by the minister of hacienda.

10. Requests for appropriations are submitted to the legislature by the minister of the interior as the organ of the Federal Executive.

11. Estimates for appropriation are considered in a cabinet meeting presided over by the President of the Republic before being submitted to the legislature.

12. Each ministry makes out the estimates that it considers necessary for its own use for the current year. There is no prescribed form.

13. Each ministry presents a "memoria" which is submitted for the approbation of the Congress.

14. Estimates of revenue and receipts are submitted with estimates of expenditure.

15. All estimates are comprised in the budget.

16. The need for bond issues and other borrowings is not considered and determined at the same time that the budget is passed.

17. All the estimates being comprised in the same budget, they are all voted at the same time. The budget is prepared under the direction of the minister of hacienda and submitted to the Congress by the minister of the interior. The budget is first presented to the House of Deputies, who refer it to a special committee, which, after examining the budget, reports to the house. The house then proceeds to vote on the budget. The same procedure is then observed in the senate, after which the budget is referred to the Federal Executive for his signature.

18. Theoretically, individual members of the legislative body have the right to criticize financial items in the budget and propose amendments to the same.

19. The "memorias" of the ministries are made available to members as a basis for individual consideration of financial measures. Their titles are: Memorias de relaciones exteriores, memorias de relaciones interiores, memorias de obras publicas, memorias de instruccion publica, memorias de fomento, memorias de hacienda, memorias de guerra y marina.

20. All the expenditures are fixed annually.

21. The revenue measures are passed as a part of the budget.

22. Bond issues and borrowing or authorization to borrow money are not passed at the same time the budget is passed, but separately.

23. In case of deficits occurring when the legislature is not in session, it is necessary to apply to the "consejo de gobierno" requesting supplementary credits.

24. There is no provision made for institutions supported by Government funds when their appropriation for the ensuing period is omitted.

UNIV. OF MICHIGAN,

FEB 24 1913

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