

REPORT
OF THE
COMMISSIONERS,
APPOINTED TO
INVESTIGATE
THE SEVERAL
STATE OFFICES,
FOR THE YEARS 1858 AND 1859.

DES MOINES:
JOHN TEESDALE STATE PRINTER.
1860.

REPORT

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APPOINTED TO INVESTIGATE THE SEVERAL STATE OFFICES, FOR THE
YEARS 1858 and 1859.

To His Excellency, *Ralph P. Loebe,*
Governor of the State of Iowa :

The undersigned, appointed Commissioners under the provisions of chapter 160, of the Laws of 1858, respectfully submit the following Report of their examinations.

Their duties were defined in the Act as follows :—

—“to examine the books, papers, vouchers, moneys, securities, and other documents in the hands or possession, or under the control of each and every executive officer of said State, to make out a full, complete and specific, statement of the transactions of each of said officers, with, for or on behalf of the State, showing the true balance or balances in each and every case, and report the same to the Governor, with such suggestions as they may deem proper.”

The Act contemplated a report to be made by the 1st of June, following its passage. It is hardly possible that when this date was fixed, the Legislature had considered the extent of their requirements, the number of offices to be examined, the numerous books, documents, papers, and accounts, especially in the Treasurer's, Auditor's, and Superintendent's offices, amounting to thousands, and covering the work of several years, by principals and dep-

uties, in the offices. The work was much more extended and laborious than had been anticipated. The want of an established system and order in some of the departments, which had characterized their books, papers, and accounts for several years back, contributed to embarrass the examination, and to prolong it.

These facts rendered it impossible to complete the investigation between the time of their appointment, in April, and 1st of June, 1858. A portion of the work was then finished, and a partial examination of the other offices made. The undersigned have since completed their examinations, with a belief in their faithfulness and accuracy.

The object of the Commissioners was to bring their examinations up to a fixed period, from which future investigations could be dated. No such former rest in accounts was afforded to them, nor was there a register, or memorandum, or classification, of books, papers, and documents, which furnished them a starting point for their investigations. These difficulties they have sought to remedy for the future by the Exhibits appended to the separate report upon each office. By reference to these, the books and papers pertaining to each office may be found, and their custody ascertained, with a general description of their contents.

Owing to the varying legislation of the General Assembly, and perhaps to official inattention, various important books and papers were not found in the proper custody. These, as far as practicable, were traced out, examined, and left in the custody indicated by existing laws. For details they refer to the several Reports.

The Commissioners have found occasion for various suggestions, to secure safety, increase facility, and promote uniformity, in the administration of the affairs of the several departments. These are made in connection with the offices and with the topics to which they relate; and for the details they refer to the separate Reports subjoined. They especially urge that every Report made by an Executive officer to the Governor, should be first recorded in a "Report Record," by the officer reporting, and the originals preserved in the Governor's office, instead of lost in the office of the State Printer.

In the numerous figures to be examined, and arithmetical calculations to be made, and tables compiled, it is quite possible errors may be found. But the utmost care has been taken to avoid them.

Respectfully commending to your attention the facts and sug-

gestions of the following Report, we submit the same to your consideration: namely:

1. On the Governor's office.
2. On the office of Secretary of State.
3. On the office of Auditor of State.
4. On the office of Treasurer of State.
5. On the office of Superintendent of Public Instruction.
6. On the office of Register of State Lands.

JOHN A. KASSON, }
J. M. GRIFFITH, } Commissioners.
THOMAS SEELY, }

EXECUTIVE OFFICE.

HIS EXCELLENCY, RALPH P. LOWE, GOVERNOR.

This department of administration has never been practically organized, and its business systematized, until the entrance into office of the present incumbent. Most of the States in the Union have introduced into their executive offices as complete regulations and system, as in the several other administrative departments. When the regular and occasional duties imposed on the Executive of the State are considered, the appointments he makes, the correspondence he conducts, the reports he reviews, the grants to the validity of which his signature is necessary, his power over the military affairs and military property of the State, his requisitions for arrest of persons and his pardoning power, his necessarily numerous acts of official duty in other directions, it must be evident that an Executive Chamber at the Capitol, with proper provision for the classification and safe-keeping of official papers, and documents, and for the record of official transactions, should constitute a part of the permanent system of administration of the State.

No papers or records of the Executives of the territorial government are now to be found in the possession of the State Government. None of the papers or records of the Governors of the State prior to Governor Grimes, now remain in the possession of the State, so far as we can ascertain. The correspondence of this office during the term of Governor Grimes, has been preserved; but no other papers of his term, nor books, are found in the office.

Governor Lowe has instituted efforts, which promise to be successful, to obtain the official letters and papers of Governors La-

cas, and Clarke, and at least a part of those of Governor Chambers, of the Territory. It is expected that these will contain important facts respecting the Missouri boundary question, arising from which this State has a claim on the General Government. It is not known that any other executive papers can now be recovered.

Their absence indicates the necessity for the permanent preservation of the official books and papers of this office.

These, as now preserved and used, are the following:

1. An *Executive Journal*, containing entries of Executive appointments, and of current executive business.
2. A book containing *abstracts of letters received*.
3. A letter book, containing copies (by the pen) of official letters sent.
4. Files of all letters and papers received at this office, classified by subjects.
5. A book containing entries of pardons, and reasons and facts connected therewith.

The office also contains a Library, of limited extent, arranged under the present administration, and consisting mainly of publications made by authority of this State, and exchanges or contributions from other States, and from the United States.

We beg to suggest a further provision for the wants of this office. We have elsewhere referred to the need, in other State offices, of a volume of records of reports made by those officers to the General Assembly, or to the Governor. The same necessity exists in this office for a manuscript record, well indexed by subjects, of all Executive Proclamations, and communications to the General Assembly. With the lapse of time, the printed copies may be lost; they are, even now, obtained with difficulty for the earlier periods of our brief history as a State and Territory. But if it were certain that printed copies would be preserved, these are liable to serious errors in printing, especially so far as they relate to the statements embraced in figures. Written copies do not appear to have been preserved in the office, and a loss of the original before printing, is so far possible as to present a further reason for the preservation of an authentic copy, or the original itself, in a manuscript record. This volume, with its index, would be of great value to future incumbents of the office, upon their

entrance thereupon, furnishing ready access to the information may contain, and the State policy from time to time ascertained by the Executive.

We present these further subjects for consideration:

Until the General Assembly shall see fit to provide an executive mansion at the Capital of the State, it can hardly be expected that the Governor will permanently reside there during his term of office. Some provision ought to be made for keeping the executive office open at the Capital during his absence, and for the despatch of the public business, within certain limits, and under his general direction. It has heretofore been accomplished indirectly. If the necessity exists for doing it at all, it should be so provided for by law that it may be done directly, by an established authority. He is charged by the constitution with the custody of the Great Seal of State. If this is used in his absence, it should be by fixed regulations. The extent of the duties and business of this office is annually increasing, and adequate facilities are demanded for its careful and systematic administration.

We, therefore, suggest the provision by law for an executive Secretary, who shall reside at the seat of government, and shall be authorized and required to keep a record of all executive Acts, and in the absence of the Governor, to affix the seal of State to such documents as the Governor shall expressly authorize by writing, countersigning all such with his own name, and attestation.

The duties of Secretary of State, directly pertinent to his office, are already laborious and very much extended, and annually increasing with the growth of the State. It would complicate them still more to impose on him the additional duties of which we speak, and which, in fact, pertain to another department. While the population of the State was small, and each class of duties limited in extent, a great variety of business was collected in his office. Even then the error of the system was made apparent by the loss of valuable papers, and the incompleteness and inaccuracy of the records, the dangerous results of which are not yet fully ascertained.

We subjoin an account of the Governor, with the Contingent Fund of his office, up to June 1, 1858. (See exhibit.)

Also statement of the General Contingent Fund, which is under the exclusive control of the Executive, to same date. (Ibid.)

No account appears to have been kept by the Governors, now or heretofore, of the disbursement of this fund. The amounts to be paid therefrom are drawn as required, the unexpended balance always remaining in the treasury. The Auditor's accounts show the date when, the parties to whom, and the amounts, paid from this fund. It has always, in this State, and we believe elsewhere, been regarded as distinct from all other accounts, and is usually subject to legislative examination by special committees. Nevertheless, it seems proper that a special account of its disbursement should be preserved, subject to such examination, in the Governor's office; while it may be inexpedient to require vouchers in all cases to be deposited in the Auditor's office. The vouchers should be preserved, with the account, in the Governor's office, where a special legislative committee may have access to them.

Respectfully submitted.

JOHN A. KASSON, }
J. M. GRIFFITH, } Commissioners.
THOMAS SEELY, }

EXECUTIVE OFFICE—EXHIBIT.

GOV. LOWE in account with Contingent Fund of his office.

1858	Chap. 161, § 2. By appropriation for 2 years.....	\$2,000 00
March 24, 1858	To this amount drawn and expended for services of clerk in his office....	300 00
June 1, 1858	By unexpended and undrawn balance this date.....	\$1,700 00
SAME, IN ACC'T WITH GENERAL CONTINGENT FUND.		
Nov. 1, 1857	Unexpended balance of appropriation of 1855.....	\$1,355 69
May 31, 1858	Amount since drawn for claims thereon as audited to date.....	744 90
June 1, 1858	Undrawn balance of General Contingent Fund.....	\$ 610 79

OFFICE OF SECRETARY OF STATE.

HON. E. SELLS, SECRETARY.

See Code, Chap. 6; Acts of 1853, Chap. 89, Chap. 102; of 1855, Chap. 82, Chap. 138, Chap. 163; of 1857, Chap. 246, J. R. No. 28, p. 467, Chap. 228, §2, Chap. 257, §12 and §3; of 1858, Chap. 161, §§3, 22, ———; of 1851, Chap. 98, §12.

The order and system of this office deserve commendation. The files are, for the most part, carefully preserved and classified.

The exhibit hereto, No. 1, shows the books and papers deposited herein. The three record books, containing record of deeds to Iowa City Lots, would more appropriately belong to the office of State Register of Lands, and we suggest the transfer thereof to that office.

The Secretary, by the Code (Chap. 6) and by various acts since, has been charged with the superintendence of the publication and indexing of the laws, at the close of each session of the General Assembly. In the examination of all these laws, in the prosecution of our duties as Commissioners, our attention has been called to the imperfect and incomplete condition of the indexes provided to the several volumes of session acts. Many laws are not at all referred to under the proper heads, some of which we have casually discovered, and may have omitted others. A proper index is as important as the publication itself.

We suggest that, by provision of law, if necessary, it should be required of the Secretary to index both by the *subject* of the law, and by the name or description of every *officer* or *person* whose duties or liabilities are mentioned therein, or affected thereby. We attribute the non-compliance with some provisions of law, by various officers, to the fact that the indexes contained no reference to their official name or official duties.

SECTION II.

The original Constitution for Iowa, as proposed by the Convention of 1844, is preserved in this office. The original Constitution of 1846, under which this State was organized, and admitted into the Union, cannot be found. The original Constitution of 1857, neatly enrolled and well bound, is deposited and preserved in this department.

SECTION III.

The disbursement law (Chap. 163, Acts 1855,) has not been complied with in this office, so far as appears from its books and papers, prior to the entrance of Mr. Sells into the office. It has since been but partially complied with by Mr. Sells. He has kept an account with the fund appropriated to his office, showing when, to whom, and for what his disbursements were made. But he has not preserved any receipts or vouchers for his disbursements. It was the opinion of this officer, that the 12th section of the appropriation act of 1857, superseded the provisions of the law aforesaid of 1855, and he accordingly conformed to the law of 1857, only. And we are satisfied as to the correctness of his accounts, finding, in fact, that up to Nov. 1, 1857, he paid something more on this account, than the accounts claimed and audited in the office of the State Auditor.

Nevertheless, we do not regard this 12th section of the law of 1857, as repealing or suspending the general act of 1855. It duplicates the provision of the latter touching the keeping of an account with the fund, and adds the new provision, that the accounts to be paid out of this fund by any officer, shall be audited and paid "as other claims are audited and paid." No moneys from the fund are to be allowed except those thus audited and paid. The language is not precise, and the real intent somewhat obscure. But there is no repealing clause in the latter act, and it can therefore be construed as repealing only so much of the prior general act, as is inconsistent with it. We reconcile both acts, and find them consistent, by construing the provision of 1857 as intended to prevent the officers, respectively, from drawing the appropriation, or any part of it, from the Treasury, until the liability was incurred and the bill audited. The latter provision thus becomes cumulative, instead of superseding the former general and permanent act.

Should there be a doubt on the subject, we regard it as the better policy to construe all laws intending to guard the expenditure of public moneys in a manner to increase, rather than restrict, the public security.

Our exhibit hereto, No. 2, shows the condition of this account with Mr. Sells; also of the prior account with Mr. McCleary, of the contingent fund of this office, commencing with January, 1851.

By the act of 1857, it is limited to the pay of Clerks and Deputies. Before, it is called a "contingent fund." By the act of 1858, it embraces both styles.

It appears to have been the former custom in this, and in some other offices, to draw, immediately after the appropriation law was passed, the whole sum, in gross, appropriated for two years' service of the office, and to render no account thereof subsequently. This custom continued in this office, until the change introduced by Mr. Sells, as above stated. The condition of the account (shown in exhibit No. 2,) at the end of nineteen months, out of three fiscal years, shows the advantages of the new system.

The law of 1855, Chap. 163, applied to the appropriations of that year. We find no account, however, of Mr. McCleary's disbursements during those two years, as well as none for the preceding years. The whole appropriation for two years, was formerly drawn within a few days after the appropriation was made. This practice was intended to be checked by the 12th section of the act of 1857. But this provision, in our opinion, could be construed to extend no further than to cover the appropriations immediately preceding it, to which it evidently refers. *Noscitur a sociis*. It was neither retroactive, nor prospective, beyond the disbursement of those sums.

SECTION IV.

By joint resolution No. 28, A. D. 1857, the Secretary of State was made the keeper of the weights and measures of this State, and had charge of the building erected for their safe keeping, and was specially required to see them preserved from injury.

These valuable standards remain now at Iowa City, and out of the immediate care and supervision of this office. Their delicacy and value were such as to deter him from their removal with the other public movable property of the State, at the time of the

change of the Capital. We suggest this fact, that any further action needed in respect thereto, may be considered by the Governor.

SECTION V.

The account of sales of Codes and Session Acts by the Secretary of State, will be found in our exhibit hereto, No. 3.

SECTION VI.

The exhibit hereto, No. 1, shows the list of official bonds now on file in this office. Their importance imperatively requires their record in a proper book to be provided therefor, upon which we make some suggestions in the report relating to the office of State Register.

SECTION VII.

The stationery account, which is under the especial supervision of this officer, has become very important, and may need some further legal guard. The act (1853, §3, Chap. 102,) provides that he shall supply all the stationery required for public use by certain State officers therein named, and the General Assembly, "taking receipts of the proper officers therefor. It also provides for his furnishing the public printer with all paper needed by him for the prompt discharge of his duties; but does not seem, by its terms, to require the Secretary to take his receipt, or charge him with the paper delivered.

We suggest that his receipt should also be required, like those of State officers, for all paper delivered to him for public use. It might be expedient to open a regular account with stationery in this office, charging the account with all stationery delivered under the State contracts, and crediting it with all amounts delivered to State officers, General Assembly, and public printer.

Respectfully submitted.

JOHN A. KASSON,
J. M. GRIFFITH,
THOMAS SEELY, } Commissioners.

EXHIBIT NO. 1.

A LIST OF THE BOOKS AND PAPERS IN THE OFFICE OF SECRETARY OF STATE.

1st. *Three Record Books*, In which are recorded all State roads surveyed in the State of Iowa, giving the report of the Commissioners with the plat and field notes of each road.

2d. *One Record Book*, In which are recorded articles of Incorporation of various incorporated companies in this State; acceptances of land grants by railroads; and transfers of lands of the River Improvement to the Des Moines Navigation and R. R. Co.

3d. *Three Record Books*, In which are recorded all deeds to Iowa City Lots.

4th. *One Book*, Containing the report of the Commissioners that located the Capital at Monroe City, with a list of lots sold, names of purchasers, &c.

5th. *An Executive Register*, In which are entered all official acts of the Governor reported to this office.

6th. *A Register*, Of all officers appointed by the Governor.

7th. *One Notarial Register*, In which are entered the names of Notaries Public, the date of their Commission, date of qualification, and date of filing their certificate of qualification.

8th. *One Register*, In which are entered the names of Commissioners of Deeds of the different States, with the date of their Commission, date of qualification, and date of filing their official oath.

9th. *One Register*, In which the names of county officers are entered, the office to which each is elected, and the date of the expiration of their terms of office.

10th. *One Book*, In which an account is kept of all books which the Secretary of State is required to distribute to the several counties.

11th. *One Book*, In which an account is kept of session laws sold by the Secretary of State, and Stationery furnished to the General Assembly and State officers.

12th. *One Minute Book*, "B", Containing daily entries of different transactions of the Secretary of State, commencing with the State Government, and extending to Nov. 1856; also including some items of account.

13th. *One Book*, In which the doings of the Census Board are entered.

14th. *33 Bound Volumes* of the original enrolled laws of the Territory and State of Iowa.

15th. *40 Bound Volumes*, being original census returns of the State of Iowa.

16th. *9 Bound Volumes*, being Journals of the Council and House of Representative of the Territory of Iowa.

17th. *One Record Book*, In which are recorded the abstracts of elections.

18th. *One Bound Volume*, being the engrossed and original Constitution of Iowa, adopted A. D., 1857.

OFFICIAL PAPERS OF SECRETARY'S OFFICE.

- Bonds filed since the year 1851, with the names of persons giving the same, and the date of filing of each Bond, &c.*

NAMES.	OFFICE.	FILING.
Henry Jewett,	Dep. Warden Penitentiary,	Sept. 24, 1851
Richard Quinton,		Dec. 19, "
Sam'l Bressler,	Clerk of Penitentiary,	Sept. 24, "
Geo. Gillaspy,	Reg. D. R. Improvement,	Mar. 11, "
Richard Quinton,	Warden Penitentiary,	Aug. 23, "
Thos. H. Benton,	Sup. Pub. Instruction,	July. 28, "
Israel Kester,	State Librarian,	Feb. 10, "
Geo. Grigsby,	Deputy Warden Penitentiary,	Aug. 30, "
V. P. Vanantwerp,	Com. D. R. Improvement,	Mar. 11, "
Geo. Grigsby,	Sup. Penitentiary,	Feb. 27, "
Wm. H. Merritt,	State Printer,	Apr. 30, "
Hart & Keesecker,	State Printers,	Feb. 6, "
Wm. Patter,	Auditor of State,	Dec. 8, 1852
M. L. Morris,	State Treasurer,	Dec. 4, "
Martin L. Morris,	State Librarian,	Dec. 16, "
Wm. A. Hornish,	State Printer,	Mar. 28, 1853
D. C. Cloud,	Attorney General,	Sept. 10, "
Geo. S. Hampton,	Clerk Supreme Court,	Mar. 10, "
Geo. Grigsby,	(care of State Arms),	Mar. 5, "
Wm. H. Leech,	Clerk Penitentiary,	Dec. 24, "
Geo. Gillaspy,	Reg. D. R. Improvement,	May 18, "
J. H. Bonney,	Com. D. R. "	May 20, "
Paul C. Jeffries,	Reg. D. R. "	Feb. 16, "
Mahony & Dorr,	State Printers,	May 26, "
Geo. Grigsby,	Warden Penitentiary,	Jan. 21, "
D. C. Dunlap,	Clerk "	Mar. 5, "
Nath'l McCullough,	Dep. Warden, "	Feb. 7, "
M. L. Morris,	State Treasurer,	Dec. 4, 1854
Jacob Peters,	Dep. Warden Penitentiary,	Apr. 18, "
A. J. Stephens,	Auditor of State,	Dec. 4, "
John Pattee,	Dep. Auditor of State,	Dec. 4, "
D. C. Cloud,	Attorney General,	Sept. 28, "
Jas. D. Eads,	Sup. Pub. Instruction,	June 10, "
Anson Hart,	Reg. State Land Office,	May 5, 1855
Wm. Coles,	State Binder,	May 9, "
H. W. Lathrop,	Treas. State University,	June 4, "
Wm. McKay,	Com. D. R. Improvement,	May 23, "
Wm. Vandever,	Clerk Supreme Court,	June 28, "
John Pattee,	Auditor of State,	Oct. 3, "
John H. More,	Dep. Warden Penitentiary,	Apr. 27, "

Official Papers of the Secretary's Office—Continued.

NAMES.	OFFICE.	FILING.
J. C. Lockwood,	Reg. D. R. Improvement,	May 18, 1855
Francis A. Barker,	Warden Penitentiary,	Mar. 10, "
Abel Beach,	Dep. Auditor,	Dec. 15, "
John C. Culberson,	T. B'd Trustees D. & D. Asylum	Feb. 9, "
John Pattee,	State Librarian,	Jan. 30, "
P. Moriarty,	State Printer,	Feb. 26, "
James D. Eads,	Sup. Pub. Instruction,	May 16, "
James D. Eads,	" " "	Dec. 21, "
John L. Young,	Clerk Penitentiary,	Jan. 20, 1856
S. A. Rice,	Attorney General,	Sept. 26, "
John Pattee,	Auditor of State,	Dec. 3, "
Edward Manning,	Com. D. R. Improvement,	Dec. 2, "
Abel Beach,	Dep. Auditor,	Dec. 3, "
Martin L. Morris,	State Treasurer,	Dec. 13, "
Martin L. Morris,	" " "	Dec. 2, "
Edwin Manning,	Com. D. R. Improvement,	July 2, 1857
Joseph C. Stone,	Sup. Pub. Instruction,	Mar. 4, "
A. P. Luse & Hiram Price,	Printing Debates Const. Conv.	Jan. 27, 1857
Wm. M. Coles,	State Binder,	Jan. 29, "
Robert Hutchinson,	Treas. Inst. Blind,	Mar. 26, "
Phineas Inskeep,	Warden Penitentiary,	Apr. 27, "
Maturin L. Fisher,	Sup. Pub. Instruction,	June 9, "
John Teesdale,	State Printer,	Oct. 15, "
Wm. Crain,	Treas. Inst. Deaf and Dumb,	Jan. 4, 1858
F. M. Mills,	State Binder,	Feb. 6, "
John Teesdale,	State Printer,	Feb. 1, "

2. Election Returns.
3. Contested Election Papers.
4. Papers pertaining to the Iowa Penitentiary.
5. Pardons and Requisitions, left here prior to Gov. Lowe's administration, since which time all such documents have been filed in the Executive office.
6. Communications, &c., from the General Land Office.
7. Papers pertaining to the Des Moines River Improvement Company.
8. Executive Communications.
9. Returns of Criminal Convictions.
10. Certificates of purchase, of Iowa City Lots.
11. Certificates of the qualification of Notaries Public.

12. Official oaths of Commissioners of Deeds residing in other States.
13. Bills of Legislature, one package, and sundry freight bills.
14. Miscellaneous papers, accounts, &c.
15. Communications to the Secretary.
16. Receipts for expenditures, and distribution of books.
17. Articles of Incorporation, under Incorporation Law.
18. Abstracts made by the Board of State Canvassers, of the votes cast in the several counties, for the election of State and other officers.
19. State Road Reports, with plats and field notes pertaining to the same.
20. Reports of the several County Judges, of the names of county officers, with the date of the expiration of their term of office.
21. Four plats, showing the definite location of the "Burlington and Missouri River Railroad." The "Mississippi and Missouri River Railroad." The "Iowa Central Air Line Railroad," and the "Dubuque and Pacific Railroad."
22. Reports showing the receipts and expenditures of the above named Railroads for the year 1857.
23. An acceptance of the proposition of a Joint Resolution of the 7th General Assembly, by the Des Moines Navigation and Railroad Company.
24. Report of the Commissioners to locate the seat of Government.
25. A Lease, Deeds, &c., made to the State of Iowa, for certain property therein specified.
26. A Report of the Special Committee, to investigate the affairs of the Des Moines Navigation and Railroad Company.
27. A Report of the Special Committee to investigate alleged frauds in the location of the Capitol at Des Moines.
28. The original Constitution proposed by the convention of 1844, as signed by them; the same consisting of detached papers, or articles, now tied in a bundle, not being in a convenient form for binding.
29. The engrossed and signed Constitution of 1846, cannot be found in this office. But there is a package of the detached reports of Committees thereupon, and of separate articles.

OFFICE OF SEC'Y OF STATE—EXHIBIT NO. 2.

E. SELLS, Sec'y, in account with appropriation for Clerks and Deputies of office, &c.

1857. Chap. 257, §3. Appropriation for hire of Clerks and Deputies for 2 yr's, 1857-8.....	\$1,200.00	
To am't audited at various times and allowed, as per acc'ts in Sec'y's and Auditors offices, up to Oct. 31, 1857, drawn.....	559.39	
Nov. 1, 1857. Undrawn balance of appropriation of 1857.....		\$640.61
1858. Chap. 161, §3. Further app'n therefor, for the y'rs '58 and '59, and for contingencies,		2,000.00
Total for the service of years 1858-9.....		2,640.61
To amount drawn against same, in divers sums, as audited and allowed up to May 31, 1858..		723.75
June 1, 1858. Undrawn bal. of appropriations,		\$1,916.86

GEORGE W. McCLEARY, Sec'y of State, in account with contingent fund of office.

1851. Chap. 89, §2. App'n for the y'rs 1851-2,		\$400.00
1851. Jan. 6. To amount drawn per warrant..	\$400.00	
1853. Chap. 28, §3. App'n for years 1853-4..		600.00
1853. Feb. 5. To amount drawn this date....	660.00	
1855. Chap. 32, §3. App'n for years 1855-6..		1,000.00
1855. Jan. 25. To amount drawn this date....	1,000.00	
		2,000.00
	2,000.00	

Of which no account, or vouchers, are found in the office.

OFFICE OF SEC'Y OF STATE—EXHIBIT NO. 3.

G. W. McCLEARY, Sec'y, in account with sales of Codes and Session Laws.

Dr. To amount sales of Code up to Feb. 12, '52, per his account.....		\$135.00
Cr. By amount paid Treasurer Feb. 12, 1852, per his account.....		135.00
Dr. To amount sales 24 copies of Code, from Feb. 12, '52, to Dec. 31, '54, per his acc't,	\$60.00	
Dr. To am't sales 25 copies Code, during the years 1855-6, per his account.....	62.50	122.50

NOTE.—There is no credit against this item. But we find in the Auditor's books a note of the payment of \$174, by Mr. McCleary, into the Treasury, the following year, (1857.)

E. SELLS, Secretary, in account with same.

Dr. To amount sales Code and Session Laws from Dec. 1, 1856, to May 31, 1858, per his account.....	\$84.75
Cr. By am't paid State Treasurer, May 31, '58, per his account.....	64.75
Dr. To balance June 1, 1858.....	\$20.00

NOTE.—This balance was made by an error in addition, discovered since the payment.

STATE TREASURER'S OFFICE.

HON. MARTIN L. MORRIS, TREASURER.

DECEMBER 6, 1852, TO MAY 31, 1858, INCLUSIVE.

Code, Chap. 8. Chap. 65, §1018; law of 1855, Chap. 163, and special references below. Also Laws of 1858, Chap. 152, §§ 68, 69, 70, 79, 80, 82, 83; and, Chap. 7.

The State Treasurer has had charge of four distinct funds, as follows:

1. The University Fund.
2. The Saline Land Fund.
3. The Five per cent Fund.
4. The General Revenue.

We report upon them in their order.

1. His connection with the University Fund commenced with his term of office, Dec. 6, 1852, when he received the money and notes belonging to the fund from his predecessor in office. It closed in July, 1855, when he made a settlement with the Treasurer of the University, under the provisions of the Act of 1855, chapter 136, § 9.

• We find in his office the receipts then taken from the University Treasurer, which are vouchers for a larger amount than by his accounts now remaining in the office we could have ascertained against him. These accounts submitted to our inspection, are so imperfect that we could not have stated the account reliably. A more accurate account may have been kept, and turned over to the University at the settlement aforesaid.

The law referred to provided that the receipts to be taken on

such settlement should be the Treasurer's vouchers in his settlement with the State. As they more than cover the balance, we can ascertain from the remaining accounts, we report this account adjusted, and no balance against the State Treasurer.

2. The Saline Land Fund: (See Laws 1853, Chap. 71, § 7; of 1855, Chap. 136, § 9; of 1851, Chap. 96, §§ 5, 10; of 1856, Chap. 47, § 2; of 1858, Chap. 139.)

In 1851, this fund was appropriated for the founding and endowment of a Lunatic Asylum. All but \$8,000 was to be invested at interest, and the interest going to the support of the Institution; the \$8,000 authorized to be expended in building and furnishing. It was also provided that \$5,000 should be placed at the disposal of the Medical College at Keokuk.

In 1853, the proceeds of the sales were ordered to be paid into the State Treasury.

In 1855, the State Treasurer was required to deliver over to the University Treasurer all moneys, papers, &c., of the Saline Fund, (as well as the University Fund;) but no appropriation thereof was made. It was only a change of custody.

It does not appear that this change was ever effected.

In 1856, all the proceeds of sale of Saline Lands were appropriated to the construction of the Insane Asylum, whether in the hands of the State Treasurer, or elsewhere.

In 1858, this last appropriation was repealed, and there is now in the Treasury, at the disposal of the General Assembly, the balance of \$1,292 45.

For the particulars of this account we refer to our Exhibit No. 1, as gathered from the statements on the Treasurer's books.

It appears from this abstract, that the whole sum of proceeds of Saline Lands received into the State Treasury, up to 1st June, 1858, is, from counties..... \$26,551 14

From interest on loans by State Treasurer..... 579 53

Total receipts..... \$27,130 67

There has been paid to the Medical College..... \$5,000

There has been paid to the Insane Asylum..... 20,838 22

There remains unexpended balance.... 1,292 45 \$27,130 67

It will be observed that the amount above stated as paid over to the account of the Insane Asylum..... \$20,838 22

Differs from the amount given by the Asylum Commissioners..... 15,436 81

(As stated in their Exhibit B., to their report of January 1, 1858,) by..... \$5,401 41

It is possible this balance is out on loan, and the proceeds have not come into the hands of the Commissioners.

We suggest the propriety of some disposition of the balance of this Saline Fund that shall render it productive, either by investment, or appropriation.

3. The Five per cent. Fund: (See Laws of 1857, chap. 1, 3, 5, 10, 187, 201, [chap. 162]). Also, of 1851, chap. 51, section 4. Of 1856, J. R. No. 9. Of 1858, chap. 35,—chap. 60,—chap. 139,—chap. 158.

This account is kept in a special book, marked "School Fund, Treasurer's Office."

The first entry charges the Treasurer with receipt from the United States, under date of January 1, 1857, (should be Decem'r. 26, 1856,) of..... \$185,785 32

The principal and interest are subsequently entered in the same account, instead of being separated; but there is a further entry, Sept. 21, 1857, from the United States, of..... 34,219 34

And eliminating an item of principal, as shown by Mr. Beck's report, from the entry here of "interest from J.M. Beck," being the principal of C. B. Waite's note paid..... 1,000 00

We have the total of the principal of this Fund, heretofore paid into the State Treasury, and with which Mr. Morris is chargeable..... \$221,004 66

Of this sum he received directly from the United States..... 220,004 66

This sum he received from Waite, per J. M. Beck, 1,000 00

\$221,004 66

There was no rest, or balance struck in the account, whether of principal or interest. But the law of 1857, (chap. 201) made it his duty to add the interest received on loans, made out of the Five per cent. Fund, to the principal received from the U. States, and include the whole in the apportionment to be made by him. This apportionment bore date March 5, 1857.

Presuming this to have been his action, we made a rest in the account, embracing both interest and principal, at that date, *excluding therefrom the interest owing on State loans*, and in arrear at that date, and so made the amount for loan or distribution, at that date, under the law aforesaid, as follows:

Principal from the United States...	\$185,785 32	
1857. March 5. Interest received on individual loans made by J. D. Eads..	2,238 00	
		\$188,023 32
The apportionment record, which had not yet been transferred to the book, states the amount apportioned at.....	130,523 38	
There was loaned to the State (chap. 5, of 1857,).....	57,500 00	
		\$188,023 38
The discrepancy is only.....		06

Note—[This was subsequently ascertained to be correct, and the Treasurer has since stated the account on his books accordingly.]

There were also two vouchers for payments to counties under this distribution, not entered on the books. These have been credited, and we arrive at the following result:

1857. Amount for disbursement up to March 5.....	\$188,023 32	
Loaned to the State previously.....	57,500 00	
1858. May 31. Distributed to counties, per satisfactory vouchers.....	129,566 37	
		\$187,066 37
Balance apportioned but not paid....	\$956 95	
To this sum is to be added the payment from the United States, of Sept. 1857.....	34,219 34	

And the amount of Waite's note, paid..... 1,000 00

Making the total of the principal in the State Treasury, May 31, 1858..... \$36,176 29

The law under which this apportionment was made, (1857, chap. 201, sec. 4,) seems to us to have comprehended the interest then in arrear for two years, on the State loans from the School Fund. This opinion is strengthened by reference to the terms of the Acts of 1851, (chap. 51, sec. 4,) and of 1856, (page 100,) and of 1857, (chap. 5); the faith of the State having been uniformly pledged for the prompt payment of the interest, by the terms of its law.

In absence of a law prohibiting its officers from carrying out the provisions alike of the law, and the contract entered into under it, we deem the laws and the contracts a sufficient warrant for the payment of the interest on State loans.

The Treasurer, however, construed the law as embracing only the interest actually paid into the treasury on *individual* loans, up to the given date.

By the laws of 1858, (chap. 35,) the Treasurer was required to report to the Superintendent of Public Instruction, by the 10th of March last, "all the interest which he has received and collected on the Five per cent. and other School Funds, and not heretofore apportioned." The correctness of his report thereof, was to be certified by the Auditor.

We entertain the same opinion touching the terms of this law, which are expressed above, respecting the provisions of chap. 201. It appeared to be the intent to embrace State interest.

The Treasurer, however, construed this Act, as before, to embrace only the interest paid in to him on individual loans made by J. D. Eads. The amount reported by him was accordingly only \$5,280 45.

Against this reported balance, the Superintendent has drawn warrants for only \$4,536 95, leaving in the treasury \$743 50, for future disbursement, probably the result of an error in his computation for apportionment.

Of the Superintendent's warrants, drawn up to this date, (June 1, 1858,) there have been paid only \$4,003 27; leaving, of the

sum reported for apportionment, an unpaid balance, now in the treasury, of	\$1,277 18
Interest on individual loans, rec'd since March 5..	15 00
Total interest on individual loans, now in treasury	\$1,292 18
Add undistributed balance of apportionment to counties	956 95
And unapportioned principal of the fund, as above	35,219 34
And there is of this Fund, (principal and interest,) in the treasury at this date	\$37,468 47
We also ascertain the interest due from the State to the School Fund, on the several State loans, payable January 1, 1857, at	\$4,391 66
Do. payable January 1, 1858, at	12,229 57
Total interest due on State loans, now in arrear,	\$16,621 23

The first sum of State interest differs from the sum mentioned in the Appropriation Bill of 1858, by some 78 dollars. The difference arises from the fact that the voucher to the School Fund bears date Dec. 26, 1856, while in some of the State accounts, the date is given January 1, 1857, for the loan of \$57,500. We have been governed by the State voucher to the Fund, which increases the interest by that amount.

For the details of the foregoing statements of results, we refer to our Exhibits hereto No. 2, of the principal account; and No. 3, of the interest account, between the Treasurer and this fund.

The total indebtedness of the Treasury of State, at this date, (June 1, 1858,) on account of the items of principal and interest above mentioned, is

Of which we charge Mr. Morris with receipts to the special credit of this fund, and not disbursed at this date,

The State interest, constituting the balance of, \$16,621 23, is included in debits to him on account of general revenue.

By the 7th section of chapter 5, A. D. 1857, the Treasurer was required to report the amount made by way of exchange on the

five per cent fund, to be received from the U. S. (\$185,785.32), retaining for his services \$215.

We find no Exchange account under this provision.

By the fifth section chap. 201, (1857) it was made the duty of the State Treasurer to receive from the U. S. the 5 per ct. fund accruing for the year 1856; and when received it was to "be disposed of according to the provisions of this act;" namely by apportionment and distribution to the counties, as theretofore provided.

This sum, \$34,219.34, was received, per his book, Sept. 21, 1857. It was not disposed of under the act aforesaid.

By the late act of General Assembly, chap. 60, A. D., 1858, he was authorized to loan \$15,000 therefrom to the Medical College at Keokuk.

We suggest the importance of some early disposition of the very considerable sum now lying in the Treasury on account, and to the credit, of this fund, that it may be made productive for the support of schools, either by distribution, loan, or apportionment, or assumption by the State.

(Memo:) The apportionment of 1852 was entitled to interest on the State Loans to the amount of

Leaving a balance of

of which we find no account, nor trace in the Superintendent's office, nor elsewhere. About that time Mr. Benton, as Superintendent, purchased sets of books for the several School Fund Commissioners. Whether this balance was appropriated for their payment, or whether some other explanation will account for the omission, we are unable to state. As far as we can ascertain, that balance remains still in the public Treasury, and due to the School Fund. But owing to the uncertainty of its disposition, we have not included it in our statement.

4. The General Revenue of the State.

We have examined carefully and minutely the Treasurer's book,

commencing with the term of the present incumbent, Mr. Morris, on the 6th December, 1852, and extending to the 31st May, 1858, inclusive. With the assistance of the careful Clerk in the office, Mr. Essign, we have prepared a complete table of all Treasury receipts, during the above mentioned period, from the several counties in this State, 82 in number. (See Exhibit No. 4.) These receipts are classified by counties, and by calendar years. The whole amount from each county is carried out in the total against the name of the county; the receipts of each year are footed, and the total of all the receipts is ascertained, amounting to \$628,361.92 To which should be added a sum for Davis county,

omitted from the year 1858..... 453.00
And the balance paid over by his predecessor in office, 6,148.46
And revenue from miscellaneous sources, per Ex. No. 5, 303,597.54

Making a total of general revenue rec'd by him of... \$938,560.92
Against this, he is entitled to credits for payments made and accounted for in his quarterly settlements with the Auditor, as per our Exhibit hereto, No. 6, for... 922,307.87

June 1, 1858, making his balance this day to debit... 16,253.05

The balance ascertained by the Auditor's quarterly settlement with him, same date, is... \$15,937.77

Being less than the foregoing statement by..... \$315.28

SECTION II.

The summary of these three accounts ought to show correctly the amount of cash in the State Treasury at its opening, on June 1st, 1858; thus:—

Balance of Saline Land Fund.....	\$ 1,292.45	
" of Five Per Cent Fund.....	37,468.47	
" of General Revenue.....	16,253.05	\$55,013.97

The amount in the Treasury at that date, as ascertained by actual count, made by the Commissioners, without previous notice, was as follows:

Gold and Silver.....	11,241.65	
Certificates of deposit.....	42,331.29	
Balances on deposit per pass books.....	595.35	54,168.29

(1) Deficiency <i>thus</i> ascertained.....		845.68
Add pass books deposits, which accounts are private in tenor.....		595.35

(2) Deficiency of cash <i>thus</i> ascertained is...		1,441.03
Add certificates of deposits at Des Moines (of private tenor).....		17,331.29

(3) Deficiency of cash <i>thus</i> ascertained is...		18,772.82
Add certificates deposits at Iowa City, (of official tenor).....		25,000.00

(4) Deficiency of cash <i>thus</i> ascertained is...		43,772.32
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But these deposits being returned, leaves a deficiency of only.....		\$845.68
which may, perhaps, be founded on errors of computation.		

For particulars of the condition of the Treasury as aforesaid, on examination, we refer to Exhibit hereto, No. 7.

NOTE.—Subsequent to this examination, the deposits aforesaid were made good by cash returned.

We state the result of this examination in those four modes, leaving the proper authority to determine the rule by which the actual deficiency shall be fixed, upon the foregoing figures.

We submit, however, the following observations upon the facts above set forth:

The pass books show an account between the Bankers and Mr.

Morris, in his private capacity, and cannot be legitimately regarded as vouchers for public funds.

The Des Moines certificates of deposit were to M. L. Morris, individually, not to the officer, and are not assigned to the State. While they show at law an increase of his private assets, they cannot be regarded as legal evidence of State funds.

The Iowa City certificates of deposit differ from the preceding in their tenor, and run to "M. L. Morris, State Agent," and may be lawfully presumed to be for funds held by him as proceeds of the late loan, he, in the act authorizing the loan, (Chap. 7) having been styled "Agent on the part of the State," and these funds being all which, at the date of the certificates, were held by him in that capacity. These, we therefore regard as proper vouchers for State funds, leaving, nevertheless, the question of the propriety of this disposition thereof, of which these certificates are the evidence.

We find no reason to doubt the solvency of the Bankers named, nor their ability to pay on demand according to their contract. Mr. Morris declares that the funds they represent are State funds. They must be either (1) Saline Land funds, or (2) Five per cent funds, or (3) Revenue. If the first or second, they are loaned without existing authority for loaning them; or rather, are paid out of the State Treasury in contravention of law, (Code, § 65) which provides that "He shall pay no money from the Treasury but upon the warrant of the Auditor." And there is no warrant for this payment. If they are part of the revenue, derived from the sale of the State bonds aforesaid, then he has either failed to observe the law making him State Agent, (Chap. 7,) which requires the proceeds (§ 4) to be paid into the State Treasury, to be there subject to the Auditor's warrants; or, having been paid in, they have been paid out in contravention of the law first mentioned.

While, therefore, we neither intimate nor entertain any doubt of Mr. Morris' intention to disburse all these funds honestly for State purposes, or else replace them in the Treasury, yet we regard this removal or withholding of the funds as without warrant of law, and as contravening State policy; the State deriving no advantage therefrom, and the funds removed from their constitutional and legal place of deposit, and converted into debts from individuals to the State, or to the Treasurer in his private capacity.

In addition to these considerations, any warrants refused pay-

ment on presentation, and drawing interest, cause a loss of interest to the State, so far as these outstanding funds (apparently not less than \$25,000) embrace revenue subject to these warrants. It is true that Mr. Morris and his securities appear to be amply responsible, and may be held liable to the State for any such loss caused by his malfeasance, if any; but the proper remedy would be the immediate restoration of the funds to the State Treasury.

Note—Mr. Morris having been absent most of the time during our examination of his office, we applied to him, on his return, for an explanation of the apparent deficiency of \$845 68.

It is alleged to be chiefly attributable to several payments to members of the last General Assembly, in anticipation of their certificates, and not credited on their certificates when presented for payment. Some of these sums have been since returned, and some are yet outstanding; the Treasurer having their names and amounts, which were exhibited to the Commissioners.

SECTION III.

The system of book-keeping in this office is far from satisfactory. The whole general revenue account is kept by a single book, used for the first and only entries, showing in primary form, as on ordinary journal or blotter, the receipts and payments. There is no checking account whatever, no posting, no ledger. There can be no discovery of errors, except by a general review—no correction of figures, except by the original entries. One error in receipts might run through the footings of the whole term of office. As a consequence, the book abounds in alterations and erasures, which are made, where there ought never to be occasion for them, in the original entries. The footings of disbursements cover so many figures as to greatly increase the liability to errors.

The course adopted by Mr. Morris is the same pursued from the formation of the State Government, with this exception,—that formerly the year for which taxes were paid, was stated against the payment. This has been for the most part omitted by Mr. Morris. We think it should have been preserved, to aid in adjusting the accounts between the State and the counties.

We therefore especially urge upon your attention the following suggestions:

1. That whatever system shall hereafter be adopted, in the Auditor's office, the Treasurer's books should be made to conform to it.

This for the reason, that now the Treasurer is practically but the receiving and paying teller of the Auditor's office. He pays all warrants drawn, without knowing whether the fund against which they are drawn, is exhausted or not; and without knowing whether they are drawn against appropriations at all.

In our opinion, the two officers should be checks, each upon the other. The Treasurer should be in a position to refuse payment, except when in funds as appropriated. On the other hand he should only pay upon Auditor's warrants, or certificates, or orders, countersigned by the Auditor. Any other mode disarranges the Auditor's accounts.

2. That until a change is effected in the Auditor's office, the Treasurer should be required to keep a ledger, in addition to the journal. In this ledger an account should be opened between the Treasurer of each county, showing each payment made by the county on account of *State taxes exclusively*, and date of payment, and on what year's assessment. These accounts to be balanced at the same time with his settlements with the Auditor, by crediting each with a transfer of amount to the account between him and general revenue, where he will stand charged therewith.

The ledger should also contain an account between the Treasurer and *miscellaneous revenue*, in which he shall charge himself with all amounts, from whatever source derived, which are subject to appropriation as revenue; this account embracing all moneys from counties, subject to general appropriation, *not derived from taxes*, (such as sales of Codes and Session Acts,) and all moneys borrowed or paid in, for general purposes; this account to be balanced at the same time and in the same manner as before, by transfer of amount to his debit in account with general revenue.

Also, an account between the Treasurer and general revenue, debited as aforesaid, and credited with warrants, orders, and certificates paid, and balanced on settlements with Auditor.

Also an account with each special Fund, not included with Revenue, nor held for revenue purposes, as the five per cent fund, the saline fund, etc. Each of these would be balanced by its proper credits.

This Ledger would afford ready information to the General Assembly, the Governor, or examining Commissioner, of the condition of the Treasury, of the revenue derived from the several sources, and from the several counties, at any fixed period. The several accounts would also be a check on the accuracy of the general account.

The Treasurer's entries of receipts from counties have usually embraced, included with revenue from taxes, without discrimination of amounts, the proceeds of sales of Codes. This was the case in December 1852, with the county of Louisa; and in 1853, with the counties of Madison, Polk, Clarke, Jasper, Dallas, Marion, Davis, Keokuk, Delaware, Iowa, Van Buren, Boone, Monroe, Washington, Fayette and Marshal.

Whether to any greater extent, we have not here the means of ascertaining.

3. The settlements with the Auditor should be more frequent, certainly at the end of each calendar month, perhaps at the end of each week, diminishing by their frequency, the liability to mistakes, both in computation of amounts, and in interest.

The Code (§67) provides that the Treasurer shall certify to the Auditor every week, "the number, date, amount, and payee, of each Auditor's warrant" redeemed, with date of payment, and amount of interest allowed thereon. This provision has not been complied with by the present Treasurer, until very recently. There is no reason why, with this statement, the balance should not be struck at the same time, and the settlement completed. It would further contribute to effect the object of the provision in the Code, and more certainly accomplish it.

4. That the Auditor should be required at each settlement to count the money in the Treasury, and certify the fact, and the

amount, in his receipts for warrants redeemed, which is now made and preserved, in the Treasurer's books.

By this count he would certify the correctness of the balance, the actual condition of the Treasury, and the further fact that no warrant had been paid, not returned, and no interest left accruing thereon by the omission.

This object is partially obtained by the law of 1858, (chap. 122, sec. 80); but the law appears deficient in not imposing any responsibility upon the Auditor, nor requiring any action on his part. In our opinion there is required the further provision suggested above, and that in case of deficiency in the funds, the fact should be at once reported to the Governor, who should be authorized to suspend the Treasurer upon ascertaining the fact to his satisfaction; either conditionally, until the fund be made good; or absolutely, if the deficiency is without lawful explanation, or exhibits unlawful intent.

5. That the clerk to be employed in this office, be appointed by and with the advice and consent of the Governor.

The General Assembly made this wise provision in the act establishing the State Land Office. The same reason for the provision exists in this office; namely, the necessity for great care and accuracy in important public business, in this case involving hundreds of thousands of dollars. The clerk now employed by Mr. Morris, is competent to keep a complete set of books, and would do so if authorized. He has, however, been but recently employed, and another appointment might not be made with the same care. He should be charged especially with the keeping of the books, and selected solely for his honesty and competency.

It cannot be expected that a Treasurer will be elected with especial reference to a regular system of book keeping. A clerk should be appointed with especial reference to it, and establish a system which it will be safe to follow hereafter.

6. That the Governor should be especially invested with a supervisory control of the system of books and accounts, in this, as well as in the Auditor's, office.

This supplementary provision may be necessary for the accomplishment of the purpose suggested, to wit: A careful and systematic administration of the State Finances, and accounts. No law can provide for all details as they arise. The power of supervision and control, within general legal provisions, should exist somewhere, and the Executive seems the proper depository of this power; availing himself of any advice he desires, he will be able to establish in both offices a complete and uniform system, and will have access to both offices at all times.

SECTION IV.

By an act of the General Assembly of 1854-'55, (chap. 131,) the sum of \$4,000 was appropriated for the completion of the State-house at Iowa City, to be drawn and expended under the direction of the State Treasurer. His compensation was fixed thereby at \$200. This appropriation was subject to the provisions contained in chap. 163, respecting disbursements.

We have examined his account with this Fund. The result is shown in our exhibit hereto, No. 8.

The vouchers are regarded as satisfactory, although not so specific in reference to the work for which the payment was made as might be desired. Two vouchers are not found, one for the superintendent's compensation, (\$200), and one for A. Kunkle, (\$10).

We also find one voucher from Finkbine & Lovelace, not entered in the Treasurer's account, for the sum of \$100. By this sum, the Treasurer appears to have overpaid the appropriation in his hands for disbursement; having, as he states, overlooked this voucher, until his attention was called to it by us.

SECTION V.

Deeming it within their general powers, and knowing that it was expressly called for by a resolution, not in terms applicable to this Board of Commissioners, but supposed to be intended for their action, we opened a correspondence with the county treasurer of each county, sending to him a circular, with blank form at-

tached, requesting a return by him of all sums paid by the counties into the State treasury, in each year, from 1853 to 1858, inclusive. We regarded this as the only satisfactory check upon the Treasurer's books, on the one hand, and the Auditor on the other. Some sixty-seven of the counties have made returns. In very few instances are they satisfactory, or conformable to the requirements of our circular. We sought returns discriminating between the amounts paid in cash, in warrants, and allowed as interest on warrants. In hardly an instance could these facts be given. In many instances the treasurers assert their inability to make correct returns in either respect, or even in the totals.—Without relying, therefore, too much even on their proximate accuracy, we nevertheless find wide differences, not readily explainable, between these amounts and the Treasurer's books.

We commenced the preparation of an elaborate table, showing these returns from each county, for each year, as far as received, and contrasting each year with the Treasurer's account, and showing the totals. But the imperfectness of the returns compelled us to abandon it.

The allowances for mileage are sometimes included, and sometimes excluded. Sometimes the year of the assessment is given, and sometimes that of payment.

We submit the returns herewith, for your present information; and for future examination and further inquiry, if it is thought needful.

They indicate a looseness of accounts in the offices of some of the county treasurers, which demands legislative attention and provisions.

As one mode of securing further accuracy, we suggest that each State Treasurer's receipt to a county treasurer, should be countersigned by the Auditor, in order to enable him at once to make a proper entry, both to the county, and against the State Treasurer, in the books of his office. The law now requires a duplicate receipt to be left with the Auditor. The occasional discrepancies in dates and amounts between the books of the two offices, lead us to think that there is neglect in depositing this duplicate receipt in the Auditor's office. If his countersign was as necessary as the signature of the Treasurer, he would at once make the entry at the time of countersigning, and the two sets of accounts should exactly correspond, and both agree with the voucher. The offices

being near together, and equally accessible, the additional trouble can furnish no reason against it. Heretofore entries appear to have been at times transferred from the books of one office to the other, and corrections made in amounts at past dates. It is desirable to adopt some mode to avoid the hazards of such irregularities.

It is possible that the provisions of the Revenue Act of the late session, (1858) chap. 152, will secure the requisite certainty in the accounts of the county treasurers.

SECTION VI.

Of the appropriations to this office for contingent funds, and clerk hire, no account appears to have been kept in the office. They appear by the Auditor's books to have been drawn on warrants, by the Treasurer.

Section 63 of the Code has not been complied with in this office, in respect to the endorsement of the warrant, by the person to whom it is actually paid by the Treasurer; nor in respect to the entry in the book, of the name "of the person to whom in fact paid." The name so entered, is that of the original payee, named in the warrant.

SECTION VII.

The Commissioners found in the office of the Treasurer the Sales (or Tract) Book of the Iowa City Lots, included within the old Territorial grant, on which the Capitol was located, and a plat thereof. These were examined by us.

The Territorial Agent was formerly charged with this business. By the territorial act of 1845, (Chap. 7, approved 29th May, 1845) that office was abolished, and its duties imposed on the Territorial Treasurer, to whom all books, papers, moneys, &c., were assigned. Farther provisions, not material in this notice, are found applicable to this subject in Chapters 18 and 59, of the same session, and Chapter 29, of the following session of 1845-6.

We find no law expressly imposing the duties of the Territorial Treasurer in respect to this property upon the State Treasurer, nor conferring on the State Treasurer any power over the same. But there are sundry entries upon this book, made by the State Treasurer, mainly during the year 1853, which seem to require explanation, and which, in the absence of explanation, indicate the receipt by him of some \$918 or more, of which no part has been carried into his accounts with the State. Our Exhibit hereto, No. 10, supplies the particulars as fully as shown by the Tract Book, aforesaid. The entry respecting Block 57, Lot 2, under date of January 15, 1852, was prior to Mr. Morris' term, and he is not responsible for it. The amount for which that lot was sold, as also for two other lots upon the list, is not stated.

We suggest the propriety of transferring this Book and Plat to the State Land Office; and providing for an examination of the title now remaining in the State to the lands embraced within that original grant. As far as we have had access to the facts, we conclude that the State yet retains title to a portion of those lands, either never sold, or forfeited to the State, and now subject to resale. The subject is worthy of examination.

NOTE.—Since writing the above we have examined an old Territorial record and found therein, among other entries, an account respecting these Iowa City Lots, between,

1. M. Reno, and this Fund.
2. James Kister, and this Fund.
3. M. L. Morris, and this Fund.

1. Mr. Reno's account commenced in the Territorial government. It continued until Dec. 2, 1850, where it is balanced by sundry entries, embracing cancellation of notes, notes on hand, salary and expenses. It appears to be a forced balance, and we find no subsequent entries of collection of the unpaid notes, or their delivery over to any succeeding officer, as State property. This account requires further investigation, and we call attention to it for that purpose.

2. Mr. Kister's account commences with the date of January 15, 1852, and the balance is struck Dec. 4, 1852. He charges himself with sales of four lots amounting to..... \$255 00 and credits himself with salary..... \$250 00 and with paid G. W. McCleary, Secretary, for recording deeds..... 30 00 \$280 00

Bringing the Fund in debt to him..... \$25 00

3. Mr. Morris' account commences December 18, 1852, and the debit side closes December 31, 1853, embracing sales of 12 lots, amounting to..... \$1,024 60

He credits himself with an annual salary, on December 6, of each year, thus far embracing five years, at \$125, amounting to..... \$625 00 and with payment to G. W. McCleary, for recording 28 deeds..... 42 00 \$667 00

Leaving due the State, on his showing of accounts..... \$357 60 To which we add the further sum per Tract Book, of... 208 00

Making the sum (if his credits are allowable) of.... \$560 60

Respecting all these three accounts, we observe, that no law has yet been found by us authorizing the State Treasurer to act as "State Agent," (under which style the account is opened and kept by Mr. Kister and Mr. Morris—"ex-officio State Agent,") nor allowing the State Treasurer any salary for this business. Mr. Reno established the precedent under the State Government, and his successors have followed it. No sales appear to have been made since 1853, while the salary appears to have been continued. If this is correct, and authorized by law, it will be for the advantage of the State to release her title at once, as the expenses of administration will always be equal to the income.

We respectfully call your attention to these accounts, and refer for particulars to our Exhibits hereto, Nos. 11 and 12.

No returns of these accounts appear to have been made by the Treasurers, they claiming to act as "State Agent," and the credits appear to have been made, or paid, without a warrant from the Auditor, in contravention of Section 65 of the Code, and this salary account appears to be in contravention of Section 61 of the Code, unless the Commissioners, after careful examination, have overlooked the law authorizing these credits for account of salary.

If these credits were not authorized, Mr. Morris' debits as hereinbefore stated, should be increased by the sum of \$1,227 60, until the General Assembly allow him credits in their discretion. Mr. Kister, also, would be liable to the State for the amount re-

ceived by him, (\$255.) subject to the like legislative action. Mr. Reno's account should, for like reasons, be re-examined.

The salary of \$125, was allowed to the Territorial Treasurer, to be paid out of the Land Fund, exclusively, at the time the duties of Territorial Agent were transferred to Territorial Treasurer. (Laws 1845, Chapter 7, approved May 29, 1845.)

Messrs. Reno, Kister, and Morris, regarded themselves as invested with the powers of Territorial Treasurer in this respect, and entitled to the same salary, to be paid out of this fund; not regarding Chapters 10 and 27 of the Acts of 1847, and the provisions of the Code of 1851, as superseding the older provisions of law on this subject.

It may be of some consequence to settle the question of the right of the Treasurer to make deeds to those lots, negotiate sales, &c., as well as to receive the salary continuously, after cessation of service. If the right still continues, it is in contravention of the State Land policy, as established at the time of the creation of the State Land Office.

SECTION VIII.

Exhibit hereto, No. 13, shows the books and papers belonging to the State, and now found in the Treasurer's office, which are annexed for further information, touching the Treasurer's office.

All of which is respectfully submitted.

JOHN A. KASSON, }
J. M. GRIFFITH, } Commissioners.
THOMAS SEELY, }

TREASURER'S OFFICE—EXHIBIT NO. I.

M. L. MORRIS, Treasurer, in account with Saline Land Fund :

			Dr.	
1853,	Aug. 12,	cash from Lucas County,...	\$ 850	
"	Nov. 23,	" " Van Buren co.,	469	
"	Nov. 28,	" " Lucas county,...	4,001 20	5,320 20
1854,	Jan. 9,	" " Monroe ".....	25	
"	Jan. 9,	" " Appanoose, ".....	1,950	
"	Jan. 12,	" " Wayne co.....	287 50	
"	Jan. 12,	" " Decatur co.....	350	
"	Jan. 15,	" " Lucas co.....	2,583	
"	Dec. 4,	" " Lucas co.....	3,061 65	
"	Dec. 4,	" " Lucas co.....	1,100	
"	Dec. 4,	" " Monroe co.....	178 25	
"	Dec. 21,	" " Lucas co.....	400	
"	Dec. 29,	" " Decatur co.....	265	10,200 40
1855,	Jan. 4,	" " Appanoose co...	960	
"	Sept. 15,	" " Lucas co.....	500	
"	Dec. 4,	" " Lucas co.....	1,000	
"	Dec. 5,	" " Lucas co.....	1,500	3,960
1856,	Jan. 7,	" " Monroe co.....	156 21	
"	Jan. 7,	" " Decatur co.....	500	
"	Mar. 22,	" " Appanoose co...	300	
"	Nov. 28,	" " Lucas co.....	4,171 88	5,128 09
1857,	Jan. 12,	" " Monroe co.....	150	
"	Jan. 26,	" " Decatur co.....	500	
"	Dec. 15,	" " Lucas co.....	1,292 45	1,942 45
Total to May 31, 1858,.....				\$26,551 14
Total Receipts to May 31, 1858, principal,			26,551 14	
" " " " interest, ..				
On sundry loans to Rugg, Downey, Gillon,				
and Cook Sargent and Downey,.....			579 53	\$27,130 67

TREASURER'S OFFICE—EXHIBIT NO. I—Continued.

M. L. MORRIS, Treasurer, in account with Saline Land Fund:

	CR.	
By entry of Nov. 1, 1854, paid Med. Cllooge, (chap. 96, sec. 5, A. D. 1851,).....	\$5,000 00	\$27,130 67
By entry of Oct. 1, (no year) paid Chas. S. Clark, (Lunatic Asylum).....	1,500 00	
By entry of Oct. 23, (no year,) paid Hulda Evans, (Lunatic Asylum).....	4,325 00	
By entry of Nov. 22, (no year,) paid P. Saun- ders, (Lunatic Asylum,).....	2,075 00	
By entry of Dec. 25, (no year,) Ford Barnes, (Lunatic Asylum,).....	100 00	
By entry of Jan. 29, 1857, paid P. Saunders, (1856, chap. 47,).....	2,000 00	
By entry of Jan. 29, 1857, paid same,.....	6,166 54	
By " " Aug. 19, " ".....	4,171 88	
By " " Jan. 16, 1858, " ".....	499 80	\$25,838 22
Dr. to balance May 31, '58, (1858 chap 139).....		\$1,292 45

EXHIBIT NO. 2.

TREASURER'S OFFICE, JUNE 1, 1858.

PRINCIPAL OF FIVE PER CENT. SCHOOL FUND ACCOUNT.

Received January 1, 1857.....	\$185,785.32	
" up to same date, interest. . .	2,238.00	\$188,023.32
March 5, 1857: For distribution.....		\$188,023.32

	AMOUNT.	WHEN PAID.
To Linn county.....	\$4,833 65	April 17 1857
" Chichasaw.....	1,124 13	" 26 "
" Iowa.....	1,412 94	" 17 "
" Marshall.....	1,276 65	" 18 "
" Greene.....	461 73	March 28 "
" Jackson.....	4,128 55	April 16 "
" Delaware.....	3,102 02	" 14 "
" Tama.....	1,487 48	" 16 "
" Ringgold.....	624 13	July 20 "
" Grundy.....	184 44	May 8 "
" Woodbury.....	403 00	June 2 "
" Warren.....	3,444 77	May 23 "
" Sac.....	106 43	" 29 "
" Harrison.....	805 60	June 2 "
" Audubon.....	120 09	April 14 "
" Story.....	1,216 03	" 22 "
" Howard.....	188 26	" 7 "
" Black Hawk.....	2,348 11	" 23 "
" Jones.....	3,110 22	" 23 "
" Adair.....	281 11	" 26 "
" Appanoose.....	2,357 68	" 29 "
" Crawford.....	99 64	Sept. 14 "
" Kossuth.....	168 33	Jan'y 13 1858
" Pottawattamie.....	918 15	April 29 1857
" Fremont.....	1,323 03	May 7 "
" Carroll.....	106 43	" 8 "
" Bremer.....	1,368 67	April 15 "
" Adams.....	432 94	June 11 "
" Floyd.....	1,036 26	April 24 "
" Mitchell.....	806 03	May 11 "
" Madison.....	2,072 27	March 10 "
" Page.....	777 74	May 12 "
" Clayton.....	5,761.91	" 12 "
" Dallas.....	1,549.85	" 7 "

EXHIBIT NO. 2.—CONTINUED.

To Cerro Gordo county.....	267 97	April 30 1857
" Clarke.....	1,656 67	March 30 "
" Boone.....	1,367 38	April 22 "
" Winnesheik.....	3,096 01	" 7 "
" Davis.....	2,804 92	" 8 "
" Polk.....	1,987 23	" 6 "
" Wayne.....	1,201 59	March 25 "
" Fayette.....	3,436 37	April 1 "
" Marion.....	4,301 44	March 20 "
" Decatur.....	2,493 82	" 31 "
" Keokuk.....	2,881 41	" 27 "
" Mahaska.....	3,769 56	" 25 "
" Louisa.....	1,541 00	" 24 "
" Dubuque.....	7,748 62	" 24 "
" Jasper.....	881 84	" 23 "
" Powesheik.....	1,881 64	" 21 "
" Benton.....	1,494 30	" 20 "
" Scott.....	6,779 26	" 16 "
" Monroe.....	2,339 35	" 20 "
" Washington.....	2,993 72	" 17 "
" Mills.....	1,241 25	April 9 "
" Buchanan.....	2,032 71	" 10 "
" Hardin.....	1,710 00	" 10 "
" Butler.....	907 99	" 10 "
" Guthrie.....	870 73	" 14 "
" Muscatine.....	3,060 25	March 24 "
" Alamakee.....	3,109 52	July 22 "
" Taylor.....	846 49	Sept. 1 "
" Lucas.....	1,244 10	July 20 "
" Cedar.....	3,503 50	March 24 "
" Cass.....	345 56	" 5 "
" Webster.....	1,309 31	May 30 "
" Clinton.....	4,807 17	Feb. 11 1858
" Shelby.....	193 34	March 29 "
" Union.....	341 74	Sept. 14 1857
" Wright.....	180 94	April 13 1858
	\$129,566 37	
To Calhoun.....	\$50 45	Not paid.
" Des Moines.....	12 50	" "
" Franklin.....	330 72	" "
" Monona.....	194 61	" "
" Montgomery.....	368 73	" "
	\$957 01	

Loaned the State, July 1, 1857,

\$57,500 00

EXHIBIT NO. 2.—CONTINUED.

1858. June 1: Balance due from State Treasury, and subject to draft on this app'n't..		\$956.96
Apportioned to 5 counties aforesaid & not p'd,	\$957.01	
1857. July 17: C. B. Waite's note repaid per J. M. Beck.....		1,000.00
1857. Sept. 21: Proceeds sales of 1856, 5 per cent rec'd from U. S. not apportioned, nor subject to draft.....		34,219.34
1858. June 1: Total due from State Treasury, as principal of 5 per cent fund, this date		36,176.29
1858. June 1: Interest, apportioned and not apportioned, due from the State Treasury, this date, as per exhibit No. 3.....		17,913.41
1858. June 1: Of which is apportioned and subject to draft.....	533.68	
1858. June 1: Total principal and interest of 5 per cent fund due from State Treasury, this date.....		54,089.70
1858. June 1: Of which is subject to draft..	1,490.69	
" " 1: " " " " " " to future apportionment, or distribution, or other disbursement.....	52,599.01	54,089.70

EXHIBIT NO. 3.

TREASURER'S OFFICE, June 1, 1858.

INTEREST RECEIVED ON INDIVIDUAL LOANS, LOANS OF FIVE PER CENT FUND, AND INTEREST ACCOUNT.

From S. J. Reid, 30, 23 & 32, 10	Jan. 1, 1857	\$ 62 33	
do Jas. M. Reid.....	do	480 55	
do L. Dewey.....	do	94 46	
do A. Shaw.....	do	152 50	
do J. W. Stanton.....	do	101 66	
do J. D. Cavenor, 211, 98 & 208, 02.....	do	420 00	
do W. A. Scott.....	do	422 00	
do J. B. Stewart.....	do	412 50	
do J. K. Hornish.....	do	92 00	
1857, March 5, apportioned as principal with 5 per ct. fund			\$2,238 00
From J. B. Dorr.....	March 7, '57	136 65	
do T. K. Brooks.....	do	200 44	
do J. E. Neal.....	12	234 75	
do W. H. Leach & R. MeFarland.....	23	33 33	
do Wm. F. Stemple.....	do	22 78	
do B. Hugle.....	do	11 94	
do Wm. H. Leach.....	do	33 33	
do E. J. Toof.....	do	45 71	
do T. J. Cannon.....	28	27 70	
do Wm. Thompson.....	April 24, '57	55 82	
do W. A. Scott.....	May 15, '57	4 37	
do J. D. Cavenor.....	do	3 90	
do J. M. Beck.....	July 17, '57	1,878 48	
do S. Harrison & Co.....	Jan. 2, 1858	44 25	
do Jester Hedge.....	do	50 00	
do Wm. H. White.....	do	50 00	
do J. B. Stewart.....	do	825 00	
do H. F. King.....	do	50 00	
do W. G. Crawford.....	8	80 00	
do J. E. Neal.....	11	500 00	
do S. J. Reid.....	do	132 00	
do Wm. Hazleton.....	Feb. 6	35 00	
do A. T. Walling.....	9	1,000 00	
do W. A. Thurston.....	do	100 00	
do James M. Reid.....	12	500 00	
do B. Hugle.....	18	100 00	
do E. J. Toof.....	do	125 00	
do F. M. Hazleton.....	May 18, 1858	15 00	

EXHIBIT NO. 3—CONTINUED.

JUNE 1, 1858—Total interest received in State Treasury up to this date, per Treasurer's books, including a mis-entry of \$1,000 belonging to the principal of the Fund, and excluding \$2,238, apportioned and distributed as principal (March 5, 1857,)..... \$6,295 45

The entry per "J. M. Beck," July 17, 1857, as above, erroneously embraces as interest C. B. Waites note for principal, paid, 1,000 00

Which deducted leaves amount of interest, \$5,295 45

[Memo: There is an apparent discrepancy between the amount of interest reported by Mr. Beck, \$2,021 91, and that stated in the Treasurer's account as received from Mr. Beck, \$1,878 48. This is explained by the fact that the difference, \$143 43 is credited directly to the party paying, as all should have been. So ascertained from an examination of the Auditor's books.]

JUNE 1, 1858.—Balance of interest on individual loans received by State Treasurer, Of which is disbursed heretofore on Superintendent's warrants, drawn March 25, 1858, nos. 53, 60 68, 74, 76.....	\$5,295 45	
Leaving of this interest now in the Treas'y, Against which is drawn Superintendent's warrants of 25th March, 1858, nos. 78, 79, not paid.....	4,003 27	
Leaving for future apportionment.....	1,292 18	1,292 18
	533 68	
	758 50	

INTEREST ON STATE LOANS, NOT APPORTIONED.		
No. 1; loan of 1849, \$16,442 05; int. for '56	1,644 20	
No. 2; do do \$6,000 00; do do	600 00	
No. 3; do 1851, \$2,353 70; do do	235 37	
No. 4; do 1856, \$40,000 00; 5½ mos. do	1,833 33	
No. 5; do Dec. 26, '56, \$57,500 00; interest for 5 days.....	78 76	4,391 66

No. 1; (as above,) int. for 1857	1,644 20	
No. 2; do do do do	600 00	
No. 3; do do do do	235 37	
No. 4; do do do do	4,000 00	
No. 5; do do do do	5,750 00	12,229 57

Interest on State and individual loans due this date from the State Treasury..... \$17,913 41

EXHIBIT NO. 4.
REVENUE RECEIVED BY STATE TREASURER.
Treasurer's Office, December 6th, 1852, to June 1st, 1858.

COUNTY.	1852.	1853.	1854.	1855.	1856.	1857.	1858.	TOTALS.
	Balance	in Treasury	December	6th, 1852.				\$6,148 46
Adair.....				52 00	116 60	199 84	1,458 21	1,826 65
Adams.....				31 30	100 00	616 41	795 14	1,542 85
Allamakee ..		338 82	360 41	734 73	940 00	1,167 99	860 77	4,402 72
Appanoose...		300 00	315 60	987 25	1,358 96	1,591 67	413 00	4,966 48
Audubon.....						213 60	132 20	345 80
Benton.....		207 00	322 18	1,331 87	1,265 37	2,223 55	2,732 20	8,082 17
Blackhawk ..			70 00	630 31	1,048 80	2,728 95	1,800 00	6,278 06
Boone.....		167 50	169 78	307 48	654 28	1,766 00	1,355 81	4,420 85
Bremer.....			40 00	150 50	595 46	1,137 07	748 00	2,671 03
Butler.....				90 68	298 95	1,355 03	878 14	2,622 80
Buchanan....		261 56	288 35	767 19	1,290 94	2,547 63	1,023 32	6,178 99
Calhoun.....						169 89	148 51	318 40
Carroll.....						184 62	222 00	406 62
Cass.....					75 00	286 70	740 48	1,102 18
Cedar.....	84 00	1,235 75	1,927 32	2,263 12	2,506 09	4,972 54	4,069 78	17,058 60
Cerro Gordo.						311 60	748 33	1,059 93
Chickasaw...					600 00	512 06	1,553 00	2,665 06
Clark.....		22 51	142 20	275 06	859 70	1,458 35	708 40	3,466 22
Clayton.....		1,608 00	1,000 00	2,491 60	2,670 00	2,750 00	758 20	11,277 80

Clinton.....	81 00	854 90	1,214 28	1,859 12	3,095 77	3,208 17	4,213 05	14,526 29
Crawford.....						83 95		83 95
Dallas.....		105 50	200 00	420 00	889 83	1,420 51	1,177 77	4,213 61
Davis.....	125 00	1,359 42	1,218 85	1,325 86	2,467 07	2,139 32	2,286 25	10,921 77
Decatur.....		76 22	412 95		911 10	1,300 00	1,135 33	3,835 60
Delaware.....		739 33	708 00	800 00	1,395 00	2,057 60	1,560 00	7,259 93
Des Moines...		4,915 56	4,780 95	5,355 91	5,742 33	8,502 89	5,965 56	35,263 20
Dubuque.....		4,132 30	4,987 06	6,394 11	9,951 73	16,662 81		42,128 01
Fayette.....		375 00	326 00	609 14	1,032 40	1,711 94	601 42	4,655 90
Floyd.....					300 00	700 00	380 47	1,380 47
Franklin.....					31 60	558 32	261 93	851 85
Fremont.....	54 47	152 50	220 15	125 00	643 79	350 00	595 22	2,141 13
Greene.....				4 83	125 00	563 84	973 05	1,666 72
Grundy.....						894 60	822 08	1,716 68
Guthrie.....		2 65		234 77		624 89	839 31	1,701 62
Hamilton.....							472 88	472 88
Harrison.....							536 32	536 32
Hardin.....			67 67	64 50	662 74	1,370 16	1,020 98	3,186 05
Humbolt.....							11 63	11 63
Henry.....	100 00	3,334 92	2,459 19	2,789 00	3,337 70	3,068 98	3,346 40	18,436 19
Howard.....						316 32	402 07	718 39
Iowa.....	50 00	255 84	349 25	949 21	2,409 26	2,475 18	2,411 33	8,900 07
Jackson.....	284 00	1,160 80	2,878 13	2,752 42	3,278 75	3,354 65	6,456 90	20,165 65
Jasper.....		428 43	315 00	912 50	975 00	4,780 33	1,517 17	8,928 43
Jefferson....	178 35	1,776 91	2,810 79	1,928 75	2,241 56	2,502 90	2,800 00	14,239 26
Johnson.....		1,900 00	1,610 03	2,189 61	4,622 85	6,176 95	6,036 60	22,336 04
Jones.....		700 00	1,240 00	702 00	1,903 00	2,869 87	1,375 00	8,789 87
Keokuk.....		1,006 02	1,247 55	1,903 93	2,550 96	3,294 76	2,997 99	13,001 21
Lee.....		5,806 56	5,022 30	2,100 00	11,507 15	5,380 20		29,796 21

EXHIBIT No. 4—Continued

COUNTY.	1852.	1853.	1854.	1855.	1856.	1857.	1858.	TOTALS.
Linn.....		1,943 18	2,105 00	3,636 03	4,622 27	5,784 93	4,295 66	22,387 07
Louisa.....	191 00	1,862 94	1,563 57	2,125 50			8,051 38	13,794 39
Lucas.....		173 39	240 00	300 00	940 00	1,508 86	832 80	3,995 05
Madison.....	41 00	205 00	356 53	579 88	1,625 00	1,927 46	1,317 84	6,052 71
Mahaska.....		1,633 70	2,007 45	2,593 13	3,387 60	3,980 98	1,310 33	14,913 19
Marion.....		2,094 00	625 36	2,053 12	2,439 80	3,046 00	1,674 40	11,932 68
Mills.....				504 00	403 43	482 00	904 87	2,294 30
Marshall.....		82 68	117 50	407 31	1,390 29	2,223 25	2,088 40	6,309 43
Mitchell.....					170 00	450 00	30 40	650 40
Monona.....						11 75	189 81	201 56
Monroe.....		649 50	608 70	865 13	1,369 03	1,710 15	1,477 00	6,679 51
Montgomery.....					90 00		439 60	529 60
Muscatine...	315 60	2,671 75	2,606 00	4,120 46	4,894 15	7,573 87	7,221 92	29,403 75
Page.....		24 00	51 19	124 23	75 00	614 25	745 10	1,633 77
Polk.....		1,461 27	954 70	1,200 00	3,569 49	3,532 31	3,738 08	14,455 85
Pot'wattamie.....			139 40	492 68	757 65		3,357 71	4,747 44
Poweshiek...		238 41	228 16	545 50	1,568 74	2,315 51	3,518 40	8,414 72
Ringgold.....					92 04	1,063 29	1,002 97	2,158 30
Story.....			35 30	144 68	317 35	886 20	1,605 82	2,989 35
Sac.....							160 78	160 78
Scott.....	200 00	2,523 64	2,000 00	3,806 85	10,259 98	8,129 97	8,197 85	35,118 29
Shelby.....						272 37	454 60	727 03
Tama.....			61 71	296 74	928 52	1,239 78	2,856 90	5,383 65
Taylor.....					213 61	702 66	611 86	1,528 13

Union.....				166 05	578 91	730 22	1,475 18
Van Buren.....	3,341 41	2,608 00	2,877 60	3,136 10	4,150 29	1,700 00	17,808 40
Wapello.....	2,931 50	1,734 95	1,528 80	4,015 00	2,249 18	402 00	12,861 43
Warren..... 40 00	253 07	662 82	1,050 28	1,700 00	2,502 86	2,714 90	8,923 93
Washington.. 200 00	1,246 80	1,587 37	2,349 36	3,182 80	4,702 37	2,924 67	16,193 37
Wayne.....	74 50	126 16	236 21	1,049 37	1,000 00	1,090 06	3,576 30
Webster.....		25 80	69 90	300 00	1,198 71	855 06	2,449 47
Winneshiek.....	136 73	235 70	575 00	1,170 00	2,237 00	755 50	5,109 93
Wright.....					303 57	641 25	944 82
	\$1,944 42	\$56,571 47	\$57,380 36	\$76,016 14	\$128,288 01	\$168,921 12	\$139,240 40
							\$628,361 92

Add balance received from I. Kister, former Treasurer.....	\$6,148 46
Total general revenue from counties, received by him.....	\$634,510 38
Total revenue from other miscellaneous sources, subject to general appropriation, as per our Exhibit No. 5.....	303,597 54
(Davis county). This sum omitted from Davis county, January 8th, 1858.....	453 00
	\$938,560 92

STATE TREASURER'S OFFICE—EXHIBIT NO. 5.

MISCELLANEOUS REVENUE, AND MONEYS, PAID TO M. L. MORRIS, TREASURER, FROM DEC. 6, 1852, TO MAY 31, 1858,
FROM OTHER SOURCES THAN THE COUNTIES:

FROM WHAT SOURCE.	1852	1853	1854	1855	1856	1857	1858	TOTAL.
G. W. McCleary, Sec'y for sales Codes, &c.					174 00			174 00
E. Sells, Sec'y for same.							64 75	64 75
Peddler's Licenses, Buchanan County				7 00				7 00
D. C. Cloud, Attorney General,			180 00	30 00	23 00			53 00
United States.		5,521 34						180 00
Governor Grimes.						5 45		5,521 34
Borrowed from S. Fund.					40,000 00			5 45
Five per cent.					57,500 00			40,000 00
Borrowed on State Bonds.								57,500 00
Wright County, (Codes &c.)							200,005 00	200,005 00
Warren " "	32 50						4 50	4 50
Henry " "	50 00							32 50
								50 00
								\$303,597 54

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STATE TREASURER'S OFFICE—EXHIBIT NO. 6.

STATEMENT OF CREDITS TO M. L. MORRIS, TREASURER, FROM DECEMBER 6, 1852, TO MAY 31, 1858, INCLUSIVE.

By warrants redeemed, as settled,		
With Auditor, Feb. 6, 1853.	35,032 47	
By interest allowed thereon	2 00	
By warrants, settlement of May 10, '53	10,791 60	
By interest, " " "	33	
By warrants, " Sept. 16, " "	17,388 71	
By interest, " " " "	67 97	
By warrants, " Dec. 1, " "	4,614 67	
By interest, " Dec. 1, " "	11 48	67,909 23
By warrants, " Mar. 6, 1854.	18,498 48	
By interest, " Mar. 6, " "	87 18	
By warrants, " July 5, " "	11,898 81	
By interest, " July 5, " "	29 98	
By warrants, " Nov. 1, " "	12,389 93	
By interest, " Nov. 1, " "	00 00	42,904 38
By warrants, " Feb. 27, 1855.	58,030 89	
By interest, " Feb. 27, " "	35 84	
By warrants, " Nov. 1, " "	27,980 97	
By interest, " Nov. 1, " "	323 53	86,371 23
By warrants, " Mar. 1, 1856.	55,442 94	
By interest, " Mar. 1, " "	1,297 29	
By warrants, " Sep. 1, " "	94,680 56	
By interest, " Sep. 1, " "	1,206 32	
By warrants, " Nov. 1, " "	10,140 19	
By interest, " Nov. 1, " "	12 27	162,779 57
By warrants, " June 1, 1857.	177,360 53	
By interest, " June 1, 1857.	727 09	
By warrants, " Nov. 2, " "	50,205 73	
By interest, " Nov. 2, " "	513 28	228,806 63
By warrants, " Mar. 1, 1858.	51,061 24	
By interest, " Mar. 1, " "	810 68	
By warrants, " June 1, " "	272,285 73	
By interest, " June 1, " "	9,379 18	333,536 83
Total cr. during his t'm of office to date,		\$922,307 87

TREASURER'S OFFICE—EXHIBIT NO. 10.

BLOCK	LOTS		Original Price.	Price as re-sold.
5	1,2,3,4	First donated to Iowa City College. Forfeited: resold to W. P. Clarke, Dec. 31, 1853.		\$350
49	1	Forfeited by E. M. Bissell. Resold to S. Workman, Jan. 26, 1853.		\$30
50	1	Forfeited by same. Resold to John Remlin, Dec. 18, 1852.		
55	4	Forfeited by W. C. Massey. Resold to Chas. Fred. Kintz, Feb. 3, '53.		\$75
56	6	Forfeited by Chas. Sweetland. Resold to M. J. Morsman, Jan. 7, 1853.		\$40
[57	2	Forfeited by Bissell. Resold to Jacob Startzer, Jan. 15, 1852.		
69	8	Forfeited by Jacob Hagen. Resold to G. W. McCleary, May 17, '53.	\$325	\$100
82	3	Forfeited by John H. Marland. Resold to G. W. McCleary, Feb. 5, '53.	\$75	\$163
87	3	Forfeited by J. & W. P. Wright. Resold to John H. Carleton, May 18, '53.	\$100	\$50
98	2	Forfeited by Dolly Swan. Resold to S. Workman, May 18, 1853.		\$100
out l't	30	Forfeited by L. Dillon. Resold to Enoch Hoffman, Aug. 13, '53.	\$41	
97	6	Forfeited by J. P. Hamilton. Resold to J. H. Carleton, May 19, 1853.		\$40

TREASURER'S OFFICE—EXHIBIT NO. 11.

IOWA CITY LOTS ACCOUNT.

ISRAEL KISTER, "Ex-officio State Agent" for sale of Lots in Iowa City:

	Lot.	Block		
Dr. 1852. Jan. 15: To amount sales to G. W. McCleary.....	1	49	\$ 30.00	
1852. Sept. 2: To am't sales to Jacob Startzer.....	2	57	50.00	
" Sept. 2: To am't sale to D. Berryfield.....	4	91	130.00	
" Sept. 2: To am't sales to Aug. Sanser.....	5	48	75.00	\$ 255.00
Cr. 1851. Dec. 2: By salary account to this date.....			125.00	
1852. Jan'y 15: By paid G. W. McCleary, recording deeds.....			22.50	
1852. Jan. 15: By salary account to 1st Sept., 1852.....			93.75	
1852. April 1: By paid Sec'y State, making and recording deeds....			7.50	
1852. Salary up to 4th Dec., 1852...			31.25	280.00
Dr. To "bal. due I. Kister Dec. 4, '52"				\$ 25.00

TREASURER'S OFFICE—EXHIBIT NO. 12.

M. L. MORRIS, "Ex-officio State Agent" for sale of Lots in Iowa City:

Dr.	Lot	Block		
1852. Dec. 18: To am't of sale of	1	50	\$ 45.00	
1853. Jan. 7: " " " " "	6	56	40.00	
" Feb. 3: " " " " "	4	55	75.00	
" May 17: " " " " "	8	69	100.00	
" " 18: " " " " "	3	87	50.00	
" " 18: " " " " "	2	98	100.00	
" " 18: " " " " "	6	97	40.00	
" Aug. 13: " " " " "				
out lot.....	30		224.60	
" Dec. 31: To am't sale to W. P. Clarke.....	1 2 3 4	5	350.00	
To am't receipts per his account, To additional sales per tract book as follows:				\$1,024.60
1853. Jan. 26: To am't sale to S. Workman.....	1	49	40.00	
1853. Feb. 5: To am't sale to G. W. McCleary.....	3	82	163.00	203.00
Total amount sales.....				\$1,227.60
Cr. He credits himself as follows:				
1853. Dec. 6: By salary acc't up to this date.....			125.00	
1854. Dec. 6: By salary acc't up to this date.....			125.00	
1855. Dec. 6: By salary acc't up to this date.....			125.00	
1856. Dec. 1: By salary acc't up to this date.....			125.00	
1856. Dec. 1: By cash to McCleary for recording.....			42.00	
1857. Dec. 1: By salary acc't up to this date.....			125.00	
				\$667.00

STATE TREASURER'S OFFICE—EXHIBIT NO. 13.

LIST OF BOOKS &C., NOW IN THE OFFICE OF STATE TREASURER.

Journal—"Martin L. Morris in account with the State of Iowa, for receipts and expenditures," commenced Nov. 1st, 1854.

Ledger—Containing an account, styled "Martin L. Morris, in account with the State of Iowa, for receipts and disbursements," commencing Dec. 6th, 1852, continued till Nov. 1st, 1854.

2d. "Martin L. Morris in account with the University Fund," commenced Dec. 6th, 1852; account not balanced.

3d. "Martin L. Morris, in account with the Saline Land Fund," commenced Aug. 12th, 1853.

Also—Sundry accounts, *prior* to above date, to-wit: "M. Reno, Treasurer, in account with the Territory of Iowa" commencing 1842, continued until Dec. 1st, 1846.

"Morgan Reno, in account with the State of Iowa, for receipts and disbursements," commencing Dec. 1st, 1846, continued until Nov. 4th, 1850.

"Israel Kister, in account current with the State of Iowa, for receipts and disbursements," commencing Dec. 2d, 1850, continued until Dec. 6th, 1852.

Warrants—A record of Warrants "presented," commenced in January 1840.

School Fund.—"Martin L. Morris, in account with the School Fund, for receipts and expenditures," commenced Jan. 1857. Also, order of distribution of five per cent fund, March 5th, 1857.

Books formerly used in Treasurers Office, State and Territory, and now preserved in this office.

Journal—Containing a "record of the proceedings of the Board of Commissioners, appointed to locate the Seat of Government of Iowa Territory, and to erect public buildings at the same, commenced May 1st, 1839.

List of "unsold" and "out" lots in Iowa City, and valuation of the same, in conformity with an act of the Legislature.

A list of notes "received from C. Swan, Commissioner."

A list of "unsold" lots in Iowa City, and valuation of the same, by Jesse Williams, Enos Lowe and George Green, Appraisers, dated April 12th, 1841.

A list and valuation of "forfeited" lots in Iowa City, by John M. Colman, Stephen B. Gardiner and Wm. Gilbert, Appraisers, dated April 12th, 1843.

"Chancey Swan, acting Commissioner, in account with the Territory of Iowa."

Book—Containing "sundry accounts"—Warrant List for years 1846-7, 8 and 9.

Ledger—Commenced under the Territory, 1841—embracing the "Pay Roll" for the Capitol, and an account between the Territorial Agent and the Territory, for the sale of Iowa City lots.

"Sundry accounts" of notes given to the Territorial Agent.

A list of notes delivered to A. Hart, Territorial Treasurer, by John M. Colman, Territorial Agent. Also by A. Hart to M. Reno.

An account between M. Reno and the Territory, and also the State of Iowa, respecting the sale of Iowa City lots. Same account continued by I. Kister; also by M. L. Morris.

Ledger—Containing an account of Jesse Williams with the Territory of Iowa, commencing January, 1841, continued until Feb. 1842.

A "Copy" of terms of Iowa City lots, dated May 2, 1842.

A "Record of sales of Iowa City lots, by John M. Colman, Territorial Agent, dated May 23d and 24th, 1842. The same continued through March and April of above year.

An account of John M. Colman, Territorial Agent with the Territory, from May, 1842, until March 1st, 1845.

A record of sales of Iowa City lots, continued to May 7th, 1846.

Tract Book—Containing description of the Iowa City lots, with notes of sales, etc. Also a map of the tract, as laid off for sale.

Ledger—Containing a "Record of the proceedings of the Regents of the Iowa City University," from date of June 2d, 1845, to July 13th, 1846.

Small Book—Foolscap—a record of public sale of lots in Iowa City, May 2 and 3, 1842, by John M. Colman, Territorial Agent.

Small Book—Public sale of unsold and forfeited lots in Iowa City, May, 1843, by J. M. Colman, Territorial Agent.

Book—Containing certificates "in duplicate" for sale of Iowa City lots, given by

Jesse Willard, Territorial Agent, from No. 232 to No. 259.

J. M. Colman, " " " No. 2 to No. 213.

Amos Hart, " " " No. 1 to No. 2.

M. Reno, " " " No. 1 to No. 21.

Papers—Vouchers for expenditure of State House appropriation, (\$4,000,) of 1855.

Vouchers for five per cent fund, distributed to counties, (1857.)

Vouchers for University Fund, settled with University Treasurer, (1855.)

County Judge's certificates to School Fund Commissioners, (1857, Chap. 201, § 2.)

Sundry Auditor's certificates for amount due on claims.

Miscellaneous receipts for special payments made by Treasurer.

A file of letters received.

There is no letter book kept in the office.

STATE LAND OFFICE.

HON. T. S. PARVIN, REGISTER.

See—Acts of 1855, Chap. 153; of 1856, Chap. 27, (Ex. Session); of 1857, Chap. 92; of 1858, Chap. 3, Chap. 99, Chap. 148, Chap. 158, § 21; of 1857, Chap. 257, § 12.

This office was established in 1855, (Chap. 153,) "for the purpose of preserving a proper record of all lands belonging to the State, and of their final disposition, and of transacting business in relation thereto."

The Secretary of State was required to furnish to this office proper Tract Books, "and other necessary books for records."

The Register is required to keep separate Tract Books for the following descriptions of lands:

1. University Lands.
2. Saline Lands.
3. Half Million Grant.
4. Sixteenth Section Grant.
5. Swamp Lands.
6. River Improvement Lands.
7. State purchase Lands.
8. Five Section Grant.
9. Railroad Lands.

The first five named are specified in the Statute, with language following:—"And such other lands as the State now owns, or may hereafter own, so that each description of State lands shall be kept separate from all others, and each set of tract books shall be a complete record of all the lands to which they refer."

In partial compliance with this law, the office is furnished with the following tract books:

1. University Lands.
2. Saline Lands.
3. Half Million Grant.
4. Sixteenth Section Grant,

In which entries are made, embracing complete lists of the lands, except of the 16th section, which are incomplete; but the other blanks are not yet all filled, awaiting the leisure of this officer to examine the papers, and complete the less important entries.

The following Tract Books are prepared according to law, but contain no entries:

5. Swamp Lands, (when approved.)
6. River Improvement Lands.

No authentic lists had been furnished to the office, showing the approved description of these lands, until the lists of river lands were recently transferred, as stated below:

There are no books showing either the Iowa City Land Grant, (Territorial,) or the Five Sections Grant, or the lands purchased by the State, embracing the Capitol lands in Polk county, and the other real estate for Asylums, etc., or the Railroad Lands.

The office has, from the U. S. Land Office, a certified list of the Five Sections Grant, and a portion of the Railroad Lands.

SECTION II.

This office has but one Plat Book, that of the *Half Million Grant*.

There is a Plat Book of the University Lands, which was in the office before the removal of the Capitol; but was then claimed by the officers of the University, and retained by them. It appears to have been retained without authority, is much needed in this office, and ought to be returned to it, or a duplicate provided.

The law creating the office originated in the necessity for greater accuracy, and a complete system in the management and disposition of the public lands. We regard Plat books, on which every tract sold is plainly marked off, and detected at a glance, as the only satisfactory mode, in connection with Tract Books for securing this end. The deputy now in the office, D. S. Warren, Esq., asserts the great need of Plat Books for the other large grants, and we are unanimous in the recommendation that they

should be supplied. It would be in the discretion of the Secretary of State, under the second Section of the Act, to furnish them to this office; but if he hesitates to exercise the authority, we believe their utility will fully justify a special appropriation therefor. They should be furnished for all lands which the State conveys by patents, and in parcels; and by their aid only can confusion of titles be securely avoided.

We also recommend that the office, in further compliance with the law establishing it, should procure an additional book, to be entitled, (say,) "*Miscellaneous Lands*," in which shall be entered complete records of all deeds of land to the State, whether by fee or by lease-hold; also the approved lists of the Five Section Grant. This book would then embrace the following descriptions of property:

1. The Five Sections, proceeds of sale now granted for the use of the Agricultural College.
2. The Penitentiary estate.
3. The real estate conveyed for Asylums.
4. The Capitol Lands in Polk county.
5. The lease-hold estate in Polk county,

And all other grants to the State for its own permanent or temporary use; but not held for the purpose of sub-division and sale. This latter class should, in respect to each separate grant, be provided with a separate book, under the organic law of this office.

We further recommend that efficient means be provided by law for completing the lists of the 16th Section Grant, entire. Until this is done, the office cannot contain a "complete record," as designed by its organic law; also a book showing the Railroad Lands.

While recommending additional books for this office, we beg leave to commend to your attention the great need of a place for record of all official and other bonds executed to the State of Iowa, and now, or hereafter to be by law required to be deposited with either department of the State Government. There is no law providing for the record of these important papers, and the State has already had experience, in one instance, of the danger of loss of the originals. This office is especially the Record office of the State, and would be a proper depository of such a Book of Records, to be called—"Bond Record." It would demand some legislation, requiring the officer now, or hereafter to be, charged

with the custody of any such Bond, immediately after filing the same in his own office, to present the same at the Register's Office for record, to be returned by the Register after recording the same; and making a certified copy from that office *prima facie* evidence of the contents of the original. We think such legislation required for the protection of the public interests.

We also recommend that all official reports of the State Register should be preserved by a manuscript record thereof, kept in the office.

SECTION III.

The books containing partial lists of the River Improvement Lands, still remain in the office of the River Navigation Company. Regarding them as the property of this office, we have inquired at the Company's office respecting them, and found there the following books and papers:

1. "Register of Certificates," containing so-called lists of the lands embraced in the River Improvement Grant, *so far as the same have been heretofore disposed of by the State of Iowa*. The descriptions of the land are in the sub-divisions as sold, and the entries in addition to this description are as follows:

1. Remarks relative to authorized charges of entry.
2. Date of certificate (of purchase.)
3. Number of certificate.
4. Name of purchaser.
5. Residence of purchaser.
6. Rate per acre.
7. Amount of purchase money.
8. Remarks.

The entries in this book commence Oct. 11, A. D., 1847, at Fairfield, and embrace the certificates issued to pre-emptors, as well as general purchasers. The last entry bears date May 8, 1855.

2. "Tract Book:" containing

1. Description of tract;
2. Number of acres;

3. Rate per acre;
4. Purchase money;
5. Name of purchaser;
6. Date of sale;
7. Number of receipt;
8. Number of certificate;
9. To whom patented;
10. Date of patent;
11. Where recorded.

3. We also find in the office of the Navigation Company, two *Plat Books*, purporting to embrace complete maps of the lands, so far as certified to the State of Iowa.

4. We also found in the same office the original certificates from the United States Land Office, and certified copies, containing the lists of river lands already certified to the State of Iowa, as within the grant to the State, being as follows:

1. An original list, approved by U. S. Secretary STUART, 30th October, 1851.

2. An original list, approved by U. S. Secretary STUART, 10th March, 1852.

3. An original list, approved by U. S. Secretary McCLELLAND, 17th December, 1853.

4. An original special certificate (by letter,) of JOHN WILSON, Com'r. Gen'l Land Office, Dec. 24, 1853.

5. An original list, approved by U. S. Secretary McCLELLAND, 30th December, 1853.

6. A copy (certified by Charles Neally, Register of U. S. Land Office, at Iowa City, 20th February, 1849,) of original list, approved 13th July, 1848, by U. S. Secretary WALKER.

7. A copy (certified by Secretary of State of Iowa, 4th December, 1849,) of original list, approved by U. S. Secretary EWING, 12th June, 1849.

We also found there several packages of papers, apparently belonging to the Land office of the State government, of which we were enabled to take the following description, by the aid of Mr. Brown, the principal agent of the company:

8. Sundry correspondence with the Land Department at Washington.

9. Sundry pre-emption and miscellaneous papers.

10. Sundry State bonds, issued on account of the Improvement indebtedness, now paid off by the River Company, cancelled, and held by them.

11. A large package of vouchers of Geo. Gillaspie, as Register and *ex officio* Commissioner of River Improvement, for disbursements made by him.

All the foregoing books and papers were held subject to the order of the Land Register, except the papers of the last two descriptions, (10 and 11,) which involve the Company's vouchers, but will probably be delivered over, as we are advised by the agent, during the month of June.

Note.—And, at our request, all, with those two exceptions, have since been delivered into the Land Register's office.

We also found in the office of Superintendent of Public Instruction, the following volumes of records, which, by section 5, of the organic law of this office, and section 38, chapter 158, A. D. 1858, should have been transferred, to the Register's office; and which, at our request, have now been deposited in this office:

1. "The Certificate Record," an old volume in which were entered memoranda of the certificates of final payment transmitted to the Superintendent's office, the entries terminating with No. 9608.

2. Lists of Saline Lands, sold prior to March 1, 1855.

3. Lists of School Lands, sold prior to March 1, 1855.

There is also an unfinished memorandum in this office, made by the Deputy, for his own information, and which he claims as his private property, showing numerous mistakes in grants of lands, as made several years since in the office of Secretary of State, before the creation of the Register's office. It appears by this list, that duplicate conveyances have been made in some instances, and in others lands have been granted to which the State had no title.

It seems important that a careful list of these errors should be specified, and reported to the legislative or executive authorities, that some action may be taken to rectify them where it is possible, and to adjust the rights of purchasers before it becomes too

late, or the difficulties increased and complicated, and parties seriously annoyed by litigation.

We commend this subject to the consideration of the Governor.

We also recommend that the custody of the records touching the Iowa City (territorial) grant, be transferred from the office of the Treasurer, to that of the State Register, where the State has concentrated her other records of real estate; and that the like transfer of three record books from the office of Secretary of State, touching the same grant, be made.

SECTION IV.

The files of papers belonging to, and now found in this office, in addition to those already mentioned, may be classified as follows:

1. The original list of lands selected under the *half million grant*, by the selecting agents.

It is well known that the selections embrace some 20,000 acres more than enough to fill the grant. The Legislature, by chap. 7, A. D. 1855, authorized the Governor to deduct this excess, and close the transaction with the U. States Land Office. We find no evidence in this office, hitherto, of the execution of this power. It is of course necessary that the books of this office should show the deduction from the tract and plat-books of that grant, as soon as made.

2. Lists of swamp lands, as selected: These are not complete, but are transcribed into a book of record, as received from sundry counties where they had been selected by local agents, and then forwarded to the office of the Surveyor General. The originals are but temporarily in this office.

3. Certificates of final payment by purchasers of

The half million grant lands;

The 16th section grant lands;

The University lands;

The Saline lands.

4. Files of orders from Superintendent of Public Instruction to issue patents; commencing with date of December 31, 1855, and numbered from 1 to 10, inclusive, which orders are copied into the letter book. Also, eight additional orders, not yet numbered, or

copied, embracing those issued by Mr. Stone, during his term, by appointment, of Gov. Grimes. Order No. 10, was the last issued by Mr. Eads, and embraces final certificates up to No. 9,608, which is the last certificate entered in the Certificate Record of the Superintendent's office. Mr. Stone had no access to this record, and the entries being thus suspended, have never since been resumed. Thus there is since that time, no check in the Superintendent's office upon these certificates as returned, but they are at once sent into the Register's office, and there numbered and preserved until the patent issues, when they are filed away. And an open order is left with the Register to issue patents. As at present conducted, there is not the slightest utility in forwarding these certificates to the Superintendent. They would be better transmitted direct to the Register's office.

5. Files of official letters received from the time of the organization of the office; but not arranged by years, or in any other order. These should have some fixed arrangement for convenience of reference.

6. Partial reports from county S. F. Commissioners, of school lands sold in their counties.

SECTION V.

By law of 1857, chap. 92, it was made the duty of the several S. F. Commissioners, under penalty of \$100, for non-compliance with the act, to file in this office within six months, and annually thereafter, tabular statements of the different classes of lands sold in their respective counties by them, or their predecessors in office, with price, terms, credits, interest, &c. It was made the Attorney General's duty to see that they complied with this act.

We find evidence of a part compliance on the part of the county S. F. Commissioners, with this law. It has proved in part inoperative. The important objects contemplated by the act have not been fully attained. We have no information whether the penalties of the law have been enforced against parties in default.

Our Exhibit hereto No. 1, shows the names of counties from which no report has been received.

SECTION VI.

Patents are issued from this office for public lands, as follows:

For the Half Million Grant;

For the 16th Section Grant;

For the Saline Lands,—on the certificates of sale and final payment from the School Fund Commissioners of the several counties;

For the University Lands, on the like certificate from the Secretary of the Board of Trustees of the University.

No patents have been issued for Swamp Lands, no selections having been reported as approved from the United States Land Department.

By Chap. 3d, A. D. 1858, the Governor, State Register, and County Agent, (if there be one,) are constituted a Board to apportion against the counties having swamp lands their several proportions of the \$2,000 appropriated by the act to defray the expenses of an agent to adjust the grant with the General Government at Washington. The amount so apportioned is to be paid by the county, before receiving the benefit of the adjustment. It would seem necessary, or expedient, that an account should hereafter be opened with the counties, charging this apportionment, and crediting it with payment, when made; and this office would be the appropriate place for such a special account, embracing also the distribution of the script received.

No patents have been issued from this office for the River Improvement lands, either to the Navigation Company or to individuals, prior to the general patent issued on final settlement with the Company.

The office has no record book of "correspondence with the General Government, or any of its departments, in relation to State lands." (§ 4, Chap. 153, A. D. 1858.) It has a letter book, in which all official correspondence proceeding from this office, is copied. But we regard the law as requiring a special book of *Government correspondence*, containing both sides of the correspondence, and apart from the general correspondence of this office. Such a book was wisely designed to perpetuate, and render easy of access, the valuable information necessarily involved in such communications, concerning our lands, and land titles.

We accordingly recommend that such a book be prepared, all

the past correspondence copied into it, the future preserved in it, and all "suitably indexed." Sundry correspondence relating to public lands now in the office of Secretary of State, should be transferred to this office for that purpose.

No fees under § 10 of the original act, have ever been paid into this office.

No "Rules and Regulations," or orders, appear to have been ever made, under § 11 of the same act, for the regulation of the business of this office.

SECTION VII.

This office has had no contingent fund since its organization. Until the late session of the General Assembly there has been no appropriation to it for clerk hire. By the appropriation bill of the last session, \$1,800 was appropriated for clerk hire herein for the years 1858 and 1859. Of this amount \$116.66 $\frac{1}{2}$ has been drawn prior to the first of June, 1858, according to the account in the Auditor's books.

No account thereof has been kept, or vouchers preserved, in this office, in accordance with the act of 1855, Chap. 163, nor account kept in compliance with the 22d section of the appropriation act, (1858, Chap. 161.) The reason for the absence of this account, and the vouchers, is found in the fact that the original act establishing this office, authorized the employment of a clerk, by and with the advice and consent of the Governor, but provided no compensation for him. He was, however, appointed and his salary stipulated at \$700 per annum, and he drew the same by warrant of the Auditor on the Treasury, issued on the certificate of the Governor showing the agreement. The fund did not pass through the hands of the Register. There is no question as to the justice of the claim of the deputy for this compensation for his services. There seems to be a question, nevertheless, as to the regularity of this payment, in the absence of an appropriation therefor. (See Code, Chap. 7, §50, sub-division fifth.) It appears to be one of those cases in which the appropriation has been implied, but not expressed.

Our exhibit hereto, No. 2, shows the amount drawn by the clerk so appointed, without an appropriation; and also the account of the disbursement of the current appropriation for clerk hire, made at the last session, up to May, 31, 1858.

*The Commissioners find it an agreeable duty to commend the general system and order which prevail in this office, and by which information sought from its papers or records, is in most cases readily accessible. The additions and changes hereinbefore suggested, they beg to recommend to the consideration of the Governor.

All of which is respectfully submitted.

June 1, 1858.

JOHN A. KASSON, }
J. M. GRIFFITH, } Commissioners.
THOMAS SEELY, }

EXHIBIT NO. 1.

STATE REGISTER'S OFFICE.

Laws of 1857, Chapter 92.

COUNTIES REPORTED.

Adair,	Dallas,	Jefferson,	Pottawattamie,
Adams,	Davis,	Johnson,	Poweshik,
Appanoose,	Decatur,	Jones,	Ringold,
Audubon,	Delaware,	Keokuk,	Scott,
Benton,	Des Moines,	Kossuth,	Story,
Blackhawk,	Fayette,	Lee,	Tama,
Boone,	Floyd,	Linn,	Taylor,
Bremer,	Franklin,	Louisa,	Union,
Butler,	Fremont,	Madison,	Van Buren,
Buchanan,	Greene,	Mahaska,	Washington,
Cedar,	Guthrie,	Marion,	Waye,
Cerro Gordo,	Hardin,	Marshall,	Webster,
Clarke,	Henry,	Mills,	Winnebago,
Clayton,	Howard,	Monroe,	Wright,
Clinton,	Iowa,	Montgomery,	
Crawford,	Jackson,	Page,	

COUNTIES IN DEFAULT.

Alamakee,	Dubuque,	Mitchell,	Wapello,
Calhoun,	Grundy,	Monona,	Warren,
Carroll,	Harrison,	Muscatine,	Woodbury,
Cass,	Jasper,	Shelby,	
Chickasaw,	Lucas,	Sac,	

EXHIBIT NO. 2.

STATE LAND OFFICE.

Amount drawn from Treasury on Auditor's Warrants, per Governor's original certificate, and without express appropriation, for clerk hire, up to October 31, 1857, and commencing with date of Dec. 19, 1855, as shown by the account in the Auditor's Books.....	1,367 82	
Same from October 31st, 1857, to March 9th, 1858, per do.....	408 34	1,776 16
Amount appropriated for clerk hire (act of 1858) for the fiscal year 1859, and the remainder of the fiscal year 1858, (§9).....		1,800 00
Paid D. S. Warren, as follows, per books of the Auditor:		
April 9, Warrant for.....	20 00	
April 19, Warrant for.....	38 33	
May 24, Warrant for.....	58 33½	116 66½
May 31, 1858, unexpended balance.....		\$1,683 33½

STATE LAND OFFICE

Amount drawn from Treasury on Auditors' Warrants, for Treasurer's salary, 1851, and for his office as to October 31, 1851, and continuing with balance to Oct. 31, 1852, as shown by the account of the Auditor's Books.	1,710 00
Balance from October 31, 1851, to March 31, 1852, per do.	109 32
Amount expended for clerk (see law of 1850) for the fiscal year 1851 and the balance of the fund year 1852.	1,000 00
Paid to W. Warren as salary for books of the Auditor.	20 00
April 10, Warrant for.	27 82
May 21, Warrant for.	12 00
May 21, 1852, unexpended balance.	\$1,022 32

STATE AUDITOR'S OFFICE.

(A. D. 1852 to 1859.)

HON. JOHN PATTEE, STATE AUDITOR.

STATUTE REFERENCES.

Constitutions of 1846 and 1857—Art. 3, Sec. 24—Code, Chap. 7—Sec. 64.				
Session	Acts, 1851, Chap. 70 and pages 171, 233.			
do	do	1852-3	do 26	do 47.
do	do	do	do 69, §18,	do 125.
do	do	do	do 102, § 2,	do 160.
do	do	do	do 81	do 141.
do	do	1854-5	do 138	do 247 and 277.
do	do	do	do 166	do 252.
do	do	1856-7	do	do 406.
do	do	do	do 3	do 3.
do	do	do	do 10	do 8.
do	do	do	do 5	do 5.
do	do	do	do 234.	
do	do	1858	do 3.	
do	do	do	do 111.	
do	do	do	do 158, §§ 6, 8, 21, 38.	
do	do	do	do 152, § 77.	
do	do	do	do 35, § 1.	

There has been no mode of transaction of the business of this office, that can be justly called a *system*, since its establishment. There are in former years, debits without credits, and credits without debits, and accounts without balances, and books of memo-

rande, rather than books of account. We could adopt no system indicated by the books, and after many useless efforts to proceed upon a plan corresponding with their heads of accounts, all were abandoned. We then made certain schedules of different departments of public expenditure, and posted the accounts from the Warrant Books to these heads, believing that we might, in this way, indicate a system which could be hereafter pursued with far greater facility and accuracy.

The Schedules are as follows :

- Schedule A. Expenses of the Legislative Department.
- do B. Expenses of the Judiciary Department.
- do C. Expenses of the Executive Department.
- do D. Military Expenses.
- do E. Expenses for the erection of State Institutions.
- do F. Expenses for the support of State Institutions.
- do G. Expenses on account of the State Library.
- do H. Expenses on account of Capitol Buildings.
- do I. Expenditures for Agricultural purposes.
- do K. Expenses on account of State Bank.
- do L. Expenses on account of Printing and Binding.
- do M. Expenses for stationery, fuel, furniture, etc.
- do N. Expenses of Geological Survey.
- do O. Expenses for the collection of State Revenue.
- do P. Expenses for election returns.
- do Q. Expenses of transportation of State property.
- do R. Expenditures for special purposes.
- do S. Expenditures for acct. of Pub. Debt and Interest.
- do T. Expenditures for educational purposes.
- do U. Expenses on account of convicts and fugitives.
- do V. Expenditures on account of the public lands.
- do W. Expenses of Constitutional Conventions.
- do X. All other expenditures.

SCHEDULE A,

Embraces the per diem and mileage of members of the General Assembly, and of all its officers; the contingent expenses of each house; the cost of newspapers supplied that body; postage, repairs of the furniture of their Halls, etc.

SCHEDULE B,

Embraces the salaries of all the judicial officers of this State; the contingent expenses of the Courts paid by the State, and whatever pertains immediately to the administration of justice, including the pay of the Attorney General.

It ought also to include the salaries of the District Attorneys, of the State.

SCHEDULE C,

Embraces the salaries of the various State executive officers, their clerks, and deputies, and the contingent expenses of those officers at the Capital of the State; their pay for all special services, and all expenses arising from the discharge of their functions, and not included in the other schedules.

SCHEDULE D,

Embraces the expenditures in defence of the Indian depredations on the northern frontier, and all other expenses pertaining to military affairs, including the salary paid to the Adjutant General.

SCHEDULE E,

Embraces the whole cost of erecting the various State Institutions, including the Asylums, the University, and the Penitentiary, and the cost of repairs heretofore made thereon.

SCHEDULE F,

Embraces all current expenses for the support of those institutions, paid by the State, including the compensation of the officers, and agents employed therein, and should hereafter include the cost of occasional repairs, and keeping the buildings in good order and condition.

SCHEDULE G,

Embraces the cost of all books added to the State Library, and the salary of the Librarian; and should embrace all incidental expenses incurred therefor.

SCHEDULE H,

Embraces the expenditures on account of the Capitol Buildings and grounds, including improvements, additions, and repairs.

SCHEDULE I,

Embraces all expenditures for agricultural purposes, including the amounts paid to the State Society, and to the County Agricultural Societies; and all the expenditures on account of the Agricultural College and Farm.

SCHEDULE K,

Indicates the expenses paid by the State in the organization of the State Bank, and for the State's representation in the Board.

SCHEDULE L,

Embraces the expenses of printing and binding for the State, including the publication of laws in various newspapers.

We suggest that this account should hereafter, in connection with the system of accounts that we recommend, be divided. The cost of printing and binding the Senate and House Journals, and the cost of publishing laws in newspapers, should legitimately be included in the first Schedule,—the expenses of Legislation,—as they arise from the necessity of giving publicity to the proceedings of the General Assembly. While the expense of all other printing and binding done for the State should be charged in this Schedule.

The bills presented for all claims against this fund should be specified, not only in measurement of the work done, but describing it by the title of the work printed, thus affording permanent data for the correction of errors; and upon delivery of the warrant, every bill should be receipted by the claimant.

SCHEDULE M,

Embraces the cost of Stationery purchased by the Census Board, or by any State officer, including books of accounts, and other blank books, &c., purchased for the use of the State officers; also the supplies of fuel and lights, &c., furnished for the Capitol, to-

gether with the furniture procured from time to time for the various offices, halls, and committee rooms of that building.

SCHEDULE N,

Embraces the expenditures incurred in connection with the Geological Survey of the State, as a separate account.

SCHEDULE O,

Is intended to show the cost of collecting the State revenue from year to year. But as the pay of the County Treasurers is sometimes credited in the account against them, and sometimes paid by warrant, it does not show the whole cost of collection, but only so much as paid by warrants.

SCHEDULE P,

Is a special account showing the expense of procuring the election returns, as provided by law.

SCHEDULE Q,

Embraces all amounts paid by the State for transportation of its property, including the cost of removing its archives and other property from Iowa City to Des Moines, and charges paid Express Companies from time to time, and upon arms furnished by the United States, etc., etc.

SCHEDULE R,

Embraces all sums for the payment of which special appropriations are made by the General Assembly, on special claims, or for occasional liabilities, and not included under the other schedules.

SCHEDULE S,

Is intended as a special account showing the liabilities of the State for loans, and the interest or principal from time to time paid thereon. Our schedule, annexed hereto, only shows such payments as have been made.

SCHEDULE T,

Is intended to embrace all sums paid for the support and encour-

agement of general education, not including the cost of buildings or repairs, and not including the blind, or deaf and dumb; but including the pay and mileage of the Board of Education, the cost of Teachers' Institutes, and all other expenditures for the support and extension of this common interest. The salary and expenses of the office of Secretary of the Educational Board, should be charged to this account.

SCHEDULE U,

Should embrace all expenses for the arrest, conviction or transportation of convicts, and of fugitives from justice, and all expenses respecting them, not appearing in the Penitentiary account.

SCHEDULE V,

Embraces expenditures on account of selecting or procuring title to the swamp lands, or other public lands of the State, and the limited payments on account of Monroe City lots; and not including the real estate held by the State for its own use. It should also embrace the cost of certifying to counties the lands entered therein, as subject to taxation.

SCHEDULE W,

Is an occasional account, showing the expenditures attending the Constitutional Convention in this State. It should embrace hereafter the whole cost thereof, direct and incidental, including the publication of its proceedings, and all disbursements arising immediately from its session, and its action.

SCHEDULE X,

Is intended as an account for any expenditures which may occur and not properly classed in the preceding schedules.

SECTION II.

The appropriations by the Legislature have heretofore been for two fiscal years, commencing with the 1st November prior to the session, and ending with the 31st October prior to the next session. The appropriation bill is not usually passed until near the close of the session; thus leaving the operation of the Government without

pecuniary resources appropriated for nearly five months, or compelling an apparent infraction of the law respecting the issue of warrants.

The Constitution (Art. 3, § 24) provides that "no money shall be drawn from the Treasury but in consequence of appropriations made by law."

So long as the appropriations are thus made for a period less than the interval to the next appropriation, the officers must be deprived of their compensation, or obtain it by a seeming infraction of this Constitutional provision.

We suggest the inquiry, whether the salary of all permanent State officers, executive and judicial, being fixed by law, should not be by general law made payable quarterly on the first days of April, July, October and January, respectively, following their entrance upon the duties of their offices, and during their continuance in office, leaving the general appropriation bill exclusively for irregular, occasional, and special items, which demand auditing by the General Assembly, and the amounts of which vary from year to year.

We also beg to suggest whether a more perfect understanding of accounts would not be established between the General Assembly and the Auditor's office, by resolving their appropriations into certain schedules, and requiring the Auditor to open and keep an account with each schedule of appropriations. In this manner a glance at the books should disclose the true state of the account at any time, with each designated branch of appropriations. The increase or diminution of each would be readily apparent from session to session. Our suggestion will be made plain by an examination of the schedules appended to this report.

The warrants issued by the Auditor should, in that case, be marked by the letter or number of the schedule to which the payment belongs, and, when redeemed, the warrants should be filed in packages according to the schedules, and in their numerical order, and by the years of their date. By this means, any given warrant could be readily found, if redeemed, and what warrants are outstanding could be readily ascertained, by comparison with the Warrant Register.

The importance of some systematic mode of filing papers became very manifest in our investigations. Redeemed warrants were returned on settlement with the Treasurer, in a package without

any arrangement by number, date, or subject, and so deposited in the Auditor's case. If it is desired to find a warrant noted on the Register, and inquire into its character, not only every paper in the package, but several packages for different years, may have to be examined for the desired paper. This difficulty repeatedly embarrassed our inquiries, and must embarrass any Legislative Committee hereafter appointed.

The same difficulty attended our examination for vouchers on which the warrant issued. The classification was so general, so confused, and so inaccurate, that it was very difficult to find any desired voucher. The entries in accounts contain no reference to voucher or warrant.

The difficulty attending a thorough examination in this office, and the delays inevitable in doing it, will be apparent from these facts. They also furnish the strongest argument for a radical change of system, and the adoption of one which will furnish ready references to any desired voucher, warrant, or account.

The system in detail, which we propose, is this:

When a claim is presented, and allowed by the Auditor, he should endorse and file the statement of the claim with the year in which it is issued, (e. g. 1860,) and the number or numbers of the warrants issued therefor, (e. g. 7655, or 7000—7010,) and the letter of the schedule account to which it belongs, (e. g. L.) It should then be placed in the package of vouchers marked L, for that year, numerically arranged. Each warrant is, of course, dated and numbered, and entered on the Register, as now; and the Registry entry, as well as the warrant itself, on its face, should bear the same schedule letter. When the warrants are redeemed, having been credited to the Treasurer's account, they should be also filed away in packages bearing the mark of the year in which they are dated, and distributed under their proper schedule letters, and numerically arranged. The number of the warrant should also be mentioned in each journal entry, showing the charge made.

In this way, whether resort is had for information to the Warrant Register, to the warrant itself, or to the voucher, or to the account, ready reference can be had to every other source of information, and every item of expenditure can be quickly traced up from the claim to the final entry in the books, or from the final entry to the original voucher. The system would be plain, simple,

and perfectly intelligible. Its importance can be fully appreciated only by those who attempt an investigation of the voluminous affairs of an office, where no such order or system has ever been adopted. Any legislative committee, attempting to trace up a particular class of expenditures under the present mode of filing papers and making entries, would readily understand the advantage of the change.

We do not propose by this to dispense with the present system of sub-accounts. These may be preserved, in Journal and Ledger, as heretofore, or in such mode as the Auditor shall find best. But the "Schedule Ledger" should contain only the schedule accounts, and the charges be posted there only with date, and number of warrant, taking but little space, and light labor. The totals of the schedule accounts of each year, and the total of all sub-accounts of each year, should of course balance, and check each other. And the footings of the Warrant Register for that year would furnish a third check upon their accuracy. The biennial statement of the Auditor would show the expenditures by either the schedule accounts, or the sub-accounts, as should be deemed best. The total annual or biennial appropriations, furnishing the credits for each account, will be balanced by the warrants charged against it, added to the undrawn balances of each fund. This can be done at any time when it is necessary or expedient to strike the balance, and state the account. When the appropriation is not specific, the credit will be made, at any time when the account is stated, by "this amount authorized by chapter — laws of —"

We have examined various Auditor's reports, of different States, and find no system indicated, which has greater advantages for clearness and simplicity.

During the progress of our examinations in this office, the Auditor commenced a system of double entry, with a view to improve his system of accounts. Upon inspection of it, we deemed it not well adapted to the uses and needs of this office, which is one of disbursement alone.

We also found the list of vouchers very incomplete. It seems to have been a matter of indifference, for several years past, whether vouchers were receipted or not, and whether or not they were preserved. It seems essential to accuracy and safety that in all practical cases the voucher on which the warrant issued shall be

receipted, and preserved, particularly as the warrant runs to bearer.

We further found that duplicates were entered in the Register with original warrants, sometimes so indicated, and sometimes not indicated with clearness. These made its footings erroneous, as indicating expenditures, and disarrange the order of original warrants. In some cases they appear to have been for an amount different from the original amount, occasioned by adding accrued interest to the original sum, which it presented and not immediately paid, would compound the interest against the State, and disable the the Treasurer from separating the principal from the interest in his accounts, as required by law. We therefore recommend that a separate Register be kept for duplicate warrants; that every duplicate shall bear the same number with its original, and be for the same amount, but bearing interest from the date of the presentment of the original, and be marked on its face "duplicate." It should also show the date of the original warrant, that, when redeemed and returned, it may be filed with the cancelled original.

A further advantage of such a system is, that should the General Assembly desire to make the Treasurer's office a check on the Auditor's, against over drafts, the Treasurer could open a credit on his books to each schedule, and charge against it each payment according to the schedule indicated by the warrant, and stop payment whenever the appropriation should be exhausted. Appropriations have been at times over drawn and the suggestion seems worthy of some consideration.

SECTION III.

No balance can be struck between the total appropriations of any year, and the amount of warrants issued, for two reasons. Many appropriations authorize expenditures depending upon indefinite services, such as the per diem and mileage account, expenses of election returns, printing and binding, census expenses, stationery account, etc., in some of which rates are fixed, and in other cases, like the last, the nature of the case precludes the establishment of rates. In other cases, again, as in relation to salaries, the fluctuations of the law give rise to apparent confusion.

By the law of 1857, chap. 234, the salaries of the Governor, Secretary of State, Auditor, and Treasurer, were fixed at \$1500, to be paid quarterly. By the appropriation bill of that year, the appropriations were made for the fiscal years 1857 and 1858, the fiscal years established by custom being from Nov. 1st to October 31st, inclusive. The official terms of State officers, or salary years, commenced with the first Monday of December. And following a usage elsewhere established, service for part of a quarter was audited as a quarter's service.

So far as the Governor's salary is concerned, the act fixing his salary could not take effect, under Art. 4, § 14, of the old Constitution; and the appropriation bill fixed his salary at \$1,000 per year, accordingly.

In 1858 (chap. 113,) the Governor's salary was fixed at \$3,000, payable quarterly, and the law was made effective from the first Monday of January, 1858, which was prior to the expiration of the term of office of Gov. Grimes. The old Constitutional provision having expired in August 1857, the Auditor computed his salary for the fiscal year 1857, and the balance of his term in the fiscal year 1858, at \$1,416 66, apparently based upon a construction of all the laws combined.

Another cause of apparent excess of drafts over appropriations is as above suggested, found in the usage in this State, as we understand it to be the usage in the United States government, of paying for the quarter in advance, so that, whether the officer continues in office for the whole quarter, or vacates it by resignation, or expiration of his term, he has received the pay for the quarter, while his successor, actually in office for the remainder of the quarter, is of course entitled to and receives his pay for part of the same quarter. During the contested Superintendancy of Public Schools, both Mr Eads and Mr. Stone received pay for the same quarter. At the expiration of the last official terms of Messrs. Pattee, Fisher, Morris, and Parvin, the appropriations for their several salaries appear overdrawn, owing to the usage above stated, of drawing for the whole quarter during which their terms expired. In some cases authority has been given to pay certain claims, as the per diem and mileage of members of the Legislature, and an amount appropriated less than the total required; and in this manner the appropriation has been overdrawn.

From these instances will appear the impossibility of stating and balancing an account between *Appropriations* and *Disbursements*.*

SECTION IV.

As all official terms of State officers, executive and judicial, now commence nearly with the year, we especially suggest that the accounts shall be kept by calendar years, making the fiscal year and the calendar year identical. This change is not only called for by reason of its greater convenience, but would be necessary if the system of accounts, and of filing papers, as hereinbefore recommended, should be adopted. Nor would it prevent the Auditor's and Treasurer's reports from being presented to the General Assembly sufficiently early in the session.

SECTION V.

The School Fund account, and its management, have been transferred from the office of Superintendent of Public Instruction to that of State Auditor. This has imposed upon this office a large increase of its labors and responsibilities. The school fund is stated now at an amount exceeding two millions of dollars, and it is increasing. As stated in our Report upon the Superintendent's office, there is no account book in any State office, showing the condition and disposition of this fund, or where, and in what amounts, the same is deposited or disposed of. Its affairs are so loose, its importance so great, that we particularly urge that a special deputy should be appointed to take charge of this department of accounts, under the supervision of the Auditor, that his entire attention may be given to it. He will then be able to re-examine its affairs, ascertain and state the amounts from time to time added to the five per cent fund, and particularly to the general fund arising from the 500,000 Acre Grant, and thoroughly to explore the interest and temporary fund account, and state the arrears.

An account should be opened with each county, charging all principal, of either fund, paid to, or received by the county, and

* Note.—Mr. Cattell, State Auditor, has abolished this custom of paying for the whole of the quarter during which the term expires; and divides it according to proportion of official term.

designating from what source derived, and finding the amount of interest arrears in each county, and the amount of defalcations. When these accounts are once brought up, they will easily be continued. We beg to renew, upon this subject, the recommendations contained in our report upon the Superintendent's office, to which we refer.

The accounts proposed are between.

[1] The State and each county in respect to the five per cent fund:

[2] In respect to the proceeds of sales of the Half Million Grant:

[3] In respect to all other permanent School Funds:

[4] In respect to interest on permanent School Funds:

[5] In respect to all other temporary School Funds.

Each year's delay will embarrass this work, and complicate its difficulties. At some time such action will be necessary in order to execute the provisions of the second clause of Article IX of the State Constitution, and particularly of Section 3, of Article VII of that instrument.

SECTION VI.

The very full tables and statements accompanying our Report on the Treasurer's office render it unnecessary to duplicate that information here.

Our Exhibits hereto are as follows:

No. 1—Shows the account of the Auditor with his contingent fund as appears by his books.

No. 2—Is a synopsis of the different State expenditures, arranged under several heads, as classified in the schedules, being the condensed result of our accounts posted from the Warrant Register, and covering a period of six years, from Nov. 1st, 1852, to January 3d, 1859. The distribution under the several heads may not be accurate in all cases, owing to incompleteness of the data afforded us; but they are proximately correct. They could not be checked by the footings of the Ledger accounts; because these were, not infrequently, found erroneous, and because of occasional transfers of entries from one account to another; and of corrections "by errors;" and because of our inability, in some cases, to discriminate between original, and duplicate warrants.

No. 3, is the certified list of books of account, and of the accounts, as kept at June 1, 1858. These have since been changed and improved. But no account appears to have been ever opened with the United States.

No. 4 is a list of other books, having the nature of records of the office.

A list of the papers in this office, some of which are nearly as old as the territorial history, cannot well be given without an entire and minute examination and re arrangement of them. The long neglect of them, and the confusion arising from the removal of the capitol, have combined to render this a very considerable labor.

June 1, 1859.

Respectfully submitted,

JOHN A. KASSON,
J. M. GRIFFITH,
THOS. SEELY,

Commissioners.

STATE AUDITOR—EXHIBIT NO. 1.

AUDITOR'S CONTINGENT FUND.

Cr.

By appropriation of 1857, for pay of Clerks and Deputy two years.....	\$1,200
Same of 1858—for 1858 and 1859, fiscal years.....	1,800

Total appropriations for three fiscal years.....	\$3,000
--------------------------------------------------	---------

Dr.

To paid A. Beach, deputy, from January 31, 1857, to October 31, 1857.....	\$553 00
---------------------------------------------------------------------------	----------

To paid A. Beach and W. H. Francis, clerk, to May 31, 1858.....	930 16	\$1,485 16
-----------------------------------------------------------------	--------	------------

June 1, 1858, Cr. By undrawn balance this date.....	\$1,514 84
-----------------------------------------------------	------------

To amount paid deputy and clerk up to January 1, 1859.....	\$699 52
------------------------------------------------------------	----------

To am't paid John Pattee, and here charged,	100 00	\$799 52
---------------------------------------------	--------	----------

July 3, 1859, By balance remaining, for service of 1859	\$715 32
---------------------------------------------------------	----------

EXHIBIT NO. 2 — AUDITOR'S OFFICE.

SCHEDULE	1853	1854	1855	1856	1857	1858	T O T A L.	
							From Nov 1, 1857 to Jan. 2, 1859.	From Nov 1, 1858 to Jan. 2, 1860.
A.....	\$17,612 33	\$ 53 50	\$23,146 95	\$ 4,162 18	\$28,453 15	\$50,390 14	123,818 25	123,818 25
B.....	13,432 62	11,902 62	14,967 24	14,076 92	26,884 50	43,885 41	125,149 31	125,149 31
C.....	6,673 04	4,880 52	9,441 00	6,053 75	12,383 00	18,299 47	57,730 78	57,730 78
D.....	.....	15 00	809 96	.....	306 00	7,678 80	8,709 76	8,709 76
E.....	3,729 18	267 11	6,342 40	9,615 00	122,263 42	118,948 35	261,165 46	261,165 46
F.....	6,334 89	6,156 50	16,111 50	36,515 13	18,185 19	63,711 23	147,014 44	147,014 44
G.....	962 22	112 50	387 50	1,065 00	350 00	656 50	3,533 72	3,533 72
H.....	2,939 52	1,922 46	4,416 29	22 19	.....	4,485 47	13,785 93	13,785 93
I.....	1,483 00	1,591 11	3,877 95	3,090 05	4,766 55	12,344 92	27,153 58	27,153 58
J.....	.....	.....	.....	.....	.....	48 00	48 00	48 00
K.....	6,213 78	1,064 70	30,579 34	12,612 85	31,276 10	18,807 89	100,554 66	100,554 66
L.....	2,019 51	4,308 05	3,621 76	8,073 56	15,434 05	28,254 70	61,711 63	61,711 63
M.....	.....	183 81	651 40	4,003 49	9,964 90	8,020 80	21,989 19	21,989 19
N.....	.....	20 00	65 65	843 40	577 76	962 65	3,219 02	3,219 02
O.....	974 77	.....	66 00	.....	2,466 08	100 80	3,562 30	3,562 30
P.....	.....	.....	.....	.....	561 63	6,739 92	7,587 95	7,587 95
Q.....	2,189 44	6,603 33	4,063 83	4,814 81	11,863 05	12,639 27	42,173 73	42,173 73
R.....	9,741 81	7,650 81	7,650 81	7,648 61	57,500 00	14,210 35	104,402 39	104,402 39
S.....	.....	.....	.....	.....	.....	2,741 60	2,741 60	2,741 60
T.....	250 00	109 65	367 25	150 00	187 90	265 75	1,330 55	1,330 55
U.....	.....	2 05	322 70	1,296 50	.....	1,452 75	3,074 00	3,074 00
V.....	.....	.....	.....	.....	.....	187 00	27,669 14	27,669 14
W.....	.....	.....	.....	.....	.....	.....	.....	.....
X.....	.....	.....	.....	.....	.....	.....	.....	.....

X—All other expenses, not embraced in the preceding Schedules.

STATE AUDITOR—EXHIBIT NO. 3.

List of account books, and accounts, kept in the Auditor's office, Iowa, on the 1st day of June, A. D. 1858.

BOOKS.

- 1st. A book of general accounts entitled "Records" from 1839 to 1851, with Journal from April 5, 1849 to Feb. 7, 1851.
- 2d. A book of *original and final* entry, entitled "Day Book," from 1851 to 1854.
- 3d. Journal and Ledger "A," from 1854 to 1858.
- 4th. A Warrant Register.
- 5th. Letter Book (letter press) and one vol. copies by the pen.
- 6th. A book of School Fund accounts.
- 7th. A record book of proceedings of the Census Board—or State Board of Equalization.

The several accounts, as seen upon our Ledger are as follows, viz: with

1. County Agricultural Societies.
2. Agricultural Bureau and Farm.
3. Blind Asylum.
4. Capitol Square Appropriation.
5. Constitutional Convention.
6. Commissioners to revise laws.
7. Commissioners to examine State offices.
8. Deaf and Dumb Asylum.
9. Fuel account.
10. General Contingent Fund.
11. Geological Survey.
12. Interest account.
13. Insane Asylum.
14. Iowa Supreme Court Reports.
15. Judicial Districts. (Judges salaries.)
16. Janitors for State House.
17. Legislative Expenses—of the several General Assemblies.
18. Miscellaneous Disbursements.
19. Military Expenses.
20. Penitentiary.
21. Publishing Laws in newspapers.

22. Revenue accounts—with the different counties and with State Treasurer.
23. Removal of Capital Expenses.
24. Supreme Court—Judges' salaries and contingent expenses.
25. State Printing.
26. State Binding.
27. Stationery.
28. Special Appropriations.
29. State Officers' salaries, and contingent fund.
30. Saline Land Fund.
31. State Stock.
32. School Funds—(loaned by Dr. Eads.)
33. University—of State.

ABEL BEACH,
Deputy Auditor.

AUDITOR'S OFFICE—EXHIBIT NO. 4.

List of records, &c., of this office, not contained in Exhibit No. 3.

- (1.) One record of Board of Equalization, commencing 1857.
- (2.) One volume containing list of claims audited from Feb. 14, 1843, to May 16, 1848, Territory and State; and warrants issued from May 8th, 1848, (No. 1341,) to July 25th, 1851, (No. 4065.)
- (3.) Two old volumes of warrants, filled up and signed as original warrants, but being, in fact, duplicates. These warrants ought to be cancelled, or mutilated in some manner, to prevent the possibility of their getting a surreptitious circulation.
- (4.) By transfer from the Superintendent's office, the School Fund warrant record, commencing July 20, 1849.
- (5.) Apportionment record, (with note of salaries and contingent expenses allowed to County Commissioners) commencing 20th January, 1849.
- (6.) Four books of warrant stubs, with descriptive margins; (1.) from date April 7, 1855, No. 6126, to January 16, 1857, No. 7318. (2.) from January 16, 1857, No. 7319, to December 11, 1857, No. 8184. (3.) from February 13, 1858, No. 1, to December 25, 1858, No. 1541. (4.) from December 25, 1858, No. 1542, to January 1, 1859, No. 1630.

SECOND REPORT.

To His Excellency, the Governor of Iowa:

We hand you herewith the additional accounts pertaining to the several State offices, bringing them up to the close of the official terms of the late State officers. We made the rest here, in order that subsequent examiners might commence their investigations at the beginning, instead of the midst, of the new books and accounts opened by the new board of State officers.

In the report on the State Auditor's office, we have added the second examination to the first, and embraced the two periods in one, closing it with Mr. Pattee's term of office, January 3d, 1859. It seems necessary to adopt some plan to check the unnecessarily large amounts carried to the account of Miscellaneous Disbursements.

We submit herewith,

- Exhibit A—Upon office of Governor;
 “ B—Upon office of Secretary of State;
 “ C—Upon office of State Treasurer;
 “ D—Upon office of Superintendent of Pub. Instruction;
 “ E—Upon office of State Register.

Respectfully,

JOHN A. KASSON,
J. M. GRIFFITHS,
THOS. SEELY,

Commissioners.

EXHIBIT A.—SUPPLEMENTARY REPORT.

CONTINGENT FUND OF GOVERNOR'S OFFICE.

1858. June 1. By balance per our former report.....	\$1,700 00
1858. Dec. 31. To am't expended for postage, express, Clerk hire, and himself, to this date....	997 65
1859. Jan. 1. By undrawn balance this date.....	\$702 35

GENERAL CONTINGENT FUND.

1858. June 1. By balance per our former report.....	\$610 79
1858. Dec. 31. To am't drawn against same to this date,	472 20
1859. Jan. 1. By balance this date, unexpended.....	\$138 59

EXHIBIT B.—SUPPLEMENTARY REPORT.

ACCOUNT OF SEC'Y OF STATE FOR CONTINGENCIES AND CLERK HIRE.

1858. June 1. By balance per our former report.....	\$1,916 86
1858. Dec. 31. To amount paid and duly accounted for to date.....	522 00
1859. Jan. 1. By balance undrawn.....	\$1,394 86

EXHIBIT C.

SECOND REPORT ON THE OFFICE OF STATE TREASURER.

By our former report we showed the condition, June 1, 1858, of the following accounts in the State Treasurer's office:

- 1—The University Fund.
- 2—The Saline Land Fund.
- 3—The Five Per Cent Fund.
- 4—The General Revenue.
- 5—The Iowa City Lot Fund.

By this report, we have brought these accounts down to the close of Mr. Morris' term of office, namely, to January 3d, 1859.

FIRST—THE UNIVERSITY FUND.

This account was closed at the time of our former report, and nothing remained for examination.

SECOND—THE SALINE LAND FUND.

The balance ascertained against Mr. Morris, at June 1, 1858, on this account, and now brought forward, was..... \$1,292 45
Paid into Treasury June 1, 1858, Wayne Co..... 418 64

Jan. 3, 1859. Dr. To balance in his hands..... \$1,711 09
" 3, 1859. Cr. By paid his successor, J. W. Jones... 1,711 09
And this account is duly balanced.

THIRD—THE FIVE PER CENT FUND.

By our former report we ascertained the balances against Mr. Morris as follows, at June 1, 1858:

Dr. To principal of this fund in State Treasury, May
31, 1858..... \$36,176 29

To which we now add,

1858. Aug. 11. To am't from J. B. Stewart
(on note)..... 250 00
1858. Oct. 2. To am't from U. S. on sales
of 1856..... \$28,101 41

Total debit Jan. 3, 1859—for principal of this fund,.. \$64,527 70

Cr. 1858. June 17. By paid to Medical Col-
lege Loan, (Keokuk)..... \$9,665 00

1858. Aug. 17. By paid to Medical College
Loan, (Keokuk)..... 5,335 00

1858. July 6. By paid to Calhoun County,
(distribution)..... 50 45

1858. July 16. By paid to Montgomery
County, (on same)..... 368 73 \$15,419 18

Dr. 1859, Jan. 3. To bal. this Fund, as principal..... \$49,108 52

INTEREST ACCOUNT.

Dr. 1858. June 1. To bal. interest on individual loans.....	\$1,292 18
1858. Dec. 13. To interest on loan to J. E. Neal.....	500 00
1859. Jan. 3. To this amount of interest received.....	\$1,792 18
Cr. 1858. July 2. By Superintendents warrant, (Wappelo Co.) No. 78.....	\$56 74
1858. Oct. 7. By Superintendents warrant, (Warren Co.) No. 79.....	476 94
1858. July 11. By Superintendts warrant, (Washington County) No. 82.....	736 75 \$1,270 43
Dr. 1859. Jan. 3. To balance of interest account.....	\$521 75
" " To total of principal and int. this date	\$49,630 27
Cr. " " By paid J. W. Jones, State Treas'r...	\$49,629 44
Dr. " " To balance.....	83

FOURTH—GENERAL REVENUE.

Dr. June 1, 1858. To balance account ascertained by our former report at.....	\$16,253 05
To receipts during quarter ending August 31, 1858.....	62,202 18
To receipts up to Nov. 1, 1858.....	54,930 13
To receipts up to January 3, 1859.....	36,145 50
1859. Jan. 3. Total receipts to this date.....	\$169,530 86
By Auditor's warrants to Aug. 31, 1858..	\$54,923 89
By interest on same.....	1,543 89
By Auditor's warrants to Nov. 1, 1858...	39,873 60
By interest on same.....	560 79
By Auditor's warrants to Jan. 3, 1859....	53,962 34
By interest on same.....	397 91

1859. Jan. 3. Total warrants redeemed and interest..	\$151,262 42
" " To bal. this date against M. L. Morris.	\$18,268 44
" " By paid to J. W. Jones, State Treas'r.	17,953 16
" " To apparent balance.....	\$315 28
Subject to his credit on State House appropriation, over-paid, as per Exhibit No. 8, to our former report of June 1, 1858, amounting to.....	\$100 00

FIFTH—THE IOWA CITY LOT FUND.

Dr. 1858. June 1. To am't received by M. L. Morris, from sales of lots to this date, per our former report,	\$1,227 60
There are no additional receipts.	
Cr. 1858. June 1. He had credited himself at this date with "salary".....	\$667 00
1858. Dec. 1. He credits himself with salary to date...	125 00
1859. Jan. 3. Total with which he credits himself, (chap. 7, A. D., 1845),.....	\$792 00
1859. Jan. 3. By pain J. W. Jones, State Treasurer, or in capacity of State Agent,.....	\$220 10
Leaving, subject to his salary account.....	\$1007 50
The deposit account with private Bankers, mentioned in our Report of June 1, 1858, has been made good, and the funds accounted for by M. L. Morris.	
Des Moines, June 1st, 1859.	

Respectfully Submitted,

JOHN A. KASSON, }
 J. M. GRIFFITHS, } Commissioners.
 THOMAS SEELY, }

STATE TREASURER'S ACCOUNT FOR DEPUTY, AND
CONTINGENCIES.

Cr. By appropriation of 1853, for contingent expenses, two years,.....	\$400 00
Dr. To this amount drawn by Treasurer, Feb. 1st, 1853,	400 00
Cr. By appropriation of 1855, for 2 years for same....	\$600 00
Dr. To this amount drawn, Jan. 27, 1855	600 00
Cr. By appropriation of 1857, for pay of clerk,.....	\$ 400 00
Dr. To paid C. W. Baker, from Feb. 14, 1857, to Jan. 21, 1858,.....	\$400 00

NOTE: 21st Dec. 1858. The Auditor allows to this account for Deputy, under §70 of the Code, §333 33, for which a warrant is issued.

EXHIBIT P.—SUPPLEMENTARY REPORT.

*Account of Superintendent of Public Instruction for Clerk and
Contingent Expenses.*

1858. June 1. By balance undrawn this date,.....	\$1,085 00
1858. June 11. To this amount drawn.....	335 00
1859. Jan'y. 1. By undrawn balalance,.....	\$750 00

EXHIBIT E.—SUPPLEMENTARY REPORT.

State Register's Fund for Clerk Hire.

1858. June 1. By balance per our former rep't,	\$1683.33 $\frac{2}{3}$
1858. Dec. 31. To am't to this date p'd Loring, \$ 50.00	
" " " " Welch, 177.60	
" " " " Talbot, 50.00	
To amount to this date paid D. S. Warren, 458.32 $\frac{1}{2}$	\$735.92 $\frac{1}{2}$
1859. Jan. 1. By balance undrawn this date,.....	\$947.41 $\frac{1}{2}$

SPECIAL MESSAGE

OF

GOVERNOR SAMUEL J. KIRKWOOD,

IN REPLY TO A

RESOLUTION OF INQUIRY.

PASSED BY THE

HOUSE OF REPRESENTATIVES.

MARCH 2D, 1860, IN RELATION TO THE REQUISITION OF THE GOV.
OF VIRGINIA, FOR ONE BARCLAY COPPIO.

DES MOINES, IOWA.
JOHN TEESDALE, STATE PRINTER.
1860.