

*Unsettled Accounts
in the
War Department
and the
Paymaster of the Army*

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LETTER

FROM

THE SECRETARY OF WAR,

TRANSMITTING

A REPORT OF THE UNSETTLED ACCOUNTS

IN THE

OFFICES OF THE ACCOUNTANT OF THE WAR DEPARTMENT

AND

THE PAYMASTER OF THE ARMY, &c.,

IN

OBEDIENCE TO A RESOLUTION

OF THE

THIRTIETH JULY LAST:

JANUARY 31, 1814.

Referred to the committee of ways and means.

WASHINGTON CITY:

PRINTED BY ROGER C. WEIGHTMAN.

1814.

LETTERS.

WAR DEPARTMENT,

[January 28th, 1814.]

SIR,

Conformably to a resolution of the honorable the house of representatives of the 30th of July last, requiring the secretary of war to lay before the house, a view of the unsettled accounts in the offices of the accountant of this department, and of the paymaster of the army, and to suggest measures to secure the accountability of public agents, and to prevent the accumulation of unsettled accounts connected with the war department, I have to report, that a satisfactory view of the unsettled accounts in either of these offices has not been, and (agreeably to the enclosed statements of the paymaster of the army and of the accountant) cannot be rendered by them within any definite period of time.

The better to secure the accountability of public agents, and to prevent the accumulation of unsettled accounts, I have the honor to "suggest:"

1st. That an office be established in which all accounts, whether in specie or in kind, connected with the military and Indian departments, shall be adjusted, audited, and settled, conformably to rules and regulations to be prescribed by the treasury department:—and

2d. That to render efficient the pay department of the army, which is now but adapted to a small and peace establishment, and to secure the regular

and punctual payment of the troops, a new organization be adopted, to consist of a paymaster general of the armies of the United States, with such deputy, district, and assistant paymasters, as the exigencies of the service may require, neither of whom shall belong to the line of the army.

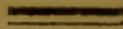
With great respect,

I have the honor to be,

Sir, your most obedient servant,

JOHN ARMSTRONG.

The speaker of the house of
representatives of the United States.



ARMY PAY OFFICE,

City of Washington, Jan. 18th, 1814.

SIR,

In the estimate which I had the honor of submitting to you for the compensation of clerks in this office, for the year 1814, I confined myself to the amount appropriated for the year 1813, under the impression that any increase which the public service might call for would be more properly brought to your view in the report which I was then about preparing. I have since thought, however, that it might as well be made the subject of a separate communication.

For the due examination and adjustment of the heavy and voluminous accounts of the several sub-paymasters of the army and militia, and of numerous recruiting officers, which are already rendered, and daily coming in, together with the current business of the office, I consider it my duty to suggest that an additional appropriation

of at least 4,000 dollars, for compensation of clerks in the year 1814, appears to be highly necessary.

I would also beg leave to suggest the propriety of an appropriation of 1,547 $\frac{22}{100}$ dollars for contingencies of the office (1,000 of which on account of the year 1814) for the purpose of paying for books, stationery, printing, fuel, and other necessary expenses, including a debt already contracted for those articles for the use of the office for the last six months of the year 1813 of 547 $\frac{22}{100}$ dollars.

The books, stationery, and printing have heretofore (until the 1st of July, 1813) been paid for out of the general contingent fund of the war department; but if an appropriation be specifically made for those objects, as herein suggested, it will relieve the contingent fund of the war department from them, relieve the officers of that department from the settlement of the accounts, and remove the difficulties which at present exist respecting the construction of the laws on the subject.

I have the honor to be,

Most respectfully, Sir,

Your obedient servant,

ROBERT BRENT,

Paymaster of the army.

The honorable John Armstrong, secretary of war.

ARMY PAY OFFICE,

City of Washington, Jan. 24th, 1814.

SIR,

I have been for some time endeavoring to make up a report conformably to the views of the ho-

norable the house of representatives as expressed in their resolution of the 30th of July, 1813, and of your letter to me of the 4th of August last, but find it totally impracticable to make one by any means satisfactory to myself, or which would convey correctly the information which it would seem the resolution contemplated; and for the following reasons:

The debits and credits of the several sub-paymasters, recruiting officers, and others who receive public monies from this office are constantly fluctuating; so also are the immense masses of accounts which are daily transmitted to it. Scarcely a mail leaves the city, east, west, north, or south, but carries with it remittances to the above mentioned officers. Scarcely a mail arrives from any of the four points of the compass but comes loaded with their accounts and vouchers. Not a day passes over but some of them are examined and settled at this office: hence it will appear perfectly impossible to give any thing like the true state of open unsettled accounts, and I must beg the favor of you to state these circumstances to the honorable chairman of the committee of ways and means who introduced the resolution.

The letter which I had the honor of addressing to you on the 18th instant, is calculated for that part of the resolution which relates to measures tending to prevent the future accumulation of unsettled accounts in this office.

I am, very respectfully,

Sir, your most obedient,

ROBERT BRENT,

Paymaster of the army.

The honorable John Armstrong, secretary of war.

DEPARTMENT OF WAR,

Accountant's Office, Jan. 21st, 1814.

SIR,

I duly received your letter of the 4th of August last, wherein you require to be furnished by the 1st of November following, with a "statement of the unsettled accounts in this office, showing as well the amount of monies which have been advanced by the government, and the time when advanced or paid, as the amount of vouchers rendered by the individuals charged, the causes which have occasioned the delay of settling the accounts of the several agents and individuals who have received money from the appropriations made for the war department, noting the time when their agencies or contracts expired, as well as the balances and amount of each now remaining unsettled." Since which my attention has been devoted to the accomplishment of the objects required; but such has been the great increase of the business of the office, that I have hitherto found it impracticable to furnish the statements: they are in a state of progression, and may possibly be completed during the present session of congress.

In order to place you in possession of some of the leading causes of this delay, I will take the liberty to bring to your view the course that the business takes in its progress through this office.

It will be recollected that all the moneys appropriated for and expended in the war department, are drawn from the treasury, by warrants drawn by the secretary of war, and countersigned by the accountant, the amount of which during the year ending on the 30th September last has exceeded nineteen millions of dollars. These warrants are all recorded in this office, and separate accounts

kept of each specific appropriation out of which they are drawn, of which annual statements are furnished to congress. The warrants thus drawn, are either for advances directed by the secretary of war, or for balances ascertained on settlements made by the accountant. For the advances the persons receiving them are charged and held accountable on the books of this office, and the settlements are made in conformity to law and established regulations, or by authority from the secretary of war. All these transactions are entered on the books of the office, and quarter yearly statements of them are made out, and the accounts accompanying them transmitted to the treasury for examination and revision.

In the prosecution of these duties it will readily occur to you, sir, that where the expenditures of the department exceed so far in amount those of ordinary years, the business of accounts must necessarily increase in a correspondent degree, even if the system according to which the business is transacted, were as well calculated for the one as the other. This I cannot avoid stating is not the case; and with the view of showing wherein the difference is most prominent, I will take the liberty of stating that part of the business in relation to advances and the manner they are now accounted for:

1st. As it regards the quarter-master general's department.

It will be recollected that by the acts of congress establishing a quarter-master general's department, the quarter-master general is expressly exonerated from any responsibility for his deputies; the consequence is, that advances are made to the quarter-master generals, which they distribute to the several officers of their departments; these again advance monies to others, and consequently when

one personal account is adjusted it gives rise to a number of others, and in this manner the duties of this office in relation to that department are increased to a degree more readily imagined than described.

2d. As it regards the recruiting service.

Officers commanding recruiting districts are furnished with money in advance, with which they are charged. These are branched out to officers of every grade in the army, with each of whom separate accounts are opened, and settlements are required to be made at this office, and the same remark applies to this branch of the business as it regards the number of personal settlements as that made in relation to accounts of the quarter-master's department.

3d. As it regards the pay department.

The course pursued is for the paymaster of the army to receive advances for the pay, subsistence, and forage of the army, and for bounties and premiums, with which he is charged on the books of this office. His payments consist principally in advances to paymasters of districts, and to officers for recruiting. The district paymasters advance money to the regimental paymasters and others for the pay, &c. of the army, and by this process when the paymaster of the army exhibits his accounts for adjustment, their settlement occasion the opening of a multitude of accounts, all of which are to be ultimately settled in this office.

4th. Commissary general's department.

Advances are made from this office to the commissary general of purchases and to every deputy commissary in service; separate accounts from each are received and adjusted at this office to a very great extent; for independent of the number of accounts which the advances are calculated to produce, the system directed by the act of the 3d

March, 1809, by which every person has a distinct account opened under each specific appropriation out of which monies are advanced to him, the number of accounts which an agent of purchases, for instance, has open, amounts to ten or twelve, for each of which he renders quarter yearly accounts and vouchers which are to be settled and entered on the books of this office.

When it is recollected that all these transactions are to be placed on record on the books of this office, that the accounts are all to be settled, the balances ascertained and paid without any other examination than that which they receive at this office, I flatter myself that it will be found that all has been done which it was practicable to do with the force employed in the office, and under the circumstances above mentioned, and that causes not within my control have prevented my complying with the contents of your letter within the time required.

I have thus, sir, mentioned some of the prominent features of the system, according to which a part of the duties of this office are performed, and some of the difficulties incident to that system. I could proceed to state the increased labor and time necessary to the adjustment of the great accumulation of personal accounts, the very great and increasing correspondence of the office consequent to that accumulation, but it will doubtless occur to you, sir, that from what has been stated, some alteration has become indispensably necessary to the regular and punctual performance of the public business of this office; and the subject is accordingly respectfully submitted to you as the head of the war department.

I am, sir, very respectfully,
Your most obdt. servt.

WM. SIMMONS.

The honorable John Armstrong, secretary of war.

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