

Extract from the report of the Secretaries of the different Departments to the Senate, respecting the prompt settlement of the public accounts, dated

DECEMBER 6, 1816.

If the officer intrusted with the recovery of public money were authorized to issue an execution for the sum appearing to be due, either upon the settlement, or the failure to settle when called upon for that purpose, and that the execution so issued should be satisfied by the distress and sale of the delinquent's property, and that of his securities, one of the most formidable obstacles to the annual settlement of the public accounts would be surmounted.

It is believed that there is no constitutional objection to the adoption of this principle in relation to the officers of the Government who improperly hold the public money. Under the law imposing the direct tax, the collector, on default of payment, is authorized to make the amount due by the levy and sale of the defaulter's property.

In this case, there is nothing on the part of the defaulter but a breach of the general implied obligation, which every citizen owes to the community, to contribute to the wants of the State in proportion to the property which he possesses. This breach may frequently be the result of inevitable necessity, and but seldom brings his integrity in question. In the case of the delinquent officer, there is, in most cases, a direct breach of special confidence, involving the odious charge of peculation or embezzlement. Is there any reason why the remedy of the Government should be more summary in the former than in the latter case? Is there not, on the contrary, a clear distinction between the two cases, entirely in favor of the defaulter? Can it be considered more important to the community that the revenue should be rigidly collected than that it should be faithfully and honestly disbursed? Has the difference in the remedy arisen from the consideration that the one has withheld from the Government a hundred cents which he ought to have paid, whilst the other has embezzled a thousand dollars of the public money thus summarily collected? There can be no doubt that the different remedies in the two cases have resulted from the want of sufficient reflection, and not from design. The subject is now presented to the view of the Senate; and no doubt is entertained but that enlightened body will satisfy the demands of reason and of justice.

It may be proper to observe that the principle now recommended has been applied by the laws laying direct taxes to the collectors of the internal revenue. The Legislature, in relation to that class of officers, has even authorized the arrest and imprisonment of collectors who fail to collect, or neglect to pay after collection, and the seizure and sale of the property, real and personal, of his securities, during the imprisonment. As the principle has already been applied to cases arising out of the collection of the revenue, it is respectfully conceived that reasons more cogent call for its application to the disbursing officers of the Government. The different rules established in relation to these two classes of officers, if persevered in, cannot fail to present the idea that the Government is more astute in devising means to raise and collect revenue than in enforcing a faithful application of it when collected.

16th Congress.]

No. 484.

[1st Session.]

CITY OF WASHINGTON: PUBLIC BUILDINGS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES, ON THE 16TH FEBRUARY, 1820.

Mr. COBB made the following report:

The Committee on the Public Buildings, in reporting the accompanying bill, making appropriations for continuing the work on the centre building of the Capitol, and other purposes, would take occasion to observe:

That, since the conflagration of the public buildings in 1814, appropriations have been made by Congress for the following purposes: 1. Rebuilding and repairing the north and south wings of the Capitol. 2. Rebuilding and repairing the President's house. 3. Rebuilding and repairing the two old executive offices. 4. Covering with slate the two old executive offices. 5. Building and enlarging the offices to the President's house. 6. Repairing and finishing the wall, gates, railing, &c. north of the President's house. 7. Graduating and improving the President's square. 8. Erecting two new executive offices. 9. Purchasing a lot of land, and furnishing a supply of water for the use of certain public buildings. 10. A temporary building for committee rooms. 11. Enclosing and improving the Capitol square. 12. Purchasing fire engines, and building houses for the same. 13. The erection of the centre building of the Capitol.

1. *Rebuilding and repairing the north and south wings of the Capitol.* On examination, the committee find that the sum of \$679,159 14 has been expended upon this object, between the 13th of February, 1815, and the 1st January, 1820, and for which sum the accounts are in a course of settlement at the proper office. There are other expenditures for which the accounts have not been settled; but it is believed the appropriation made at this session for supplying the deficiency in former appropriations will be amply sufficient to cover them. A further appropriation is called for, towards the completion of the wings, of \$1,500, as contained in the estimates of Mr. Bulfinch, the architect, for "painting the inside of both wings," and which he thinks indispensable. The expenses of such additions and alterations as the two branches of Congress may order for their greater comfort and accommodation, must be provided for as the cases arise. The expenses of this nature, already incurred and directed during the present session, amount, as appears by the paper marked A, to the sum of \$1,367, which, with the \$1,500 mentioned above, is all that will be required at this time for the wings.

2. *Rebuilding, repairing, and finishing the President's house.* From the 13th of February, 1815, to the 1st of January, 1820, the expenditures on this building have amounted to \$246,490, as appears from the accounts of the commissioner. The porticoes which were to have been erected on the north and south fronts of it, according to the original designs, are the only material parts remaining unfinished. The committee think it unnecessary to erect them at this time. Annual repairs, incident to every building, and some alterations for greater comfort, the expenses of which will be inconsiderable, are the only purposes for which an appropriation will now be necessary.

3. *Rebuilding and repairing the two old executive offices.* Within the same period, the sum of \$68,317 09 has been expended upon this object. It appears that the work was done by contract with certain individuals by the

former commissioners. The materials employed, and the workmanship of a large part of the wood work, are highly objectionable, and will require to be renewed within a very few years. At present, a further appropriation is not deemed necessary.

4. *Covering with slate the two old executive offices*, for which an appropriation of \$10,000 was made by an act of Congress of March 5, 1819. This object has not yet been accomplished, from circumstances not necessary to be mentioned; but the committee think it highly essential for the security of the buildings and their contents.

5. *Building and enlarging the offices to the President's house*, to which, by the acts of the 20th of April, 1818, and the 3d of March, 1819, the sum of \$15,137 was appropriated. The work is yet unfinished, but is in progress, and an assurance is given to the committee by the commissioner that the sum will be sufficient to complete it.

6. *Repairing and finishing the wall, gates, railings, &c. north of the President's house*, for which the appropriations made by the acts of the 20th of April, 1818, and the 3d of March, 1819, amount to \$8,862. The committee are informed that this sum will be sufficient for the object, upon the plan adopted. The work is not yet finished.

7. *Graduating and improving the President's square*. By the estimates submitted in the year 1818, the sum required for this purpose was \$16,333. By the act of the 20th April, 1818, Congress appropriated \$10,000, which is not yet entirely expended. It is ascertained that to finish the work according to the design on which it has been commenced, and in a style corresponding with the buildings and other improvements of the square, a considerable sum will yet be required. Believing, however, that the work is not indispensable at this time, the committee do not think proper to recommend a further appropriation.

8. *Erecting two new executive offices*. The expenditures upon these buildings have been \$191,756 71, being \$11,015 71 more than the appropriation. This excess has been supplied by the act of this session, and it is not known to the committee that any further sum is necessary at this time. As far as they could judge, the work upon these edifices has been done in a most substantial manner and handsome style.

9. *Purchasing a lot of land, and furnishing a supply of water for certain public buildings*, (those on and adjacent to the President's square.) By the act of the 3d of March, 1819, the appropriation for this object was \$9,125. The high price asked by the owner of the lot, and other circumstances, prevented the expenditure of the money, and, as heretofore stated, it was transferred, for a time, to another purpose. It is now replaced, and the committee believe the object too important to be yet relinquished. Although they are not satisfied that the sum will be sufficient, they do not think it necessary now to recommend its increase.

10. *Erecting a temporary building for committee rooms*, for which the sum appropriated was \$3,634, by the act of the 20th of April, 1818. The building is completed and now in use, and it is understood the appropriation will be amply sufficient, and perhaps more than sufficient.

11. *Enclosing and improving the Capitol square*, for which, by the acts of April 29th, 1816, and March 3d, 1817, the aggregate sum of \$68,658 was appropriated. The expenditures, according to the accounts shown by the commissioner, have amounted to the sum of \$71,602 57, and a further sum of \$1,147 25 remains due and unpaid. The committee refer to Colonel Lane's letter, marked B, as well to account for this excess, as for the manner in which a part of it has been supplied. The wall and iron railing have been completed. The gates (being seven in number) are yet to be made and fixed. The committee are of opinion that the work is well done, of lasting materials, and upon unobjectionable terms. It is scarcely necessary that the gates should be undertaken this year. The work upon the grounds has been commenced; but, until the materials, workshops, &c., now spread over them, and wanted for the centre building, can be removed, it is inexpedient to appropriate money for its completion. The architect, in his estimate, herewith submitted, has called for the sum of \$1,500 for graduating the hill in some parts, and for raising the earth in others, as well for greater convenience in carrying on the work of the centre building, as eventually improving the appearance of the grounds on the west side of the Capitol. If, indeed, this is necessary, in the progress of the centre building, (and the committee have been assured that it is,) there can be no objection to the appropriation.

12. *Purchasing fire engines, and building houses for them*. The sum appropriated for this purpose by the act of the 3d of March, 1819, was \$4,500; the appropriation was diverted to the completion of the wings of the Capitol, but has been replaced by the appropriation already made during this session. The engines have been procured, and the sum is believed to be sufficient to answer the purposes intended.

13. *The erection of the centre building of the Capitol*. A committee of this House, in the session of 1817-'18, by their report, recommended the commencement of this work; and, by an act passed on the 20th of April, 1818, the sum of \$100,000 was appropriated for this purpose. The act of March 3d, 1819, appropriated a further sum of \$136,644 for the same object. With these sums the walls of the building have been raised as high as was contemplated; and the expenditures have conformed as nearly as could be to the estimates. Upon the requisition of a former committee of this House, the plan has been changed from the design of the late architect, Mr. Latrobe, so as to afford more convenience, and a greater number of necessary rooms. This alteration has been approved by the President, and it is believed that it will not affect either the beauty of the building, or increase the cost of erection, inasmuch as its external appearance is substantially preserved, and its size diminished. The committee have examined the materials and style of workmanship of what has been done, and have been well satisfied with both. Having an eye to the necessity of curtailing the expenditures of Government at the present period as much as possible, their first inquiry was as to the expediency of suspending this work until a more flattering account of the state of the treasury should be presented. They do not hesitate in saying that prudence and economy both require that the building should be urged as fast as a proper regard for its faithful execution will permit, until the walls shall be raised to the intended height, and the whole covered, so as to be effectually protected from injury by the action of the weather; leaving to future deliberations of Congress to judge of the propriety of completing its interior. To this object the committee directed the commissioner and architect to prepare and conform their estimates for the ensuing year. The estimate is hereto annexed, marked C, amounting to \$114,769, inclusive of the two sums required, as hereinbefore stated, for painting the inside of the wings, and the improvement of the grounds west of the Capitol.

Before closing their report, the committee think it proper to observe that, in so far as the public buildings have advanced, the unexpected expenses of their repairs, since their conflagration inclusive, the appropriations heretofore made, and to be made until they shall be completed, can only be considered, for the most part, as advances made at the Treasury, which will be reimbursed by the sales of the public property in the city of Washington, which has cost the Government but little. At the time of the cession of this territory as the seat of the General Government, this property was considered as a source of revenue which would be amply sufficient for the erection of all the public buildings; and, if the document herewith presented, marked D, is not unreasonable, it will yet be sufficient to complete such as are undertaken. But for their destruction, there is no doubt of the correctness of the calculation, made many years since, of the sufficiency of the fund for its object.