

## CLAIM OF THE CITY OF BALTIMORE

York and the State of Indiana cited therein, reporting the amount so ascertained to the Senate for consideration. In view of the facts as above outlined, no showing having been made as to any interest or other expenses incurred by the city to raise amounts advanced to aid the United States, I have to report that under the rule set forth in the two cases cited in the resolution there appears to be nothing due the city of Baltimore.

This report is made at this time to apprise the Senate of the efforts made by this office to comply with the directions in Resolution No. 246, and to explain the delay in connection with the matter. In the event proper evidence should be furnished hereafter showing amounts due the city of Baltimore under the rule of the New York and Indiana cases, a further report under the resolution will be made.

Respectfully,

J. R. McCARL,  
Comptroller General of the United States.

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70TH CONGRESS }  
2d Session

SENATE

{ DOCUMENT  
No. 203 }

## INDIAN FUNDS

LETTER FROM THE COMPTROLLER GENERAL  
OF THE UNITED STATES

TRANSMITTING

PURSUANT TO LAW, A REPORT OF THE AMOUNT OF  
THE FUNDS OF THE INDIANS, THE INVESTMENT  
THEREOF, THE RATE OF INTEREST THEREON  
TOGETHER WITH COMMENTS PERTINENT TO  
THE USES MADE OF SUCH FUNDS



FEBRUARY 25 (calendar day, MARCH 1), 1929.—Ordered  
to lie on the table

UNITED STATES  
GOVERNMENT PRINTING OFFICE  
WASHINGTON : 1929

Serial Set 7000

SUBMITTED BY MR. FRAZIER

IN THE SENATE OF THE UNITED STATES,  
February 25 (calendar day, March 2), 1929.

Ordered, That the report of the Comptroller General of the United States, relative to the amount of the funds of the Indians, the investment thereof, rate of interest thereon as of June 30, 1928, with comments pertinent to the uses made of such funds, transmitted to the Senate on March 1, 1929, pursuant to law, be printed as a Senate document with an illustration.

Attest:

EDWIN P. THAYER, *Secretary.*

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## LETTER OF TRANSMITTAL

WASHINGTON, D. C., February 28, 1929.

The PRESIDENT OF THE SENATE OF THE UNITED STATES.

SIR: I have the honor to transmit herewith, pursuant to specific authority contained in the second deficiency act, fiscal year 1928 (45 Stat. 887), a report of the amount of the funds of the Indians, the investment thereof, the rate of interest thereon as of June 30, 1928, together with comments pertinent to the uses made of such funds.

Considering what is understood to be the purpose to be served by the report and the fact that the special appropriation has been exhausted, it is deemed proper to now report such matters to the extent developed, as indicated by such parts of the report as deal with the territory covered, etc., rather than to suspend further action on the theory additional funds will be made available to complete the investigation.

The direction to make the investigation having originated in the Senate, the report is accordingly transmitted to the Senate.

Respectfully,

J. R. McCARL,  
Comptroller General of the United States.

## INDIAN FUNDS

*To the Congress:*

There is submitted the following report of an investigation made for the purpose of ascertaining the amount of funds of the several Indian tribes, the investment thereof, and the rate of interest thereon as of June 30, 1928, together with comments pertinent to the uses made of such funds. The investigation was made pursuant to that part of Public, No. 563, Seventieth Congress, approved May 29, 1928 (45 Stat. 887), providing as follows:

To enable the General Accounting Office to report to Congress the amount of the funds of the several Indian tribes, the investment thereof, the rate of interest thereon and such additional information pertinent to the funds of such tribes as may be essential, including the employment in the District of Columbia and elsewhere of the necessary personal services without regard to the civil service laws and regulations, fiscal years 1928 and 1929, \$20,000.

While the amounts of "cash" balances of the several Indian tribes and the investment of Indian funds in United States securities could have been readily ascertained from the records in the Bureau of Indian Affairs and from accounts of Indian Service disbursing agents rendered to the General Accounting Office to the extent they were correctly reported, it was considered that an inquiry made into the accounting conditions that prevailed at the several Indian agencies and field operations, on which the Washington records are primarily based, was the most practicable and accurate method of developing information essential to the purpose of the report and the adjustment of accounting methods and practices not appearing in the returns of fiscal agents.

Resulting from the various "field" activities is a constant flow of revenues, many of which are properly creditable to the fund "Indian moneys, proceeds of labor," established and administered under the acts of March 3, 1883 (22 Stat. 590), and March 2, 1887 (24 Stat. 463), as amended by the act of May 18, 1916 (39 Stat. 159), and the act of May 17, 1926 (44 Stat. 560). Frequently in the audit of the accounts of the Indian Service disbursing agents, questions arise as to the correctness of the funds credited with the various amounts reported as having been collected, and as the accounts of the several disbursing agents report balances under gratuity appropriations, tribal funds, and individual Indian moneys, the investigators were directed to also make an inspection of the accounts of the disbursing agents as contemplated by section 312-a of the Budget and Accounting Act, which requires that—

The Comptroller General shall investigate at the seat of government or elsewhere, all matters relating to the receipt, disbursement, and application of public funds. \* \* \* In such \* \* \* special reports \* \* \*, he shall make recommendations looking to greater economy or efficiency in public expenditures.

To cover the expenses of the simultaneous inspection of the accounts of the Indian Service disbursing agents, an amount equivalent to that appropriated for the special investigation has been expended from the regular annual appropriations for the General Accounting Office.

In addition to the tabulations of balances of Indian funds, matters concerning the administration of Indian affairs will be treated only in so far as uses appear to have been made of Indian moneys and difficulties disclosed in applying the restrictions and limitations to the uses of the large number of available funds.

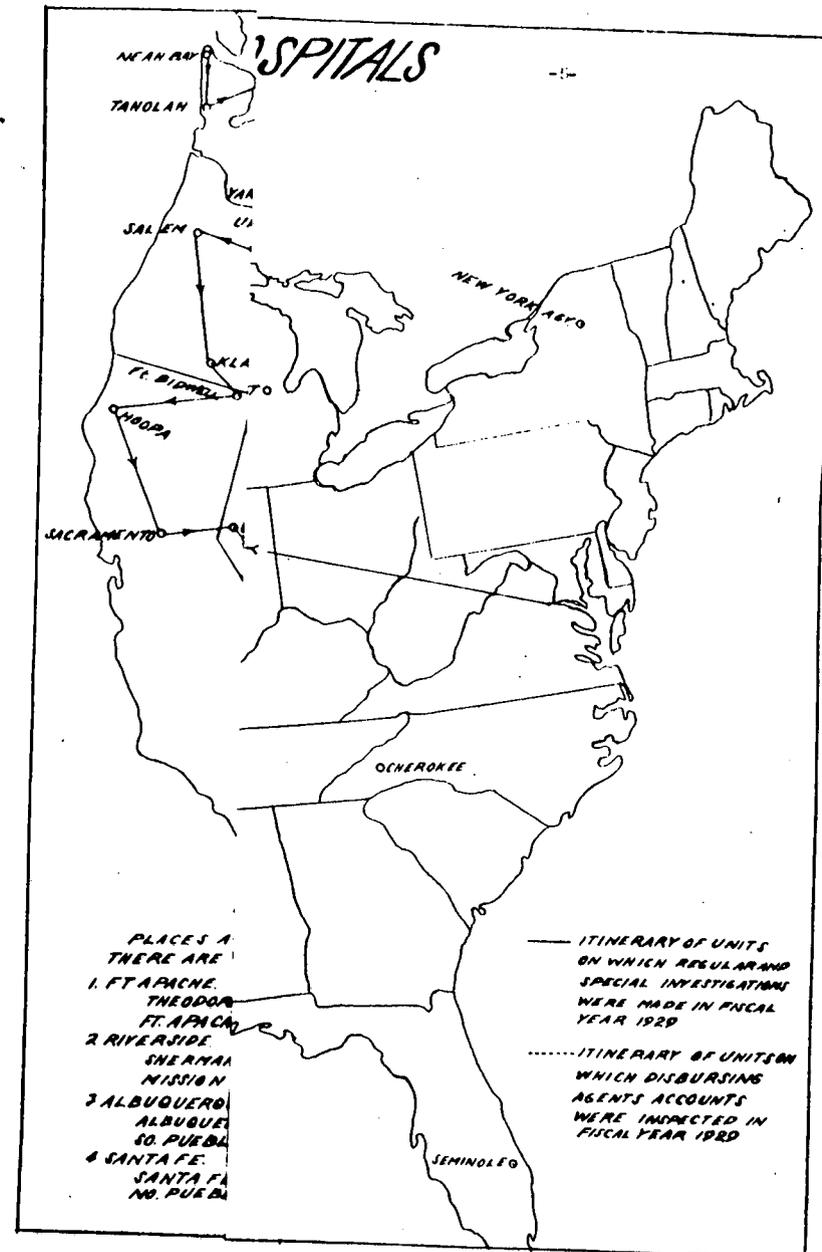
During the period July 14 to December 12, 1928, there were 6 parties engaged on the field assignments which for 56 of the units covered not only the inspection of the disbursing agents' accounts, but also a careful examination of the accounting records and the classification of tribal fund revenues and disbursements for the 5-year period July 1, 1923, to June 30, 1928. The accounts of the individual Indians were "test checked" and the status of reimbursable loans made to Indians was inquired into.

Special reports were submitted by the investigators covering the accounting conditions prevailing and other specific matters to which their attention was directed. From the classification of expenditures reported it appears that "Indian moneys, proceeds of labor," the use of which is authorized in the appropriation acts for the benefit of the Indians, are being used for purposes similar to those provided for in gratuitous appropriations, including administrative expenses. It would appear that numerous expenditures are made from these funds and also for items which may not be properly chargeable against the gratuitous appropriations.

The Indian field service is comprised of 116 units, as follows:

Agencies, schools, and hospitals.....	106
Irrigation districts.....	7
Warehouses.....	3

Due to the depletion of the special appropriation for this office, shortly after November 15, 1928, the field activities were reduced to the regular inspection of the disbursing agents' accounts. It is contemplated that 111 of the 116 units will have been inspected by representatives of this office within the present fiscal year. These 116 activities are scattered over 26 States, and each unit has its administrative accounting personnel and disbursing agent, who are authorized to collect revenues and disburse funds for the particular unit. From the attached map may be seen the itineraries of the parties of this office assigned to the field investigation, the arrowheads indicating the general order in which the units were visited. The Mount Pleasant School in Michigan, the Choctaw Agency in Mississippi, the Seminole Agency in Florida, and the Cherokee Agency in North Carolina, as well as the three warehouses and six of the irrigation district offices have been assigned to field parties now inspecting disbursing offices in the several States. Five units will not have been visited, namely, the Sisseton Agency, Flandreau School and Canton Insane Asylum in South Dakota, the Pipestone Agency in Minnesota, and the New York Agency in New York State.





## STATEMENT OF TRIBAL, ETC., FUNDS

In the following statements are set forth the balances as of June 30, 1928, of the tribal funds, including "Indian moneys, proceeds of labor." There are also shown the amounts of moneys belonging to individual Indians held by the Indian Service disbursing agents and banks and invested in securities.

While Congress authorizes the use of tribal funds, the superintendents at the several Indian units exercise jurisdiction over individual Indian moneys within limits prescribed by the Commissioner of Indian Affairs. No detail check could be made of all revenues accruing to the individual Indians to determine that each received all to which he was entitled, nor could the expenditures thereof, authorized by the superintendents, be examined to see that the Indian received the full measure of benefit to which he was entitled.

The Indian fiscal agents render to the General Accounting Office a monthly accounting for all funds except as hereinafter set forth coming into their possession on account of the Indians. Schedules of collections are supported with copies of official receipts issued for the moneys collected, and all disbursements are supported by vouchers or other documents showing the expenditure to have been properly authorized. These accounts are audited by the General Accounting Office and the balances reported verified.

The amounts reported as "Indian moneys, proceeds of labor," represent the income accruing to the Indians of the several reservations not as a result of the labors of any individual Indian, but rather the proceeds from leases of unallotted tribal lands, sales of products of unallotted tribal lands, tribal herds, farming and milling operations, the sale of articles made in the Indian schools, and the sale of junked materials originally purchased from other than gratuitous appropriations. The amounts received at each agency are accounted for by the Indian disbursing agents in the manner described and are deposited in the Treasury of the United States to the fund "Indian moneys, proceeds of labor," without reference to the agency from which received. It is from this fund that Congress has authorized, for the fiscal year 1929, expenditures aggregating \$2,000,000 for the benefit of the Indians.

Owing to the nature of sources of receipts and the fact that practically all of the agencies exercise jurisdiction over more than one tribe of Indians, it is impossible to segregate many of these funds according to tribes. In the finance division of the Bureau of Indian Affairs accounts are carried according to certain of the tribes and agencies showing the extent of their proprietorship in the gross account "Indian moneys, proceeds of labor." For a number of agencies the accounts have been subdivided for the purpose of segregating the several classes of revenues which are held available for specific purposes. In compiling the amounts for each agency, school, and hospital it was found that the totals exceeded by about \$40,000 the balance which the Treasury reports in this fund. An unreconciled difference, in varying amounts, has existed in these accounts for more than 10 years. Due to the volume of transactions in the accounts no attempt was made to reconcile the difference indicated.

The problem of the administration of the affairs of the Indians most logically lends itself, it seems, for consideration according to the

INDIAN FUNDS

States in which the Indian activities are centered. Eventually the Indian must be identified as a citizen of the State, and recognized as a vital factor incident to his assuming the full responsibilities of citizenship instead of as a ward of the Government at large.

The tabulations have been prepared to show the balances in the several tribal funds, including "Indian moneys, proceeds of labor," and "Individual Indian moneys," as allocated to the agency or units exercising jurisdiction over the funds indicated, the units in turn being alphabetically arranged according to States, the totals for the several agencies and units in each State summarized by States, there being shown the grand totals for all States, as follows:

Statement of the amount of the funds of the several Indian tribes, the investment thereof, rate of interest, etc., as at June 30, 1928, compiled by field units

Name of fund, etc.	Rate of Interest	Funds at Interest	Securities at Interest	Funds not at Interest	Total
<b>COLORADO RIVER AGENCY, ARIZ.</b>					
Proceeds of townships, Colorado River Reservation (35 Stat. 77)	Per cent				
Indian moneys, proceeds of labor (22 Stat. 590; 24 Stat. 463; 44 Stat. 560)	None			572,939.51	572,939.51
Colorado River Indians (support, 1927)	None			6,721.19	6,721.19
Colorado River Indians (support, 1928)	None			178.18	178.18
Colorado River Agency	None			37.51	37.51
Colorado River School	None			105.24	105.24
Colorado River School	None			492.39	492.39
Total tribal funds				79,861.00	79,861.00
Individual Indian moneys				9,942.92	9,942.92
Disbursing agent's account				7.41	7.41
Deposited with bank		9,942.92			9,942.92
Grand total		9,942.92		79,868.41	89,811.33
<b>FORT APACHE AGENCY, ARIZ.</b>					
Proceeds of White Mountain Apache lands, Arizona (31 Stat. 952)	None			785.00	785.00
Indian moneys, proceeds of labor (22 Stat. 590; 24 Stat. 463; 44 Stat. 560)	None			421,047.85	421,047.85
Fort Apache Indians (support, 1927)	None			503.08	503.08
Fort Apache Indians (support, 1928)	None			6,966.81	6,966.81
Fort Apache Agency	None			998.63	998.63
Fort Apache School	None			5,374.58	5,374.58
Fort Apache Indians (tribal herd)	None			24,190.81	24,190.81
Total tribal funds				459,875.58	459,875.58
Individual Indian moneys				21,600.24	21,600.24
Disbursing agent's account				19,500.24	19,500.24
Third Liberty loan bonds with superintendent	4 1/2	63,080.00			63,080.00
Grand total		63,080.00		479,975.77	543,055.77
<b>FORT MOJAVE, ARIZ.</b>					
Indian moneys, proceeds of labor (22 Stat. 590; 24 Stat. 463; 44 Stat. 560)	None			1,572.24	1,572.24
Fort Mojave Indians (support, 1927)	None			884.53	884.53
Fort Mojave Indians (support, 1928)	None			278.79	278.79
Fort Mojave School	None			24.80	24.80
Total tribal funds				1,970.36	1,970.36
Individual Indian moneys				1,124.90	1,124.90
Deposited with bank		1,124.90			1,124.90
Grand total		1,124.90		1,972.24	3,097.14

1 Overdrawn balance.

INDIAN FUNDS

Statement of the amount of the funds of the several Indian tribes, the investment thereof, rate of interest, etc., as at June 30, 1928, compiled by field units—Con.

Name of fund, etc.	Rate of Interest	Funds at Interest	Securities at Interest	Funds not at Interest	Total
<b>HAVASUPAI AGENCY, ARIZ.</b>					
Indian moneys, proceeds of labor (22 Stat. 590; 24 Stat. 463; 44 Stat. 560)	Per cent				
Havasupai Agency	None			81.25	81.25
Havasupai School	None			191.11	191.11
Total tribal funds				192.36	192.36
<b>HOPKI AGENCY, ARIZ.</b>					
Indian moneys, proceeds of labor (22 Stat. 590; 24 Stat. 463; 44 Stat. 560)	None				
Hopi Indians	None			13.98	13.98
Navajo Indians, Hopi (oil royalty and lease)	None			81,842.87	81,842.87
Navajo Indians, Hopi (oil royalty and lease) (support, 1927)	None			1,137.60	1,137.60
Navajo Indians, Hopi (oil royalty and lease) (support, 1928)	None			169.85	169.85
Hopi Agency	None			266.79	266.79
Hopi School 1927	None			28.10	28.10
Hopi School 1928	None			151.55	151.55
Total tribal funds				81,590.64	81,590.64
Individual Indian moneys				2,610.19	2,610.19
Disbursing agent's account				2,610.19	2,610.19
Grand total				84,200.83	84,200.83
<b>LEUPP AGENCY, ARIZ.</b>					
Indian moneys, proceeds of labor (22 Stat. 590; 24 Stat. 463; 44 Stat. 560)	None				
Leupp Indians				1.86	1.86
Leupp Agency				96.98	96.98
Leupp School				187.58	187.58
Navajo Indians, Leupp (oil royalty and lease)				12,545.42	12,545.42
Navajo Indians, Leupp (tribal herd)				2,625.66	2,625.66
Total tribal funds				15,404.73	15,404.73
<b>PHOENIX SCHOOL, ARIZONA</b>					
Indian moneys, proceeds of labor (22 Stat. 590; 24 Stat. 463; 44 Stat. 560)	None				
Phoenix School				2,117.69	2,117.69
Phoenix advertising				47.50	47.50
Camp McDowell subagency				8.64	8.64
Camp Verde subagency				146.15	146.15
Camp Verde School				13.95	13.95
Salt River subagency				81.50	81.50
Salt River Indians				1,900.75	1,900.75
Salt River School				1.93	1.93
Salt River Agency (Apache Indians)				18.01	18.01
East Farm Sanatorium				801.28	801.28
Total tribal funds				5,125.49	5,125.49
Individual Indian moneys				15,929.63	15,929.63
Disbursing agent's account				15,929.63	15,929.63
Grand total				21,055.12	21,055.12
<b>PIMA AGENCY, ARIZ.</b>					
Indian moneys, proceeds of labor (22 Stat. 590; 24 Stat. 463; 44 Stat. 560)	None				
Pima Indians				3,834.57	3,834.57
Pima Indians (support, 1928)				53.71	53.71
Pima Agency				1,353.11	1,353.11
Pima School				11,447.05	11,447.05
Total tribal funds				16,712.24	16,712.24

1 Overdrawn balance.

INDIAN FUNDS

Statement of the amount of the funds of the several Indian tribes, the investment thereof, rate of interest, etc., as at June 30, 1928, compiled by field units—Con.

Name of fund, etc.	Rate of interest	Funds at interest	Securities at interest	Funds not at interest	Total
<b>YUMA AGENCY, ARIZ.—continued</b>					
Individual Indian moneys.....	Per cent				
Disbursing agent's account.....				\$6,235.92	
War savings stamps.....				10.50	
Grand total.....				23,058.56	23,058.56
<b>SAN CARLOS AGENCY, ARIZ.</b>					
Proceeds of San Carlos Reservation (29 Stat. 800).....	None			533.63	533.68
Indian moneys, proceeds of labor (22 Stat. 500; 24 Stat. 463; 44 Stat. 500).....	None				232,023.64
San Carlos Indians.....				49,590.08	
San Carlos Indians (support, 1927).....				418.71	
San Carlos Indians (support, 1928).....				7,994.92	
San Carlos Agency.....				284.32	
San Carlos School.....				4,595.45	
San Carlos Indians (irrigation reimbursement, 1926).....				8,863.77	
San Carlos Indians (tribal herd).....				169,290.80	
Wise Statist Boarding School.....				1,715.43	
Total tribal funds.....				232,557.17	232,557.17
Individual Indian moneys.....					11,105.84
Disbursing agent's account.....				11,105.84	
Grand total.....				243,662.81	243,662.81
<b>SELLE AGENCY, ARIZ.</b>					
Indian moneys, proceeds of labor (22 Stat. 500; 24 Stat. 463; 44 Stat. 500).....	None				55.90
Selle Indians.....				7.00	
Selle Agency.....				37.00	
Selle School.....				11.74	
Total tribal funds.....				55.90	55.90
Individual Indian moneys.....					34.83
Disbursing agent's account.....				34.83	
Grand total.....				90.63	90.63
<b>SOUTHERN NAVAJO AGENCY, ARIZ.</b>					
Indian moneys, proceeds of labor (22 Stat. 500; 24 Stat. 463; 44 Stat. 500).....	None			4,524.55	175,074.48
Southern Navajo Indians.....				596.97	
Navajo Indians, Southern Navajo (oil royalty and leases) (support, 1928).....				167,963.47	
Navajo Indians, Southern Navajo (oil royalty and leases).....				352.68	
Southern Navajo Agency.....				1,286.81	
Southern Navajo School.....					
Total tribal funds.....				178,074.48	175,074.48
Individual Indian moneys.....					4,532.86
Disbursing agent's account.....				4,532.86	
Grand total.....				179,407.34	179,407.34
<b>THEODORE ROOSEVELT SCHOOL, ARIZONA</b>					
Indian moneys, proceeds of labor (22 Stat. 500; 24 Stat. 463; 44 Stat. 500).....	None			333.49	333.49
Theodore Roosevelt School.....				333.49	
Total tribal funds.....				333.49	333.49

INDIAN FUNDS

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Statement of the amount of the funds of the several Indian tribes, the investment thereof, rate of interest, etc., as at June 30, 1928, compiled by field units—Con.

Name of fund, etc.	Rate of interest	Funds at interest	Securities at interest	Funds not at interest	Total
<b>TRUXTON CANYON AGENCY, ARIZ.</b>					
Indian moneys, proceeds of labor (22 Stat. 500; 24 Stat. 463; 44 Stat. 500).....	None				\$42,069.48
Truxton Canyon Indians.....				\$12,239.91	
Truxton Canyon Indians (support, 1928).....				2,827.07	
Truxton Canyon Indians (tribal herd) (support, 1928).....				1,258.59	
Truxton Canyon Indians (sale of tribal herd).....				64,689.23	
Truxton Canyon Agency.....				22.68	
Truxton Canyon School.....				1,232.00	
Total tribal funds.....				82,069.48	82,069.48
Individual Indian moneys.....					3,661.80
Disbursing agent's account.....				3,661.80	
Grand total.....				85,731.37	85,731.37
<b>WESTERN NAVAJO AGENCY, ARIZ.</b>					
Indian moneys, proceeds of labor (22 Stat. 500; 24 Stat. 463; 44 Stat. 500).....	None				95,542.75
Western Navajo Indians.....				1,269.69	
Navajo Indians, Western Navajo (oil royalty and leases).....				90,785.99	
Navajo Indians, Western Navajo (oil royalty and leases) (support, 1928).....				1,031.68	
Western Navajo Agency.....				82.88	
Western Navajo School.....				2,352.51	
Total tribal funds.....				95,542.75	95,542.75
<b>FORT BIDWELL AGENCY, CALIF.</b>					
Indian moneys, proceeds of labor (22 Stat. 500; 24 Stat. 463; 44 Stat. 500).....	None				1,728.67
Fort Bidwell Indians.....				32.67	
Fort Bidwell Agency.....				210.04	
Fort Bidwell School.....				1,485.96	
Total tribal funds.....				1,728.67	1,728.67
Individual Indian moneys.....					41,243.78
Deposited with bank.....	4	\$41,243.78			
Grand total.....		41,243.78		1,728.67	42,972.45
<b>FORT YUMA AGENCY, CALIF.</b>					
Proceeds of irrigable lands, Yuma Reservation, Calif. (33 Stat. 224).....	None			13,536.30	13,536.30
Indian moneys, proceeds of labor.....	None				3,041.97
Fort Yuma Indians.....				1,889.68	
Fort Yuma Indians (Toopah).....				350.00	
Fort Yuma School.....				842.29	
Total tribal funds.....				16,618.27	16,618.27
Individual Indian moneys.....					16,102.96
Disbursing agent's account.....				16,102.96	
Grand total.....				32,721.23	32,721.23
<b>HOOPA VALLEY AGENCY, CALIF.</b>					
Indian moneys, proceeds of labor (22 Stat. 500; 24 Stat. 463; 44 Stat. 500).....	None				734.14
Hoopa Valley Indians.....				4.06	
Hoopa Valley Agency.....				241.03	
Hoopa Valley School.....				379.24	
Hoopa Valley Hospital.....				109.79	
Total tribal funds.....				734.14	734.14
Individual Indian moneys.....					24,631.20
With bank.....	2½	5,931.20			
Do.....	4	19,100.00			
Grand total.....		24,631.20		734.14	25,365.34

Statement of the amount of the funds of the several Indian tribes, the investment thereof, rate of interest, etc., as at June 30, 1928, compiled by field units—Con.

Name of fund, etc.	Rate of interest	Funds at interest	Securities at interest	Funds not at interest	Total
<b>MUSKOGEE AGENCY, CALIF.</b>					
Indian moneys, proceeds of labor (22 Stat. 590; 24 Stat. 463; 44 Stat. 560)	Per cent				\$4,905.73
Mission Agency	None			\$959.88	
Mission School				43.38	
Agua Caliente or Palm Springs Indians				269.55	
Campo Indians				74.20	
Captain Grande Indians				1,753.83	
La Jolla Indians				96.04	
Malki Indians				110.10	
Mariposa Indians				27.81	
Mesa Verde Indians				6.00	
Mission (Torres) Indians				50.00	
Mirongo Indians				795.73	
Paolo Indians				17.99	
Ripcon Indians				280.12	
Saboba Indians				291.40	
Total tribal funds				4,905.73	4,905.73
Individual Indian moneys				507.54	507.54
Disbursing agent's account				507.54	
Grand total				5,313.27	5,313.27
<b>SACRAMENTO AGENCY, CALIF.</b>					
Round Valley general fund, principal (26 Stat. 668; 33 Stat. 707)	5	\$21,338.95			21,338.95
Round Valley general fund, interest (26 Stat. 668)	None			612.10	612.10
Payment to Indians of Round Valley Reservation, (all, for lands (34 Stat. 1022)	None			508.50	508.50
Indian moneys, proceeds of labor (22 Stat. 590; 24 Stat. 463; 44 Stat. 560)	None				8,405.00
Digger Indians				308.25	
Roseburg Indians				290.33	
Round Valley Indians (support, 1928)				495.02	
Round Valley Indians				413.15	
Sacramento Agency				2,289.70	
Tule River Indians				1,774.55	
Total tribal funds		21,338.95		8,520.60	27,859.55
Individual Indian moneys				204,508.59	204,508.59
Liberty loan bonds and war saving stamps			\$900.75		
With 3 banks	4	201,500.00			
With 1 bank (checking account)	2	2,406.84			
Grand total		225,244.79	900.75	8,520.60	234,666.14
<b>SHERMAN INSTITUTE, CALIFORNIA</b>					
Indian moneys, proceeds of labor (22 Stat. 590; 24 Stat. 463; 44 Stat. 560)	None				2,628.92
Sherman Institute				2,628.92	
Total tribal funds				2,628.92	2,628.92
Individual Indian moneys				2,000.00	2,000.00
Disbursing agent's account				2,000.00	
With 1 bank (disbursing agent's account)	3	6,626.39			
Grand total		6,626.39		4,628.92	11,255.31
<b>CONSOLIDATED UTE AGENCY, COLO.</b>					
Ute 4 per cent fund, interest. (41 Stat. 408, 430)	None			5,465.17	5,465.17
Ute 4 per cent fund, Ute Mountain, principal (18 Stat. 41; 21 Stat. 201; 41 Stat. 430)	5	113,674.92			113,674.92
Ute 5 per cent fund, Ute Mountain, interest (18 Stat. 41; 21 Stat. 201; 41 Stat. 430)	None			10,171.85	10,171.85

Statement of the amount of the funds of the several Indian tribes, the investment thereof, rate of interest, etc., as at June 30, 1928, compiled by field units—Con.

Name of fund, etc.	Rate of interest	Funds at interest	Securities at interest	Funds not at interest	Total
<b>CONSOLIDATED UTE AGENCY, COLO.—continued</b>					
Confederated Bands of Utes 4 per cent fund, Ute Mountain, principal (37 Stat. 934; 41 Stat. 430)	Per cent	\$216,122.88		\$8,217.87	\$224,340.75
Confederated Bands of Utes 4 per cent fund, Ute Mountain, interest (37 Stat. 934; 41 Stat. 430)	None			5,054.93	5,054.93
Confederated Bands of Utes 4 per cent fund, Southern Ute, principal (37 Stat. 934; 41 Stat. 430)	4	96,366.25		2,189.78	98,556.03
Confederated Bands of Utes 4 per cent fund, Southern Ute, interest (37 Stat. 934; 41 Stat. 430)	None			30,285.72	30,285.72
Ute 5 per cent fund, Southern Ute, principal (18 Stat. 41; 21 Stat. 201; 41 Stat. 430)	5	80,725.61			80,725.61
Ute 5 per cent fund, Southern Ute, interest (18 Stat. 41; 21 Stat. 201; 41 Stat. 430)	None			6,715.70	6,715.70
Proceeds of Southern Ute Reservation (28 Stat. 678)	None			162,996.16	162,996.16
Indian moneys, proceeds of labor (22 Stat. 590; 24 Stat. 463; 44 Stat. 560)	None				121,777.16
Southern Ute Indians				1,508.41	
Ute Mountain Indians				100,874.30	
Ute Mountain Indians (tribal herd)				17,788.35	
Consolidated Ute Agency				297.97	
Consolidated Ute School				1,310.13	
Total tribal funds		508,889.68		353,814.34	862,704.02
Individual Indian moneys				19,652.24	19,652.24
With 1 bank	2	10,562.24			
Grand total		526,451.90		353,814.34	880,266.24
<b>COEUR D'ALENE AGENCY, IDAHO</b>					
Coeur d'Alene 3 per cent fund, principal (34 Stat. 335)	3	18,797.20		2,142.34	20,939.54
Coeur d'Alene 3 per cent fund, interest (34 Stat. 335)	None			1,045.56	1,045.56
Proceeds of Coeur d'Alene Reservation, Idaho (35 Stat. 78)	None			10,870.67	10,870.67
Indian moneys, proceeds of labor (22 Stat. 590; 24 Stat. 463; 44 Stat. 560)	None				773.87
Coeur d'Alene Indians				233.49	
Coeur d'Alene Agency				385.86	
Coeur d'Alene School				152.53	
Total tribal funds		18,797.20		14,832.43	33,629.63
Individual Indian moneys				18,044.15	18,044.15
Disbursing agent's account				18,044.15	
With 1 bank	3	21,997.90			
With 4 banks	335	101,000.00			
Grand total		141,795.10		29,876.68	171,671.78
<b>FORT HALL AGENCY, IDAHO</b>					
Fort Hall Reservation 4 per cent fund, principal (31 Stat. 1064)	4	1,117.29			1,117.29
Fort Hall Reservation 4 per cent fund, interest (31 Stat. 1064)	None			1,378.51	1,378.51
Fulfilling treaties with Fort Hall Indians (35 Stat. 79)	None			1,201.58	1,201.58
Proceeds of townships, Fort Hall Reservation (40 Stat. 892)	None			5,683.88	5,683.88
Shoshone and Bannock fund, principal (22 Stat. 149; 25 Stat. 455)	5	2,897.08			2,897.08
Shoshone and Bannock fund, interest (22 Stat. 149; 25 Stat. 455)	None			2,636.94	2,636.94
Fort Hall Irrigation 4 per cent fund, (43 Stat. 117, 417)	4	200,679.20			200,679.20
Fort Hall Irrigation 4 per cent fund, interest (43 Stat. 417)	None			24,537.81	24,537.81

Statement of the amount of the funds of the several Indian tribes, the investment thereof, rate of interest, etc., as at June 30, 1928, compiled by field units—Con.

Name of fund, etc.	Rate of interest	Funds at interest	Securities at interest	Funds not at interest	Total
<b>FORT HALL AGENCY, IDAHO—CON.</b>					
Indian moneys, proceeds of labor (22 Stat. 500; 24 Stat. 463; 44 Stat. 560)	Per cent None			\$21,802.30	\$24,877.30
Fort Hall Indians				320.52	
Fort Hall Indians (support, 1928)				779.08	
Fort Hall Agency				1,975.49	
Fort Hall School					
Total tribal funds		\$204,698.57		72,316.01	277,009.66
Individual Indian moneys				222,282.11	
With 1 bank	2	229.73			
With 1 bank	2 1/2	4,077.38			
With 3 banks	3 1/2	227,978.00			
Grand total		436,978.68		72,316.01	509,294.69
<b>FORT LAPWAL AGENCY, IDAHO</b>					
Nes Perce of Idaho fund, principal (28 Stat. 351)	5	2,193.33			2,193.33
Nes Perce of Idaho fund, interest (28 Stat. 351)				9,474.33	9,474.33
Payment to Nes Perce in Idaho (28 Stat. 351)	None			477.80	477.80
Indian moneys, proceeds of labor (22 Stat. 500; 24 Stat. 463; 44 Stat. 560)	None				91,634.29
Nes Perce Indians				63,799.74	
Nes Perce Indians (support, 1928)				1,153.74	
Fort Lapwal Agency				3,922.86	
Fort Lapwal Sanatorium				2,748.95	
Total tribal funds		2,193.33		101,587.12	103,780.45
Individual Indian moneys				201,469.94	
With 1 bank	2 1/2	67,464.94			
With 3 banks	3 1/2	134,005.00			
Grand total		208,663.27		101,587.12	306,250.39
<b>SAC AND FOX AGENCY, IOWA</b>					
Fulfilling treaty with Sac and Fox of the Mississippi (7 Stat. 541)	None			2,837.87	2,837.87
Sac and Fox of the Mississippi in Iowa fund, interest (36 Stat. 299)	None			103.59	103.59
Sac and Fox of the Mississippi fund, Iowa (35 Stat. 303; 36 Stat. 289)	5	167,252.52			167,252.52
Sac and Fox of the Mississippi fund, Iowa, interest (35 Stat. 303; 36 Stat. 289)	None			103.71	103.71
Sac and Fox of the Missouri fund, interest (7 Stat. 543)	None			410.27	410.27
Indian moneys, proceeds of labor (22 Stat. 500; 24 Stat. 463; 44 Stat. 560)	None				1,536.22
Sac and Fox Indians				351.16	
Sac and Fox Indians (support, 1928)				490.92	
Sac and Fox Sanatorium				903.14	
Total tribal funds		167,252.52		4,900.66	172,243.18
Individual Indian moneys				10,219.86	
Disbursing agent's account	None			1,977.50	
With 1 bank	2 1/2	8,242.06			
Grand total		175,494.58		6,968.16	182,462.74
<b>HASKELL INSTITUTE, KANSAS</b>					
Iowa fund, principal (21 Stat. 70)	5	1,138.66			1,138.66
Iowa fund, interest (21 Stat. 70)	None			1,334.56	1,334.56
Iowa minors' fund, principal (35 Stat. 201)	5	1,193.09			1,193.09
Iowa minors' fund, interest (35 Stat. 201)	None			1,489.51	1,489.51
Fulfilling treaties with Iowas in Kansas (10 Stat. 1071)	None			183.47	183.47
Kickapoo general fund, interest (21 Stat. 70)	None			501.67	501.67
Kickapoo minors' fund, principal (34 Stat. 1030)	5	4,779.52			4,779.52

Statement of the amount of the funds of the several Indian tribes, the investment thereof, rate of interest, etc., as at June 30, 1928, compiled by field units—Con.

Name of fund, etc.	Rate of interest	Funds at interest	Securities at interest	Funds not at interest	Total
<b>HASKELL INSTITUTE, KANSAS—CON.</b>					
Kickapoo minors' fund, interest (34 Stat. 1030)	Per cent None			\$4,998.81	\$4,998.81
Payment of Kickapoo in Kansas (34 Stat. 1030)	None			56.99	56.99
Potawatomi general fund, principal (9 Stat. 854; 21 Stat. 70)	5	\$29,139.07			29,139.07
Potawatomi general fund, interest (9 Stat. 854; 21 Stat. 70)	None			1,513.73	1,513.73
Potawatomi education fund, principal (7 Stat. 431; 21 Stat. 70)	5	25,331.73			25,331.73
Potawatomi education fund, interest (7 Stat. 431; 21 Stat. 70)	None			3,335.23	3,335.23
Potawatomi mills fund, principal (21 Stat. 70; 7 Stat. 431)	5	5,710.41			5,710.41
Potawatomi mills fund, interest (7 Stat. 431; 21 Stat. 70)	None			6,939.98	6,939.98
Potawatomi of Kansas and Wisconsin (36 Stat. 289)	5	210.03			210.03
Potawatomi minors' fund, principal (34 Stat. 1031)	5	5,054.48			5,054.48
Potawatomi minors' fund, interest (34 Stat. 1031)	None			5,290.13	5,290.13
Fulfilling treaty with Potawatomes of Kansas (7 Stat. 317)	None			980.54	980.54
Proceeds of surplus Potawatomi lands, Kansas (30 Stat. 909)	None			12,313.99	12,313.99
Fulfilling treaty with Sac and Fox of the Missouri (7 Stat. 543)	None			7,742.70	7,742.70
Proceeds of surplus lands, Sac and Fox of the Missouri Indians, Kansas and Nebraska (28 Stat. 295)	None			1,141.70	1,141.70
Sac and Fox of the Missouri minors' fund, principal (12 Stat. 1171)	5	1,968.18			1,968.18
Sac and Fox of the Missouri minors' fund, interest (12 Stat. 1171)	None			1,457.30	1,457.30
Indian moneys, proceeds of labor (22 Stat. 500; 24 Stat. 463; 44 Stat. 560)	None				11,203.99
Iowa Indians, Kansas (Potawatomi)				2,536.00	
Kickapoo Indians				729.78	
Kickapoo Indians (support, 1928)				55.96	
Potawatomi Indians, Kansas				786.80	
Sac and Fox Indians of Kickapoo Reservation, Kans				40.00	
Potawatomi sub-Agency, Kans				2,682.38	
Potawatomi School, Kansas				238.77	
Haskell Institute				4,227.56	
Total tribal funds		74,525.17		60,764.28	134,869.45
Individual Indian moneys				860.00	76,168.30
Disbursing agent's account					
With 6 banks	3	68,815.20			
With 1 bank	3 1/2	16,000.00			
Grand total		149,340.47		60,714.28	210,064.75
<b>CRETTIMANCHI INDIANS, LOUISIANA</b>					
(Not attached to any agency)					
Indian moneys, proceeds of labor (22 Stat. 500; 24 Stat. 463; 44 Stat. 560)	None			.42	.42
Total tribal funds				.42	.42
<b>MOUNT PLEASANT SCHOOL, MICHIGAN</b>					
Indian moneys, proceeds of labor (22 Stat. 500; 24 Stat. 463; 44 Stat. 560)	None			796.13	796.13
Mount Pleasant School					
Total tribal funds				796.13	796.13
Individual Indian moneys				1,514.68	1,514.68
Disbursing agent's account	None				
Grand total				2,310.81	2,310.81

## INDIAN FUNDS

Statement of the amount of the funds of the several Indian tribes, the investment thereof, rate of interest, etc., as at June 30, 1928, compiled by field units—Con.

Name of fund, etc.	Rate of interest	Funds at interest	Securities at interest	Funds not at interest	Total
<b>CONSOLIDATED CHIPPEWA AGENCY, MINN.</b>					
Chippewa in Minnesota fund (26 Stat. 642; 30 Stat. 17; 32 Stat. 400)	Per cent 5	\$8,719,340.93		\$49,682.10	\$8,769,023.03
Chippewa in Minnesota fund, interest (26 Stat. 642; 32 Stat. 400)	None			174,897.98	174,897.98
Proceeds of lands and buildings, Chippewa in Minnesota trust fund (41 Stat. 415)	None			12,727.00	12,727.00
Fulfilling treaties with Chippewa of the Mississippi (16 Stat. 715)	None			2,428.11	2,428.11
Payments to Chippewa of Minnesota for damages (26 Stat. 367)	None			2,565.85	2,565.85
Chippewa and Christian Indian fund, interest (30 Stat. 90)	None			1,026.80	1,026.80
Fulfilling treaties with Chippewa and Christian Indians, proceeds of lands (30 Stat. 90)	None			289.17	289.17
Fulfilling treaty with Chippewa, Pillager, and Lake Winnebago Indian Bands (27 Stat. 290)	None			2,159.88	2,159.88
Fulfilling treaty with Chippewa, Turtle Mountain Band (33 Stat. 194)	None			1,311.31	1,311.31
Proceeds of town lots, White Earth Reservation, Minn. (54 Stat. 1032)	None			9,610.99	9,610.11
Indian moneys, proceeds of labor (22 Stat. 590; 24 Stat. 463; 44 Stat. 560)	None				9,327.85
Bois Forte Indians (Consolidated Chippewa)				4.30	
Chippewa Indians				4,407.56	
Consolidated Chippewa Agency				1,990.93	
Consolidated Chippewa School				2,995.06	
Total tribal funds		8,719,340.93		965,994.04	9,685,334.97
Individual Indian moneys				82,140.84	479,749.00
Disbursing agent's account					
With 3 banks	2 1/2	76,626.76			
With 1 bank	3	10,474.29			
With 16 banks	3 1/2	208,366.51			
With 7 banks	4	52,141.70			
With 1 bank	5	4,000.00			
Grand total		4,196,960.19		298,184.38	4,495,084.57
<b>PIPESTONE SCHOOL, MINNESOTA</b>					
Indian moneys, proceeds of labor (22 Stat. 590; 24 Stat. 463; 44 Stat. 560)	None				994.42
Pipestone School				994.42	
Total tribal funds				994.42	994.42
Individual Indian moneys					10,439.35
With 1 bank	5 1/2	10,439.35			
Grand total		10,439.35		994.42	11,433.77
<b>RED LAKE AGENCY, MINN.</b>					
Chippewa in Minnesota fund (26 Stat. 642; 30 Stat. 17; 32 Stat. 400)	5	506,547.12		5,082.77	511,629.89
Red Lake Forest 4 per cent fund, principal (39 Stat. 137)	4	744,463.39		6,081.83	750,545.22
With 16 banks	4	208,012.60			208,012.60
With 7 banks	4 1/2	10,925.00			10,925.00
Red Lake Forest 4 per cent fund, interest (39 Stat. 137)	None			23,911.63	23,911.63
Proceeds of Red Lake Reservation, Minn. (33 Stat. 50)	None			312.92	312.92
Red Lake Chippewa 8 per cent minor's fund, principal (34 Stat. 34)	8	990.92			990.92
Red Lake Chippewa 8 per cent minor's fund interest (34 Stat. 34)	None			771.94	771.94
Indian moneys, proceeds of labor (22 Stat. 590; 24 Stat. 463; 44 Stat. 560)	None				103,872.78
Red Lake Indians				9,090.42	
Red Lake Indians (support, 1927)				6,000.00	
Red Lake Agency				455.59	
Red Lake School				2,639.20	
Red Lake sawmill				85,887.57	
Total tribal funds		1,470,088.93		140,833.87	1,610,922.80

\*Includes \$1,216.91 in defunct First National Bank of St. Cloud, Minn.

## INDIAN FUNDS

Statement of the amount of the funds of the several Indian tribes, the investment thereof, rate of interest, etc., as at June 30, 1928, compiled by field units—Con.

Name of fund, etc.	Rate of interest	Funds at interest	Securities at interest	Funds not at interest	Total
<b>RED LAKE AGENCY, MINN.—CON.</b>					
Individual Indian moneys					\$12,016.66
Disbursing agent's account	None			37,499.79	
With 1 bank	3	\$5,616.87			
Grand total		1,475,654.80		148,033.66	1,623,688.46
<b>CROCKTAW AGENCY, WIS.</b>					
Individual Indian moneys					10,788.65
With 2 banks	2	10,788.65			
Grand total		10,788.65			10,788.65
<b>BLACKFEET AGENCY, MONT.</b>					
Blackfeet Reservation 4 per cent fund, principal (29 Stat. 354; 34 Stat. 1038)	4	3,109.47			3,109.47
Blackfeet Reservation 4 per cent fund, interest (29 Stat. 354; 34 Stat. 1038)	None			1,378.89	1,378.89
Fulfilling treaties with Indians at Blackfeet Agency, Mont. (26 Stat. 114; 30 Stat. 89)	None			55.22	55.22
Proceeds of Blackfeet Reservation, Mont. (34 Stat. 1038)	None			5,584.44	5,584.44
Indian moneys, proceeds of labor (22 Stat. 590; 24 Stat. 463; 44 Stat. 560)	None				16,312.82
Blackfeet Indians				14,341.39	
Blackfeet Indians (support, 1928)				9.05	
Blackfeet Indians (support, 1927)				180.42	
Blackfeet Agency				980.02	
Blackfeet School				501.94	
Total tribal funds		3,109.47		23,331.87	26,440.94
Individual Indian moneys					62,997.42
Disbursing agent's account				26,087.03	
With 2 banks	3	9,580.39			
With 1 bank	3 1/2	17,000.00			
Grand total		29,689.86		49,418.40	79,108.26
<b>CROW AGENCY, MONT.</b>					
Crow consolidated 4 per cent fund, principal (33 Stat. 352; 41 Stat. 751)	4	52,319.76		782.70	53,102.46
Crow consolidated 4 per cent fund, interest (33 Stat. 352; 41 Stat. 751)	None			1.42	1.42
Proceeds of townlots, Crow Reservation, Mont., trust fund (41 Stat. 751)	None			120.00	120.00
Indian Moneys Proceeds of Labor (22 Stat. 590; 24 Stat. 463; 44 Stat. 560)	None				28,218.29
Crow Indians				17,418.66	
Crow Indians (support, agency hospital)				3,752.42	
Crow Indians (attorneys)				2,500.00	
Crow Agency				4,345.08	
Crow School				24.23	
Total tribal funds		52,319.76		29,122.41	81,442.17
Individual Indian moneys					365,448.94
Disbursing agent's account				8,183.61	
With 1 bank	2 1/2	50,285.33			
With 2 banks	3	37,000.00			
With 1 bank	3 1/2	200,000.00			
Fourth Liberty loan held in Treasury	4 1/2		\$50,000.00		
Grand total		359,545.09	50,000.00	37,306.02	446,851.11
<b>FLATHEAD AGENCY, MONT.</b>					
Proceeds of Flathead Reservation, Mont. (33 Stat. 305)	None			27,176.38	27,176.38
Proceeds of Flathead Reservation, Mont. (39 Stat. 141)	None			300.00	300.00

Statement of the amount of the funds of the several Indian tribes, the investment thereof, rate of interest, etc., as at June 30, 1928, compiled by field units—Con.

Name of fund, etc.	Rate of Interest	Funds at Interest	Securities at Interest	Funds not at Interest	Total
<b>FLATHEAD AGENCY, MONT.—contd.</b>					
Indian moneys, proceeds of labor (22 Stat. 500; 24 Stat. 463; 44 Stat. 560)	Per cent None				
Flathead Indians				\$179,071.00	\$182,000.63
Flathead Indians (support, 1927)				258.05	
Flathead Indians (support, 1928)				3,290.00	
Flathead Agency				6,951.88	
Flathead Indians (St. Julians Hospital)				13,754.20	
Total tribal funds				210,377.01	210,377.01
Individual Indian moneys					179,260.77
Disbursing agent's account	None			6,606.16	
With 1 bank	3	\$108,779.62			
Do	3½	49,876.00			
Do	4	11,875.00			
Do	4½	7,128.00			
Grand total		172,654.62		216,983.16	389,637.78
<b>FORT BELKNAP AGENCY, MONT.</b>					
Proceeds of town sites, Fort Belknap Reservation, Mont. (41 Stat. 1359)	None			1,728.41	1,728.41
Fort Belknap Reservation 4 per cent fund, principal (20 Stat. 350)	4	157.13		157.13	
Fort Belknap Reservation 4 per cent fund, interest (20 Stat. 350)	None			176.68	176.68
Payment to Indians of Fort Belknap Reservation, Mont. for lands (41 Stat. 1359)	None			31,440.55	31,440.55
Indian moneys, proceeds of labor (22 Stat. 500; 24 Stat. 463; 44 Stat. 560)	None				6,854.05
Fort Belknap Indians				500.80	
Fort Belknap Agency				348.34	
Fort Belknap School				6,812.75	
Fort Belknap Indians (tribal herd)				192.07	
Total tribal funds		157.13		40,199.69	40,356.82
Individual Indian moneys					32,678.81
Disbursing agent's account				2,349.01	
With 1 bank	2	18,076.80			
With 4 banks	3½	16,250.00			
Grand total		30,483.93		42,548.70	73,032.63
<b>FORT PECK AGENCY, MONT.</b>					
Fort Peck Reservation 4 per cent fund, principal (35 Stat. 658)	4	287,259.65		1,700.00	288,959.65
Fort Peck Reservation 4 per cent fund, interest (35 Stat. 658)	None			10,477.81	10,477.81
Indian moneys, proceeds of labor (22 Stat. 500; 24 Stat. 463; 44 Stat. 560)	None				28,244.65
Fort Peck Indians				24,345.49	
Fort Peck Indians (support, 1928)				988.84	
Fort Peck Indians (support, 1927)				1.51	
Fort Peck Agency				823.33	
Fort Peck School				2,077.86	
Fort Peck Advertising				12.64	
Total tribal funds		287,259.65		40,422.46	327,682.11
Individual Indian moneys					255,274.71
Disbursing agent's account				5,087.68	
With 1 bank	3	22,644.56			
With 4 banks	3½	227,642.80			
Grand total		517,446.71		45,510.11	562,956.82

<sup>1</sup> Overdrawn balance.

Statement of the amount of the funds of the several Indian tribes, the investment thereof, rate of interest, etc., as at June 30, 1928, compiled by field units—Con.

Name of fund, etc.	Rate of Interest	Funds at Interest	Securities at Interest	Funds not at Interest	Total
<b>ROCKY BOY AGENCY, MONT.</b>					
Indian moneys, proceeds of labor (22 Stat. 500; 24 Stat. 463; 44 Stat. 560)	Per cent None				
Rocky Boy Indians				\$4,006.22	\$4,044.40
Rocky Boy Indians (support, 1928)				35.22	
Rocky Boy Agency				12.56	
Rocky Boy School				3.54	
Total tribal funds				4,044.40	4,044.40
Individual Indian moneys					80.40
Disbursing agent's account				80.40	
Grand total				4,124.80	4,124.80
<b>TONGUE RIVER AGENCY, MONT.</b>					
Bloux fund, Tongue River, interest (25 Stat. 895)	None			15.24	15.24
Indian moneys, proceeds of labor (22 Stat. 500; 24 Stat. 463; 44 Stat. 560)	None				13,641.80
Tongue River Indians				10,533.46	
Tongue River Indians (support, 1927)				17.62	
Tongue River Indians (support, 1928)				2,294.55	
Tongue River Agency				422.86	
Tongue River Indians (delegations)				120.63	
Tongue River School				319.68	
Total tribal funds				13,657.04	13,657.04
Individual Indian moneys					14,970.26
Disbursing agent's account with 1 bank	3	\$14,970.26			
Grand total		14,970.26		13,657.04	28,627.30
<b>GENOA SCHOOL, NEBRASKA</b>					
Indian moneys, proceeds of labor (22 Stat. 500; 24 Stat. 463; 44 Stat. 560)	None				2,636.04
Genoa School				2,636.04	
Total tribal funds				2,636.04	2,636.04
Individual Indian moneys					3,165.32
Disbursing agent's account				3,165.32	
Grand total				5,801.36	5,801.36
<b>WINNEBAGO AGENCY, NEBR.</b>					
Omaha fund, principal (22 Stat. 341)	5	451.89			451.89
Omaha fund, interest (22 Stat. 341)	None			1,004.86	1,004.86
Fulfilling treaty with Omahas (14 Stat. 668)	None			694.30	694.30
Fulfilling treaties with Omahas, interest on deferred payments for land, proceeds of land (14 Stat. 667)	None			119.63	119.63
Proceeds of Omaha Reservation, Nebr. (25 Stat. 180)	None			192.26	192.26
Omaha minors' fund, principal (33 Stat. 201)	5	136.04			136.04
Omaha minors' fund, interest (33 Stat. 201)	None			334.10	334.10
Winnepago (Nebr.) fund, principal (38 Stat. 798; 37 Stat. 187)	5	8,583.57			8,583.57
Winnepago (Nebr.) fund, interest (38 Stat. 798; 37 Stat. 187)	None			9,065.28	9,065.28
Fulfilling treaties with Winnepagoes, Nebr. (7 Stat. 84)	None			3,769.56	3,769.56
Fulfilling treaties with Winnepagoes in Nebraska, allotted lands, proceeds of lands (25 Stat. 240)	None			301.36	301.36
Fulfilling treaties with Winnepagoes, proceeds of lands (12 Stat. 650)	None			350.67	350.67
Proceeds of Winnepago Reservation in Minnesota-Nebraska (16 Stat. 361)	None			46.55	46.55

<sup>1</sup> Overdrawn balance.

Statement of the amount of the funds of the several Indian tribes, the investment thereof, rate of interest, etc., as at June 30, 1928, compiled by field units—Con.

Name of fund, etc.	Rate of interest	Funds at interest	Securities at interest	Funds not at interest	Total
<b>WINNEBAGO AGENCY, NEBR.—CON.</b>					
Indian moneys, proceeds of labor (22 Stat. 590; 24 Stat. 463; 44 Stat. 500)	Per cent None				\$11,051.76
Winnebago hospital				\$10.55	
Omaha Indians				5,063.21	
Omaha Indians (support, 1928)				802.53	
Omaha moneys				281.37	
Santee Indians				1,220.54	
Winnebago Indians, Nebraska				166.34	
Winnebago Agency				4,017.02	
Total tribal funds		\$0,171.80		\$0,950.36	\$0,101.85
Individual Indian moneys					\$40,973.36
Disbursing agent's account				5,208.00	
With 1 bank	2 3/4	88,072.81			
With 1 bank	3 1/2	8,442.55			
With 7 banks	4	144,280.00			
Grand total		244,964.86		\$2,138.36	\$277,075.21
<b>CARSON SCHOOL, NEVADA</b>					
Proceeds of Paiute Indian lands, Pyramid Lake Reservation, Nev. trust fund (48 Stat. 506)	None			20,879.89	20,879.89
Indian moneys, proceeds of labor (22 Stat. 590; 24 Stat. 463; 44 Stat. 500)	None				13,577.96
Fort McDermitt Indians				479.94	
Nevada Indians				576.09	
Paiute Indians, etc., of Summit Lake				603.42	
Paiute Indians of Summit Lake (Support, 1928)				400.00	
Pyramid Lake Indians				6,540.25	
Pyramid Lake Indians (support, 1928)				618.02	
Washoe Indians				214.21	
Carson Subagency				40.14	
Pyramid Lake Sanatorium				35.60	
Carson School				2,707.98	
Fort McDermitt School				161.87	
Nevada School				1,310.54	
Total tribal funds				\$4,467.55	\$4,467.55
Individual Indian moneys					\$4,421.90
Disbursing agent's account				228.63	
With 1 bank at 2 3/4 per cent		193.87			
With 1 bank at 4 per cent		4,000.00			
Grand total		4,193.87		\$4,696.08	\$8,879.45
<b>WALKER RIVER AGENCY, NEV.</b>					
Indian moneys, proceeds of labor (22 Stat. 590; 24 Stat. 463; 44 Stat. 500)	None				1,950.68
Nonreservation Indians, Nevada (Reno)				195.41	
Paiute Indians (Bishop)				3.07	
Walker River Indians				1,101.73	
Bishop School				77.71	
Walker River School				258.99	
Reno Agency				113.55	
Walker River Agency				226.21	
Total tribal funds				1,950.68	1,950.68
Individual Indian moneys					75,627.87
With 1 bank at 3 per cent		12,127.87			
With 1 bank at 4 per cent		63,500.00			
Grand total		75,627.87		1,950.68	77,578.55

\* Includes \$12,500 in deposit Thurston State Bank, Thurston, Neb.

Statement of the amount of the funds of the several Indian tribes, the investment thereof, rate of interest, etc., as at June 30, 1928, compiled by field units—Con.

Name of fund, etc.	Rate of interest	Funds at interest	Securities at interest	Funds not at interest	Total
<b>WESTERN SHOSHONE AGENCY, NEV.</b>					
Indian moneys, proceeds of labor (22 Stat. 590; 24 Stat. 463; 44 Stat. 500)	Per cent None				\$13,999.19
Western Shoshone Indians				\$13,002.93	
Western Shoshone School				110.93	
Western Shoshone Indians (support, 1928)				453.29	
Western Shoshone Agency				872.04	
Total tribal funds				18,899.19	18,899.19
Individual Indian money					523.89
Disbursing officer's account					523.89
Grand total				14,428.08	14,423.08
<b>ALBUQUERQUE SCHOOL, NEW MEXICO</b>					
Indian moneys, proceeds of labor (22 Stat. 590; 24 Stat. 463; 44 Stat. 500)	None				1,540.70
Albuquerque School				1,540.70	
Total tribal funds				1,540.70	1,540.70
Individual Indian money					182.25
Disbursing agent's account					182.25
Grand total				1,722.95	1,722.95
<b>CHARLES H. BURKE SCHOOL, NEW MEXICO</b>					
Indian moneys, proceeds of labor (22 Stat. 590; 24 Stat. 463; 44 Stat. 500)	None				318.96
Charles H. Burke School				318.96	
Total tribal funds				318.96	318.96
Individual Indian money					37.00
Disbursing agent's account					37.00
Grand total				353.96	353.96
<b>EASTERN NAVAJO AGENCY, N. MEX.</b>					
Indian moneys, proceeds of labor	None				45,638.83
Eastern Navajo Indians				1,451.60	
Navajo Indians, Eastern Navajo (oil royalty and leases)				38,816.21	
Eastern Navajo Agency				1,241.77	
Eastern Navajo herd				6,480.39	
Eastern Navajo School				252.40	
Total tribal funds				45,638.83	45,638.83
Individual Indian money					23,973.97
With disbursing agent					16,758.97
With 1 bank at 3 1/4		\$7,220.00			
Grand total		7,220.00		62,892.80	69,612.80
<b>JICARILLA AGENCY, N. MEX.</b>					
Proceeds of timber, Jicarilla Reservation, N. Mex., act Mar. 4, 1907 (34 Stat. 1413)	None				101,837.05
Indian moneys, proceeds of labor (22 Stat. 590; 24 Stat. 463; 44 Stat. 500)	None				96,688.56
Jicarilla Indians				10,992.46	
Jicarilla Indians (tribal herd)				76,483.06	
Jicarilla Indians (support, 1928)				2,395.50	
Jicarilla Agency				801.78	
Jicarilla Sanatorium				7,572.79	
Jicarilla Hospital				329.01	
Total tribal funds				200,375.61	200,375.61
Individual Indian money					11,454.88
With disbursing agent					11,454.88
Grand total				211,832.49	\$211,832.49

† Overdrawn balance.

Statement of the amount of the funds of the several Indian tribes, the investment thereof, rate of interest, etc., as at June 30, 1928, compiled by field units—Con.

Name of fund, etc.	Rate of interest	Funds at interest	Securities at interest	Funds not at interest	Total
<b>LAGUNA SANATORIUM, NEW MEXICO</b>					
Indian moneys, proceeds of labor (22 Stat. 590; 24 Stat. 463; 44 Stat. 590)	Per cent				
Laguna Sanatorium	None			80.65	80.65
Total tribal funds				80.65	80.65
<b>MESCALERO AGENCY, N. MEX.</b>					
Indian moneys, proceeds of labor (22 Stat. 590; 24 Stat. 463; 44 Stat. 590)	None			142,994.12	142,994.12
Mescalero Indians				69,488.10	
Mescalero Indians (support, 1927)				305.56	
Mescalero Agency				112.01	
Mescalero Hospital				49.32	
Mescalero School				847.01	
Mescalero Indians (tribal herd)				81,981.94	
Mescalero Indians (tribal herd, support, 1928)				620.18	
Total tribal funds				142,994.12	142,994.12
Individual Indian money				28,482.25	28,482.25
With disbursing agent					
Grand total				168,676.37	168,676.37
<b>NORTHERN NAVAJO AGENCY, N. MEX.</b>					
Indian moneys, proceeds of labor (22 Stat. 590; 24 Stat. 463; 44 Stat. 590)	None			129,742.78	129,742.78
Northern Navajo Agency				1,083.62	
Northern Navajo Indians				9,306.22	
Navajo Indians, Northern Navajo (oil royalty and leases)				96,290.44	
Navajo Indians (oil royalty and leases)				7,286.20	
Navajo Indians, Northern Navajo (oil royalty and leases) (support, 1928)				2,687.91	
Navajo Indians, Northern Navajo (oil royalty and leases) (support, 1927)				13.07	
Northern Navajo School				1,558.18	
Navajo Indians (oil royalty and leases) (support, 1928)				8,663.22	
Total tribal funds				129,742.78	129,742.78
Individual Indian money				96.21	96.21
Disbursing agent's account				96.21	
Grand total				129,838.99	129,838.99
<b>NORTHERN PUEBLO AGENCY, N. MEX.</b>					
Tesuque Pueblo 4 per cent fund, trust fund (45 Stat. 18)	4	\$15,150.20			15,150.20
Tesuque Pueblo 4 per cent fund, trust fund, water supply, 1928-29 (no year)	4	12,850.00		687.68	13,537.68
Indian moneys, proceeds of labor (22 Stat. 590; 24 Stat. 463; 44 Stat. 590)	None			4,184.09	4,184.09
Northern Pueblo Agency				5.00	
San Juan-Pueblo Indians				14.00	
Santa Clara Indians				4,165.09	
Total tribal funds		27,500.20		4,871.77	32,371.97
Individual Indian money, disbursing agent's account				237.78	237.78
Grand total		27,500.20		5,109.55	32,609.75
<b>SANTA FE SCHOOL, NEW MEXICO</b>					
Indian moneys, proceeds of labor (22 Stat. 590; 24 Stat. 463; 44 Stat. 590)	None			1,134.16	1,134.16
Santa Fe School				1,087.88	
Santa Fe Indians				86.78	
Total tribal funds				1,134.16	1,134.16
Individual Indian money				42.80	42.80
Disbursing agent's account				42.80	
Grand total				1,166.06	1,166.06

<sup>1</sup> Overdrawn balance.

Statement of the amount of the funds of the several Indian tribes, the investment thereof, rate of interest, etc., as at June 30, 1928, compiled by field units—Con.

Name of fund, etc.	Rate of interest	Funds at interest	Securities at interest	Funds not at interest	Total
<b>SOUTHERN PUEBLO AGENCY, N. MEX.</b>					
James, Pueblo 4 per cent fund, trust fund (45 Stat. 18, Dec. 22, 1927)	Per cent	\$500.00			\$500.00
Indian moneys, proceeds of labor (22 Stat. 590; 24 Stat. 463; 44 Stat. 590)	None				
Pueblo Day School				\$34.75	34.75
Pueblo Indians				93.00	93.00
Pueblo Agency				66.18	66.18
San Felipe Indians				187.82	187.82
Total tribal funds				381.75	381.75
Individual Indian money		600.00			600.00
Disbursing agent's account				874.11	874.11
Grand total		600.00		1,255.86	1,755.86
<b>ZUNI AGENCY, N. MEX.</b>					
Indian moneys, proceeds of labor (22 Stat. 590; 24 Stat. 463; 44 Stat. 590)	None			3,647.57	3,647.57
Zuni Indians				349.79	
Zuni Agency				558.36	
Zuni School				2,739.42	
Total tribal funds				3,647.57	3,647.57
Individual Indian money				26.68	26.68
With disbursing agent					
Grand total				3,674.25	3,674.25
<b>NEW YORK AGENCY, N. Y.</b>					
Judgment, Court of Claims, New York Indians (31 Stat. 36)	None			634.53	634.53
Seneca fund, principal (35 Stat. 800)	5	0.55		6.55	7.10
Seneca fund, interest (35 Stat. 800)	None			957.77	957.77
Seneca, Tonawanda Band fund, principal (21 Stat. 70; 11 Stat. 737)	5	23,784.53			23,784.53
Seneca, Tonawanda Band fund, interest (21 Stat. 70; 11 Stat. 737)	None			5,007.27	5,007.27
Seneca of New York fund, principal (18 Stat. 800)	5	914.40			914.40
Seneca of New York fund, interest (35 Stat. 800)	None			1,028.53	1,028.53
Proceeds of tribal leases, etc., Seneca Nation of New York, trust fund (31 Stat. 519)	None			19,291.17	19,291.17
Fulfilling treaties with Senecas of New York (4 Stat. 442)	None			2,899.80	2,899.80
Fulfilling treaties with Six Nations of New York (7 Stat. 44)	None			1,402.55	1,402.55
Indian moneys, proceeds of labor (22 Stat. 590; 24 Stat. 463; 44 Stat. 590)	None			4.95	4.95
Tonawanda Senecas, New York					
Total tribal funds		24,708.48		31,216.57	55,925.05
Individual Indian money				1,614.83	1,614.83
Disbursing agent's account					
Grand total		24,708.48		32,831.40	57,539.88
<b>CHEROKEE AGENCY, N. C.</b>					
Cherokee School fund, interest (7 Stat. 185, Sept. 27, 1930; 7 Stat. 333)	None			12.30	12.30
Tribal fund in bank (proceeds of lands)	5	104,600.00			104,600.00
Indian moneys, proceeds of labor (22 Stat. 590; 24 Stat. 463; 44 Stat. 590)	None				
Cherokee Indians (Eastern)				111.63	111.63
Cherokee North Carolina Agency				08	08
Cherokee School (Eastern)				1,070.43	1,070.43
Total tribal funds		104,600.00		1,194.44	105,794.44
Individual Indian money				27,544.31	27,544.31
With 1 bank at 4 per cent					
Grand total		132,044.31		1,194.44	133,238.75

Statement of the amount of the funds of the several Indian tribes, the investment thereof, rate of interest, etc., as at June 30, 1928, compiled by field units—Con.

Name of fund, etc.	Rate of interest	Funds at interest	Securities at interest	Funds not at interest	Total
<b>BISMARCK SCHOOL, NORTH DAKOTA</b>					
Indian moneys, proceeds of labor (22 Stat. 590; 24 Stat. 463; 44 Stat. 560)	Per cent				
Bismarck School	None			\$1,336.84	\$1,336.84
Total tribal funds				1,336.84	1,336.84
Individual Indian money				806.46	806.46
With disbursing agent				806.46	806.46
Grand total				1,842.30	1,842.30
<b>FORT BERTHOLD AGENCY, N. DAK.</b>					
Fort Berthold Reservation 3 per cent fund, principal (36 Stat. 456; 39 Stat. 144)	3	\$15,374.90			15,374.90
Fort Berthold Reservation, interest, 3 per cent fund (36 Stat. 456; 39 Stat. 144)	None			292.61	292.61
Fulfilling treaty with Indians at Fort Berthold Agency (36 Stat. 1052)	None			1,268.02	1,268.02
Payment to Indians of Fort Berthold Reservation, N. Dak. for lands (41 Stat. 424)	None			1,268.20	1,268.20
Indian moneys, proceeds of labor (22 Stat. 590; 24 Stat. 463; 44 Stat. 560)	None			7,178.44	7,178.44
Fort Berthold Indians (support)				2,632.52	2,632.52
Fort Berthold Agency (agency fund)				5,850.39	5,850.39
Fort Berthold School				1,407.62	1,407.62
Independence Indian support				6.00	6.00
Total tribal funds		15,374.90		19,926.92	35,301.82
Individual Indian moneys				404,980.24	404,980.24
With 1 bank	2	23,297.17			23,297.17
With 3 banks	3	40,250.00			40,250.00
With 10 banks	3½	261,819.69			261,819.69
With 4 banks	4	66,145.00			66,145.00
With 1 bank	4	2,700.00			2,700.00
Disbursing agent's account	None			21,028.89	21,028.89
Grand total		399,806.65		40,988.21	440,292.15
<b>FORT TOTTEN AGENCY, N. DAK.</b>					
Indian moneys, proceeds of labor (22 Stat. 590; 24 Stat. 463; 44 Stat. 560)	None			5,063.40	5,063.40
Devils Lake Indians				9.43	9.43
Fort Totten Agency				21.98	21.98
Fort Totten School				5,087.99	5,087.99
Total tribal funds				5,063.40	5,063.40
Individual Indian money				28,526.21	28,526.21
With 1 bank at 3½ per cent		3,656.51			3,656.51
With 1 bank at 3¼ per cent		25,000.00			25,000.00
Grand total		28,656.51		5,063.40	33,819.71
<b>STANDING ROCK AGENCY, N. DAK.</b>					
Proceeds of Cheyenne River and Standing Rock Reservation (35 Stat. 463)	None			1,447.67	1,447.67
Standing Rock Reservation 3 per cent fund, principal (35 Stat. 463)	3	20,626.19		683.06	21,309.25
Standing Rock Reservation 3 per cent fund, interest (35 Stat. 463)				1,069.81	1,069.81
Standing Rock Reservation 3 per cent fund, principal (37 Stat. 675)	3	65,296.96		4,148.78	69,445.74
Standing Rock Reservation 3 per cent fund, interest (37 Stat. 675)	None			2,097.16	2,097.16
Stour Fund, Standing Rock, principal (36 Stat. 694)	5	100,664.08			100,664.08
Stour Fund, Standing Rock, interest (36 Stat. 694)	None			12,006.11	12,006.11

Statement of the amount of the funds of the several Indian tribes, the investment thereof, rate of interest, etc., as at June 30, 1928, compiled by field units—Con.

Name of fund, etc.	Rate of interest	Funds at interest	Securities at interest	Funds not at interest	Total
<b>STANDING ROCK AGENCY, N. DAK.—CON.</b>					
Indian moneys, proceeds of labor (22 Stat. 590; 24 Stat. 463; 44 Stat. 560)	Per cent				
Standing Rock Indians	None			\$182.90	\$182.90
Standing Rock Indians (support, 1928)				1.29	1.29
Standing Rock Agency				1,338.31	1,338.31
Standing Rock School				678.73	678.73
Total tribal funds				\$237,640.73	\$237,640.73
Individual Indian moneys				24,206.53	24,206.53
Disbursing agent's account				27,055.07	27,055.07
With 2 banks	3	74,579.46			74,579.46
With 8 banks	3½	156,716.89			156,716.89
With 5 banks	4	100,609.70			100,609.70
With 1 bank	5	9,500.00			9,500.00
Grand total		579,045.78		51,249.60	630,295.38
<b>TURTLE MOUNTAIN AGENCY, N. DAK.</b>					
Devils Lake Sioux miners' 3 per cent fund, interest (34 Stat. 327, June 21, 1900)	None			86.99	86.99
Proceeds of Devils Lake Reservation, N. Dak. (23 Stat. 319, April 27, 1904)				1,765.64	1,765.64
Indian moneys, proceeds of labor (22 Stat. 590; 24 Stat. 463; 44 Stat. 560)	None				
Turtle Mountain Agency				43	43
Turtle Mountain Indians				99.04	99.04
Total tribal funds				1,902.10	1,902.10
Individual Indian moneys				1,902.10	1,902.10
With 1 bank	2	4,726.95			4,726.95
With 2 banks	3½	16,000.00			16,000.00
Grand total		23,726.95		1,902.10	25,629.05
<b>WABPETON SCHOOL, NORTH DAKOTA</b>					
Indian moneys, proceeds of labor (22 Stat. 590; 24 Stat. 463; 44 Stat. 560)	None			96.35	96.35
Wabpeton School				96.35	96.35
Total tribal funds				96.35	96.35
Individual Indian money				96.35	96.35
With disbursing agent				968.97	968.97
Grand total				967.82	967.82
<b>BLOOMFIELD SEMINARY, OKLAHOMA</b>					
Proceeds of lands, etc., Five Civilized Tribes, Oklahoma, Chickasaw tribal funds (32 Stat. 641, July 1, 1902; 34 Stat. 137, April 26, 1906; 32 Stat. 800, June 20, 1902)	None			15,730.62	15,730.62
Indian moneys, proceeds of labor (22 Stat. 590; 24 Stat. 463; 44 Stat. 560)	None			210.30	210.30
Bloomfield Seminary				11.00	11.00
Chickasaw unallotted lands					
Total tribal funds				15,951.92	15,951.92
Individual Indian money				429.80	429.80
Disbursing agent's account				429.80	429.80
Grand total				16,811.22	16,811.22
<b>CHEYENNE AND ARAPAHO AGENCY, OKLA.</b>					
Cheyenne and Arapaho in Oklahoma fund, interest (26 Stat. 1016)	None			996.70	996.70
Cheyenne and Arapaho in Oklahoma 3 per cent fund (36 Stat. 433)	3	41,494.08		1,464.87	42,958.95
Cheyenne and Arapaho in Oklahoma 3 per cent fund, interest (36 Stat. 532)				3,716.06	3,716.06

1 Overdrawn balance

Statement of the amount of the funds of the several Indian tribes, the investment thereof, rate of interest, etc., as at June 30, 1928, compiled by field units—Con.

Name of fund, etc.	Rate of interest	Funds at interest	Securities at interest	Funds not at interest	Total
<b>CHEYENNE AND ARAPAHOE AGENCY, ORELA.—continued</b>					
Proceeds of Cheyenne and Arapahoe Reservation lands, Oklahoma (35 Stat. 490; 36 Stat. 448)	Per cent None.			\$366.41	\$366.41
Payments to Cheyenne and Arapahoe in Oklahoma (26 Stat. 1926)	None.			244.28	244.28
Indian moneys, proceeds of labor (22 Stat. 500; 24 Stat. 463; 44 Stat. 500)	None.			40,110.91	40,110.91
Cantonment Agency				4,250.17	
Cantonment School				2,389.73	
Cheyenne and Arapahoe Indians				486.34	
Cheyenne and Arapahoe Agency				954.20	
Cheyenne and Arapahoe School				23,374.26	
Cheyenne and Arapahoe advertising				29.37	
Red Moon Indians				33.03	
Sage Indians				180.55	
Sage Agency				504.97	
Sage Boarding School				7,907.99	
<b>Total tribal funds</b>		\$41,494.08		46,894.72	88,388.80
<b>Individual Indian moneys</b>					
Disbursing agent's account				1,987.80	415,235.22
With 1 bank	8	88,700.70			
With 2 banks	3 1/2	393,028.47			
With 1 bank	4 1/2	4,781.25			
With disbursing agent but not included in his account current:					
Liberty loan bonds (first issue)	4 1/2		\$2,700.00		
Liberty loan bonds (fourth issue)	4 1/2		10,060.00		
<b>Grand total</b>		441,999.80	12,760.00	48,804.62	503,564.42
<b>CHILCOCCO SCHOOL, OKLAHOMA</b>					
Indian moneys, proceeds of labor (22 Stat. 500; 24 Stat. 463; 44 Stat. 500)	None.			8,941.42	8,941.42
Chilcocco School				8,941.42	8,941.42
<b>Total tribal funds</b>				8,941.42	8,941.42
<b>Individual Indian moneys</b>					
Disbursing agent's account				300.00	5,281.80
With 1 bank	8	4,981.89			
<b>Grand total</b>		4,981.89		9,241.42	14,223.31
<b>CHOCTAW-CHICKASAW SANATORIUM, OKLAHOMA</b>					
Indian moneys, proceeds of labor (22 Stat. 500; 24 Stat. 463; 44 Stat. 500)	None.			435.28	435.28
Chickasaw unallotted lands, roads and grounds, Choctaw and Chickasaw Hospital				38.71	
Choctaw and Chickasaw Sanatorium				290.36	
Choctaw unallotted lands, roads and grounds, Choctaw and Chickasaw Sanatorium				116.21	
<b>Total tribal funds</b>				435.28	435.28
<b>Individual Indian money</b>					
Disbursing agent's account				55.00	55.00
<b>Grand total</b>				491.88	491.88
<b>KUCHEE BOARDING SCHOOL, OKLAHOMA</b>					
Proceeds of lands, etc., Five Civilized Tribes, Oklahoma (32 Stat. 500; 34 Stat. 137)	None.			3,873.29	3,873.29
Indian moneys, proceeds of labor (22 Stat. 500; 24 Stat. 463; 44 Stat. 500)	None.			125.29	125.29
Kuchee School				125.29	
<b>Total tribal funds</b>				3,998.58	3,998.58
<b>Individual Indian money</b>					
Disbursing agent's account	None.			189.00	189.00
<b>Grand total</b>				4,187.58	4,187.58

\* Shows amount in defunct Richland State Bank, Richland, Okla.

Statement of the amount of the funds of the several Indian tribes, the investment thereof, rate of interest, etc., as at June 30, 1928, compiled by field units—Con.

Name of fund, etc.	Rate of interest	Funds at interest	Securities at interest	Funds not at interest	Total
<b>EUFULA BOARDING SCHOOL, OKLAHOMA</b>					
Indian moneys, proceeds of labor (22 Stat. 500; 24 Stat. 463; 44 Stat. 500)	Per cent None.				\$300.49
Eufula School					\$300.49
<b>Total tribal funds</b>					300.49
<b>FIVE CIVILIZED TRIBES, OKLAHOMA</b>					
Choctaw 3 per cent fund, interest	3	\$1.03			1.03
Interest on Indian moneys on deposit in banks, Choctaw	None.			9,153.36	9,153.36
Fulfilling treaties with Choctaws, Oklahoma (44 Stat. 477)	None.			31,560.00	31,560.00
Judgment Court of Claims, Choctaw and Chickasaw Nations (26 Stat. 807)	None.			86.08	86.08
Creek general fund, principal (21 Stat. 70; 32 Stat. 249)	5	2,278.86			2,278.86
Creek general fund, interest (32 Stat. 249)	None.			1,074.77	1,074.77
Interest on Indian moneys on deposit in banks	None.			478.01	478.01
Payment to Loyal Creeks and Freedmen (14 Stat. 796)	None.			7,303.35	7,303.35
Fulfilling treaty with Creeks (32 Stat. 260)	None.			651.45	651.45
Compromise settlement suit, United States v. Foke Gains et al., Creek Nation (31 Stat. 80; 32 Stat. 500)	None.			5,812.04	5,812.04
Compromise settlement suit, United States v. Sundry Persons, Creek trust fund	None.			45.89	45.89
Proceeds of land, etc., Five Civilized Tribes, Oklahoma (Chickasaw) (32 Stat. 500, 641; 34 Stat. 137)	None.			92,578.91	92,578.91
Interest on Indian moneys on deposit in banks, Chickasaw	None.			1,948.40	1,948.40
Proceeds of lands, etc., Five Civilized Tribes, Oklahoma (Cherokee) (32 Stat. 500, 641; 34 Stat. 137)	None.			1,137.02	1,137.02
Proceeds of lands, etc., Five Civilized Tribes, Oklahoma (Choctaw) (32 Stat. 500, 641; 34 Stat. 137)	None.			518,644.43	518,644.43
Proceeds of lands, etc., Five Civilized Tribes, Oklahoma, Creek tribal fund (32 Stat. 500; 34 Stat. 137)	None.			15,247.01	15,247.01
Proceeds of lands, etc., Five Civilized Tribes, Oklahoma (Seminole) (32 Stat. 500, 641; 34 Stat. 137)	None.			32,736.00	32,736.00
Proceeds of lands, etc., Five Civilized Tribes, Oklahoma (Advertising Agency and Collins Institute)	None.			4,365.78	4,365.78
Interest on Indian moneys on deposit in banks (Seminole) (36 Stat. 1070)	None.			827.70	827.70
Judgment in favor of Old Settlers or Western Cherokee Indians (28 Stat. 461)	None.			292.18	292.18
Indian moneys, proceeds of labor (22 Stat. 500; 24 Stat. 463; 44 Stat. 500)	None.				33,948.62
Armstrong school				2,330.91	
Cherokee unallotted lands				67.62	
Chickasaw unallotted lands				5,293.08	
Chickasaw unallotted land (sale of Cheyenne and Arapahoe land)				728.28	
Collins Institute				2,159.09	
Choctaw royalties, etc.				72.30	
Choctaw unallotted lands				3,403.02	
Choctaw unallotted land (sale of coal and asphalt land)				10,077.77	
Creek royalties, etc.				1,263.46	
Creek town lots				129.82	
Creek unallotted lands				79.14	
Nijata Boarding School				135.13	
Seminole Nation, Oklahoma				1,435.61	
Seminole Nation, Oklahoma, education				45.43	
Seminole unallotted land				1.61	
Five Civilized Tribes Agency				284.42	
<b>Total tribal funds</b>		2,278.86		6,839.42	780,040.96
					Overdrawn balance.

\* Overdrawn balance.

Statement of the amount of the funds of the several Indian tribes, the investment thereof, rate of interest, etc., as at June 30, 1928, compiled by field units—Con.

Name of fund, etc.	Rate of interest	Funds at interest	Securities at interest	Funds not at interest	Total
<b>FIVE CIVILIZED TRIBES, OKLAHOMA—continued</b>					
<b>Individual Indian moneys:</b>					
With Treasurer United States for safe-keeping.....	Per cent			\$23,665,547.87	
U. S. securities, collectively owned.....	3 1/4	8250,000.00			
Do.....	3 3/4	4,250,000.00			
Do.....	3 1/4	2,800,000.00			
Do.....	4 1/4	1,000,000.00			
With U. S. Treasury for safe-keeping and not included in disbursing agent's account current—					
U. S. securities owned by 116 individuals.....	3 1/4	1,768,300.00			
U. S. securities owned by 176 individuals.....	3 3/4	1,685,060.00			
U. S. securities owned by 120 individuals.....	4 1/4	2,640,160.00			
Total held by the U. S. Treasury.....			14,288,600.00		
With disbursing agent, but not included in his account current: Real estate mortgages in the names of 7 investors.....	6-8		23,744.00		
Liberty loan bonds with disbursing agent.....	4 1/4		800.00		
With disbursing agent's account.....				\$1,076,125.95	
With 2 banks.....	2	8622,369.32			
With 12 banks.....	3	113,155.00			
With 150 banks.....	3 1/4	7,541,855.00			
<b>Grand total.....</b>		<b>8,279,159.81</b>	<b>14,312,544.00</b>	<b>1,833,680.01</b>	<b>24,425,583.82</b>
<b>JONES MALE ACADEMY, OKLAHOMA</b>					
Indian moneys, proceeds of labor (22 Stat. 600; 24 Stat. 463; 44 Stat. 600).....	None			393.75	3,145.65
Jones Male Academy.....				2,569.23	
Choctaw royalties, etc.....				182.67	
Choctaw town lots (education, 1926).....					
<b>Total tribal funds.....</b>				<b>3,145.65</b>	<b>3,145.65</b>
<b>KIOWA AGENCY, OKLA.</b>					
Kiowa Agency Hospital 4 per cent fund, principal (38 Stat. 92).....	4	9,275.61			9,275.61
Kiowa Agency Hospital 4 per cent fund, interest (38 Stat. 92).....	None		531.24		531.24
Apache, Kiowa, and Comanche fund, 5 per cent principal (31 Stat. 676).....	5	91.22			91.22
Apache, Kiowa, and Comanche fund, 5 per cent, interest (31 Stat. 678, 1092).....	None		5,540.16		5,540.16
Apache, Kiowa, and Comanche 4 per cent fund, principal (34 Stat. 80, 215, 555; 35 Stat. 49).....	4	109,723.78		2,748.48	112,472.26
Apache, Kiowa, and Comanche 4 per cent fund, interest (34 Stat. 80; 35 Stat. 49).....	None		17,823.31		17,823.31
Proceeds of oil and gas south half of Red River, Kiowa, Comanche, and Apache Indians, Oklahoma, trust fund (42 Stat. 1448; 44 Stat. 740).....	None		1,080,700.87	1,030,700.87	
Proceeds of Wichita ceded lands (26 Stat. 894).....	None		4,872.12		4,872.12
Relief and settlement of Apache Indians held as prisoners of war at Fort Bill, Okla. (42 Stat. 1157).....	None		1,968.65		1,968.65
Indian money, proceeds of labor (22 Stat. 590; 24 Stat. 463; 44 Stat. 560).....	None			23,559.83	
Kiowa Indians.....			5,534.49		
Kiowa Indians (support 1926).....			1,817.94		
Kiowa Agency.....			3,643.96		
Kiowa schools.....			11,261.91		
Kiowa advertising.....			55.15		
Wichita Indians.....			268.87		
<b>Total tribal funds.....</b>		<b>119,000.61</b>	<b>1,087,344.66</b>	<b>1,206,835.62</b>	

Statement of the amount of the funds of the several Indian tribes, the investment thereof, rate of interest, etc., as at June 30, 1928, compiled by field units—Con.

Name of fund, etc.	Rate of interest	Funds at interest	Securities at interest	Funds not at interest	Total
<b>KIOWA AGENCY, OKLA.—CON.</b>					
<b>Individual Indian moneys:</b>					
Disbursing agent's account.....				\$138,096.65	\$1,183,328.97
With 1 bank.....	3	\$100,517.32			
With 30 banks.....	3 1/4	843,825.00			
<b>Grand total.....</b>		<b>1,143,432.93</b>		<b>1,226,231.80</b>	<b>2,369,664.28</b>
<b>MERUKEY ACADEMY, OKLAHOMA</b>					
Seminole general fund, interest (21 Stat. 70, Apr. 1, 1890).....	None			104.11	104.11
Seminole in Oklahoma fund, interest (24 Stat. 805, Mar. 3, 1909).....	None			92.46	92.46
Seminole school fund, principal (30 Stat. 508, July 7, 1898).....	5	79,950.65		207.68	80,158.33
Seminole school fund, interest (30 Stat. 508, July 7, 1898).....	None			2,421.75	2,421.75
Indian moneys, proceeds of labor (22 Stat. 590; 24 Stat. 463; 44 Stat. 560).....	None			263.91	263.91
Mekukey Academy.....	None				
<b>Total tribal funds.....</b>		<b>79,950.65</b>		<b>3,089.91</b>	<b>83,040.56</b>
Individual Indian money.....				18.25	
Disbursing agent's account.....					18.25
<b>Grand total.....</b>		<b>79,950.65</b>		<b>3,108.16</b>	<b>83,058.81</b>
<b>OSAGE AGENCY, OKLA.</b>					
Osage fund, principal (16 Stat. 362; 21 Stat. 145, 292, 29 Stat. 344).....	5	3,174,705.37			3,174,705.37
Osage fund, interest (26 Stat. 344; 34 Stat. 544; 37 Stat. 87).....	None			67,412.74	67,412.74
Proceeds of oil and gas leases, royalties, etc., Osage Reservation, Okla., (tribal funds (34 Stat. 544).....	None			444,038.88	444,038.88
Indian moneys, proceeds of labor (22 Stat. 590; 24 Stat. 463; 44 Stat. 560).....	None				42,075.92
Osage grazing, etc.....				2,893.24	
Osage water rent, sale of stock, etc.....				892.16	
Osage oil and gas.....				1.08	
Osage oil and gas (appraisal of land).....				12,769.99	
Osage agency.....				100.97	
Osage delegation.....				6,290.48	
Osage school.....				570.94	
Osage town sites.....				18,763.13	
<b>Total tribal funds.....</b>		<b>3,174,705.37</b>		<b>553,830.54</b>	<b>3,728,235.91</b>
Individual Indian moneys.....					33,436,775.40
With Treasury of the United States for safe-keeping:					
U. S. securities, collectively owned.....	3 3/4	\$10,500,000.00			
Do.....	4 1/4	5,500,000.00			
U. S. securities, owned by one individual.....	3 3/4	88,200.00			
Do.....	4 1/4	13,200.00			
Total held by U. S. Treasury.....			16,101,400.00		
With disbursing agent's accounts:				148.83	
With 4 banks.....	2	4,467,972.71			
With 29 banks.....	3	894,064.79			
With 162 banks.....	3 1/4	9,212,398.81			
With 1 bank.....	4	6,600.00			
With disbursing agent but not included in his account current:					
Real-estate mortgages.....	6		1,055,046.07		
Building and loan associations.....	Various		1,152,626.19		
United States Government bonds.....	3 1/4		25,350.00		
Do.....	4 1/4		526,300.00		
(Totaling, \$2,763,382.26).....					
<b>Grand total.....</b>		<b>17,748,549.68</b>	<b>18,864,782.26</b>	<b>553,679.37</b>	<b>37,167,011.31</b>

<sup>1</sup> Overdrawn balance.

<sup>2</sup> Includes \$1,629.82 on deposit in defunct First National Bank, Henryetta, Okla.

<sup>3</sup> Purchased under the act of February 27, 1925 (43 Stat. 1009).

Statement of the amount of the funds of the several Indian tribes, the investment thereof, rate of interest, etc., as at June 30, 1928, compiled by field units—Con.

Name of fund, etc.	Rate of interest	Funds at interest	Securities at interest	Funds not at interest	Total
<b>PAWNEE AGENCY, OKLA.</b>					
Kansas consolidated fund, principal (17 Stat. 56; 18 Stat. 273)	Per cent 5	\$1,972.48			\$1,972.48
Kansas Consolidated fund, interest (17 Stat. 56; 18 Stat. 273)	None.			\$1,837.28	1,837.28
Otoe and Missouri fund, interest (19 Stat. 200)	None.			1,042.58	1,042.58
Fulfilling treaties with Pawnee, Oklahoma (11 Stat. 720)	None.			829.17	829.17
Proceeds of Pawnee Reservation, Okla.	None.			110.55	110.55
Ponca fund, interest (21 Stat. 422)	None.			541.08	541.08
Tonkawa minors' fund, interest (33 Stat. 201)	None.			6.65	6.65
Tonkawa fund, interest (27 Stat. 648)	None.			15.94	15.94
Indian moneys, proceeds of labor (22 Stat. 590; 24 Stat. 463; 44 Stat. 560)	None.				34,830.38
Kaw Indians				100.00	
Otoe and Missouri Indians				7,423.15	
Pawnee Indians				892.42	
Ponca Indians				10,054.73	
Tonkawa Indians				1,318.02	
Pawnee Agency				724.78	
Ponca Agency				3,289.08	
Pawnee School				1,722.09	
Ponca School				8,818.11	
Total tribal funds		1,972.48		38,708.55	40,681.03
Individual Indian moneys				180.64	180.64
Disbursing agent's account					
With 1 bank	2 1/4	25,612.52			
With 7 banks	3 1/4	492,800.00			
With 1 bank	4	47,800.00			
Grand total		567,565.00		38,884.19	606,449.19
<b>QUAPAW AGENCY, OKLA.</b>					
Proceeds of New York Indians, lands in Kansas (20 Stat. 652)	None.			1,819.24	1,819.24
Fulfilling treaties with Shawnee, proceeds of lands (16 Stat. 513)	None.			112.88	112.88
Proceeds of surplus lands, Quapaw Agency (36 Stat. 572)	None.			1,696.75	1,696.75
Seneca and Shawnee fund, principal (5 Stat. 47, 180)	5	1,565.81			1,565.81
Seneca and Shawnee fund, interest (5 Stat. 47, 180)	None.			2,563.60	2,563.60
Indian moneys, proceeds of labor (22 Stat. 590; 24 Stat. 463; 44 Stat. 560)	None.				2,628.09
Quapaw Indians				85.34	
Seneca Indians				108.68	
Quapaw Agency				1,628.33	
Quapaw School				28.44	
Seneca School				932.09	
Total tribal funds		1,565.81		8,320.05	9,885.86
Individual Indian moneys					4,266,180.71
With Treasury, United States, for safe-keeping—					
U. S. securities collectively owned	3 1/4		\$815,000.00		
Do	4 1/4		100,000.00		
U. S. securities owned by 19 individuals, as follows—					
At	3 1/4		401,700.00		
At	3 1/2		141,450.00		
At	4		200.00		
At	4 1/4		1,250.00		
Treasury savings certificates	(7)		20,000.00		
Total held by U. S. Treasury			1,479,600.00		
With disbursing agent's account				40,141.00	
With 16 banks	3 1/4	2,372,114.71			
With 2 banks	4	149,400.00			
With 1 bank	4 1/4	97,275.00			

130 certificates purchased at \$900 each, payable after 5 years at \$1,000 each.

Statement of the amount of the funds of the several Indian tribes, the investment thereof, rate of interest, etc., as at June 30, 1928, compiled by field units—Con.

Name of fund, etc.	Rate of interest	Funds at interest	Securities at interest	Funds not at interest	Total
<b>QUAPAW AGENCY, OKLA.—continued</b>					
Individual Indian moneys—Contd.					
With disbursing agent but not included in his account current—					
U. S. securities owned by 2 individuals	Per cent 3 1/4		\$1,100.00		
U. S. securities owned by 15 individuals	4 1/4		111,050.00		
With Bureau of Indian Affairs not included in disbursing agent's account: U. S. securities owned by 3 individuals	4 1/4		4,400.00		
Grand total		\$2,620,455.02	1,596,150.00	\$48,461.06	\$4,265,066.07
<b>SEQUOYAH ORPHAN TRAINING SCHOOL, OKLAHOMA</b>					
Indian moneys, proceeds of labor (22 Stat. 590; 24 Stat. 463; 44 Stat. 560)	None.			1,784.33	1,784.33
Sequoyah Orphan Training School					
Total tribal funds				1,784.33	1,784.33
Individual Indian moneys					929.06
Disbursing agent's account					
Grand total				2,713.39	2,713.39
<b>SHAWNEE AGENCY, OKLA.</b>					
Fulfilling treaty with Iowas in Oklahoma (34 Stat. 362)	None.			631.00	631.00
Kickapoo in Oklahoma fund, principal (27 Stat. 642)	5	1,757.20			1,757.20
Kickapoo in Oklahoma fund, interest (27 Stat. 642)	None.			2,526.90	2,526.90
Fulfilling treaty with Pottawatomie Nation, award of Jan. 29, 1869	None.			2,934.35	2,934.35
Sec and Fox of the Mississippi fund, interest (21 Stat. 70)	None.			617.80	617.80
Sec and Fox of the Mississippi fund, interest (36 Stat. 903)	None.			417.08	417.08
Sec and Fox of the Mississippi in Oklahoma fund, interest (26 Stat. 768)	None.			361.71	361.71
Sec and Fox of the Mississippi fund, Oklahoma, principal (35 Stat. 803; 36 Stat. 289)	5	40,000.00			40,000.00
Sec and Fox of the Mississippi fund, Oklahoma, interest (35 Stat. 803; 36 Stat. 289)	None.			11,188.52	11,188.52
Shawnee fund, principal (10 Stat. 1053)	None.	90.35		8.09	98.44
Shawnee fund, interest (10 Stat. 1053)	None.			8.09	8.09
Fulfilling treaties with Shawnees, proceeds of land (15 Stat. 513)	None.			292.50	292.50
Payments to Absentee Shawnees for lands (15 Stat. 53)	None.			2,866.42	2,866.42
Eastern Shawnee fund, interest (31 Stat. 1069)	None.			519.45	519.45
Payment to Shawnees and affiliated Delaware Indians, Oklahoma (15 Stat. 513)	None.			417,859.25	417,859.25
Indian moneys, proceeds of labor (22 Stat. 590; 24 Stat. 463; 44 Stat. 560)	None.			16,218.52	16,218.52
Sec and Fox Indians, Oklahoma, Sec and Fox Indians (support, 1928)				25.00	
Shawnee (absentee) Indians				1,277.02	
Shawnee Agency				2,426.85	
Shawnee Sanatorium				5,326.71	
Total tribal funds		41,847.63		464,897.47	506,745.00
Individual Indian moneys					854,428.11
Disbursing agent's account					
With 1 bank	3	30,877.11			
With 8 banks	3 1/4	315,240.00			
Grand total		387,964.64		478,208.47	866,173.11

Statement of the amount of the funds of the several Indian tribes, the investment thereof, rate of interest, etc., as at June 30, 1928, compiled by field units—Con.

Name of fund, etc.	Rate of interest	Funds at interest	Securities at interest	Funds not at interest	Total
<b>WHEELLOCK FEMALE ORPHAN ACADEMY, OKLAHOMA</b>					
Indian moneys, proceeds of labor (22 Stat. 590; 24 Stat. 463; 44 Stat. 590)	Per cent				\$6,584.79
Tusahoma Female Academy	None			\$2,536.98	
Wheelock Female Orphan Academy				994.48	
Choctaw unallotted lands (education, 1928)				3,129.33	
Total tribal funds				6,664.79	6,664.79
Individual Indian money				97.75	97.75
Disbursing agent's account					
Grand total				6,662.54	6,662.54
<b>KLAMATH AGENCY, OREG.</b>					
Klamath fund, principal (34 Stat. 367)	5	\$4,109.16			4,109.16
Klamath fund, interest (34 Stat. 367)	None			1,506.34	1,506.34
Payment to Indians of Klamath Agency, Oreg. (34 Stat. 367)	None			3,653.20	3,653.20
Proceeds of Klamath River Reservation (27 Stat. 52)	None			5,017.55	5,017.55
Payment to Indians of Klamath Agency, Oreg., for lands conveyed to California & Oregon Land Co. (25 Stat. 97)	None			30,390.80	30,390.80
Indian moneys, proceeds of labor (22 Stat. 590; 24 Stat. 463; 44 Stat. 590)	None			908,655.80	1,081,600.12
Klamath Indians				600.10	
Klamath Indians (support, 1927)				6,967.90	
Klamath Indians (support, 1928)				2,150.37	
Klamath Indians (irrigation, reimbursable, 1928)				192.84	
Klamath Agency (delegations)				13,711.37	
Klamath Agency				7,462.78	
Klamath School				9.44	
Modoc Indians					
Total tribal funds		4,109.16		1,073,167.81	1,077,276.97
Individual Indian money				198,036.87	1,079,971.06
Disbursing agent's account					
Liberty bonds in custody of superintendent			\$3,000.00		
With 3 banks	3 1/2	73,760.00			
With 1 bank	3 1/2	14,250.00			
Do	3 1/2	25,430.00			
With 10 banks	4	76,604.19			
Grand total		874,043.35	3,000.00	1,371,204.68	2,148,248.03
<b>SALEM SCHOOL, OREGON</b>					
Grande Ronde minors' fund, principal (33 Stat. 569, 570)	5	1,790.78			1,790.78
Grande Ronde minors' fund, interest (33 Stat. 569, 570)	None			331.25	331.25
Siletz general fund, interest (28 Stat. 528)	None			206.80	206.80
Indian moneys, proceeds of labor (22 Stat. 590; 24 Stat. 463; 44 Stat. 590)	None			6,969.42	9,547.18
Salem School				2,934.86	
Siletz Agency				12.44	
Siletz School					
Total tribal funds		1,790.78		10,666.88	11,876.11
Individual Indian moneys				.01	62,992.69
Disbursing agent's account					
With 1 bank	3	4,072.81			
With 3 banks	4	48,619.87			
Grand total		54,483.46		10,666.84	64,568.80

Statement of the amount of the funds of the several Indian tribes, the investment thereof, rate of interest, etc., as at June 30, 1928, compiled by field units—Con.

Name of fund, etc.	Rate of interest	Funds at interest	Securities at interest	Funds not at interest	Total
<b>UMATILLA AGENCY, OREG.</b>					
Umatilla general fund, principal (23 Stat. 343)	Per cent				
Umatilla general fund, interest (23 Stat. 343)	5	\$52,153.25		\$201.16	\$52,354.41
Umatilla School fund, principal (22 Stat. 297)	None			1,139.43	1,139.43
Umatilla School fund, interest (22 Stat. 297)	5	7,179.50			7,179.50
Indian moneys, proceeds of labor (22 Stat. 590; 24 Stat. 463; 44 Stat. 590)	None			79.08	79.08
Umatilla Indians				8,054.03	5,711.80
Umatilla Indians (support, 1928)				305.88	
Umatilla School				2.92	
Umatilla Agency				2,348.97	
Total tribal funds		59,332.75		7,131.47	66,464.22
Individual Indian money					81,145.99
With 2 banks	4	81,145.03			
Grand total		140,478.68		7,131.47	147,610.15
<b>* WARM SPRINGS AGENCY, OREG.</b>					
Indian moneys, proceeds of labor (22 Stat. 590; 24 Stat. 463; 44 Stat. 590)	None				18,865.44
Warm Springs Indians				14,981.32	
Warm Springs Indians (support, 1927)				36.17	
Warm Springs Indians (support, 1928)				2,063.07	
Warm Springs Agency				290.47	
Warm Springs School				624.41	
Total tribal funds				18,865.44	18,865.44
Individual Indian moneys					12,929.51
With 1 bank	2 1/2	5,329.51			
Do	3 1/2	7,600.00			
Grand total		12,929.51		18,865.44	31,794.95
<b>CANTON INSANE ASYLUM, SOUTH DAKOTA</b>					
Indian moneys, proceeds of labor (22 Stat. 590; 24 Stat. 463; 44 Stat. 590)	None				3,815.20
Canton Insane Asylum					
Total tribal funds				3,815.20	3,815.20
Individual Indian money					2,294.24
Disbursing agent's account	None				
Grand total				6,109.44	6,109.44
<b>CHEYENNE RIVER AGENCY, S. DAK.</b>					
Cheyenne River Reservation 3 per cent fund, principal (35 Stat. 463)	3	50,910.27			50,910.27
Cheyenne River Reservation 3 per cent fund, interest (35 Stat. 463)	None			10,627.42	10,627.42
Cheyenne River Reservation 3 per cent fund, principal (35 Stat. 463; 36 Stat. 602)	3	11,075,798.64		302,009.48	1,377,808.12
Cheyenne River Reservation 3 per cent fund, interest (35 Stat. 463; 36 Stat. 602)	None			21,619.31	21,619.31
Sioux fund, Cheyenne River, principal (26 Stat. 895)	5	93,878.90			93,878.90
Sioux fund, Cheyenne River, interest (26 Stat. 895)	None			9,350.25	9,350.25
Proceeds of Cheyenne River and Standing Rock Reservation (35 Stat. 463)	None			5,156.58	5,156.58

\* Includes \$22,561.87 on deposit in Desmet National Bank, Desmet, S. Dak. (default). Judgment secured against sureties.

Statement of the amount of the funds of the several Indian tribes, the investment thereof, rate of interest, etc., as at June 30, 1928, compiled by field units—Con.

Name of fund, etc.	Rate of interest	Funds at interest	Securities at interest	Funds not at interest	Total
<b>CHEYENNE RIVER AGENCY, S. DAK.—</b> continued					
Indian moneys, proceeds of labor (22 Stat. 590; 24 Stat. 463; 44 Stat. 560)	Per cent None.			649,268.00	670,165.94
Cheyenne River Indians					
Cheyenne River Indians (support 1927)				299.38	
Cheyenne River Indians (support 1928)				600.00	
Cheyenne River Agency				18,628.92	
Cheyenne River School				6,629.74	
Total tribal funds		\$1,226,687.81		418,948.96	1,645,636.79
Individual Indian money				899,258.79	
With disbursing agent				33,831.64	
With 1 bank	2	17,887.28			
With 2 banks	3	18,900.00			
With 20 banks	3½	499,478.00			
With 1 bank	6	22,561.87			
Do	6	7,600.00			
Grand total		1,792,811.90		482,280.62	2,244,792.58
<b>CROW CREEK AGENCY, S. DAK.</b>					
Crow Creek 4 per cent fund, principal (26 Stat. 898)	4	3,304.80			3,304.80
Crow Creek 4 per cent fund, interest (26 Stat. 898)	None.			187.72	187.72
Sioux fund, Crow Creek, principal (26 Stat. 895)	5	40,891.05			40,891.05
Sioux fund, Crow Creek, interest (26 Stat. 895)	None.			113.89	113.89
Sioux fund, Lower Brule, principal (26 Stat. 895)	5	10,135.40			10,135.40
Sioux fund, Lower Brule, interest (26 Stat. 895)	None.			1,491.71	1,491.71
Proceeds of Lower Brule Reservation, S. Dak. (34 Stat. 124)	None.			4,903.19	4,903.19
Indian moneys, proceeds of labor (22 Stat. 590; 24 Stat. 463; 44 Stat. 560)	None.			348.98	19,748.79
Crow Creek Indians				189.42	
Crow Creek Agency				791.38	
Crow Creek School				18,419.01	
Lower Brule Indians					
Total tribal funds		63,830.76		26,295.30	80,126.05
Individual Indian moneys				41,004.84	
Disbursing agent's account				9,438.34	
Liberty bonds in name of superintendent			\$2,850.00		
With 1 bank	3½	5,465.50			
With 1 bank	3½	23,760.00			
Grand total		88,047.26	2,850.00	36,733.64	121,130.99
<b>FLANDREAU SCHOOL, SOUTH DAKOTA</b>					
Sioux fund, Flandreau, principal (26 Stat. 888)	5	488.64			488.64
Sioux fund, Flandreau, interest (26 Stat. 888)	None.			688.87	688.87
Sioux fund Flandreau minors, interest (33 Stat. 271)	None.			29.47	29.47
Indian moneys, proceeds of labor (22 Stat. 590; 24 Stat. 463; 44 Stat. 560)	None.			3,851.17	3,851.17
Flandreau School					
Total tribal funds		488.64		4,414.51	4,903.15
Individual Indian money				2,906.54	2,906.54
With disbursing agent	None.				
Grand total		488.64		7,320.05	7,808.69

Statement of the amount of the funds of the several Indian tribes, the investment thereof, rate of interest, etc., as at June 30, 1928, compiled by field units—Con.

Name of fund, etc.	Rate of interest	Funds at interest	Securities at interest	Funds not at interest	Total
<b>PIERRE SCHOOL, SOUTH DAKOTA</b>					
Indian moneys, proceeds of labor (22 Stat. 590; 24 Stat. 463; 44 Stat. 560)	Per cent None.				826.47
Pierre School					
Total tribal funds				826.47	826.47
Individual Indian money				545.21	545.21
Disbursing agent's account	None.			545.21	
Grand total				1,070.68	1,070.68
<b>PINE RIDGE AGENCY, S. DAK.</b>					
Pine Ridge Reservation 3 per cent fund, principal (36 Stat. 442)	3	\$217,074.40			217,074.40
Pine Ridge Reservation 3 per cent fund, interest (36 Stat. 442)	None.			45,555.90	45,555.90
Sioux fund, Pine Ridge, principal (25 Stat. 895)	5	222,565.56			222,565.56
Sioux fund, Pine Ridge, interest (25 Stat. 895)	None.			21,088.28	21,088.28
Indian moneys, proceeds of labor (22 Stat. 590; 24 Stat. 463; 44 Stat. 560)	None.				14,442.26
Pine Ridge Indians				1,331.14	
Pine Ridge Indians (support, 1928)				236.49	
Pine Ridge Agency				7,289.05	
Pine Ridge School				5,585.78	
Total tribal funds		439,639.96		81,066.54	520,726.50
Individual Indian moneys				360,328.43	
Disbursing agent's account				80,376.74	
With 1 bank	2	34,045.40			
Do	3	9,092.00			
Do	3½	206,452.00			
Do	4	9,092.00			
Grand total		739,691.96		161,463.28	887,054.93
<b>RAPID CITY SCHOOL, SOUTH DAKOTA</b>					
Indian moneys, proceeds of labor (22 Stat. 590; 24 Stat. 463; 44 Stat. 560)	None.			2,035.59	2,035.59
Rapid City School					
Total tribal funds				2,035.59	2,035.59
Individual Indian money				3,208.14	3,208.14
Disbursing agent's account	None.			3,208.14	
Grand total				5,243.73	5,243.73
<b>ROSEBUD AGENCY, S. DAK.</b>					
Rosebud Reservation 3 per cent fund, act Mar. 2, 1907, principal	3	229.89			229.89
Rosebud Reservation 3 per cent fund, act Mar. 2, 1907, interest	None.			9,114.83	9,114.83
Rosebud Reservation 3 per cent fund, act May 30, 1910, principal (36 Stat. 451)	3	5,049.30		43,813.20	48,862.50
Rosebud Reservation 3 per cent fund, act May 30, 1910, interest (36 Stat. 451)	None.			118.27	118.27
Sioux fund, Rosebud, principal (26 Stat. 895, Mar. 2, 1889)	5	320,400.27		18.89	320,816.16
Sioux fund, Rosebud, interest (26 Stat. 895, Mar. 2, 1889)	None.			19,276.67	19,276.67
Proceeds of lands and buildings, Rosebud Sioux Indians, South Dakota, act Feb. 14, 1929, trust fund	None.			2,577.97	2,577.97
Rosebud Sioux minors' 3 per cent fund, principal (34 Stat. 327, June 21, 1909)	3	15,628.97			15,628.97
Rosebud Sioux minors' 3 per cent fund, interest (34 Stat. 327, June 21, 1909)	None.			9,023.25	9,023.25
Proceeds of Rosebud Reservation, S. Dak., act Apr. 23, 1904 (33 Stat. 259)	None.			5,761.82	5,761.82
Proceeds of Rosebud Reservation, S. Dak., act Apr. 2, 1907 (34 Stat. 1230)	None.			1,687.83	1,687.83
Payment to Sioux of Rosebud Reservation for lands allotted to Lower Brules (30 Stat. 86)	None.			238.60	238.60

Statement of the amount of the funds of the several Indian tribes, the investment thereof, rate of interest, etc., as at June 30, 1928, compiled by field unit—Con.

Name of fund, etc.	Rate of interest	Funds at interest	Securities at interest	Funds not at interest	Total
<b>ROSEMUD AGENCY, S. DAK. CON.</b>					
Judgments Court of Claims Indians, act Jan. 22, 1923, Medawakanton and Wajakoota Bands of Sioux (42 Stat. 1103)	Per cent None.			\$134.00	\$134.00
Indian moneys, proceeds of labor (32 Stat. 590; 24 Stat. 463; 44 Stat. 560)	None.			7,922.47	
Rosebud Indians (support)				1,192.13	
Rosebud Agency				919.03	
Rosebud School				5,712.31	
Total, tribal funds		\$341,708.43		99,783.49	441,492.12
Individual Indian money				995,746.69	
Securities held by U. S. Treasury, Treasury notes, at 3 1/4 per cent.			\$350,000.00		
With disbursing agent's account				146,410.50	
With 1 bank	2	25,536.19			
With 2 banks	3	19,000.00			
With 10 banks	8	294,225.00			
With 6 banks	4	146,325.00			
With 1 bank	4 1/4	14,280.00			
Grand total		\$41,044.62	\$350,000.00	246,194.19	1,437,238.81
<b>SPRINGTON AGENCY, S. DAK.</b>					
Sioux fund, Santee, principal (28 Stat. 895)	5	982.80			982.80
Sioux fund, Santee, interest (28 Stat. 895)	None.			11,154.17	11,154.17
Sioux fund, Santee minors, principal (28 Stat. 201)	5	122.87			122.87
Sioux fund, Santee minors, interest (28 Stat. 201)	None.			828.92	828.92
Sisseton and Wahpeton fund, principal (29 Stat. 1039)	5	4,151.43			4,151.42
Sisseton and Wahpeton fund, interest (29 Stat. 1039)	None.			769.53	769.53
Fulfilling treaty with Sissetons and Wahpetons (29 Stat. 1038)	None.			550.04	550.04
Payment to scouts and soldiers of Sisseton, Wahpeton, Medawakanton, and Wahpakoota Sioux (30 Stat. 1038)	None.			1,336.82	1,336.82
Judgment Court of Claims, Sisseton and Wahpeton Band of Sioux Indians (35 Stat. 314)	None.			157.40	157.40
Sisseton and Wahpeton minors' fund, principal (33 Stat. 201)	5	358.70			358.76
Sisseton and Wahpeton minors' fund, interest (33 Stat. 201)	None.			841.58	841.58
Indian moneys, proceeds of labor (22 Stat. 590; 24 Stat. 463; 44 Stat. 560)	None.			13.80	1,822.63
Sisseton Indians				323.93	
Sisseton Agency				1,175.00	
Sisseton School					
Total, tribal funds		5,615.85		17,181.09	22,796.94
Individual Indian money				119,754.83	
With 1 bank	2	25,536.63			
With 2 banks	3	34,700.00			
With 3 banks	3 1/4	36,500.00			
With 1 bank	4	22,000.00			
Grand total		125,370.48		17,181.09	142,551.57
<b>YANKTON AGENCY, S. DAK.</b>					
Sioux fund, Ponca, principal (25 Stat. 888)	5	458.00			458.00
Sioux fund, Ponca, interest (25 Stat. 888)	None.			2,598.65	2,598.65
Sioux fund, Ponca, minors, principal (25 Stat. 201)	5	114.50			114.50
Sioux fund, Ponca, minors, interest (25 Stat. 201)	None.			239.74	239.74
Santee Sioux fund, interest (25 Stat. 888)	None.			310.19	310.19
Yankton Sioux fund, interest (28 Stat. 819)	None.			3,314.64	3,314.64

Statement of the amount of the funds of the several Indian tribes, the investment thereof, rate of interest, etc., as at June 30, 1928, compiled by field unit—Con.

Name of fund, etc.	Rate of interest	Funds at interest	Securities at interest	Funds not at interest	Total
<b>YANKTON AGENCY, S. DAK. CON.</b>					
Fulfilling treaty with Sioux, Yankton Tribe (11 Stat. 744)	Per cent None.			\$145.99	\$145.99
Indian moneys, proceeds of labor (22 Stat. 590; 24 Stat. 463; 44 Stat. 560)	None.			830.40	1,894.50
Yankton Indians				1,064.10	
Yankton Agency					
Total, tribal funds		\$572.50		8,403.71	9,076.21
Individual Indian money				273,357.75	
Disbursing agent's account			\$32,700.00		13,817.68
Liberty loan bonds					
With 1 bank	2	133,672.06			
With 4 banks	3 1/2	64,698.01			
With 2 banks	4	29,500.00			
Grand total		227,412.57	32,700.00	22,321.39	292,438.96
<b>PAIUTE AGENCY, UTAH</b>					
Indian moneys, proceeds of labor (22 Stat. 590; 24 Stat. 463; 44 Stat. 560)	None.				21,577.95
Goshute Indians				2,104.32	
Kalibab Indians				1,526.69	
Paiute Indians				2,146.27	
Skull Valley, etc., Indians				4,234.79	
Skull Valley Indians (support, 1928)				913.85	
Rhivwitz Indians				444.27	
Kalibab Agency				10.75	
Kalibab schools				240.85	
Kalibab Indians (tribal herd)				11,969.44	
Total, tribal funds				21,577.95	21,577.95
Individual Indian money				2,290.77	2,290.77
Disbursing agent's account	None.			2,290.77	
Grand total				23,868.72	23,868.72
<b>UINTAH AND OURAY AGENCY, UTAH</b>					
Ute 5 per cent fund, Uintah, principal (18 Stat. 41, Apr. 29, 1874; 41 Stat. 408-430, Feb. 14, 1920)	5	123,539.36			123,539.36
Ute 5 per cent, Uintah, interest (18 Stat. 41, Apr. 29, 1874; 41 Stat. 408-430, Feb. 14, 1920)	None.			5,420.50	5,420.50
Confederated Bands of Utes 4 per cent fund, principal (37 Stat. 934, Mar. 4, 1913)	4	136,635.27			1,468.03
Confederated Bands of Utes 4 per cent fund, interest (37 Stat. 934, Mar. 4, 1913)	None.			10,936.28	10,936.28
Proceeds of Uintah and White River Ute lands (32 Stat. 263, May 27, 1902; 33 Stat. 1069, Mar. 3, 1905)	None.			29,526.18	29,526.18
Payment to Uintah and White River Ute for lands (32 Stat. 264)	None.			468.82	468.82
Uintah and White River Ute fund, trust fund (25 Stat. 157, May 24, 1888; 21 Stat. 70, Apr. 1, 1880)	5	18,409.01			18,409.01
Uintah and White River Ute fund, trust fund, interest (25 Stat. 157, May 24, 1888; 21 Stat. 70, Apr. 1, 1880)	None.			22,786.39	22,786.39
Proceeds of mineral leases, Ute Indian lands, act June 30, 1919, trust fund (41 Stat. 31)	None.			9,751.40	9,751.46
Indian moneys, proceeds of labor (22 Stat. 590; 24 Stat. 463; 44 Stat. 560)	None.			79	19,961.19
Uintah Indians				14,784.02	
Uintah and Ouray Indians					
Uintah and Ouray Indians (support, 1928)				50.00	
Uintah Indian Agency				.03	
Uintah and Ouray Agency				388.98	
Uintah and Ouray School				4,737.37	
Total, tribal funds		278,673.61		109,356.85	379,030.49
Overdrawn balance.					

Statement of the amount of the funds of the several Indian tribes, the investment thereof, rate of interest, etc., as at June 30, 1928, compiled by field units—Con.

Name of fund, etc.	Rate of interest	Funds at interest	Securities at interest	Funds not at interest	Total
<b>UINTAR AND OURAY AGENCY, UTAH—continued</b>					
Individual Indian money	Percent				\$121,289.38
Disbursing agent's account				629,202.82	
With 1 bank	2½	\$28,871.84			
With 2 banks	2	84,126.00			
Grand total		371,670.18		128,649.67	500,319.85
<b>COOLVILLE AGENCY, WASH.</b>					
Fulfilling treaties with Spokanes (27 Stat. 189)	None			236.18	236.18
Proceeds of Spokane Reservation, Wash. (36 Stat. 468, act May 29, 1908)	None			3,126.43	3,126.43
Proceeds of town sites, Spokane Reservation, Wash. (84 Stat. 377, act June 21, 1906)	None			1,027.50	1,027.50
Proceeds of Colville Reservation, Wash. (27 Stat. p. 63)	None			32.78	32.78
Proceeds of Colville Reservation, Wash. (34 Stat. 80, act Mar. 22, 1905)	None			25,994.17	25,994.17
Payment to Indians of Colville Reservation, Wash., for lands (84 Stat. 377, act June 21, 1906)	None			10,491.81	10,491.81
Fulfilling treaties with Columbias and Colvilles (23 Stat. 79, act July 4, 1884)	None			2,850.19	2,850.19
Proceeds of Colville Indians, Washington (43 Stat. 93, act Apr. 12, 1921)	None			1,050.60	1,050.60
Indian moneys, proceeds of labor (22 Stat. 590; 24 Stat. 463; 44 Stat. 560)				136,048.46	
Colville Agency				5,922.96	
Colville Indians				65,890.58	
Colville Indians (support, 1925)				4.70	
Colville Indians (support, 1927)				1,163.16	
Colville Indians (support, 1928)				1,190.12	
Colville School				12.67	
Spokane Agency				5.60	
Spokane Indians				57,318.45	
Spokane Indians (support, 1927)				473.12	
Spokane Indians (support, 1928)				3,947.76	
Spokane hospital				119.46	
Total tribal funds				180,557.57	180,557.57
Individual Indian money				401,102.38	
Disbursing Agent's account				63,902.33	
Bonds in custody of superintendent, first Liberty loan			\$25,000.00		
With 1 bank	4½	44,450.05			
With 5 banks	3½	118,600.00			
With 3 banks	4	94,600.00			
With 1 bank	4½	4,760.00			
Total		262,200.05	25,000.00	244,469.90	531,659.95
With Treasurer of United States, U. S. bonds, 1943-1947	3½		50,000.00		
Grand total		262,200.05	75,000.00	244,469.90	531,659.95
<b>NEAH BAY AGENCY, WASH.</b>					
Indian moneys, proceeds of labor (22 Stat. 590; 24 Stat. 463; 44 Stat. 560)	None			7,856.76	7,856.76
Neah Bay Agency				787.50	
Neah Bay Indians				654.95	
Neah Bay Indians (support, 1928)				1,718.49	
Hoh Indians				478.69	
Makah Indians				1,489.24	
Ozette Indians				2,760.00	
Total tribal funds				7,866.76	7,866.76
Individual Indian money				15,866.19	
With 1 bank	7½	15,866.19			
Grand total		15,866.19		7,866.76	23,732.95

Statement of the amount of the funds of the several Indian tribes, the investment thereof, rate of interest, etc., as at June 30, 1928, compiled by field units—Con.

Name of fund, etc.	Rate of interest	Funds at interest	Securities at interest	Funds not at interest	Total
<b>TABLOLAH AGENCY, WASH.</b>					
Proceeds of Quinalt Reservation, Wash. (38 Stat. 704, Aug. 22, 1914)	Percent				
Indian moneys, proceeds of labor (22 Stat. 590; 24 Stat. 463; 44 Stat. 560)	None			\$681.12	\$681.12
Tablolah Agency					45,009.09
Tablolah School				11,581.69	
Quinalt Indians				476.00	
Quinalt Indians (support, 1928)				32,223.82	
Quillehute Indians				37.68	
Quillehute Indians				790.00	
Total tribal funds				45,680.21	45,680.21
Individual Indian money				969,746.06	
Disbursing agent's account				58,805.93	
With 18 banks at 3½ per cent		\$930,940.13			
Grand total		930,940.13		104,486.14	1,035,426.27
<b>TULALIP AGENCY, WASH.</b>					
Puyallup Indian Cemetery, Tacoma, Wash., 4 per cent trust fund (45 Stat. 378, Mar. 28, 1929)	4	25,000.00			25,000.00
Puyallup 4 per cent school fund (27 Stat. 663, Mar. 3, 1893)	4	43,723.48			43,723.48
Puyallup 4 per cent school fund interest (27 Stat. 663, Mar. 3, 1893)	None			30,156.45	30,156.45
Proceeds of surplus Puyallup School lands (34 Stat. 377, June 21, 1906)	None			10,302.48	10,302.48
Payment to Puyallup allottees (27 Stat. 633)	None			12,512.78	12,512.78
Clallam minors' 4 per cent fund (43 Stat. 1102, Mar. 3, 1925; 44 Stat. 173, Mar. 3, 1926)	4	105,412.53			105,412.53
Interest on Clallam minors' 4 per cent trust fund (43 Stat. 1102, Mar. 3, 1925; 44 Stat. 173, Mar. 3, 1926)	None			12,108.63	12,108.63
Indian moneys, proceeds of labor (22 Stat. 590; 24 Stat. 463; 44 Stat. 560)	None			113,497.82	
Tulalip agency				1,562.20	
Tulalip school				1,744.53	
Tulalip Indians				15.75	
Puyallup Indians				110,810.79	
Puyallup Indians (support, 1928)				1,498.95	
Total tribal funds		234,136.01		178,578.16	412,714.17
Individual Indian money				405,624.10	
Liberty bonds, first national bank, Everett, Wash. (in disbursing officer's accounts, registered in name of individuals)			\$23,350.00		
With 8 banks at 3½ per cent		320,434.10	23,600.00		
With 1 bank at 4 per cent		5,000.00			
With 1 bank at 4½ per cent		21,375.00			
With 1 bank at 5 per cent		11,875.00			
Grand total		592,820.11	46,950.00	178,578.16	818,348.27
<b>YAKIMA AGENCY, WASH.</b>					
Payment to Yakima Nation (28 Stat. p. 321)	None			976.50	976.50
Indian moneys, proceeds of labor (22 Stat. 590; 24 Stat. 463; 44 Stat. 560)	None				84,938.29
Yakima Agency				952.18	
Yakima School				1,237.11	
Yakima Indians				79,646.72	
Yakima Indians (support, 1927)				39.62	
Yakima Indians (support, 1928)				2,387.65	
Yakima Indians (delegations and attorneys)				19.64	
Total tribal funds				85,909.79	85,909.79
Overdrawn balance.					

Statement of the amount of the funds of the several Indian tribes, the investment thereof, rate of interest, etc., as at June 30, 1928, compiled by field units—Con.

Name of fund, etc.	Rate of interest	Funds at interest	Securities at interest	Funds not at interest	Total
<b>YAKIMA AGENCY, WASH.—continued</b>					
Individual Indian money	Per cent				\$364, 785.53
With 2 banks at 2½ per cent		964, 212.20			
With 6 banks at 3½ per cent		197, 448.83			
With 2 banks at 4 per cent		79, 376.00			
With 1 bank at 4½ per cent		23, 750.00			
Grand total		1, 464, 786.83		845, 909.79	450, 876.82
<b>HAYWARD SCHOOL, WISCONSIN</b>					
Fulfilling treaties with Ft. Croix Chippewa Indians of Wisconsin (41 Stat. 488, Feb. 14, 1920)	None			6, 892.32	6, 892.32
Indian moneys, proceeds of labor (22 Stat. 590; 24 Stat. 403; 44 Stat. 660)				20, 549.93	
Hayward Agency				759.81	
Hayward School				1, 911.33	
Lac Courte Oreille Indians				29, 879.29	
Total tribal funds				33, 442.25	33, 442.25
Individual Indian money					49, 389.19
With 1 bank at 4 per cent		6, 655.93			
With 2 banks at 4½ per cent		20, 707.26			
With 1 bank at 4½ per cent		4, 760.00			
With 1 bank at 6 per cent		5, 226.00			
Liberty bond in sale (agent as trustee only)			\$50.00		
Grand total		49, 389.19	50.00	38, 442.25	82, 830.44
<b>KEESHENA AGENCY, WIS.</b>					
Menominee fund, principal (21 Stat. 70, Apr. 1, 1890; 7 Stat. 509, Sept. 3, 1850)	5	66, 760.69			66, 760.69
Menominee fund, interest (21 Stat. 70, Apr. 1, 1890)	None			2, 489.28	2, 489.28
Menominee log fund, principal (26 Stat. 146, June 12, 1890)	5	1, 420, 997.37			1, 420, 997.37
Menominee log fund, interest (26 Stat. 146, June 12, 1890)	None			14, 856.52	14, 856.52
Fulfilling treaties with Menominee, proceeds of lands (22 Stat. 30)	None			13.90	13.90
Fulfilling treaties with Menominee, logs, proceeds of lands (26 Stat. 146, June 12, 1890)	None			16, 994.19	16, 994.19
Payment to Stockbridge and Munsee Indians, Wisconsin (37 Stat. 156)	None			47, 657.43	47, 657.43
Indian moneys, proceeds of labor (22 Stat. 590; 24 Stat. 403; 44 Stat. 660)	None			16, 633.40	16, 633.40
Keeshena Agency				2, 645.73	
Keeshena Hospital				711.05	
Keeshena School				3, 708.52	
Keeshena Indians				7, 324.06	
Keeshena Indians (support, 1928)				530.95	
Keeshena Indians (support, 1927)				1.80	
Onsida Indians				1, 839.89	
Stockbridge Indians				16.00	
Total tribal funds		1, 487, 768.26		98, 644.72	1, 586, 412.98
Individual Indian money					616, 958.68
With 3 banks, at 3½ per cent		266, 400.00			
With 1 bank, at 4 per cent		23, 780.00			
With 1 bank, at 3½ per cent		60, 000.00			
With 2 banks, at 4 per cent		105, 000.00			
With 1 bank, at 3½ per cent		7, 388.58			
With 1 bank, at 4½ per cent		65, 000.00			
Liberty bonds, third issue, disbursing officer acting as trustee only			47, 100.00		
Liberty bonds, fourth issue, disbursing officer acting as trustee only			2, 300.00		
Grand total		2, 065, 296.84	49, 400.00	98, 644.72	2, 203, 241.56

1 Overdrawn balance.

Statement of the amount of the funds of the several Indian tribes, the investment thereof, rate of interest, etc., as at June 30, 1928, compiled by field units—Con.

Name of fund, etc.	Rate of interest	Funds at interest	Securities at interest	Funds not at interest	Total
<b>LAC DU FLAMBEAU AGENCY, WIS.</b>					
Payment to Chippewas of Lake Superior and the Mississippi (33 Stat. 221)	None			\$825.97	\$825.97
L'Anse and Vieux de Bert Chippewa fund, principal (21 Stat. 70, Apr. 1, 1890)	5	\$158.20			158.20
L'Anse and Vieux de Bert Chippewa fund, interest (21 Stat. 70, Apr. 1, 1890)	None			558.92	558.92
Potawatomes of Kansas and Wisconsin fund, interest (36 Stat. 249, Apr. 4, 1910)	None			137.59	137.59
Payment to Potawatomi Indians of Michigan (33 Stat. 219)	None			1, 439.97	1, 439.97
Proceeds of Lac du Flambeau Reservation, Wis. (43 Stat. 1597, Mar. 4, 1925)	None			9, 000.00	9, 000.00
Indian moneys, proceeds of labor (22 Stat. 590; 24 Stat. 403; 44 Stat. 560)	None				129, 837.88
Lac du Flambeau Agency				1, 559.85	
Lac du Flambeau School				165.62	
Lac du Flambeau (swamp land receipts)				119, 450.60	
Lac du Flambeau Indians				6, 800.16	
Lac du Flambeau Indians (support, 1928)				19.18	
La Pointe Agency				58.81	
Mackinac Agency				225.48	
Mackinac Indians				17.87	
Red Cliff Indians				48.56	
Ontonagon Indians				1, 475.10	
Ontonagon Indians (support, 1928)				15.95	
Total tribal funds		358.20		141, 800.33	142, 158.53
Individual Indian money					398, 297.88
Liberty loan bonds (agent acting as trustee only)			\$1, 900.00		
With 2 banks	3½	34, 397.83			
With 4 banks	4	152, 800.00			
With 1 bank	4½	14, 200.00			
Do	4½	100, 000.00			
Do	6½	95, 000.00			
Grand total		398, 756.03	1, 900.00	141, 800.33	640, 456.36
<b>MEMONIEE INDIAN MILLS, WISCONSIN</b>					
Menominee 4 per cent fund, principal (36 Stat. 51, Mar. 28, 1908)	4	1, 017, 517.28		98, 883.40	1, 116, 400.68
Menominee 4 per cent fund, interest (35 Stat. 61, Mar. 28, 1908)	None			54, 866.69	54, 866.69
Total tribal funds		1, 017, 517.28		153, 750.09	1, 171, 267.37
<b>TOMAH INDIAN SCHOOL, WISCONSIN</b>					
Winnehago (Wis.) fund, principal (35 Stat. 798, Mar. 3, 1909; 37 Stat. 187, July 1, 1912)	5	3, 913.17			3, 913.17
Winnehago (Wis.) fund, interest (35 Stat. 798, Mar. 3, 1909; 37 Stat. 187, July 1, 1912)	None			2, 045.99	2, 045.99
Indian moneys, proceeds of labor (22 Stat. 590; 24 Stat. 403; 44 Stat. 560)	None				3, 098.21
Tomah Agency				100.20	
Tomah School				2, 956.77	
Potawatomi Indians, Wisconsin				41.18	
Total tribal funds		3, 913.17		5, 144.20	9, 057.37
Individual Indian money					27, 434.88
With 1 bank, at 3½ per cent		27, 434.33			
Grand total		31, 347.50		5, 144.20	36, 491.70
<b>SHOSHONE AGENCY, WYO.</b>					
Proceeds of Wind River Reservation Wyo., (33 Stat. 1021, Mar. 3, 1905)	None			4, 243.78	4, 243.78
Proceeds of oil and gas leases, Wind River Reservation (39 Stat. 519, Aug. 21, 1916)	None			244, 470.36	244, 470.36

Statement of the amount of the funds of the several Indian tribes, the investment thereof, rate of interest, etc., as at June 30, 1928, compiled by field units—Con.

Name of fund, etc.	Rate of interest	Funds at interest	Securities at interest	Funds not at interest	Total
<b>SHOSHONE AGENCY, WYO.—continued</b>					
Fulfilling treaty with Shoshone and Arapahoe in Wyoming (30 Stat. 94, June 7, 1867; 32 Stat. 359, May 27, 1902)	Per cent None.			\$620.37	\$620.37
Indian moneys, proceeds of labor (32 Stat. 660; 24 Stat. 463; 44 Stat. 660)				158,951.81	
Shoshone and Arapaho Agency				1,668.05	
Shoshone and Arapaho School				5,126.84	
Shoshone and Arapaho Indians				131,333.94	
Shoshone and Arapaho Indians (support, 1928)				2,304.84	
Shoshone and Arapaho Indians (tribal herd)				174,418.12	
Shoshone and Arapaho fund (hydroelectric plant)				6,775.50	
Total tribal funds				408,186.02	408,186.02
Individual Indian money				689,054.34	689,054.34
Disbursing agent's account					
With 1 bank 2 1/2 per cent		\$9,649.91		13,254.43	
With 1 bank 5 per cent		4,750.00			
With 1 bank 8 1/2 per cent		41,600.00			
Grand total		55,700.91		421,440.45	477,240.36
<b>SCATTERED BANDS, UNCLASSIFIED</b>					
Fulfilling treaty with Ottawa and Chippewa of Michigan (11 Stat. 621)	None.			194.88	194.88
Fulfilling treaty with Kaskaskias, Peoria, Weon, and Piankeshaw (18 Stat. 513)	None.			177.92	177.92
Fulfilling treaty with Indians formerly of Lemhi Agency, Idaho (25 Stat. 688)	None.			4,449.40	4,449.40
Fulfilling treaty with Miamis of Indians (10 Stat. 1098)	None.			497.48	497.48
Fulfilling treaties with Miamis of Kansas, proceeds of lands (10 Stat. 1094)	None.			77.04	77.04
Fulfilling treaty with Potawatomes of Indiana and Michigan (35 Stat. 79)	None.			1,125.19	1,125.19
Judgment of Court of Claims, Ottawa and Chippewa Indians of Michigan (35 Stat. 27)	None.			2,060.76	2,060.76
Judgments in favor of Potawatomi Indians of Michigan and Indiana (38 Stat. 450)	None.			435.79	435.79
Kaskaskias, Peoria, Weon, and Piankeshaw (18 Stat. 513)	None.			434.66	434.66
Payment to Tillamook and other Indians in Oregon (37 Stat. 525)	None.			3,368.72	3,368.72
Payment to Western Miamis (25 Stat. 538; 29 Stat. 1000)	None.			474.28	474.28
Proceeds of Sioux Reservation in Minnesota and South Dakota (10 Stat. 954)	None.			1,543.26	1,543.26
Proceeds of Sioux Reservation in North and South Dakota, Mar. 2, 1889 (25 Stat. 698, Mar. 2, 1889)	None.			305,659.64	305,659.64
Proceeds of United Peoria and Western Miami lands (32 Stat. 263)	None.			78.89	78.89
Purchase of lands for landless Indians in California, special fund (48 Stat. 1101, Mar. 3, 1925)	None.			5,439.25	5,439.25
Indian moneys, proceeds of labor (22 Stat. 600; 24 Stat. 463; 44 Stat. 660)				875.00	875.00
Sioux Indians				875.00	
Total tribal funds				326,832.01	326,832.01
Individual Indian money, heirs of Indians who died in the service of a "wild west show"				425.88	425.88
Grand total				326,757.89	326,757.89

† Overdrawn balance.

Statement of the amount of the funds of the several Indian tribes, the investment thereof, rate of interest, etc., as at June 30, 1928, compiled by field units—Con.

State	SUMMARY					Total
	Tribal funds		Individual Indian moneys			
	Funds at interest	Funds not at interest	Funds at interest	Funds not at interest	Invested in securities	
Arizona	None.	\$1,193,622.92	\$11,067.52	\$43,528.81	\$2,000.00	\$1,270,219.25
California	\$21,338.95	35,036.33	270,707.21	18,610.50	800.75	350,293.74
Colorado	500,889.60	353,814.34	19,582.24	None.	None.	880,286.24
Idaho	225,084.10	198,735.56	550,749.95	16,010.15	None.	984,215.76
Iowa	167,252.52	4,990.60	8,242.00	1,977.50	None.	182,462.74
Kansas	74,525.17	60,304.28	74,815.30	350.00	None.	210,054.75
Louisiana	None.	42	None.	None.	None.	42
Michigan	None.	796.13	None.	1,514.08	None.	2,310.81
Minnesota	8,189,379.86	407,522.33	463,564.48	39,640.13	None.	8,190,106.80
Mississippi	None.	None.	10,788.65	None.	None.	10,788.65
Montana	342,845.01	361,154.39	802,284.46	48,383.85	50,000.00	1,004,678.70
Nebraska	9,171.50	29,668.39	235,765.36	8,373.32	None.	282,878.57
Nevada	None.	50,307.42	79,821.24	752.42	None.	130,881.08
New Mexico	28,000.20	530,634.90	7,220.00	53,399.63	None.	619,243.73
New York	114,500.00	31,216.57	None.	1,614.83	None.	157,331.40
North Carolina	None.	1,184.44	27,544.31	None.	None.	13,273.75
North Dakota	253,015.03	52,536.14	777,620.20	49,437.89	None.	1,132,619.22
Oklahoma	3,492,905.92	3,001,016.41	27,831,173.20	1,267,824.83	34,786,226.26	70,349,716.62
Oregon	65,232.69	1,106,250.05	1,019,702.31	108,036.88	3,000.00	2,392,221.93
South Dakota	2,069,443.94	662,560.08	1,727,023.23	292,328.03	385,050.00	4,746,405.28
Utah	278,673.64	121,934.80	92,996.54	None.	None.	524,188.57
Washington	234,136.01	498,582.49	1,932,476.00	122,798.26	None.	2,893,992.76
Wisconsin	2,509,570.91	408,180.02	55,799.91	13,254.43	None.	3,036,805.31
Wyoming	None.	326,332.01	None.	425.88	None.	326,757.89
Scattered bands	None.	None.	None.	None.	None.	None.
Total	15,566,278.19	9,860,336.06	37,048,632.16	2,227,799.61	35,400,177.01	100,103,215.63

USE OF INDIAN MONEYS, PROCEEDS OF LABOR, AND TRIBAL FUNDS

By the act of March 3, 1883 (22 Stat. 590), the proceeds of all pasturage and sales of timber, coal, or other product of any Indian reservation, except those of the Five Civilized Tribes, and not the result of the labor of any member of such tribe, were required to be covered into the Treasury of the United States for the benefit of the tribe under such regulations as the Secretary of the Interior might prescribe. This was the first segregation of the funds known as Indian moneys, proceeds of labor, and by the act of March 2, 1887 (24 Stat. 463), the Secretary of the Interior was authorized to use the funds, which had been covered into the Treasury under the first mentioned act, and the funds so covered thereafter, for the benefit of the several tribes, on whose account the funds were covered in, in such way and for such purposes as in his discretion he thought best. The act of May 18, 1916 (39 Stat. 156), restricted, with certain exceptions, the uses of tribal funds to those specially authorized by Congress.

This broad legislative authority vested in the Secretary of the Interior was restricted in the use of the funds in question only to the extent that they be used for the benefit of the several tribes on whose account they were covered into the Treasury. This condition has through the years of practice brought about a very broad interpretation of what constitutes "the benefit" of the Indian. At 56 agencies, school, hospital, and other activities of the Indian Service visited by representatives of this office where tabulation of expenditures over the 5-year period ended June 30, 1928, was made, it was developed

that very little distinction was drawn between these funds and those made available by gratuitous appropriations, except that many expenditures not chargeable to the latter funds were made from tribal funds. In other words, the funds created by the act of March 3, 1883, are largely used to augment gratuitous appropriations and general agency and other expenses are paid therefrom indiscriminately. Aside from per capita payments, the outstanding expenditures for direct benefit to the Indian are occasional relief supplies purchased for and issued to indigent Indians. From an analysis of expenditures it was also noted that at several of the agencies "Indian moneys, proceeds of labor," were being used for such purposes as the purchase of adding machines and office equipment, furniture, rugs, draperies, etc., for employees' quarters, papering and painting the superintendent's house, and the purchase of automobiles for the field units. The wide range of purposes for which "Indian moneys, proceeds of labor," have been used is shown on page 44 by the tabulation classifying expenditures at the Flathead Agency, Mont., for the 5-year period 1924-1928.

The fact that the net profits from industry or the proceeds of sales of pasturage, timber, coal, or other product of any Indian reservation, when covered into the Treasury are allotted for the use of such activity, and can be used in the manner in which they are now used, possibly produces a tendency to strive for revenue production, to the neglect of the Indians' development.

#### TRIBAL FUNDS

Except that per capita payments are made therefrom, there is no great difference between the present use of tribal funds, or funds having treaty sources, and "Indian moneys, proceeds of labor." The greater part of general agency expenses are at some agencies met from these funds and in the past, roads, bridges, irrigation canals, and similar project construction costs have been charged thereto. The absolute control and almost indiscriminate use of these funds, through authority delegated to the several Indian agents by the Commissioner of Indian Affairs pursuant to section 463, Revised Statutes, is apparently causing complaint on the part of groups of Indians.

#### INTEREST ALLOWANCE ON TRIBAL FUNDS

Many of the tribal funds of treaty source are interest bearing under the terms of the treaties creating the fund. The total of the interest bearing funds so invested as of June 30, 1928, was \$15,566,278.19.

#### TUITION IN SECTARIAN SCHOOLS PAID FROM TRIBAL FUNDS

At many of the agencies visited it was noted that one or more sectarian schools were in operation at which the tuition of Indian children was being paid from tribal funds and "Indian moneys, proceeds of labor" pursuant to contracts entered into with the mission boards of the respective sects.

By the acts of June 7, 1897 (30 Stat. 79, and March 3, 1917, 39 Stat. 988), Congress declared it to be the settled policy of the Government to thereafter make no appropriation whatever out of the

Treasury of the United States for the education of Indian children in any sectarian school. This declaration was held by the United States Supreme Court, (210 U. S. 50), as applying to public moneys gratuitously appropriated and not to tribal or trust funds belonging to the Indians themselves. The decision however was an interpretation of a contract wherein the total annual payment from the funds from which the expenditure was to be made did not exceed the pro rata shares of the Indians signing the petition for the school.

In almost every instance where sectarian schools are operating, the Government has school facilities available and where, as often happens, the signers of the petitions for the operation of sectarian schools do not represent the majority of the adult Indian population of the several reservations or tribes, it is apparent that the greater portion of the cost of the tuition of Indian children attending such schools falls on those who may not have been a party to the petition for the school. It would naturally follow that when expenditures for the welfare of the tribe are made from the fund bearing the tuition charges, no distinction being made between signers and nonsigners of petitions, Indians who send their children to the sectarian school would benefit to a greater extent than do those who did not use the school.

#### USE OF TRIBAL FUNDS, SAC AND FOX AGENCY

In an examination of the records of the Sac and Fox Agency and Sanatorium at Toledo, Iowa, it was developed that \$10,000 of the tribal funds of the Sac and Fox Indians of Iowa authorized by the act of March 3, 1921 (41 Stat. 1234), to be used for the construction, maintenance, and operation of a drainage system for the Indians' lands had been withheld from the principal sum since 1923 in making pro rata distributions to Indians. It was proposed to use this fund in effecting drainage of about 600 acres of swampy land within the reservation and adjacent to the Iowa River. While the amount had been segregated upon the books of the Indian Office since March, 1923, no segregation had been made on the Treasury records, therefore the 5 per cent interest credited on the fund under the act of April 4, 1910 (36 Stat. 280), included interest on the \$10,000. In February, 1928, it was definitely determined that the drainage project would not be undertaken and the amount was restored to the principal fund on the books of the Indian Office, and as there had been payments of pro rata shares of interest and shares of the tribal fund between March, 1923, and February, 1928, the Indians who in that period received pro rata payments of principal did not participate in distribution of the interest accruing on the \$10,000 nor did they receive their proportionate share of said sum. This matter was called to the attention of the Secretary of the Interior who, on November 27, 1928, submitted to this office a schedule proposing an equitable adjustment in behalf of those Indians entitled to share in the \$10,000 and interest accrued thereon.

At the same agency the following situation with respect to taxation of lands exists: The lands within the reservation were purchased by the Indians, with annuity funds drawn prior to leaving their Kansas reservation, and have never been allotted but are held as tribal property. In the deed of purchase the Governor of Iowa was named trustee and by an act approved February 14, 1896, the State of Iowa tendered

jurisdiction over the Indians to the United States, section 3 of the act reading in part as follows:

Nothing contained in this act shall be so construed as to prevent on any of the lands referred to in this act the service of any judicial process issued by or returnable to any court of this State or judge thereof, or to prevent such courts from exercising jurisdiction of crimes against the laws of Iowa committed thereon \* \* \*, or to prevent the establishment and maintenance of highways and the exercise of the right of eminent domain \* \* \* over lands now or hereafter owned by or held in trust for said Indians, or to prevent the taxation of said lands for the State, county, bridge, county-road, and district-road purposes, and such other purposes as the general assembly may from time to time by special statute provide.

By the act of June 10, 1896 (29 Stat. 331), the United States accepted and assumed jurisdiction over the Indians and their lands in question subject to the limitations prescribed in the State act.

Over a 14-year period ended with the year 1927 the Sac and Fox Indians in Tama County, Iowa, paid total taxes of \$18,796.22, of which amount \$4,434.83 was road tax. The north and south road through the reservation, about 2½ miles, the only road to many of the Indian homes, is very rough and in bad weather is almost impassable. This road is also used by others than the Indians. Efforts to get the county to repair the road and bridges have met with refusal upon the ground that they are on Indian property. The Indians of this reservation are largely dependent upon their own efforts in obtaining a livelihood and in order to secure funds to pay taxes, which during the period stated above averaged over \$1,300 annually, have been forced to lease 520 acres of their land, which has reduced the per capita acreage available for cultivation to less than 3 acres.

#### MENOMINEE INDIAN RESERVATION

On this reservation a tree nursery is operated, the expenses of which are paid from the "Menominee 4 per cent fund." The project is for reforestation purposes, but the Indians are objecting to the 4 per cent fund bearing the expense and also contend that the building occupied by the supervisor is needed as a home for aged and indigent Indians of the tribe.

#### IRRIGATION CHARGES

Charges of this nature have caused no little discontent among the Indians against whose lands the charges have been assessed. While the construction charges of some projects were paid outright from tribal funds and some charged against tribes as reimbursable loans, the operation and maintenance charges, except where paid by lessees, operate as liens against the lands and are accumulating at a rate that is fast absorbing the value of the land.

These charges had legislative approval, consequently their removal, if made in any manner other than through payment, is for consideration by the Congress. If not removed by the time the trust period expires on the several allotments it is not seen how fee patents, "discharged of said trust and free from all charge and incumbrance whatsoever", can be issued as is provided for in the trust patents now in force.

#### FIVE CIVILIZED TRIBES

In the case of Wirt K. Winton, administrator of Charles F. Winton, deceased, et al. v. Jack Amos et al., known as the Mississippi Choctaws, the Court of Claims on June 12, 1922, rendered judgment in favor of Robert L. Owen and associates for \$175,000 for services in behalf of the rights to citizenship in the Choctaw Nation of 1,643 Mississippi Choctaw Indians whereby said Indians became eligible to benefits under tribal agreements with the United States.

By the act of September 22, 1922 (42 Stat. 1053), the Secretary of the Interior was authorized to pay to Robert L. Owen and his associates the amount of the judgment, namely \$175,000, out of any funds then or thereafter due the Mississippi Choctaws, meeting any deficiency out of the reserve for unpaid Choctaw per capita funds thereafter due Mississippi Choctaws per capita. On November 14, 1922, payment in satisfaction of the judgment was made, \$38,823.25 from individual funds of the Mississippi Choctaws, and \$136,176.75 from "Indian moneys, proceeds of labor, Choctaw unallotted lands". Since that time and up to June 30, 1928, repayments to the latter fund amounting to \$62,683.68 have been made from individual funds and per capita shares, leaving a balance due the fund as of June 30, 1928, of \$73,493.07.

The legal diversion of funds from "Indian moneys, proceeds of labor, Choctaw unallotted lands", even though full reimbursement is finally made, has deprived the tribe of interest on the sum diverted and has delayed the partitioning of such sum.

The investigation at the Hayward Indian School, Wisconsin, developed that of the \$10,000 appropriated for the fiscal year 1928, by the act of January 12, 1927 (44 Stat. 956), "to carry out the provisions of the Chippewa treaty of September 30, 1854 (10 Stat. 1109)", \$9,000 was paid in annuities (90 shares at \$100 each) and the remaining \$1,000 allotted by the Commissioner of Indian Affairs to cover unforeseen needs. Of the \$1,000, \$500 was transferred to the personal accounts of two old and indigent Indians (\$200 to one and \$300 to the other) which latter amounts were paid in monthly installments for their maintenance. This \$500 was credited to their accounts in addition to the credit of the regular \$100 annuity in each case.

The act of January 12, 1927, provided:

\* \* \* said sum of \$10,000 to be expended in purchase of lands or for the benefit of said Indians by the Commissioner of Indian Affairs: *Provided*, That in the discretion of the Commissioner of Indian Affairs, the per capita share of any said Indians under this appropriation may be paid in cash.

An examination of the treaty of September 30, 1854, shows that it provides for the payment of annuities but does not provide for the care of old and indigent Indians. The provision in the appropriation act for the payment of the \$10,000 through "per capita shares" appears not to have been complied with when \$1,000 of the amount appropriated was diverted to other uses.

The tabulation referred to on page 40 follows:

Classification of disbursements of Indian moneys, proceeds of labor, Flathead Indians (support)

	Fiscal year					Total
	1924	1925	1926	1927	1928	
3. Automobile parts, accessories, and repairs, including tires and tubes	\$618.58	\$1,017.61	\$419.47	\$1,802.19	\$2,052.92	\$5,910.77
4. Automobile (and motors) gas, oil, and distillate	25.97	1,262.42	52.65	2,275.46	2,819.88	6,457.38
10. Electricity, service charges			80.00	100.00	100.00	280.00
14. Miscellaneous farm expenses	2.00	18.75	307.11	2,464.76	429.00	3,221.62
17. Feeding material and labor			15.82		45.00	60.82
20. Fees, miscellaneous, and notary					.65	.65
22. Fire fighting, prevention and control, including forests	845.40	275.87	718.06	194.42	369.99	2,503.24
24. Freight, express, and drayage	55.78	9.01	109.71	226.05	247.77	648.32
26. Fuel, coal, wood, and kerosene	24.50	1,144.03	18.25	1,369.23	1,424.21	3,984.22
28. Furniture and household supplies		95.28	12.85	195.11	60.51	363.75
30. Hospital supplies and equipment (not including subsistence)		290.21	118.21	336.92	335.69	1,081.03
34. Livestock, purchase of	184.00					184.00
36. Feed for livestock	3.75	99.87	79.75	88.29	114.60	386.26
41. Office equipment and appliances		59.39			320.98	380.37
42. Periodicals, magazines, and papers				5.00	2.50	7.50
44. Photographic work			.50	4.05		4.55
45. Police protection, including board of prisoners	331.71	812.81	284.17	820.26	863.06	1,413.63
46. Postage, money-order fees, and telegrams		12.70	18.12	12.09	14.95	57.86
53. Rent of offices and quarters for employees	1.00	1.00	1.00		23.00	26.00
55. Repairs to minor agency equipment (including parts)	69.64	92.35	148.00	211.69	57.12	578.80
56. Repairs to minor farm equipment (including parts)		10.00		7.74		17.74
58. Salaries and wages, regular employees	11,632.26	15,846.32	16,067.78	19,814.04	17,819.76	80,360.16
60. Salaries and wages, irregular employees	1.25	63.50	96.10	549.02	2,414.80	3,324.67
64. Seeds, plants, trees, etc.	17.42	19.25	68.00	64.10	23.55	182.42
65. Subsistence—groceries (school and hospital)	45.90		6.44	3.16	2,354.33	2,399.83
71. Office supplies	17.50	7.96			80.16	105.62
72. Miscellaneous supplies (hardware, blacksmith, etc.)		247.79	88.18	202.08	276.54	813.59
74. Suppressing liquor traffic, including service, travel, etc.	22.50		15.00		22.50	60.00
78. Tools and miscellaneous small equipment		119.28	49.86	19.53	15.54	204.21
80. Traveling expenses, delegates, and other tribal council expenses			311.96		6.91	318.87
82. Traveling expenses, superintendent and employees	845.40	780.85	757.41	697.26	492.66	3,073.51
84. Water rentals, domestic and irrigation	129.45	333.91	270.34	333.08	333.08	1,399.86
100. Unclassified					.50	.50
101. Maintenance, repair, and improvement of buildings	4.52	43.21		78.98	19.83	146.54
102. Maintenance, repair, and improvement of grounds			4.00			4.00
106. Maintenance, repair, and improvement of electric lighting system	8.80	16.11	29.38	87.84	34.21	126.44
107. Maintenance, repair, and improvement of heating system					21.00	21.00
109. Maintenance, repair, and improvement of sewer system			1.85	15.89		17.74
113. Maintenance, repair, and improvement of telephone system, including rentals	1,541.75	813.94	96.20	133.72	120.69	2,206.30
303. Crop harvesting (and threshing)			20.00			20.00
307. Sawmill operation	5.99		104.00		10.00	119.99
301. Purchase of agency equipment (other than office appliances)	840.13	173.81	95.20	235.59	92.54	1,437.27

Classification of disbursements of Indian moneys, proceeds of labor, Flathead Indians (support)—Continued

	Fiscal year					Total
	1924	1925	1926	1927	1928	
308. Purchase of automobiles and trucks	\$474.00		\$1,283.20	\$1,247.05	\$400.00	\$3,404.25
305. Purchase of farm machinery and major equipment				41.00	25.00	66.00
409. Construction and telephone system	24.04			2,174.56	1,849.25	4,047.85
501. Advertising and printing sale and lease agreements, permits, etc.	27.47	\$3.00		36.98	91.51	168.96
507. Purchase of clothing for issue to Indians	47.75	173.81	80.57	197.50		600.53
513. Outside medical, dental, and hospital expenses for Indians	182.00	671.78				853.78
509. Rations for issue to Indians		1,039.41	2,718.10	1,653.90	3,412.20	8,823.61
Total	17,721.40	24,196.59	24,468.24	39,743.67	38,815.17	144,945.13

REIMBURSABLE SALES AND AGREEMENTS

For many years Congress has appropriated out of the general fund in the Treasury amounts which could be used in the Indian Service for the purchase of building material, household and farm supplies, farm and other equipment, livestock, etc., for sale to Indians. The appropriation acts contain provisions for repayment and have from time to time placed restrictions on the amount which may be used at any one agency, or on the use of any part of such funds for the purchase of tribal herds. The general appropriation is entitled "Industry Among Indians," and the appropriation for the fiscal year 1928, act of January 12, 1927 (44 Stat. 942), is worded as follows:

For the purpose of encouraging industry and self-support among the Indians and to aid them in the culture of fruits, grains, and other crops, \$175,000, or so much thereof as may be necessary, which sum may be used for the purchase of seeds, animals, machinery, tools, implements, and other equipment necessary, and for advances to Indians having irrigable allotments to assist them in the development and cultivation thereof, in the discretion of the Secretary of the Interior, to enable Indians to become self-supporting: *Provided*, That the expenditures for the purposes above set forth shall be under conditions to be prescribed by the Secretary of the Interior for its repayment to the United States on or before June 30, 1933: *Provided further*, That not to exceed \$15,000 of the amount herein appropriated shall be expended on any one reservation or for the benefit of any one tribe of Indians, and that no part of this appropriation shall be used for the purchase of tribal herds: *Provided further*, That the Secretary of the Interior is hereby authorized, in his discretion and under such rules and regulations as he may prescribe, to make advances from this appropriation to old, disabled, or indigent Indian allottees, for their support, to remain a charge and lien against their lands until paid.

In addition to appropriations from the general fund Congress has from time to time authorized the expenditure of tribal funds for similar purchases for resale, and the Bureau of Indian Affairs has also sanctioned at times such use of tribal funds.

While not directly applicable to the subject considered under this heading, appropriations have been made for irrigation and drainage projects, with proviso that the construction costs become a lien on the Indians' property, and the maintenance and operation costs be for repayment by the Indian allottee or water user.

The sales above referred to are made either for cash or upon agreement by the Indians to make payment within a fixed period, the purpose, as stated in the appropriation act above quoted being to encourage industry and selfsupport among Indians.

General authority is conferred upon field officers by the Indian Service regulations to sell to persons entitled reimbursable property, including livestock.

The following classes of persons are not given aid from reimbursable funds, unless the consent of the Commissioner of Indian Affairs has been obtained:

- (a) White men married into the tribe.
- (b) Indians known to be addicted to the use of liquor.
- (c) Indians who will not pay their just and necessary debts when they have means to do so.
- (d) Indians who are regularly employed by the Government or private interests.
- (e) Indians who do not live with or provide for their families.
- (f) Communities of Indians, or tribes as a whole.
- (g) Indians who have applied for patents in fee.
- (h) Indians or families whose aggregate credit has once reached the sum of \$600 and who have not repaid the entire amount.
- (i) Indians who have not become of age.

The invoice price of property purchased, plus the estimated cost of railroad transportation evidenced by regular railroad freight bills, wagon freightage, and miscellaneous expenses, plus an addition of 5 per cent of such charges to cover overhead and to offset possible losses in handling the property determines the selling price of the property.

The Indian Service regulations provide that the nature of a reimbursable agreement be fully explained to an Indian before signing, using the interpreter when necessary, and everything be done to impress upon him that he will be responsible for the proper care and use of the property, and that reimbursement must be faithfully made according to the stipulations contained in the agreement.

The regulations also provide that unless all cash is paid in advance, no reimbursable property shall be delivered until the agreement (Form 5-269) is first prepared in triplicate, and signed by the field officer in charge, the beneficiary, and when necessary by two witnesses. Tribal agreements, when authorized by the Commissioner of Indian Affairs, are to be prepared in the same manner as in the case of sales to individuals, the name of the tribe being written as party of the first part. Such agreements must be signed by the field officer in charge and by qualified representatives of the tribe, except when it is impossible or impracticable to procure the signature of such tribal representatives, the field officer may sign for the tribe as its agent.

The examination made at the various agencies discloses that the regulations had not strictly been complied with in that reimbursable accounts were found in which the alleged supporting agreement was unsigned. At several of the agencies it appeared that the majority of the Indians who had made purchases under the reimbursable plan, regarded such purchases in the light of gifts which they considered due them from the Government, and apparently made such purchases without any serious intention of paying for them. This being true, collections were necessarily slow and difficult to make and when made,

either in whole or in part, the lack of strenuous protest upon the Indian's part was the exception.

The practice of having a superintendent sign tribal reimbursable agreements as both party of the first and second part apparently is the cause of considerable discontent among the Indians, it being their contention that their funds are being obligated and used without their knowledge or consent. As hereinafter set out, reimbursable agreements signed by superintendents in behalf of individuals were found. Such cases caused considerable discontent among the Indians affected.

Some of the superintendents in the Indian Service appear opposed in principle to sales under reimbursable agreements and to make them only when required so to do, while other superintendents appear willing to go to the opposite extreme. At some agencies it appears that sales on reimbursable agreements are discouraged, with the result that the Indians are becoming financially involved through purchases from traders on credit.

The success of the efforts made to effect collections from the Indians on the dates and in the amounts stated in the agreements depend largely upon the initiative and leaning of the particular superintendent. General authority is conferred upon disbursing officers to transfer amounts due for reimbursable supplies from any funds held in trust for or payable to the debtors by the Government, in all cases where the debtors are delinquent or refuse to make payments as agreed upon. If no funds are held in trust for or are payable to the debtors and such debtors possess attachable property, field officers are required to report all facts in each case to the central office, and make such recommendations as are warranted thereby with a view to instituting legal proceedings.

In case any beneficiary defaults in payments to be made by him or should not use the property for the purpose for which it was furnished, or should so neglect to care for it as to materially depreciate its value, the superintendent may take from such beneficiary all such property and resell it at not less than the appraised value to another who may need it and who will agree to put it to proper use.

Where property is returned by or retaken from Indians, it is the duty of the field officer to appoint three persons, one a Government employee, one elected by the debtor, if he so desires, and the third, entirely disinterested, to value the property thus recovered, which value, plus expenses paid from reimbursable funds for repairs and maintenance incurred subsequent to the retaking of the property and prior to its resale, shall be the price charged against the Indian to whom it is subsequently sold. The Indians from whom the property was retaken are given credit on their accounts for the amount of the appraisal.

Where the partial payments made by the person from whom the property is retaken exceed the difference between the cost and the value set upon the property at the time it is retaken and appraised, the excess is refunded to the Indian who made such partial payments.

Where the depreciation in value is equal to or greater than the partial payments made, no part of such partial payments is refunded, but all are deposited in the same manner as other collections. If a deficiency is created by the depreciation exceeding the partial payments made, the balance is collected from the Indian in whose possession the property decreased in value.

On the first days of January and July of each year a "Report of Reimbursable Transactions," is prepared from the reimbursable sales ledger and forwarded the central office, and on the 1st day of August next a report of losses sustained during the year and reimbursable property on hand not covered by an agreement is prepared for the Bureau of Indian Affairs.

From the details set forth hereinafter under the respective agencies it will be noted that collections have not kept pace with sales. As of June 30, 1928, delinquencies vary from a few dollars to over \$100,000, in some cases the delinquencies running as high as 95 per cent, many agreements made 10 or more years ago showing practically no collections thereon. Of the balance delinquent on June 30, 1928, a considerable portion thereof is apparently considered uncollectible by the various superintendents.

Whatever action is needed or taken to remedy the delinquent-payment situation in the various agencies, it is not evident that the reimbursable sales policy has on the whole proven a successful means to aid the Indians to become self-supporting and independent.

The cost of bookkeeping and other expenses incident to reimbursable accounts greatly adds to the annual administrative costs, and it seems that steps should be taken to either clear off all uncollectible accounts and curtail such sales to the lowest possible minimum or enforce collections more rigidly than has been done in the past. Some of the sales accounts clearly show that in many cases the Indian purchased far beyond his ability to pay.

At a number of the agencies the reimbursable accounting records were found to be in bad shape and a number of errors were detected.

Details of reimbursable agreement matters, including statements of loans and collections at various agencies, follow.

#### SELLS AGENCY, ARIZ.

During the 5-year period loans under reimbursable agreements were made by the agency to individual Indians from the appropriation "Industry Among Indians" in the amount of \$17,853. There were no loans during the fiscal years 1925 and 1927, and only a single loan of \$12 was made in 1924. Loans for the fiscal years 1926 and 1928 were for the purchase of livestock and were to be paid within five years. A statement of loans and collections on reimbursable agreements follows.

Fiscal year	Loaned	Collected
Balance June 30 (fiscal year):		
1923	\$1,608.00	
1924	12.00	\$22.95
1926	9,000.00	12.00
1927		80.00
1928	7,875.00	350.00
Total	19,421.00	474.95
Balance June 30, fiscal year 1928	18,946.13	

The total amount delinquent as of June 30, 1928, was \$1,545.13, and covered 48 individual agreements. Amounts delinquent ranged from \$0.92 to \$121.13.

An examination of the accounts disclosed that the following payments were in arrears:

1 over 4 years	\$118.80
1 over 5 years	12.00
3 over 7 years	25.92
14 over 8 years	630.25
12 over 9 years	572.48
6 over 10 years	58.86
10 over 11 years	117.82
1 over 12 years	9.00
Total	1,545.13

Because of lack of sufficient clerical assistance, effort had not been made to effect collections on account of reimbursable agreements. Some of the items were considered collectible and in other cases cord wood could be obtained in liquidation of the obligations.

#### FORT BIDWELL AGENCY, CALIF.

	Loaned	Collected	Delinquent
Balance June 30, 1923	\$945.73		\$735.22
Fiscal year:			
1924	288.76	\$344.47	622.10
1925	516.47	449.96	298.72
1926	159.50	334.99	279.15
1927		119.45	486.29
1928			519.30
Total	1,810.62	1,246.87	
Balance June 30, 1928	504.05		519.30

Of the amount shown as delinquent, it is expected that about \$260 will be collected in the very near future.

One agreement, in amount of \$4.83 executed by an Indian who is now old and indigent, is considered uncollectible, but it is understood, will be carried until the death of the Indian.

Although efforts are being made to collect delinquent accounts without causing the Indians additional hardships, it is quite likely that some of them will never be collected. This is especially true as regards two accounts, totaling \$78.56, the only means of making collection being to take over the homesteads of the two Indians.

All reimbursable agreements at this agency are with individuals.

As of June 30, 1928, there was no reimbursable property on hand.

#### FORT YUMA AGENCY, CALIF.

	Individuals		Tribe	
	Loaned	Collected	Loaned	Collected
Balance June 30, 1923	\$12,515.36		\$487.47	
Fiscal year:				
1924	0.00	\$2,118.00	0.00	\$0.00
1925	0.00	1,015.54	0.00	0.00
1926	0.00	392.37	0.00	0.00
1927	833.13	257.83	0.00	0.00
1928	7,921.68	544.84	0.00	0.00
Total	21,320.17	5,108.58	487.47	0.00
Balance, June 30, 1928	10,121.59		487.47	

The balance of \$16,121.59 due from individuals is covered by 110 agreements. Two or three of these agreements are for lumber to be used in constructing homes, and the balance for horses and farm implements. Of the 110 agreements, 69 are delinquent, the amount delinquent being \$8,882.80. It is estimated that four-fifths of this amount is collectible, based on ultimate collection being made from allotments when estates are settled. The amount not delinquent, \$7,238.79, representing agreements executed during the fiscal years 1927 and 1928, is considered collectible.

The amount of \$487.47 due from the tribe is on an agreement entered into by the superintendent on behalf of the Yuma Tribe on April 18, 1919, covering the purchase of one breeding jack in April, 1918, for \$700, plus incidental expenses in amount of \$105.11. Payments by Indians for the use of the animal reduced the amount due to \$487.47, the last payment having been made on May 5, 1923, in amount of \$42.64. The animal is now dead, and the balance due is considered uncollectible.

All agreements are now executed with individuals.  
No reimbursable property is carried on hand.

#### HOOPA VALLEY AGENCY, CALIF.

	Loaned	Collected	Delinquent
Balance June 30, 1928.....	\$2,648.74		\$1,878.07
Fiscal year:			
1924.....	403.26	\$512.08	1,097.77
1925.....	18.00	421.99	1,650.85
1926.....	1,299.13	688.87	1,590.02
1927.....	3,078.62	430.37	1,875.72
1928.....	87.94	681.79	3,215.60
Total.....	7,436.68	2,635.10	
Balance June 30, 1928.....	4,796.48		3,215.60

One agreement for \$123 is considered as uncollectible, and it will be some time before any collections are made on fourteen other agreements totaling \$723.06. A total of \$215.02 is held to be collectible from estates.

All reimbursable agreements at this agency are with individuals, and are executed under the appropriation "Industry Among Indians."

The report of reimbursable property on hand as of June 30, 1928, shows the following:

Alfalfa, seed.....	\$166.84
Wheat, seed.....	59.73
Corn, seed.....	1.26
Beans, seed.....	2.10
Corn, seed.....	17.77
Wire, barbed.....	20.91
Boxes, fire for ranges.....	12.95
Fencing, hog.....	248.20
Staples, galvanized.....	38.36
Pipe, irrigation.....	63.10
Plows, hillside.....	91.23
Harness.....	48.00
	779.45

#### MISSION AGENCY, CALIF.

During the incumbency of the present Superintendent but three agreements have been executed, totaling \$457.11, on which \$131.92 has been collected. A statement of Loans and Collections on Reimbursable Agreements follows:

	Individuals		Tribe	
	Loaned	Collected	Loaned	Collected
Balance June 30, 1923.....	\$18,823.01		\$1,101.19	
Fiscal year:				
1924.....	0.00	\$229.60	0.00	\$176.19
1925.....	0.00	15.00	0.00	0.00
1926.....	0.00	80.00	0.00	0.00
1927.....	197.70	226.14	0.00	0.00
1928.....	259.41	1,377.85	0.00	180.00
		137.63		
Total.....	19,280.12	1,066.02	1,101.19	326.19
Balance June 30, 1928.....	18,214.10		775.00	

<sup>1</sup> Agreements dropped on authority from the Indian Office.

Of the balance of \$18,214.10 due from individual Indians on June 30, 1928, \$17,888.91 is delinquent, and it is estimated that 95 per cent of the amount due is uncollectible. Some of the agreements date back as far as 1914.

The entire amount of \$775 shown as due under tribal agreements is due from the Morongo Indians, is delinquent, and is considered uncollectible. This amount covers the balance due on two agreements, one of which was executed in 1916 for five Hereford bulls and the other in 1920 for three Hereford bulls.

The collection of \$150 during the fiscal year 1928 represents the proceeds of the sale of two of the bulls. The remaining six bulls have died.

Reimbursable property on hand June 30, 1928, consisted of one pump, valued at \$87.47, purchased for sale to an Indian who after the pump had been received decided he did not want it.

#### SACRAMENTO AGENCY, CALIF.

No agreements have been executed since the establishment of the Sacramento Agency. The reimbursable records taken over from the Round Valley and Reno Agencies show the following loans and collections:

	Loaned	Collected	Delinquent
Balance June 30, 1923.....	\$1,394.60		\$1,394.60
Fiscal year:			
1924.....		\$200.21	1,194.28
1925.....		32.42	1,161.86
1926.....		26.83	1,134.98
1927.....		8.91	1,126.02
1928.....		47.60	1,078.52
Total.....	1,394.60	316.07	
Balance June 30, 1928.....	1,078.52		1,078.52

On August 17, 1928, one wagon, valued at \$106.09 was transferred to agency property, credit being given to "Industry among Indians (reimbursable)" for \$72.59, and "Industry among Indians, 1915," for \$34.10.

All outstanding agreements are with individual Indians and are delinquent, some of them having been made as far back as 1915. Occasional collections may be made, but most of them may be considered uncollectible.

The report of reimbursable property on hand as of June 30, 1928, shows one plow, valued at \$12. The property records received from the other agencies show—

2 bulle.....	\$286. 00
2 horse collars.....	4. 50
1 sulky rake.....	27. 56

as still being on hand. The superintendent receipted only for the one plow, which, it is alleged, is all he received.

#### FORT HALL AGENCY, IDAHO

	Loaned	Collected	Delinquent
Balance June 30, 1928.....	\$50,770.46		\$20,006.60
Fiscal year:			
1924.....	5,776.99	\$8,832.18	28,011.58
1925.....	7,561.16	9,867.94	27,710.94
1926.....	13,864.28	6,667.47	29,122.84
1927.....	4,147.53	5,391.79	44,554.89
1928.....		110,286.76	38,586.39
Total.....	88,120.62	41,040.13	
Balance June 30, 1928.....	47,089.39		38,586.39

<sup>1</sup> During the period ended June 30, 1928, John Noble (agreement 1956) overpaid the amount due by him to the extent of \$15, which is included in this amount.

The balance shown outstanding as of June 30, 1928, amounting to \$47,089.39 is covered by agreements for the purchase of livestock, seed, farm implements, fencing material, etc. Upon inquiry as to the proportion of this amount considered as uncollectible, it was stated that in the absence of a complete survey of all reimbursable ledger accounts it was believed that 25 per cent of the outstanding balances was uncollectible.

Reimbursable property on hand June 30, 1928, was as follows:

Alfalfa seed.....	\$78. 13	Harrows, spring-tooth.....	\$17. 51
Clover seed.....	6. 89	Harrows, disk.....	93. 32
Lumber at agency sawmill.....	1,792. 85	Plows, single and double	
Well casing.....	292. 29	shovel.....	58. 55
Galvanized pipe.....	308. 26	Concrete mixer.....	196. 35
Bushings, pump cylinder.....	1. 37	Tractor, repair parts.....	13. 52
Cylinders, iron pump.....	39. 21	Logs.....	627. 72
Well shoes.....	20. 55	Wagon, without bed.....	89. 25
Pump rod.....	54. 74	Wagon.....	105. 00
Couplings, pump rod.....	2. 83		
Pumps.....	26. 70	Total.....	3,894. 57
Cylinders, pump.....	69. 53		

In an effort to determine whether reimbursable property was segregated from agency stores and supplies it was found that no one person in the office seemed to know much about the property records,

there being a vacancy at the desk where property and reimbursable agreement matters have been handled.

In connection with reimbursable property for sale to Indians it was noted that authority was given by the Commissioner of Indian Affairs to expend not to exceed the following amounts from the appropriations, "Industry among the Indians," 1928 and 1929, for the purposes stated, under the reimbursable regulations:

2-ton truck.....	\$3,000
Hauling logs and operation of sawmill.....	1,000
Light automobile roadster, truck body.....	500
Concrete mixer.....	218
Threshing outfit, 1 tractor, plows, scrapers, and other farm equipment.....	3,000
Total.....	7,718

The records show the following expenditures to September 30, 1928:

Log chains and hot-shot batteries.....	\$18. 67
Log chains.....	13. 67
Lumbering.....	500. 06
1 concrete mixer.....	187. 00
1 Graham Bros. 2-ton truck.....	2,200. 00
Truck chains.....	7. 88
Ford truck, pick-up body.....	508. 61
Belt for thresher.....	81. 90
2 tractor scrapers.....	332. 50
Invoices in office ready for payment:	
Threshing machine.....	1,111. 00
Tractor.....	960. 00
Total.....	5,921. 20

On the schedule of reimbursable property on hand as of June 30, 1928, there appears one concrete mixer, but other articles purchased prior to June 30, 1928 (2-ton truck, etc.), do not appear on the property schedules.

#### SAC AND FOX AGENCY, IOWA

	Individuals		Tribe	
	Loaned	Collected	Loaned	Collected
Balance June 30, 1923.....	\$96. 99		\$272. 50	
Fiscal year:				
1924.....	0. 00	\$3. 00	0. 00	0. 00
1925.....	308. 23	22. 56	0. 00	0. 00
1926.....	495. 14	443. 66	0. 00	0. 00
1927.....	423. 32	491. 66	0. 00	0. 00
1928.....	384. 88	422. 80	0. 00	0. 00
Total.....	1,708. 26	1,383. 68	272. 60	0. 00
Balance June 30, 1928.....	384. 88		1,272. 60	0. 00

<sup>1</sup> The balance, \$272.60, due by the tribe is considered uncollectible.

From the information available, it appears that in 1916 a former superintendent, under purchase authority No. 62940, purchased from the Genoa Indian School, Genoa, Nebr., one black, purebred, 2-year-old Percheron stallion, paying therefor the sum of \$325, from the appropriation "Industry among Indians, 1915-16." It has been reported that this stallion was purchased against the wishes of the Indians.

Although the purchase was made in 1916, the "agreement to reimburse" was not prepared until April 1, 1919, and is shown as being between the Sac and Fox, Iowa, Tribe of Indians as parties of the first part, and the superintendent or other officers in charge of said Indians, for and behalf of the United States of America. However, the superintendent has signed the agreement on behalf of the Indians, as agent, as authorized by Indian regulations when it is impossible or impracticable to procure the signature of tribal representatives.

The agreement provided repayment to be made from service fees, and the records show that only one fee, of \$5, was received, which was applied to the agreement.

On November 24, 1920, the Commissioner of Indian Affairs was requested to grant authority to dispose of the animal, which was of no value and had a large infected area on the left side of his neck.

The request was granted, and on January 19, 1921, the horse was sold for \$47.50, which amount was applied to the agreement.

#### HASKELL INSTITUTE (AGENCY), KANSAS

	Individuals	
	Loaned	Collected
Balance June 30, 1923	\$128.00	0.00
Fiscal year:		
1924	0.00	0.00
1925	0.00	\$15.00
1926	0.00	0.00
1927	1,979.25	0.00
1928	0.00	478.25
Total	2,107.25	488.25
Balance June 30, 1928	1,619.00	

Prior to 1927 no reimbursable agreements had been entered into for a period of over 10 years. It appears that the last such agreements were executed in 1915, on one of which a balance is still due.

The total loans in 1927, of \$1,979.25 were covered by 15 agreements, primarily for horses and mules, and repayments were distributed over a 4-year period, the last payment being due December 15, 1930. Under these agreements but \$52.50 is delinquent, the payment due on December 15, 1927, on agreement No. 18. Agreements Nos. 26 to 31, inclusive, were for seed corn, and payments were to be made in full December 15, 1927. There is delinquent under these agreements the sum of \$64.47.

Of the balance due of \$1,619 the sum of \$229.97 is delinquent, but considered collectible. Of this sum \$113 is due on an agreement entered into on April 14, 1915, between Walter Pappan and the superintendent for a team of horses and a set of harness, the value of which amounted to \$406, to be paid in four equal annual installments. To date, a total of \$293 has been paid on this agreement, the last payment of \$15 having been made April 6, 1925. The balance of \$113 is believed to be collectible.

All reimbursable agreements are with individuals.

There was no reimbursable property on hand as of June 30, 1928.

#### CONSOLIDATED CHIPPEWA AGENCY, MINN.

	Formal agreements				Informal agreements	
	Individual		Tribal		Individual	
	Loaned	Collected	Loaned	Collected	Loaned	Collected
Balance June 30, 1923	\$5,469.07		\$40.50		\$36.93	
Fiscal year:						
1924		\$851.04		\$40.50	991.47	
1925	200.00	10.00				\$36.93
1926	105.80	815.44			161.30	380.60
1927		1,100.62			146.96	216.16
1928		184.48				189.10
Total	5,774.87	2,967.58	40.50	40.50	1,336.66	672.79
Balance June 30, 1928	2,807.29				463.27	

#### FORMAL AGREEMENTS

A number of reimbursable agreements, covering the purchase of seed potatoes and teams, harness, etc., were found unliquidated as of June 30, 1923. Some of these remain unpaid, and will probably never be collected because the Indians claim that the potatoes were received with the understanding that repayment was not required—some claim to have paid their accounts in full—others are unable to pay, and still others have since died. Three agreements were entered into in 1924 and 1926 for horses and lumber, one of which has been paid off.

#### INFORMAL AGREEMENTS

Most of these items represent amounts for transportation and hotel expenses advanced by the Indian Office to Indians who were visiting in Washington. Acknowledgments of the service furnished, signed by the respective Indians are on file at the agency and constitute what is termed, in this report, informal agreements. Many of the Indians protest the repayment of this money on grounds that they were of the impression that the advance was an out-and-out gratuity and that instead of signing an agreement to repay, they thought they were signing a receipt for what was received. One item covers a surgical operation of an Indian who desired to have the operation performed by a private surgeon in Kansas City, Mo., rather than by the Government doctors.

#### TRIBAL REIMBURSABLE ACCOUNTS

Only one tribal account was open as of June 30, 1923, as representing the purchase of a set of harness for \$40.50, and this was paid off by Washington settlement 09849½, dated April 8, 1924.

#### REIMBURSABLE PROPERTY

Reimbursable property on hand as of June 30, 1928, consists of farming implements of an aggregate value of \$77.57.

## RED LAKE AGENCY, MINN.

	Loaned	Collected
Balance June 30, 1923.....	\$11,284.75	
Fiscal year:		
1924.....	1,440.25	\$6,014.43
1925.....	47.87	1,583.34
1926.....	923.98	2,171.17
1927.....	1,322.05	1,629.15
1928.....	24.94	1,500.70
Total.....	16,043.94	13,499.77
Balance June 30, 1928.....	1,545.17	

Of the balance of \$1,545.17 due June 30, 1928, represented by 22 accounts, \$1,520.23 is delinquent. The superintendent estimates that most of the amount due will be collected.

Agreements made are for horses, wagons, harness, seed wheat, oats, and potatoes.

## BLACKFEET AGENCY, MONT.

	Loaned	Collected	Delinquent
INDIVIDUALS			
Balance June 30, 1923.....	\$66,517.78		\$44,991.81
Fiscal year:			
1924.....	11,202.92	\$10,809.48	42,626.27
1925.....	11,655.92	6,837.87	42,507.12
1926.....	5,971.71	10,114.61	45,822.71
1927.....	10,841.75	7,072.19	49,845.86
1928.....	16,167.80	6,596.29	54,814.76
Total.....	110,347.88	41,129.94	
Balance June 30, 1928.....	69,217.94		64,814.76
TRIBAL			
Balance June 30, 1923.....	66,448.73		( )
Fiscal year:			
1924.....	1,699.73	836.82	
1925.....	3,240.41	2,361.79	
1926.....	958.87	258.90	
1928.....		30.08	68,890.15
Total.....	72,897.24	3,487.59	
Balance June 30, 1928.....	68,890.15		68,890.15
Grand total June 30, 1928.....	138,098.09		123,694.91

1 Not shown.

Through June 30, 1928, approximately 3,925 agreements have been entered into at the agency and of this number, 45 tribal and approximately 2,119 individual ones are still open.

In the examination of the reimbursable sales records it was noted that agreements have been made under the following funds and appropriations

Industry among Indians (various years).

Indian moneys, proceeds of labor, Blackfeet Indians (support) (various years).

Blackfeet Reservation 4 per cent fund (various years).

The individual agreements cover purchases of seed grain, potatoes, poultry, livestock, wagons, harness, and other farm implements, etc., while the tribal agreements were for a tribal herd no longer main-

tained, having been closed out by transfer to another agency in December, 1920, showing a loss on the venture of \$54,270.64. The tribal indebtedness also covers the purchase of a threshing machine, several items of machinery, and the construction of the Heart Butte flour mill.

This mill was constructed as a reimbursable project and while up to the present has only ground Government and Indian grain, it is planned to extend its activities so that the mill will run full time and then it is estimated the receipts from the tolls will absorb the cost of construction and upkeep.

The 5-year industrial program launched by the Indian Service in 1920 or 1921 has in a large measure caused an increase of reimbursable agreements. Many Indians entered into agreements then, had crop failures and have made no payments at all on the agreements, while others have made fair success and are paying on the agreements, some voluntarily and others through application by the agency of funds otherwise due them.

In comparing the report of reimbursable agreements with the sales ledger, certain amounts paid during the World War for plowing of land and charged to the Indians as reimbursable were apparently not included in the outstanding amounts, reported for the past five years, the amounts being as follows:

Sallie Allison.....	\$200.72
Maggie Arnoux.....	77.20
Marion Arnoux.....	125.45
Malcolm Clark.....	43.43
Josephine Gilham.....	49.79
William K. Goss.....	57.90
Susan Harper.....	183.35
William Wetzel.....	135.10

In each instance the notation "No agreement signed" appears on the ledger sheet. It is the belief at the agency that all individual balances will be collected and that there is strong probability that the tribal debt would also be refunded. However, since the delinquency exceeds 89 per cent of the balance due, it would seem that the agency officials are too optimistic.

Collections on individual agreements, other than voluntary payments are from moneys due the respective Indians.

Collections on tribal agreements will come from accumulation of tribal funds, which on June 30, 1928, amounted to \$24,582.76.

Reimbursable property on hand June 30, 1928, was as follows:

Alfalfa, Grimmia.....	\$190.09	Potatoes.....	\$18.00
Alfalfa.....	422.37	Ram, 1.....	26.25
Barley, bearded.....	1.28	Rams, 8.....	252.00
Barley.....	62.36	Sheep, 3.....	39.37
Brome grass.....	1.16	Timothy.....	31.19
Boar pig, 1.....	25.20	Do.....	18.63
Breaker, Western Rod.....	22.50	Wheat, Supreme.....	39.60
Clover, sweet.....	263.50	Wheat, Marquis.....	690.47
Clover, white sweet.....	107.55	Wheat.....	12.18
Harrow, drag.....	15.77	Wheat, Karmont.....	48.74
Plows, double shovel.....	66.03	Wheat.....	8.20
Oats, Victory seed.....	350.35	Wheat, Red Top.....	327.71
Oats.....	17.01		
Potatoes.....	469.20	Total.....	3,677.82
Do.....	138.11		

## CROW AGENCY, MONT.

	Loaned	Collected	Delinquent
Balance June 30, 1923.....	\$44,657.06		
Fiscal year:			
1924.....	11,068.69	\$17,505.22	\$30,821.29
1925.....	6,306.10	15,043.03	26,667.87
1926.....	9,243.47	7,423.31	22,326.06
1927.....	17,749.02	11,213.39	22,299.94
1928.....	12,791.70	12,145.65	28,313.16
Total.....	101,836.04	63,330.60	
Balance June 30, 1928.....	88,606.44		28,313.15

A total of 3,218 individual agreements have been made at this agency. These agreements cover purchase of seed grain and potatoes, labor of well drilling and house building, pumps and building material, harvesting and other farm machinery and implements, livestock and poultry, harness, cookstoves, kitchen utensils, household furniture, plowing land, etc.

While more than 73 per cent of the balance outstanding as of June 30, 1928, is delinquent, it was estimated that all of such balance will be collected. Reimbursable sales were inaugurated at this agency in 1921, since which time losses had approximated \$500 due to shrinkage of grain and loss through perishable commodities.

Collections here seem to be more successful. If an Indian does not pay on his reimbursable agreement, as was agreed upon, collection is arbitrarily made from any moneys due him. While a few agreements were made under "Indian moneys, proceeds of labor," most of them were made from a revolving fund under the "Crow consolidated 4 per cent fund (reimbursable)."

Reimbursable property on hand as of June 30, 1928, was as follows:

1,615 pounds alfalfa seed.....	\$330.89	9,911 pounds seed wheat.....	\$208.12
2,200 pounds alfalfa seed.....	448.43	2 bushels seed wheat.....	3.71
10,000 pounds oatseed.....	262.50	480 bushels seed wheat.....	781.20
1 corn and bean planter.....	53.12	45 bushels seed wheat.....	65.83
1 cleaning mill.....	119.53	Garden seed and potatoes.....	9.42
1 gas engine.....	53.41	1 sulky plow.....	67.20
1 smut treater.....	48.74		
1 plowshare.....	4.54	Total.....	2,463.78
1 binder knotter.....	7.14		

## FLATHEAD AGENCY, MONT.

	Loaned	Collected	Delinquent
Balance June 30, 1923.....	\$1,015.08		\$961.33
Fiscal year:			
1924.....		\$975.80	539.78
1925.....		50.00	559.78
1926.....		71.39	518.39
1927.....	1,689.45	59.42	458.97
1928.....	5,328.63	678.63	666.90
Total.....	8,033.16	1,234.74	
Balance June 30, 1928.....	6,796.42		666.90

All reimbursable agreements at this agency are with individuals and cover the purchase of livestock, poultry, seeds, harness, etc.

Of the \$666.90 shown as delinquent on June 30, 1928, represented by 39 agreements, all is considered by the superintendent to be collectible, although one item of \$386.38 has been delinquent for over 10 years. From July 1, 1928, to September 17, 1928, inclusive, \$45.00 of the \$666.90 had been collected.

There was no reimbursable property on hand June 30, 1928.

## FORT BELKNAP AGENCY, MONT.

	Individual			Tribal	
	Loaned	Collected	Delinquent	Loaned	Collected
Balance June 30, 1923.....	\$37,237.56			\$11,248.13	
Fiscal year:					
1924.....	2,697.86	\$4,285.41	\$28,502.91		\$7,077.81
1925.....	7,152.51	3,582.41	27,774.30		1,229.10
1926.....	7,237.10	3,937.04	34,040.70	232.68	283.97
1927.....	3,434.18	3,469.94	42,241.21		28.55
1928.....	792.06	2,110.50	40,927.29		463.82
Total.....	68,651.62	17,445.30		11,480.71	9,079.25
Balance June 30, 1928.....	41,106.22		40,927.29		

Reimbursable agreements have, in the past, been made at this agency with individuals and with the tribes. Only one tribal agreement had been made in recent years, the old ones being for a tribal herd, a losing venture, and the recent one for repairs to the tribal flour mill. A total of 1,748 agreements have been executed at the agency.

The individual agreements cover purchases of seed grain, seed potatoes, livestock, stock feed, farm tools, and implements, fencing material and, in a few instances, cookstoves, etc. As has been evidenced elsewhere, with respect to this class of agreements, salesmanship has outdistanced ability to collect. On many of the agreements entered into as far back as 1917 and 1918 no collection has been made.

The tribal agreements made with groups or "farm chapters" cover purchases of grain drills, binders, etc., and are signed by a representative Indian of the group. The agreements relative to the tribal herd were signed for the Indians by the superintendent.

During the last half of the fiscal year 1928, eight loans, called "Reimbursable loans, for subsistence," were made under the act of May 10, 1926 (44 Stat. 462), to old and feeble Indians, on which \$2,720 is outstanding as shown by the records. As the loans made are liens upon the borrower's land and are made generally for subsistence, collection will likely be effected through settlement of the estates of the Indians.

It will be noted that 92 per cent plus of the amount outstanding was delinquent as of June 30, 1928, and it was estimated that all but about \$800 of the total amount outstanding was collectible. It is believed, however, that this estimate is too optimistic.

In June, 1915, a tribal herd of cattle was bought and placed on this reservation. The original herd consisted of 1,800 heifers and 88 bulls and the venture was an attempt to interest the Indians in the cattle industry, the theory being that if the herd proved a paying proposition

and fully repaid the original cost, it could be divided among Indians of the tribe. Between the date of establishment of the herd and December 31, 1923, when finally disposed of, some of the Indians purchased, and a few are still attempting to raise, cattle.

A summary of the financial transactions involved in handling the herd from June, 1915, to December 31, 1923, on file in the agency office, shows a total loss as of the latter date of \$71,138.30. The subsequent sale of the remnant of the herd and some miscellaneous equipment reduced the loss.

There are two sawmills on the reservation, one a portable one, which were bought several years ago out of tribal funds on tribal reimbursable agreements. The mills are obsolete and about worn out, but are still used to a limited extent. The Indians are allowed to cut timber from the timber reserve for lumber to improve their allotments, paying a stumpage charge, every eighth log being taken as toll, the lumber from which is used for agency purposes. It was stated full reimbursement had not been made the tribal fund under this venture.

The small flour mill, purchased from tribal funds on a tribal reimbursable agreement, grinds the Indians' grain at lower toll rate than for the public. The flour from toll wheat is issued to indigent Indians of the reservation while the mill feed is used to feed the school cattle.

It was stated there was no outstanding liability in connection with the mill.

Reimbursable property on hand as of June 30, 1928, was as follows:

215 pounds beans (seed).....	\$11. 24
1 bull, Hereford.....	133. 30
1 hay press.....	198. 87
1 harrow, drag, 60-tooth.....	17. 05
2 plows, breaking, walking.....	47. 25
2 plows, stubble, walking.....	50. 65
3 rakes, hay, self-dumping.....	181. 57
<b>Total.....</b>	<b>639. 93</b>

An examination of the reimbursable accounts at this agency developed several errors with the result that the report submitted to the Indian Office as of June 30, 1928, shows individual agreements outstanding to the amount of \$41,255.07 and tribal to the extent of \$2,401.17, a total of \$32,656.24 or \$148.56 greater than the total on the foregoing statement.

#### FORT PEOK AGENCY, MONT.

##### Individual and tribal agreements

	Loaned	Collected	Delinquent
Balance June 30, 1923.....	\$37,603.41		\$37,603.41
Fiscal year:			
1924.....		\$92.36	37,541.05
1925.....	5,380.33	3,377.09	34,214.05
1926.....	8,107.32	7,871.72	32,360.04
1927.....		2,670.02	30,688.86
1928.....	7,788.90	1,286.75	31,377.31
<b>Total.....</b>	<b>68,879.96</b>	<b>18,237.85</b>	
Balance June 30, 1928.....	49,642.11		31,377.31

The individual agreements cover the purchase of seed grain, alfalfa seed, flaxseed, livestock, and farm implements. The tribal agreement covers the purchase of two threshing machines for \$3,313.80, on November 6, 1925. Agreements to the number of 2,018 have been executed at this agency.

Of the balance due June 30, 1928, \$37,748.01 is covered by individual agreements and \$2,894.10 by the tribal agreement. It was estimated that 50 per cent of the balances due were uncollectible.

Of the balance of \$40,642.11 outstanding as of June 30, 1928, the amount of \$7,523.33 was for "Reimbursable loans for subsistence" made to old and indigent Indians under the act of May 10, 1926 (44 Stat. 462). These loans operate as liens on the borrower's lands, and while some collections have been made from time to time, the greater portion of such loans will be collected in the settlement of the estates of the several Indians. The loans of this nature were all made from "Industry among Indians, 1928."

It will be noted that more than 67 per cent of the outstanding reimbursable agreements are delinquent.

As of June 30, 1928, there was no reimbursable property on hand.

#### ROCKY BOY AGENCY, MONT.

##### Individual and tribal agreements

	Loaned	Collected	Delinquent
Balance June 30, 1923.....	\$12,502.11		\$3,634.14
Fiscal year:			
1924.....	189.87	\$1,494.41	6,163.42
1925.....	7,904.19	309.34	7,108.90
1926.....	3,513.22	4,124.65	9,657.11
1927.....	2,128.75	2,297.55	11,226.76
1928.....	734.24	2,866.30	12,338.47
<b>Total.....</b>	<b>27,662.38</b>	<b>11,181.16</b>	
Balance June 30, 1928.....	15,881.21		12,388.47

Of the balance outstanding as of June 30, 1928, it is estimated that 75 per cent will be uncollectible. It appears that in the launching of reimbursable sales programs at this agency, some high-pressure salesmanship was used and materials were sold to a number of Indians who subsequently decided they had no use therefor, and consequently there is no indication of intent on that part of many of the Indians to pay. One case cited was the sale of a wagon and set of harness to an Indian who has only used it to ride to and from town and who has not and will not attempt farming operations even though fertile land is available. As no tribal fund or individual money has accrued to the band, in the absence of revenue-producing industry upon the part of the Indian, collection on such agreements is difficult, if not impossible.

Through June 30, 1928, approximately 745 agreements had been made, of which about 286 individual and 2 tribal had outstanding balances. From an examination of the reimbursable sales ledger it appears that all agreements had been made under "Industry among Indians" (of various years).

The individual agreements cover the purchase of wagons, harness, farm implements, fencing material, cows, horses, and farm and garden seed.

The two outstanding tribal agreements cover the purchase of two tractors, one threshing machine and the labor of unloading same. The balance outstanding on the two agreements is \$2,152.44.

Since the 1st of July, 1928, another threshing machine has been purchased which is covered by a new tribal agreement.

Reimbursable property on hand as of June 30, 1928, was as follows:

5 cows.....	\$325.50	Binder twine.....	\$356.80
1 bull.....	68.25	Wheat.....	59.92
Corn.....	17.84	Barley.....	2.61
Flax.....	70.13	Clover.....	8.27
Oats.....	10.56	Alfalfa.....	5.31
Rye, fall.....	263.97	Pigs, weaned.....	12.60
Rye, spring.....	7.66	1 team.....	107.50
Wire, barbed.....	61.90		
Timothy.....	21.30	Total.....	1,400.12

Since June 30, 1928, 116 sheep have been purchased for sale to Indians if they can be induced to take up sheep raising. At present there seems to be little indication that the Indians' interest will be awakened, and therefore the sheep may be maintained as an agency flock. The sheep cost \$12.50 each with 50 cents per head extra as shipping charges.

#### TONGUE RIVER AGENCY, MONT.

##### Individual and tribal agreements

	Loaned	Collected	Amount delinquent
Balance June 30, 1923.....	\$152,012.62		
Fiscal year:			
1924.....	30,843.19	\$18,006.87	\$20,962.79
1925.....	17,047.09	9,307.11	143,217.86
1926.....	3,785.89	4,476.56	162,899.16
1927.....	3,745.96	144.00	155,130.20
1928.....	5,185.03	1,322.26	162,367.98
Total.....	213,620.67	84,166.79	
Balance June 30, 1928.....	170,120.81		162,367.98

<sup>1</sup> Report of half year's transactions. Report for other 6 months not available after diligent search of files.

Due to the fact that one semiannual report of reimbursable transactions for the fiscal year 1927 could not be located, that sheets were missing from some of the reports on hand, others torn and partly missing, and that many changes were made by administrative direction and noted only on part of the records, it was not possible to compile a balanced 5-year statement of loans and collections. The office copies of the periodical reports of this class of transactions have been very poorly cared for and are consequently in bad condition. A total of 8,762 individual and 72 tribal agreements have been made at this agency. The tribal agreements cover the purchase of livestock, a flour mill and repairs to same, a threshing outfit and steam tractor and repairs to same, feed for livestock, fencing material, and labor performed in the interest of the tribe. All such agreements are signed for the tribe by the superintendent.

Individual agreements cover the purchase of poultry and livestock, farm implements, harness, seed grain and potatoes, alfalfa seed, binder twine, grain sacks, and labor incident to breaking land, etc. Several groups purchased binders, a threshing outfit, and a sawmill, each member of the group agreeing to pay his or her proportionate share of the price. All agreements were made under the appropriation "Industry among Indians" of various years.

Of the total amount outstanding as of June 30, 1928, \$170,120.81, it was estimated that not more than \$20,000 could be collected. About 95 per cent of the amount outstanding is delinquent, which indicates that the estimate of the amount collectible may not be far wrong.

Reimbursable property on hand as of June 30, 1928, was as follows:

4 10-inch files.....	\$1.07
4 peavey handles.....	7.80
Repair parts for woodworking machine.....	15.51
3 crosscut saws.....	19.05
5 plowshares.....	9.80
8 plowshares.....	31.52
12 wedges.....	6.67
473 pounds binder twine.....	162.02
12,086 pounds binder twine.....	1,573.35
Total.....	1,826.79

#### WINNEBAGO AGENCY, NEBR.

	Loaned	Collected	Delinquent
Fiscal year:			
1924.....	\$1,482.44		\$67.44
1925.....	150.00	\$1,020.89	
1926.....		394.11	
1927.....		160.00	
Total.....	1,632.44	1,665.00	
Balance, June 30, 1928.....	67.44		67.44

During May, 1924, the Winnebago Agency purchased 21 head of Holstein and Jersey dairy cows for sale to the Indians, charging the appropriation, "Industry Among Indians, 1924."

Cost of cattle delivered, Winnebago.....	\$2,000.00
Handling and pasturage.....	11.90
Surcharge of 5 per cent of direct charge.....	100.60

Total cost..... 2,112.50

The unit selling price was fixed at \$65 to \$127.50. Reimbursable agreements were entered into for \$1,415 and cash sales amounted to \$697.50. All reimbursable agreements have been paid in full.

The balance of \$67.44 shown outstanding June 30, 1928, is covered by an agreement signed by Elwood Hearlin, an Omaha Indian, on June 6, 1924, wherein he agreed to reimburse the Government for the payment of a hotel bill contracted by him in Washington, D. C., and the cost of transportation and Pullman service from Washington, D. C., to Walthill, Nebr. No payments have been made on said agreement.

## WESTERN SHOSHONE AGENCY, NEV.

	Loaned	Collected	Delinquent
Balance, June 30, 1928.....	\$36,708.24		
Fiscal year:			
1924.....	603.68	\$9,061.28	\$20,969.00
1925.....	757.45	1,631.33	24,670.84
1926.....	6,496.70	4,710.32	24,494.37
1927.....	4,797.62	3,420.69	22,533.03
1928.....	5,516.05	2,959.63	23,683.10
Total.....	60,930.72	21,783.25	
Balance, June 30, 1928.....	29,149.52		23,543.16

A total of 286 individual agreements have been executed at this agency. Of the amount delinquent June 30, 1928, the sum of \$3,232.28 represents an indebtedness of the Western Shoshone Stock Association, composed of members of the tribe, and was for the purchase of breeding bulls for use of the tribe, and \$9,130.99 tribal indebtedness for fencing and similar material.

It is estimated that but 10 per cent of the amount due from individuals is uncollectible.

It was expected that the tribal indebtedness would be paid from the increased leasing fees now being received, but while the rents have increased, the administrative expenses chargeable against tribal funds have increased with the result that very little is being applied to the debt. The tribal income last year was \$16,000, of which the Bureau of Indian Affairs allotted \$15,000 for agency expenses.

The following is a statement of reimbursable property on hand, June 30, 1928:

Building material.....	\$235.13
Horse collars.....	4.80
Wagons.....	464.42
Cow and calf.....	73.50
Barley seed.....	11.55
Barley reclaimed.....	19.16
Seed oats.....	79.70
Potatoes.....	14.18
Speltz.....	4.87
Timothy seed.....	8.39
Wheat seed.....	40.05
Cultivator.....	9.05
Harrows.....	116.64
Machinery parts.....	122.42
Woven-wire fencing.....	23.04
Total.....	1,227.80

## CARSON SCHOOL (AGENCY), NEVADA

	Loaned	Collected	Delinquent
Balance June 30, 1928.....	\$1,806.65		\$1,729.36
Fiscal year:			
1924.....		\$211.91	948.28
1925.....		1,860.41	900.00
1926.....	539.46	48.23	1,200.86
1927.....	138.18	22.62	1,198.34
1928.....		1,105.15	863.38
Total.....	2,480.16	1,617.32	
Balance June 30, 1928.....	662.33		662.33

1 Agreements totalling this amount were transferred to the Sacramento Agency.  
 2 Agreement No. 137, dated May 26, 1926, in amount of \$135.16, executed by Christopher Tyndall, Jr., to cover travelling expense, paid from "Relieving Distress and Prevention, etc., of Diseases Among Indians, 1926." Letter of Mar. 7, 1927, instructed the superintendent to cancel the agreement as it was not a reimbursable transaction. Monthly payments of \$5 are made, which are now taken up as sundry receipts and deposited to the credit of the above appropriation.

The entire balance of \$862.33 is delinquent. Of that amount \$114.57, covering 10 agreements executed during the fiscal year 1926, is considered sure of collection, the remainder is very doubtful.

All agreements are with individuals.

There was no reimbursable property on hand as of June 30, 1928.

## WALKER RIVER AGENCY, NEV.

There are three sets of reimbursable records maintained at this agency—Walker River, Fallon, and Bishop, and accordingly three separate statements have been prepared:

## WALKER RIVER

	Individuals		Tribe	
	Loaned	Collected	Loaned	Collected
Balance June 30, 1928.....	\$17,314.39		\$11,198.10	
Fiscal year:				
1924.....	798.49	\$3,120.76	151.78	\$271.94
1925.....	1,645.06	1,890.79	8.67	194.11
1926.....	180.17	6,319.97	420.00	549.23
1927.....	727.17	1,612.04		258.93
1928.....	1,332.72	1,109.40	1,064.28	192.08
Total.....	21,096.00	13,912.94	12,657.68	1,416.94
Balance June 30, 1928.....	8,083.04		11,441.44	

Of the balance of \$8,083.04 due from individuals as of June 30, 1928, \$6,668.63 is delinquent, and it is estimated that two-thirds of this is represented by very doubtful accounts.

Of the balance of \$11,441.44 due from the tribe, the sum of \$10,472.60 is delinquent. Of this amount \$8,823.53 represents agreements which were executed in connection with the tribal herd, and are considered uncollectible. The remaining agreements cover farm equipment, and it is thought that these will be paid in full.

## FALLON

	Individuals	
	Loaned	Collected
Balance June 30, 1928.....	\$4,890.39	
Fiscal year:		
1924.....		1,532.09
1925.....		1,027.11
1926.....		42.65
1927.....	342.22	29.27
1928.....		85.41
Total.....	5,232.61	1,216.43
Balance June 30, 1928.....	4,016.18	

1 There is on file a report of reimbursable transactions for the period ended Dec. 31, 1922, showing a balance of \$4,890.39. The next report on file is for the period ended Mar. 31, 1925, which shows a balance brought forward from the last report of \$1,839.63, which indicates that collection of \$50.28 was made during the period between the 2 reports. Letter of Sept. 27, 1924, from the Commissioner of Indian Affairs to the superintendent and physician, Fallon Agency, states that the balance on June 30, 1921, was \$4,858.30. The difference between \$4,890.39 and \$4,858.30, or \$32.09, is therefore shown as a collection during the fiscal year 1924. The difference between \$342.22 and \$32.09, or \$310.13, is included in the amount of \$1,027.11 shown as collected during the fiscal year 1925.

Of the balance of \$4,016.18 on June 30, 1928, the sum of \$3,808.96 was delinquent, of which 50 per cent is considered very doubtful of collection.

## BISHOP

	Individuals	
	Loaned	Collected
Balance June 30, 1928	\$807.20	
Fiscal year:		
1927	37.23	\$26.00
1928		150.16
Total	844.43	176.16
Balance June 30, 1928	669.27	

Of the balance of \$669.27 due on June 30, 1928, the sum of \$358.71 is considered very doubtful of collection. The entire amount is delinquent.

There was no reimbursable property on hand as of June 30, 1928.

## MESCALERO AGENCY, N. MEX.

Fiscal year	Individuals		Tribe		Mescalero Sheep Association <sup>1</sup>	
	Loaned	Collected	Loaned	Collected	Loaned	Collected
Balance June 30, 1923	\$5,320.61		\$86,806.09		\$1,200.76	
Fiscal year:						
1924		\$69.57	4,392.08	\$10,000.00		\$1,200.76
1925	270.39	914.04	3,908.04	16,339.57		
1926	8,729.84	1,816.70	6,095.09	10,000.00		
1927	16,431.94	2,883.64	965.50			
1928	6,798.79	8,127.03		6,031.44		
Total	28,541.53	10,811.94	102,167.34	41,371.01	1,200.76	1,200.76
Balance June 30, 1928	28,729.59		99,796.83			

<sup>1</sup> This was an association of the Indians of the reservation. It has been discontinued.

The examination of the reimbursable accounts disclosed the balance on June 30, 1928, of \$86,525.92. The agency's report of reimbursable transactions as of June 30, 1928, shows an unpaid balance of \$86,403.98, or a difference of \$121.94. The agreements were checked with the reimbursable sales ledger sheets and numerous incorrect entries on the ledger were adjusted, but the difference of \$121.94 was not reconciled.

The loans to individuals covered seeds, wire, building material, farm implements, clothing, sheep and goats, construction and repair of buildings, etc. The loans to the tribe were chiefly for cattle, goats, and supplies in connection with round-ups. Loans to individuals for wire and seed are for one year; farming implements and building materials, 3 years; sheep and goats, 5 years.

The total amount delinquent as of June 30, 1928, was \$1,089.15, and covered 44 individual agreements. A considerable amount of this delinquency was cleared up during the month of August. Amounts delinquent ranged from \$1.09 up to \$83.67.

Loans to the tribe covered cattle, rams, and goats for the tribal herds, and for construction of roads. The agency records are not at all clear as to tribal reimbursable debt. The amount of the indebtedness of said tribe as set up on the books of the agency is \$60,796.33, as shown by statement of loans and collections of reimbursable agreements.

A copy of letter A-1, 8333, March 19, 1927, written by the Commissioner of Indian Affairs to Senator A. A. Jones, shows the total reimbursable indebtedness of the Mescalero Tribe as \$250,973.46, of which a large part is for road construction not reflected in the agency records.

## KLAMATH AGENCY, OREG.

	Loaned	Collected	Delinquent
Balance June 30, 1923	\$27,014.96		\$22,826.06
Fiscal year:			
1924	10,152.56	\$10,286.64	14,747.75
1925	18,960.29	8,786.44	16,647.61
1926	9,554.12	24,760.99	13,444.85
1927	6,740.63	7,979.84	10,973.62
1928	10,271.09	8,651.69	9,633.00
Total	82,303.65	60,345.40	
Balance June 30, 1928	22,048.25		9,633.00

The above balance of \$22,048.25 does not include an agreement in amount of \$137.49, dated September 1, 1925, but which was not actually set up until September, 1928, due to the fact that the papers had been lost by the former farmer. They were located a short time ago, taken up in the records, and collection of the amount was made from the per capita payment of October 24, 1928.

Of the amount, \$9,533, shown as delinquent on June 30, 1928, \$3,672.30 has since been collected. Agreements totaling \$295.58 are considered uncollectible, with two other agreements, totaling \$450.90, deemed doubtful. The Indian who executed these agreements has promised to pay, but as he is not on the reservation the prospect of making collection is not very bright. A total of \$2,474.63 is held to be collectible from estates. All reimbursable agreements at this agency are with individuals.

The records show a balance of \$525.72 due on an agreement executed November 10, 1913, by one James Noneo, now deceased. The widow claims to have made full settlement some 10 years ago. The facts presented are such as to present strong presumption that Mrs. Noneo is correct, and the case has been reported to the Secretary of the Interior for further investigation.

The report of reimbursable property on hand as of June 30, 1928, shows the following:

Paints	\$341.33
Farm equipment and supplies	435.99
Cattle	768.75
Total	1,546.07

The farm equipment, consisting of harrows and rakes, is in very poor shape and it is not believed can ever be disposed of. Parts are missing, and it appears that the harrows are so old that it is not now possible to replace the parts.

The cattle consist of six bulls. Since July 1, two bulls have been disposed of, for which payment has been received, and authority has been received from the Indian Office to drop one, valued at \$125, from the records. The Indian to whom the bull is supposed to have been sold claims that he has never received it. The agreement was canceled and the animal taken up on the property record, from which it will now be dropped. The remaining three bulls are reported by the stockman.

#### WARM SPRINGS AGENCY, OREG.

	Individuals		Tribal	
	Loaned	Collected	Loaned	Collected
Balance, June 30, 1923.....	\$5,710.80		\$27,898.29	
Fiscal year:				
1924.....	131.25	\$1,020.00	388.18	\$10,734.16
1925.....	7,026.99	1,380.92	6,536.65	388.42
1926.....	2,105.01	1,348.73	1,795.19	688.76
1927.....	4,417.86	741.83	6,300.00	1,168.92
1928.....	5,974.12	372.00	6,299.97	5,814.01
Total.....	25,369.12	4,864.84	49,217.28	18,794.27
Balance, June 30, 1928.....	20,481.28		30,423.01	

It appears that in the past very little attention was paid at this agency to the manner in which reimbursable matters were handled. It was practically impossible to decipher some of the reports, due to the fact that a great many corrections, adjustments, etc., had been made thereon, occasioned by not having the agreements originally prepared for the proper amounts. In the above statement the figures in the "Loaned" column include a number of such adjustments.

Of the amount of balance due June 30, 1928, on individual agreements, \$13,088.69 was delinquent. No part of the tribal balance was delinquent, as payments are applied thereto by the superintendent from proceeds of timber sales.

There is given below a list of the agreements executed by the various superintendents on behalf of the tribe, following which each agreement is treated in detail. It is doubtful, however, whether the leaders of the tribe were ever aware that the agreements were prepared on their behalf, especially as regards those covering the operation of the sawmill:

Agreement	Date	Amount	Superintendent	Purpose
No. 644.....	Apr. 25, 1919	\$2,922.98	O. L. Babcock	Grain separator, 2 tractors, 1 water tank, sawmill equipment and installation.
No. 645.....	do	11,365.45	do	do
No. 646.....	do	29,914.02	do	Tribal cattle.
No. 647.....	do	10,638.21	do	30 stallions.
No. 654 (closed).....	Apr. 30, 1920	69.03	do	do
No. 668 (closed).....	June 10, 1922	298.82	do	do
No. 708 (closed).....	June 30, 1923	1,698.84	C. W. Hastall	do
No. 708 (closed).....	Apr. 14, 1923	71.76	do	do
No. 709 (closed).....	Dec. 30, 1923	384.18	do	do
No. 710.....	Jan. 20, 1925	6,227.03	J. B. Mortsoff	Operation of sawmills, including hauling lumber, feed for teams, etc.
No. 866.....	Apr. 8, 1925	7.33	do	do
No. 890.....	May 20, 1925	302.80	do	do
No. 928.....	Dec. 1, 1925	1,795.19	do	do
No. 948.....	Aug. 24, 1926	6,393.00	do	do
No. 1283.....	Dec. 31, 1927	6,299.97	do	do
No. 1292.....	Sept. 28, 1928	7,834.41	do	do

Agreement No. 646, dated April 25, 1919, covers the purchase of a tribal herd, paid for from "Industry among Indians, 1915," \$23,751.45, and "Industry among Indians, 1915-16," \$6,162.57. The herd did not prove a success and was disposed of. The proceeds, however, did not quite cover the agreement, and there is still a balance of \$786.01 due thereon.

Agreement No. 647, April 25, 1919, covers the purchase of 30 stallions for a total of \$10,658.21, paid for from "Industry among Indians, 1915-16," \$10,497.33, and "Industry among Indians, 1917-18," \$160.88. Although these stallions cost \$345 each, the records show but 7 having been disposed of, during 1922 and 1923, 3 of which were sold for cash at \$50 each, and 4 on reimbursable agreements, 3 at \$50 and 1 at \$40. The remainder have either died, or have been condemned and killed. The balance due on this agreement is \$10,318.21.

Other agreements cover expenses in connection with the operation of the sawmills. The practice is to carry on a reimbursable property record the expenses of the operation of the mill during the fiscal year, paid out of "Industry among Indians, 19--," and at the close of the fiscal year the superintendent executes an agreement on behalf of the tribe for the total of such expenses. The amount of the agreement includes the 5 per cent surcharge. Then, when an Indian purchases lumber, an individual agreement is made out in his name for the amount of his purchase, and the tribal agreement is credited. At the present time these credits are being made to agreement No. 710, covering the fiscal year 1924, though some have been credited to agreement No. 928, covering the fiscal year 1925, the practice being to credit these sales to the oldest tribal agreement. Agreements 654, 668, 706, 708, and 709 have been closed.

It has been ascertained that the lumber used by the agency has never been credited to any of the tribal agreements. The Forester has a record of the lumber so used, and it is thought credit should be given for the value thereof.

#### FIVE CIVILIZED TRIBES AGENCY, OKLA.

	Loaned	Collected
Balance June 30, 1923.....		
Fiscal year:		
1924.....	\$6,931.65	
1925.....		\$396.80
1926.....		122.19
Total.....	6,931.65	518.49
Balance June 30, 1928.....	6,413.10	

\* This amount includes \$323.81 cash collected and an adjustment amounting to \$72.49

There has been no change in the status of this account since the close of the fiscal year 1925. A systematic effort to collect the delinquent accounts appears to have been made through the year 1922. Letters were sent to all delinquents and lists of such delinquents furnished field clerks with instructions to effect collections, if possible. Since that date no determined effort to collect has been made, and no collections effected since June 30, 1925.

Of the 486 delinquents on June 30, 1928, 463 are Cherokees whom, it is stated, were allotted lands which are for the most part unpro-

ductive, and therefore no moneys for their account are received at the agency. The delinquent list includes the names of 51 deceased Indians and 35 from whom all restrictions have been removed.

Search of the individual Indian accounts was made in a number of instances to determine if at any time the delinquents had money with the agency which might have been applied to discharge their indebtedness, but in no instance was such found to be the case.

**PAYMENTS OF DRAINAGE ASSESSMENTS ON CREEK ALLOTTED LANDS IN OKLAHOMA**

The act of June 30, 1913 (38 Stat. 97), authorized the Secretary of the Interior to pay amounts assessed under the laws of the State of Oklahoma against the allotments of certain restricted allottees of the Creek Nation in the Verdigris drainage district No. 1, in Wagoner County, Okla.

There was appropriated for said purpose \$20,000, to be reimbursable from rentals of said allotments, not to exceed 25 per cent of the amount of rents received annually, or from any funds belonging to said allottees, in the discretion of the Secretary of the Interior.

In accordance with the provisions of said act \$12,125.61 was paid to the treasurer of Wagoner County, Okla., on September 4, 1913. This amount represented the assessments against the allotments of 44 Indians. There has been collected as reimbursement and deposited to the credit of the appropriation \$3,262.07, leaving an unpaid balance on June 30, 1928, of \$8,862.94. Collections for the fiscal years 1924-1928, inclusive, were in the amount of \$214.50 only. The failure to make greater collections is in part due to the fact that under section 2 of the act of May 27, 1908 (35 Stat. 312), an allottee may without approval of the Secretary of the Interior lease his surplus land for a period of five years, and may lease his homestead land for a period of one year. In such cases the income derived does not come through the agency.

In no case where reimbursement had not been made did the Indians have accounts with the agency as of June 30, 1928.

**PAIUTE AGENCY, UTAH**

	Loaned	Collected	Delinquent
Balance June 30, 1923.....	\$12,244.87		
Fiscal year:			
1924.....	138.11	\$40.11	\$12,426.43
1925.....	1,328.67	6,284.16	6,387.36
1926.....	222.29	727.02	5,060.38
1927.....	6,066.67	619.43	11,229.79
1928.....	38.78	38.78	11,191.03
Total.....	18,900.51	7,709.49	
Balance June 30, 1928.....	11,191.03		11,191.03

<sup>1</sup> Balance of \$328.67 owed by Cheyote Indians taken into the total.

<sup>2</sup> Balance of \$5,066.67 owed by the Mopa River Indians taken into the total.

The balance of \$11,191.03 is owed by 75 Indians and includes \$1,464.89 owed by deceased Indians. The opinion is expressed that very little, if any, of the amount due can be collected, as the

Indians are practically without income. There is no reimbursable property on hand.

**UINTAH AND OURAY AGENCY, UTAH**

	Loaned	Collected	Delinquent
Balance June 30, 1928.....	\$169,132.42		\$36,386.86
Fiscal year:			
1924.....	7,091.47	\$11,716.78	46,190.30
1925.....	13,390.54	6,398.59	110,655.06
1926.....	6,128.02	6,521.72	124,934.09
1927.....	7,173.11	6,412.56	128,562.69
1928.....	1,610.52	14,654.73	128,204.02
Total.....	194,626.08	46,604.38	
Balance June 30, 1928.....	148,921.70		128,204.02

Of the balance outstanding as of June 30, 1928, amounting to \$148,921.70, approximately \$50,000 represents agreements covering the clearing, plowing, leveling, fencing, seeding, etc., of Indian allotments, \$35,000 for the building of houses, building materials, etc., and the balance for farm equipment, harness, livestock, seed, etc.

All reimbursable agreements at this agency are made with individuals.

Up to and including June 30, 1928, a total of 4,689 agreements had been entered into, of which number approximately 1,600 were still open.

The act approved June 21, 1906, authorized the construction of irrigation systems, and provided that such irrigation systems should be constructed, completed, held, operated, and water therefor appropriated under the laws of the State of Utah. The laws of the State of Utah provide that "beneficial use shall be the basis, the measure and the limit of all rights to the use of water in this State," and further provide that "when an appropriator or his successor in interest abandons or ceases to use water for a period of five years, the right ceases, and thereupon such water reverts to the public, and may be again appropriated."

It appears that in order to save the water rights for the allotted Indian lands a general development plan was approved March 24, 1915, and it was under this general development plan that reimbursable agreements were entered into for the clearing, plowing, leveling, etc., of the lands, the procurement of labor and materials for the construction of houses, and for farm implements, harness, etc.

It is estimated that at least 50 per cent of the amount outstanding June 30, 1928, is uncollectible, that the amount due on account of clearing, plowing, leveling, etc., is almost all uncollectible, due to the fact that the said amount, plus the construction and operation and maintenance charges of the irrigation system which have accrued against the land covered by the agreement, is in most cases more than the value of the land itself. The same is true as regards the agreements covering the construction of houses. The houses have not been kept in repair, and in many cases are rapidly depreciating. On many of the agreements not one cent has been collected.

Practically all repayments are made by transfers from each individual's account. A notation has been made on each Indian's account who is indebted under a reimbursable agreement, and when-

ever any money is received to be placed to the credit of the account a certain amount thereof, in some cases as much as 50 per cent, depending on the circumstances of the Indian, is applied as a collection on the reimbursable agreement.

Reimbursable property on hand June 30, 1928, was as follows:

	Value
Doors, windows, door stops, etc.	\$128.73
Hardware	44.72
Nails, wire, staples	1,967.29
Paints and oils	355.94
Seeds	200.14
Machinery (mowers, rakes, plows, harrows, etc.)	3,121.04
Harness	422.40
Cement	621.55
Steel cable	68.92
Brick	11.81
Tin	17.20
Sulphurised salt	230.88
Building paper	28.40
<b>Total</b>	<b>7,315.02</b>

#### TAHOLAH AGENCY, WASH.

	Loaned	Collected
Balance June 30, 1923	\$1,523.47	
Fiscal year:		
1924		\$203.73
1925		65.65
1926		460.06
1927		0.00
1928		70.65
<b>Total</b>	<b>1,523.47</b>	<b>801.11</b>
Balance June 30, 1928	522.36	

Of the balance of \$522.36 remaining unpaid June 30, 1928, \$272.18 is considered delinquent. This represents the indebtedness of 12 Indians and is considered uncollectible except for the items \$209.23 and \$28.02, which are secured by landed interest under the control of the agency, but not at this time salable.

#### TULALIP AGENCY, WASH.

	Loans	Collections	Delinquent
Balance June 30, 1923	\$1,559.97		\$777.47
Fiscal year:			
1924		\$570.00	802.47
1925	582.76	696.85	315.62
1926		168.72	298.12
1927		12.00	419.13
1928	2,395.77	270.00	527.14
Balance June 30, 1928	2,860.92		527.14

Of the balance \$2,860.92 remaining unpaid June 30, 1928, all but \$30.62 is considered collectible.

In the five fiscal years covered by the examination, there were only 12 loans made. Two in 1925 and two in 1928 for supplies, in the total sum of \$1,078.52, and eight loans of cash for support, in the

total sum of \$1,900, made in the year 1928, which are liens upon any trust property or moneys of the borrowers.

#### HAYWARD SCHOOL, WISCONSIN

	Loaned	Collected
Balance June 30, 1923	\$320.33	
Fiscal year:		
1924		\$26.51
1925		61.52
1926		6.00
1927	300.00	18.05
1928		0.00
<b>Total</b>	<b>620.33</b>	<b>112.68</b>
Balance June 30, 1928	517.65	

Of the balance of \$517.65, June 30, 1928, \$317.65 represents a balance remaining from 1918 for potatoes issued, and \$300 credited to Joe Martin in 1927 and which is being issued to him for maintenance at the rate of \$15 per month. As security for the repayment of this loan a lien was executed against his land allotment.

There is little likelihood that any part of the potato money balance will be collected, and as Martin is very old the only hope of recovery of the loan is upon the lien.

#### KESHENA AGENCY, WIS.

	Individual		Tribal	
	Loaned	Collected	Loaned	Collected
Balance June 30, 1923	\$92.36			
Fiscal year:				
1924		\$62.36		
1925				
1926				
1927			\$1,776.61	
1928				\$92.43
<b>Total</b>	<b>92.36</b>	<b>62.36</b>	<b>1,776.61</b>	<b>92.43</b>
Balance June 30, 1928	0.00		1,684.18	

Reimbursable agreements are not encouraged at this agency, with the result that few transactions were noted during the 5-year period. A practice formerly in existence, but practically discontinued now, was for the agency to purchase a large quantity of a certain commodity from tribal funds and then make cash sales to such Indians as desired to purchase the commodity, the proceeds being credited to the purchasing fund.

A threshing outfit was purchased for the tribe under agreement 624, dated September 21, 1927, at a cost of \$1,692.01, from the appropriation "Industry among Indians, 1928." The agreement originally did not include the 5 per cent surcharge (\$84.60), but was subsequently amended so as to include such surcharge, apparently without knowledge of the tribe. Each Indian who threshes his crop with the use of the thresher pays a fee per bushel, and in this way the United States will be reimbursed for the original expenditure. To date there has been paid by six Indians the amount of \$92.43, leaving a balance due of \$1,684.18, which will probably be liquidated in a short time.

In 1927, the agency made agreements with about 75 of the Indians whereby \$25 was loaned to each Indian for the purpose of buying seed. This money belonged to the minor children of the Indians and was borrowed by their parents, and has all been paid back. The agreements and other records covering these transactions are all filed in the different individual Indian files, and the transactions not being for repayment to the Government do not appear on the above statement.

Reimbursable property on hand June 30, 1928, consisted of three grain cradles valued at \$6 and seven cultivators valued at \$132.87.

#### LAC DU FLAMBEAU AGENCY, WIS.

The only reimbursable transaction during the 5-year period arose under an agreement by Mr. Frank Murray and wife dated June 19, 1928, wherein they agree to reimburse the United States in the amount of \$101.15 for transportation from Washington, D. C., to Duluth, Minn. To date no part has been repaid and it is stated that the amount will be recovered from the first funds that will accrue to their credit.

#### MENOMINEE MILLS, WIS.

The Menominee Indian mills at Neopit own about 60 frame dwellings which are rented or sold as may be desired. In case of sale, title passes for the house only, as the land is a part of the reservation. The houses are valued at from \$500 to \$1,800 each. When a house is sold the purchaser executes the regular Indian Service reimbursable agreement form, on which, in each case, is a provision that interest will be charged at 4 per cent. The payments are usually \$12 or \$15 per month. All of the houses were built from the "Menominee 4 per cent fund."

#### TOMAH SCHOOL, WISCONSIN

The reimbursable records are such as were received from the former Grand Rapids Agency, Wis., and were in such shape that no definite ascertainment could be made as to the June 30, 1928, status thereof. Reimbursable sales ledger accounts were on hand for 14 agreements, 4 of which had only the headings filled out, no amounts being shown. An agreement, number 14, is shown to have been dated June 23, 1922. As far as the records show no reimbursable agreements were made after that date.

The report submitted by the superintendent to the Bureau of Indian Affairs shows the following unpaid June 30, 1928: Flora Littlebear \$14.70, and William Waukon \$29.61, both of which are considered uncollectible.

#### SHOSHONE AGENCY, WYO.

	Loaned	Collected	Delinquent
Balance June 30, 1928			
Fiscal year:			
1924	\$9,096.72		\$6,045.65
1925	3,974.04	64,926.42	6,911.86
1926	2,783.85	4,970.27	4,829.11
1927	8,490.10	5,190.84	4,173.95
1928	8,483.00	8,000.66	8,824.58
1929	18,460.29	1,868.63	7,906.00
Total	48,149.60	24,961.42	
Balance June 30, 1928	22,197.86		7,906.00

No tribal reimbursable agreements have been made at this agency and up to June 30, 1928, a total of 1,876 individual agreements had been made.

The agreements cover the purchase of alfalfa, clover, and timothy seed, plows, hayrakes, mowers, wagons, harness, livestock, fencing supplies, and building material. Of the balance unpaid as of June 30, 1928, of \$22,197.88 between \$5,000 and \$6,000 has been collected since July 1, 1928, the unpaid amounts on a number of agreements being absorbed by such collections. As of June 30, 1928, approximately 35½ per cent of the outstanding balance was delinquent.

It was noted that the superintendent at this agency in making annuity payments to the members of the tribes, in cases where the Indians owe balances on reimbursable agreements, applies certain amounts from the per capita payments due said Indians.

Reimbursable property on hand as of June 30, 1928, was as follows:

Fence staples	\$13.53
264 pounds red clover seed	294.53
809 feet lumber	14.98
4 doors	14.94
2 farm wagons	312.92
6 sulky plows	222.99
20 hayrakes	915.59
20 sheep (18 rams, 2 ewes)	600.60
Total	2,390.08

It was stated that the reimbursable property is kept separate from other agency property and is properly identified as such.

#### TRIBAL HERDS AND MILLS

In 1914 the Indian Service launched a cattle-industry campaign and, in efforts to interest the Indians, adopted the policy of buying tribal herds for a number of the reservations where grazing lands were available, using both tribal and appropriated funds for the purpose. The appropriation acts for the fiscal year 1921 and subsequent years have prohibited the use of gratuitous appropriations in the purchase of tribal herds.

From the date of the beginning of the purchase of tribal herds until about 1923 or 1924, when practically all of such herds had been disposed of, approximately \$2,500,000 of tribal and appropriated funds were expended. While the amounts expended were reimbursable there are yet unpaid balances carried on the Indian Office records against various tribes. In those cases where reimbursement was effected it can not be accepted that the herds were paying propositions, such reimbursement having been made from other tribal funds, for as a class tribal herds were losing ventures from a revenue-producing standpoint. Some few Indians profited by the activity, and, having provided themselves with small individual herds, attained varying degrees of success, but such cases are exceptions to the rule.

Sawmills and flour mills have been constructed and are in operation on a number of Indian reservations from which material benefit has accrued to the Indians. While, except in heavily-timbered areas, the sawmills are not regarded as revenue-producing activities, they have aided the Indian in procuring remunerative employment, lumber for

homes and improvements at a reasonable price, and a market for the timber on his allotment. The flour mills are regarded as educational activities to encourage the Indians to raise grains, etc., and become self-sustaining. Grain ground for them is exempt from toll to a given amount, while the public, where grinding for it is done, is charged the rate of toll prescribed by the State on all grain ground. Flour from mill tolls is used at some agencies for issue to indigent Indians and supplying schools and hospitals, while the mill feeds go to the school and hospital livestock.

#### INDIVIDUAL INDIAN MONEYS

Individual Indian moneys, as the term implies, are the moneys of individual Indians, as contrasted with the moneys the property of tribes as a whole, which superintendents of the Indian Service receive and hold or disburse under statutory requirements and regulations as quasi trustees or guardians for the individual. While these funds consist primarily of the moneys of restricted Indians, cases were noted of accounts for unrestricted Indians opened by reason of funds turned over by the latter to the superintendents to be held by them for convenience and safe-keeping. On the whole, the sources of these funds are from contracts negotiated by the superintendents arising out of the Indians' real-property holdings. The policy of the Indian administration, in its effort to induce the Indians to work, is not to require personal-service earnings to be paid through the superintendent. Similarly, earnings through personal operation, such as farming, are in many cases paid directly to the Indian without passing through the hands of the superintendent or being reflected in the agency accounts. From the point of individual cases, the funds received by the superintendent and held or disbursed by him are on the whole income from property which the Indians do not operate or make personal use of, viz, farm, land, and grazing leases. In the oil and mineral producing sections the lands are leased for development upon a royalty basis, and these properties produce, in point of dollars, the greatest source of income. Other sources of receipts are interest on bank balances, interest on invested funds, land and timber sales, annuities, pro rata shares of tribal funds distribution, and various lease rentals and fees.

Due to the small amounts involved in the majority of cases, individual Indian moneys are largely on deposit in depository banks (national and State) or with the Treasurer of the United States, although individual funds have in some cases been in part invested in United States Government securities and in real estate. At a number of the agencies where the aggregate of individual Indian moneys exceeded the bonded capacity of depository banks and no additional banks could be secured as depositories, part of the excess has been invested in United States Government securities rather than allow the funds to remain on deposit with the Treasurer of the United States, where no interest accrues. This is particularly true in Oklahoma where, due to the limitations of bonded capacity, it has not been possible to deposit in the banks of Oklahoma the enormous income accruing to the Osage Indians and to certain members of the Five Civilized Tribes who are classed as "restricted" Indians; and in order that these moneys may earn a fair return of interest,

large sums have been invested in United States securities. The bonds in which funds are invested are in some cases registered in the name of the Secretary of the Interior in trust for the particular tribe.

Where the funds of individuals are invested in Government securities, the bonds are usually registered in the name of the individual whose funds were directly applied to the purchase or in the name of the Secretary of the Interior in trust for the individual. Several cases were reported from the field of bonds registered in the name of a superintendent as trustee or guardian for specifically named minors.

The total amount of individual Indian moneys as of June 30, 1928, was \$74,676,600.78. For details as to amounts by States and agencies and the form in which held see statements herein, pages 4 to 39.

The Indian Service accounting procedure provides that accounts of the funds of individual Indians are to be kept at the respective agencies for moneys on deposit with depository banks and with the Treasurer of the United States; for all funds invested represented by coupon bonds in the custody of a superintendent; and for funds invested in bonds registered in the name of superintendent as trustee or guardian for a minor or incompetent Indian. Funds disbursed for the purchase of securities for the account of minors and incompetents, charged to the personal account of the individual concerned, are required by regulation to be accounted for as "cash otherwise held." No accounts are required to be kept at the agencies for securities purchased by a superintendent, registered in the name of the individual whose specific funds have been applied to the purchase, even though the securities may be subsequently delivered over to the custody of a superintendent.

In the bureau office in Washington, a memorandum record is maintained showing the investments in securities in the custody of the Treasurer of the United States.

#### BANKING OF FUNDS

Under authority of the acts of April 30, 1908 (35 Stat. 73), June 25, 1910 (36 Stat. 858), and May 25, 1918 (40 Stat. 591), individual Indian moneys are largely kept in national and State banks and trust companies selected as special depositories. The deposits are secured either by the deposit with the Treasurer of the United States of Government bonds or the furnishing of surety bonds approved by the Secretary of the Interior.

The act of May 25, 1918 (40 Stat. 592), specifically provides that the individual moneys of the Osage and Five Civilized Tribes in Oklahoma shall be deposited in banks of Oklahoma or in the United States Treasury and may be secured by the deposit of United States bonds.

Two types of accounts are opened with depository banks, viz, "time deposits" and "checking accounts," seldom more than one and never over three of the latter being maintained for any one agency. For the time deposits 95 per cent, and for the checking accounts 90 per cent of the bonded security establishes the limitation not to be exceeded in deposits. The investigation has developed the fact that the amount on deposit in certain banks slightly exceeded the bonded capacity. As of December 31, 1928, bank deposits were

secured through the deposit with the Treasurer of the United States of \$26,051,700 par value Government bonds, \$16,327,033 commercial surety bonds, and one \$55,000 personal surety bond. Interest rates range from 2 to 4 per cent, depending largely on the amount deposited and whether the money is a time deposit or in an active checking account.

It appears that as money conditions improved a number of banks which had agreed to pay a specified rate of interest on deposits subsequently applied for, and the Secretary of the Interior agreed to, an amended or new contract accepting a lower interest rate.

It is understood that the bonding companies have agreed that a reduction in the interest rate from that stated in the surety bond shall not be construed as affecting the liability of the companies under the bonds.

The surety bond is an item of considerable expense to many of the banks and as the desirability for retaining the deposits diminishes, the banks return the funds to the Indian Service which deposits the amounts with the Treasurer of the United States in noninterest bearing checking accounts, or invests same in United States bonds bearing various rates of interest.

Statements are submitted by the banks to the agency disbursing agent and to the General Accounting Office at fixed periods; semi-annually for time deposits and monthly for checking accounts. The banks supply the disbursing agents, without charge, with the necessary blank checks which in many instances are special forms arranged to show by code or otherwise the agency account number against which the amount is chargeable, and the purpose for and authority under which drawn. With the exception of the checks for account of the Five Civilized Tribes which are forwarded through the disbursing office, all paid checks are sent by the banks direct to the General Accounting Office.

#### MONEYS IN DEFUNCT BANKS

In the audit of amounts of tribal and individual Indian moneys balances are reported as being on deposit in defunct banks as of June 30, 1928, as follows:

Desmet National Bank, Desmet, S. Dak. (judgment against sureties secured; Cheyenne River Agency, S. Dak.)	\$22,561.87
First National Bank, Henryetta, Okla. (suit filed; \$1,629.82 principal, \$62.15 interest; Osage Agency, Okla.)	1,691.97
Richland State Bank, Richland, Okla. (collected in July, 1928; Cheyenne and Arapahoe Agency, Okla.)	1,781.25
Thurston State Bank, Thurston, Nebr. (sureties agreeing to reimburse at rate of \$500 per month are delinquent after having paid \$2,000, suit threatened; Winnebago Agency, Nebr.)	12,250.00
First National Bank, St. Cloud, Minn. (no judgment; consolidated Chippewa Agency, Minn.)	1,316.91
<b>Total</b>	<b>39,602.00</b>

It would appear from the foregoing that banks in the past have experienced little difficulty in divesting themselves of such portion of deposits of Indian funds, as and when desired by them or their sureties, and apparently whenever they feel they have bid a rate of interest higher than is necessary to hold the deposit, they can force

reduction of the interest rate in the manner described, both classes of transactions tending, of course, to reduce the interest earnings on the Indians' money.

#### INVESTMENTS IN SECURITIES

While there are no tribal funds invested in securities, the total amount of individual Indian moneys so invested as of June 30, 1928, aggregates \$35,400,177.01. Except for \$2,207,732.26 invested in real-estate mortgages and loans at the Osage Agency, Okla., authorized under the act of February 27, 1925 (43 Stat. 1009), and \$23,744 invested in real-estate mortgages for certain members of the Five Civilized Tribes at Muskogee, Okla., all such individual Indian moneys investments are in Government securities, the majority being Liberty loan bonds of the several series and Treasury notes. The funds invested in United States securities are in many instances the collective moneys of groups of individual Indians and in other instances are the moneys of specific individuals whose accounts have been charged with the purchase price of the securities acquired for them.

Of the total amount of securities held by the Government representing investments of individual Indian moneys, \$32,319,500 was found to be in the custody of the Treasurer of the United States, as contemplated by the act of June 10, 1876 (19 Stat. 58), the remaining balance, \$3,080,677.01, being in the custody of the superintendents and disbursing agents of the Indian Service, disclosed as a result of the inspections made at the following offices:

Fort Apache Agency, Ariz.	\$2,000.00
Sacramento Agency, Calif.	600.75
Cheyenne and Arapahoe Agency, Okla.	12,750.00
Five Civilized Tribes, Okla.	24,044.00
Osage Agency, Okla.	2,763,382.26
Quapaw Agency, Okla.	112,150.00
Bureau of Indian Affairs, Washington, held for the Quapaw Agency	4,400.00
Klamath Agency, Oreg.	3,000.00
Crow Creek Agency, S. Dak.	2,350.00
Yankton Agency, S. Dak.	32,700.00
Colville Agency, Wash.	25,000.00
Tulalip Agency, Wash.	46,950.00
Hayward School, Wisconsin	50.00
Keshena Agency, Wis.	49,400.00
Lac du Flambeau Agency, Wis.	1,900.00

Of the securities held by the superintendents and disbursing agents, only in a comparatively few instances are the amounts included in the monthly accounting rendered to the General Accounting Office. Although a very comprehensive accounting is required of all moneys received and check disbursements thereof, when the funds in question are converted into securities, the amounts expended therefor are dropped from the accountable balances certified to and approved by the Indian Service accounting officers, the investments, apparently being accounted for as property, rather than funds.

The securities with the Treasurer of the United States examined January 24 and 26, 1929, were found to be as follows:

<b>Osage:</b>	
Indian moneys (collective).....	\$16,000,000
Moneys of individual Indians.....	101,400
<b>Five Civilized Tribes:</b>	
Indian moneys (collective).....	8,250,000
Moneys of individual Indians.....	6,088,000
<b>Quapaw Agency:</b>	
Indian moneys (collective).....	915,000
Moneys of individual Indians.....	516,000
<b>Rosebud Agency:</b>	
Indian moneys (collective).....	350,000
<b>Colville Agency:</b>	
Indian moneys (collective).....	50,000
<b>Crow Agency:</b>	
Indian moneys (collective).....	50,000
<b>Total.....</b>	<b>32,320,400</b>

The reconciled total of these securities as of June 30, 1928, is shown to be \$32,319,500, distributed as follows:

<b>Osage:</b>	
Indian moneys (collective).....	\$16,000,000
Moneys of individual Indians.....	101,400
<b>Five Civilized Tribes:</b>	
Indian Moneys (collective).....	8,000,000
Moneys of individual Indians.....	6,288,500
<b>Quapaw Agency:</b>	
Indian moneys (collective).....	915,000
Moneys of individual Indians.....	564,600
<b>Rosebud Agency:</b>	
Indian moneys (collective).....	350,000
<b>Colville Agency:</b>	
Indian moneys (collective).....	50,000
<b>Crow Agency:</b>	
Indian moneys (collective).....	50,000
<b>Total.....</b>	<b>32,319,500</b>

The amount of the securities held at the agencies and in the custody of the Treasurer of the United States may be readily identified on the statements of funds, etc., to which they pertain. Of the amounts in the custody of the Treasurer of the United States, \$7,354,500 are not included in the accounts rendered to the General Accounting Office.

The investigation conducted at the Quapaw Agency developed that no record existed of the receipt of the interest due April 15, 1926, on \$100,000 fourth Liberty loan bonds in which excess individual Indian moneys had been invested. These were coupon bonds and a follow-up investigation at the Treasury Department developed that the Treasurer of the United States cashed the coupons, deposited the proceeds to an account carried by him under Symbol 17200 and drew against said account on April 15, 1926, check No. 62893 for \$2,125, to the order of the "Secretary of the Interior in trust for Individual Quapaw Indians." The records of the Treasurer of the United States further show the check to be outstanding and unpaid on January 26, 1929. This item represents a temporary loss to the interest-bearing balance belonging to the individual Indians. The matter has been called to the attention of the Secretary of the Interior.

The investigation of the accounts of the Five Civilized Tribes shows a charge against the personal account of Enos Wilson in December,

1926, of \$193,850 for a check No. 18218, dated December 11, 1926, drawn by the special disbursing agent on the Commercial National Bank of Muskogee. This check was sent to the Secretary of the Interior for investment of Wilson's funds in Government securities. The securities were never purchased, and in March, 1928, the check was returned to the agency and under date of March 15, 1928, the amount thereof was recredited to Wilson's account. The Commercial National Bank paid interest at the rate of 2 per cent on daily balances of funds held by it in what was termed the "checking account" and by reason of the check not having been presented for payment the interest paid on balances at December 31, 1926, June 30, 1927, and December 31, 1927, included interest on said \$193,850. These interest payments were distributed on the basis of the amount of funds to the credit of each Indian as shown by the balances as of December 31, 1926, and June 30 and December 31, 1927, in the personal accounts kept at the agency. By reason of the charge against Wilson's personal account when the check was issued the balance therein was reduced accordingly, with the result that he did not receive full credit for the interest on said \$193,850 paid by the Commercial National Bank, said interest having in effect been distributed proportionately to each personal account carried. By reason of retention of the check in Washington and the accounting procedure employed in the Indian Service, Wilson suffered a loss of approximately \$5,000 of the interest paid by the bank. The failure to invest the fund in Liberty bonds at 4½ per cent as requested by Wilson apparently resulted in a total loss of approximately \$10,000 in interest which would have accrued from such investment.

An examination of the individual Indian moneys accounts at the Standing Rock Agency, N. Dak., disclosed check payments of Indian pupils' money to the principal of the boarding school at that place. Inquiry as to what these checks represented developed the fact that the principal received these checks regularly for the purpose of distributing each two weeks small amounts, about 50 cents each, to the Indian pupils entitled thereto.

The principal deposits these checks in an account in his name, as principal, in the First State Bank of McLaughlin, S. Dak., and makes the actual payments to the pupils in the form of his own checks drawn on this bank. A crude record of these transactions, by pupils, is kept in a book maintained by one of the teachers.

This book showed receipts of checks from the agency office for this school year, totaling \$201.31, payments made to pupils totaling \$136.21, and balances to the credit of individual pupils' accounts totaling \$65.10. No bank statement had been received so far this school year; but the bank was called by telephone and the balance in this account determined to be \$49.21 as of December 5, 1928. The fact that the bank balance was less than the cash-book balance is explained by the fact that the principal still had in his possession the following agency checks which had been issued to him:

103867 December 1, 1928.....	\$5.00
103838 December 1, 1928.....	5.00
103869 December 1, 1928.....	5.00
103870 December 1, 1928.....	19.95
103869 December 4, 1928.....	5.00
<b>Total.....</b>	<b>39.95</b>

Carbon copies of bank deposit slips showed deposits totaling \$161.36 which, together with the \$39.95 checks on hand, totaled the \$201.31 shown in the cash book as having been received.

It was noted that in some cases, the principal had drawn and delivered his own checks, as principal, against the money represented by some of the above undeposited checks.

In addition to the cash received and paid out by the superintendent as described above, cash is received directly from relatives or friends of the pupils by the matrons and handled without any official record being made of same.

The method, to say the least, shows carelessness in the handling of pupils' money and may become a source for serious irregularities.

#### RECEIPTS

In addition to transfers from one agency to another, the following, by agencies, are the sources from which funds of individual Indians come into the hands of the special disbursing agents.

#### SELLS AGENCY, ARIZ.

Indian moneys are derived primarily from the following sources: Through inheritance; thrift and war-savings stamps purchased by Indians and received from the Phoenix nonreservation school in 1924, forwarded to the Secretary of the Treasury for redemption June 8, 1927, date of redemption not shown by agency records, not credited to the individual accounts of the Indians until August 8, 1927.

The individual funds of the Indians passing through the official accounts of the agency are negligible, the large sums indicated below being paid directly or indirectly to the Indians by private means.

The principal income of the Indians is derived from raising cattle, chickens, farming, cutting cordwood, and making baskets. Some of the Indians at certain seasons of the year obtain employment picking cotton in the cotton fields of the Salt River Valley.

The agency has no accurate or complete information as to the total income of the Indians of the San Xavier and Papago Reservations. Upon sale of cattle on the reservation, the checks are delivered to the Indians at the agency office. In some instances the purchasers file with the agency statements showing the amount paid, memoranda of such payments or scale tickets. Such information on file relating to the 5-year period pertained to payments from January 1, 1927, to June 30, 1928, and totaled \$75,034.56.

The information of the agency as to the total income of the Indians is obtained from estimates based upon observation of wood hauled away from the reservation and statements of traders and other purchasers.

The amount and principal sources of income of the individual Indians for the fiscal year 1928, as estimated by the agency, were as follows:

Timber and firewood sold and used.....	\$100.000
Crops sold and consumed.....	150.000
Livestock, poultry, etc., sold and consumed.....	95.000
Native industries.....	22.000
Wages and salaries.....	320.000
Miscellaneous.....	5.000
Total.....	692.000

During the fiscal year 1929, the agency, under instructions from the administrative office, began selling worthless horses of the Indians. These sales are made in order that the grazing capacity of the range and the water supply may be conserved for more valuable stock. The horses are sold to the Dr. W. J. Ross Co., packers of prepared animal foods, of Los Angeles. The horses are not sold under contract. The purchaser is advised by telegraph of each shipment. The price is generally from \$1.50 to \$4.50 each. Receipts on account of sales of worthless horses were as follows:

October, 1928.....	\$371
November, 1928.....	345
Total.....	716

#### FORT BIDWELL AGENCY, CALIF.

Individual Indian moneys are derived primarily from lease rentals and land sales.

As of June 30, 1928, there were 17 grazing leases in effect covering 22,085 acres, the annual income from which approximated \$1,996.40. There were no delinquent rentals.

All leases cover unfenced allotments, the rental being 10 cents and less per acre. There is, however, one lease covering 40 acres on which the rental is 25 cents per acre.

#### FORT YUMA AGENCY, CALIF.

Individual Indian moneys are derived primarily from lease rentals, rights of way fees and damages, irrigation costs, and outing wages of pupils.

As of June 30, 1928, there were in effect 236 leases covering 3,538 acres of allotted land, most of which is irrigated farming land. An annual rental of \$23,775.46 is derived therefrom for the use and benefit of the individual Indian allottees. The leases are made under the supervision of the agency and the rental is credited to the accounts of the individual Indians.

In addition, the form of lease in use provides the lessee shall pay to the superintendent of the agency such sums as are assessed against the land, during the term of the lease, for irrigation charges.

Rental payments in arrears in amount of \$1,358.67 and delinquent irrigation charges in amount of \$11,906.67 as shown by the records, were found as of June 30, 1928.

It appears the general practice is to endeavor to collect promptly the part of the rent accruing to the Indian lessors' benefit, but it is understood to be customary to defer collection of irrigation assessments until the fall of the year, after the lessees have sold their crops.

#### HOOPA VALLEY AGENCY, CALIF.

Individual Indian moneys are derived primarily from timber sales, land sales, interest on individual Indian money, and voluntary deposits. There has been no leasing at this agency.

**MISSION AGENCY, CALIF.**

Individual Indian moneys are derived primarily from right of way damages.

As of June 30, 1928, there were in effect seven leases, six of which are held by the same lessee, covering 10.80 acres, and bringing an annual rental of \$100. The Indians whose lands are covered by these leases are competent, belong to the same family, and the rent is paid to them direct. The agency exercises supervision, however, and there are attached to the leases receipts showing payment of the rent for the years 1925, 1927, and 1928.

The other lease covers 5.10 acres and was made to improve the land and orchard through good cultivation, proper pruning, and irrigation each year. The rental is to be one-half of all crops raised, to be delivered to the market at the wish of the lessor.

There were no delinquent rentals on June 30, 1928.

**SACRAMENTO AGENCY, CALIF.**

Individual Indian moneys are derived primarily from the following sources: Land sales, lease rentals, voluntary deposits, interest on bank deposits, and interest on Liberty bonds.

As of June 30, 1928, there were 135 leases in effect, the annual income from which is approximately as follows:

Agriculture.....	\$6, 143. 75
Grazing.....	2, 682. 42
Tribal (grazing permits).....	640. 37
Total.....	9, 466. 54

There are no tribal leases, though there are a few acres of tribal land included in leases covering allotted lands. These are lands deemed unfit for allotment, around which lessees for a small consideration have been permitted to extend their fences.

As of June 30, 1928, one lessee was delinquent \$175. The lessee is an Indian with a good reputation and has been promising to pay when he disposed of some cattle. The rent was due January 1, 1928, but to date of inspection the superintendent had taken no action. He stated that the bondsmen would be called upon to make payment on November 26, 1928.

**COEUR D'ALENE AGENCY, IDAHO**

Individual Indian moneys are derived primarily from sale of timber, sale of land, land leases, and interest on bank deposits.

The Indian land under control of this agency is very fine farming land, but only a very few Indians farm, being content to lease their land to the white farmers and live on the rent. In the past practically all were on the crop-share basis which arrangement has not been beneficial to the Indians because they always expect good crops, and have been badly in debt, especially as the last two years have yielded poor crops. The present superintendent has had all the land appraised and is renewing all leases on a cash rental based upon the appraised value of the land. This method will assure the Indians a steady income. Likewise, it is resulting in bringing in a more reliable and financially able farmer, as all rents must be paid six months in advance. There are at present 276 leases in operation at this agency with none delinquent.

**FORT HALL AGENCY, IDAHO**

Individual Indian moneys are derived primarily from the following sources: Pro rata shares of tribal funds, land sales, cattle sales, lease and grazing rentals, and interest on bank deposits.

On July 1, 1928, there were 1,677 farming and grazing leases in effect on this reservation, covering approximately 267,000 acres. The average annual rental amounts to about \$60,000, of which about \$50,000 goes to the individual accounts. As of June 30, 1928, there was but \$309 in arrears, and of this amount \$26.25 was paid on August 15, 1928. The balance is covered by crop and chattel mortgages, and further secured by bondsmen.

**FORT LAPWAI AGENCY IDAHO**

Individual Indian moneys are derived primarily from agricultural leases, grazing leases, rent of land for business purposes, and sale of timber and firewood.

The leases of individual allotted lands consist of 786 agricultural, 26 grazing, and 6 for business purposes, a total of 818. Practically all of these leases are on a cash-rent basis. As leases on crop-share basis expire they are placed upon a cash-rent basis. There are 20 leases of allotted lands delinquent.

**SAC AND FOX AGENCY, IOWA**

Individual Indian moneys are derived primarily from the following sources: Proceeds derived from sales of personal property of individual Indians (houses are treated as personal property); shares of interest on Treasury trust fund not paid direct; voluntary deposits; interest on bank deposits credited to accounts; inheritances and gifts from relatives, usually by transfer from some other agency.

Many of the Indians of the Sac and Fox Reservation in Iowa are apparently very poor.

Their principal sources of income are, first, interest on tribal fund held in the United States Treasury (about \$36 per year to 220 Indians); second, small amounts from the sale of farm products; and third, wages from outside labor—usually section-gang work on the two railroads close to the reservation.

The first source of income is limited and is decreasing in amount as the Indians withdraw their pro rata shares of the tribal fund.

The second source of income is what they can produce on the land and is limited by many factors. The land in the reservation totals about 3,300 acres, only about one-half of which is at present suitable for cultivation. The total number of Indians on the reservation as of June 30, 1928, was 385. Therefore the per capita acreage suitable for cultivation is  $4\frac{1}{2}$  acres.

The land suitable for cultivation is still further reduced by the leasing of two farms, containing 520 acres, in order to secure money to pay taxes.

**HASKELL INSTITUTE, KANS.****SCHOOL**

"Pupils' moneys" are primarily received by transfers from other agencies, payments by parents or guardians, voluntary deposits, and earnings by pupils.

## AGENCY

Individual Indian moneys are derived primarily from the following sources: Lease rentals of individual property, sales of allotted lands, annuities, and interest on bank deposits.

**CONSOLIDATED CHIPPEWA AGENCY, MINN.**

Individual Indian moneys are derived primarily from timber and land sales, per capita and annuity payments. Most of the money belongs to the minor children in the tribe, the remainder belonging to the adult incompetents.

While this is a consolidated agency, the individual Indian money ledgers have not been consolidated so that there are five different ledgers representing as many different bands. There are 936 accounts (\$70,091.63) in the White Earth ledger, 679 (\$59,518.67) in the Leech Lake ledger, 375 (\$180,028.58) in the Nett Lake ledger, 302 (\$18,959.51) in the Fond du Lac ledger, and 103 (\$11,179.17) in the Grand Portage ledger, making a total of 2,395 accounts and \$339,777.56 of deposits for the entire agency.

**RED LAKE AGENCY, MINN.**

Individual Indian moneys are received primarily from interest on bank deposits and annuity and per capita payments.

There are only 39 individual accounts carried at the agency and practically all are the accounts of minors.

**BLACKFEET AGENCY, MONT.**

Individual Indian moneys at this agency are derived primarily from the following sources: Land sales, occasional sale of cattle and wool, lease and grazing rentals, and interest on bank deposits.

On July 1, 1928, there were 208 farming and grazing leases in effect on this reservation, covering approximately 920,000 acres. The average annual rental amounts to about \$103,465, of which about \$50,000 goes to the individual accounts, as the only funds taken into individual accounts are minors' funds. As of June 30, 1928, there was approximately \$3,500 outstanding which is secured by lien clauses in the original leases.

Lease rentals are payable in advance and no bonds are posted. Some leases on which rental had not been paid have recently been placed in the hands of the United States attorney for suit.

**CROW AGENCY, MONT.**

Individual Indian moneys are derived primarily from the following sources: Pro rata shares of tribal funds, grazing and farming leases, proceeds of land sales, sale of livestock, occasional sales of timber, interest on bank balances, and interest on Liberty bonds.

On July 1, 1928, the following leases on allotted lands were in effect on this reservation:

	Acres
313 farming leases covering .....	24,349.93
150 crop rental leases covering .....	60,000.00
Rental, \$166,457.50 per annum.	
142 grazing leases covering .....	1,319,698.70
Rental, \$131,989.87 per annum.	

About 20 per cent of the crop rental leases calls for the crop to be delivered at the threshing machine or grain elevator, consequently the value of same is not known.

**FLATHEAD AGENCY, MONT.**

Individual Indian moneys are derived primarily from the following sources: Pro rata shares of tribal funds, land sales, cattle sales, lease and grazing rentals, and interest on bank deposits.

As of June 30, 1928, the number of allotment leases in effect was 520, the annual income from which amounted to \$34,854.45. Rental on only two leases was delinquent, amounting to \$150, the two leases being held by the same person. The matter of collecting the rental was placed in the hands of the United States attorney, and the bondsmen of the lessees have now made an offer of settlement.

Leasing of allotments on the Flathead Reservation started about the year 1908, soon after the approval of the allotment roll in June, 1908. At that time there was very little land under cultivation, and practically all leases were for periods of one year for grazing and from one to three years for farming, and were on an improvement basis, i. e., the lands were leased for the breaking of the sod and fencing of the allotments, the improvements constituting the rental for the period of the lease.

After this period the rentals were on a cash basis, averaging from \$50 to \$125 per annum for farming leases for periods of from one to three years on an 80-acre allotment. The rentals gradually increased until they were around \$200 to \$250 per annum. They were later based on shares of the crop, usually one-third of the crop delivered at the machine, and these crop shares averaged from \$250 to \$500. However, during the past five or six years the crop shares have averaged one-fourth delivered at the elevators, the lessees paying the water charges and minimum operation and maintenance irrigation charges against the irrigable lands. This has tended to bring down the values of the crop shares. Another factor has been the prices received for grain, fluctuating from year to year.

**FORT BELKNAP AGENCY, MONT.**

Individual Indian moneys at this agency are derived primarily from lease and grazing rentals and interest on bank deposits.

On July 1, 1928, there were in effect on this reservation the following leases: 38 grazing, covering approximately 300,175 acres; 34 farming, covering approximately 1,232 acres; and 13 crop leases covering approximately 946 acres. The average annual rental amounts to about \$42,100, of which about \$41,850 goes to the individual accounts and about \$250 goes to the tribal funds. As of June 30, 1928, there was but \$121.75 in arrears covering four leases, of which \$58 covering two of the leases has been paid since July 1, 1928.

**FORT PECK AGENCY, MONT.**

Individual Indian moneys are derived primarily from the following sources: Pro rata shares of tribal funds, land sales, lease and grazing rentals, and interest on bank deposits.

On July 1, 1928, leases covering approximately 460,800 acres were in effect on this reservation--2,000 grazing, 1,105 farming, and 50

crop. The average annual rental amounts to about \$81,422, of which \$66,222 goes to the individual accounts. As of June 30, 1928, the sum of \$2,200 was in arrears. All leases in excess of \$100 are covered by personal or surety bonds. In the case of crop leases the Indians receive, in some cases, 20 per cent, in others 25 per cent, of all crops raised on their leased lands. The person leasing same, in most cases, takes the product to the elevators and has the company send the Indian's share to the office where it is taken up in the individual account. The Indians on this reservation do not furnish any seed or labor.

#### ROCKY BOY'S AGENCY, MONT.

The only funds under the head individual Indian moneys that have accrued within the knowledge of the present superintendent were through the sale of an Indian's grain to the agency for \$80.20, and as the Indian owes the Government a greater balance under a reimbursable agreement the \$80.20 will be applied on the debt. The amount is on deposit in the United States Treasury.

#### TONGUE RIVER AGENCY, MONT.

Individual Indian moneys at this agency are derived primarily from sales of livestock and interest.

#### WINNEBAGO AGENCY, NEBR.

Individual Indian moneys are derived primarily from the following sources: Sales of timber, sales of allotted lands, leases of allotted lands, pensions, and interest on bank deposits.

#### CARSON SCHOOL, NEVADA

##### SCHOOL

"Pupils' moneys" are generally received by transfer from other agencies, payments by parents or guardians, voluntary deposits, and earnings by pupils.

##### AGENCY

Individual Indian moneys are derived primarily from the following sources: Lease rentals, voluntary deposits, and interest.

On June 30, 1928, there were in effect 6 mining leases, 1 grazing permit, and 1 grazing lease. The grazing lease covers 610 allotments, totaling 66,094.16 acres, at the rate of 3 cents per acre, or \$1,982.82 per annum. The grazing permit covers 220,000 acres at an annual rental of \$4,555.

The six mining leases cover a total of 264 acres, and run for periods of 15 or 20 years. On two of them the rental is 25 cents per acre per annum for the first year, 50 cents per acre per annum for the second, third, fourth, and fifth years, and \$1 per acre per annum for each succeeding year. On the remaining four leases the rental is 15 cents per acre per annum for the first and second years, 30 cents per annum for the third and fourth years, 75 cents per acre per annum for the fifth year, and \$1 per annum for each succeeding year.

#### WALKER RIVER AGENCY, NEV.

Individual Indian moneys are derived primarily from the following sources: Lease rentals, land sales, voluntary deposits, and interest. As of June 30, 1928, there were 14 farming and grazing leases in effect, covering 666 acres of allotted lands. The 14 leases bring in a revenue of \$1,210 per annum. There were no delinquent rentals on June 30, 1928.

In addition to the above, it is stated that in some instances the Indians have entered into agreements between themselves for the leasing of land. In these cases no formal lease is prepared, but an agreement is written out for them by the superintendent. In some cases the lease money is paid direct from one Indian to the other, and in others it is paid to the superintendent and taken up in the individual Indian money accounts. There are about 15 or 20 such agreements in effect.

#### WESTERN SHOSHONE AGENCY, NEV.

Individual moneys are derived primarily from sale of cattle and horses and sale of hay. Occasionally voluntary deposits are made the result of the Indians individual industry.

#### MESCALERO AGENCY, N. MEX.

Individual Indian moneys are derived primarily from the following sources: Sales of cattle, sheep, goats, wool, and mohair; sales of farm products; day labor for the agency and others; pensions; per capita payments; interest on bank deposits.

The women of the tribe manufacture baskets and do beaded work, from which a small income is derived.

Per capita payments are credited direct to the accounts. Said payments in amount of \$10 are termed "Annuity payments," and the total share of each family is credited to the account of the head of the family. Per capita payments other than "Annuity payments" are credited to the individual accounts of each member of a family.

The records of the agency as of June 30, 1928, show 34 Indians receiving pensions from the United States, in a total monthly sum of \$1,155. The pension certificates of the Indians are on file with the agency. It is understood that the pensions are for the services of Indian scouts in the Geronimo campaign and other Indian campaigns.

#### FIVE CIVILIZED TRIBES AGENCY, OKLA.

The individual funds of the restricted Indians of the Five Civilized Tribes are derived principally from royalties on oil, gas, and other mineral leases of their allotments, and from sales of their lands. Other receipts are from surface leases, right-of-way damages for pipe lines, telephone and telegraph systems, etc., involving their allotments. There were in force on June 30, 1928, the following leases, account of individual Indians:

Coal.....	87
Oil and gas.....	8,872
Agricultural.....	705
Miscellaneous.....	81
Total.....	9,425

Of this number 68 are delinquent in the total sum of \$5,787.94 and are now in process of cancellation and collection through the bonding companies. It appears that the total amount is collectible.

There are about 1,100 producing oil leases and of the total production during the last two years 60 per cent relate to Seminole, 20 per cent to Creek, 17 per cent to Choctaw and Chickasaw, and 3 per cent to Cherokee leases.

Of the total producing oil and gas leases, 66 are Choctaws, 18 Chickasaws, 67 Seminoles, 393 Cherokees, and 616 Creeks. These leases cover 5,290 producing oil wells and 226 producing gas wells. Prior to the strike on the Seminole area, the Creek wells were the largest producers. At the present time the daily production of oil on individual Indian lands totals approximately 127,000 barrels, 34,700 of which are from restricted and 92,300 from unrestricted lands.

Practically all of the coal leases are on Choctaw and Chickasaw allotments.

The agricultural and miscellaneous leases relate to allotments of all the nations of the Five Civilized Tribes.

#### REAL ESTATE LOANS SECURED BY MORTGAGES

From 1911 to 1921, inclusive, it was a practice to loan individual Indian moneys to private persons and to accept real-estate mortgages as security for the loans. The funds so loaned had been derived principally from royalties under oil or other leases and from the proceeds of sales of restricted allotted lands. About 100 loans were made in an aggregate of \$439,995.80. Of the amount loaned, recoveries have been made in the amount of \$401,538.33. The balance, \$38,457.47, is distributed as follows:

Principal and interest on notes extended but not yet due.....	\$23,744.00
Interest in arrears on notes that have been continued and extended from time to time.....	1,224.00
Suits pending for recovery.....	10,560.00
Deficiency judgments have been obtained, but no property of the debtors has been found upon which to levy execution; in this class the mortgaged lands were sold under foreclosure proceedings, but the total recovered lacked \$2,929.47 of the amount of the loans sued for.....	2,929.47
Total.....	38,457.47

#### INTEREST ON BANK DEPOSITS

Interest for the 5-year period distributed to the individual Indian accounts was as follows:

On daily balances.....	\$2,096,702.16
On other.....	1,436,138.06

During the 5-year period 56 Oklahoma banks where funds of the agency were on deposit became insolvent. Recovery was made in each instance.

From various opinions expressed it would appear that 2 per cent of the restricted Indians are wealthy, 33 per cent have sufficient income to enable them to live comfortably, and the balance or 65 per cent eke out a bare existence. The last-mentioned class earn their liveli-

hood by day labor or by cutting timber from their allotments. In a number of instances the Indians have leased their homesteads and surplus lands for agricultural purposes at an apparently inadequate rental and the income thus derived is their sole source of revenue.

Following is a grouping according to amounts of cash balances June 30, 1928, shown in the accounts of individual restricted Indians:

	Number
Under \$600.....	5,739
Over \$600 to \$1,000.....	327
Over \$1,000 to \$2,000.....	416
Over \$2,000 to \$5,000.....	239
Over \$5,000 to \$10,000.....	106
Over \$10,000 to \$15,000.....	41
Over \$15,000 to \$20,000.....	29
Over \$20,000 to \$30,000.....	19
Over \$30,000 to \$40,000.....	43
Over \$40,000 to \$50,000.....	10
Over \$50,000 to \$75,000.....	27
Over \$75,000 to \$100,000.....	16
Over \$100,000 to \$150,000.....	25
Over \$150,000.....	25
Total.....	7,053

In addition to the 7,053 accounts indicated above, balances in varying amounts are held in sundry banks for many of the unrestricted Indians, but offsetting these there is unquestionably a very large number of Indians belonging to the Five Civilized Tribes who are practically destitute.

#### QUAPAW AGENCY, OKLA.

Approximately 90 per cent of individual Indian moneys coming into the hands of the agency is moneys of the Quapaw Indians. A similar percentage of the time of the personnel of the office force at Miami, exclusive of the superintendent, is consumed in the administration of these funds. Receipts are derived chiefly from the following sources: Royalties on lead and zinc lands and bonus payments, rentals of town lots, interest on bank deposits and on surplus funds invested in securities of the United States.

Other receipts relate to the allotments of the various tribes of Indians, and are derived from farming and grazing leases, sales of land, and for right-of-way damages.

#### MINERAL LEASES

Mineral leases at this agency involve allotted lands of the Quapaw Indians only. Of the 94 Quapaw allottees and heirs of allottees the leases relate to the allotments of 47 of said Indians.

The leases are generally for 10 years, subject to renewal, with limitation as fixed by the act of March 3, 1921 (41 Stat. 1225-1248), as amended by the act of November 18, 1921 (42 Stat. 1570), extending the period against alienation of the allotments of certain Quapaw Indians to March 3, 1946.

The leases are let after advertisement. The Indian Office has issued instructions with regard to inviting competition in all matters of the leasing of lands for any purpose. Circular No. 2390, dated November 12, 1927.

The report of the Miami office of the Geological Survey for the fiscal year 1928 shows earned royalties as \$894,820.30. The amount collected during said fiscal year was \$859,804.87 only, a difference of \$34,955.43 in favor of sales over actual collections. Collections for July, 1927, were \$49,364.59 and represented sales during the last month of the fiscal year 1927. For July, 1928, there were collected \$92,713.09, or \$43,348.50 in excess of the collections for July, 1927, showing an excessive overlap of collections into the fiscal year 1929. This would apparently account for the difference in the earnings for the fiscal year 1928, as shown by the report of the Geological Survey, and the actual collections. To determine the amount which should be collected in a given fiscal year it would be necessary to consider the sales for the last month of the preceding fiscal year, together with the sales for the first 11 months of the succeeding fiscal year.

Back royalties, in the amount of \$7,898.63, are long overdue, viz: From the Leonora Mining Co., Joplin, Mo., for August, September, and October, 1927, allotment of Thomas Buffalo, \$3,808.72.

From the Blue Ribbon Lead & Zinc Co., Hockerville, Okla., for December 24, 1925, to May 16, 1926, allotment of Minnie Ball Dawes, \$4,089.91. The mining rights in this property have been the subject of considerable litigation in the State Supreme Court and in the United States District Court for the Northern District of Oklahoma. On June 23, 1928, the superintendent transmitted for the consideration of the Commissioner of Indian Affairs a petition for the adjustment of the royalties.

#### LOT RENTALS

These rentals are received from lands of the Quapaw Indians only. The lots are in the townsites of Picher, Cardin, North Century, Quapaw, Zineville, and Hockerville, near the lead and zinc mines and the city of Miami.

It was a former practice of the Indians to lease their lands direct for terms of 5 and 10 years at a nominal rental, usually \$1 per acre. Town lots were platted and subleased at considerable profit to the original lessees, the buildings being erected by the tenants.

Since 1922, as the leases made direct by the Indians expire, lot permits are issued by the superintendent direct to the tenants.

There are 14,500 lots. Approximately 50 per cent are covered with "chat" piles (ground rock from which the ore has been extracted). Of the total number of lots, 7,200 are rented to storekeepers, mine workers, and others. The figures are approximated. Each lot rental is from \$6 to \$180 per annum, payable semiannually in advance, on January 1 and July 1. The rent charged for each lot is based upon its location and while the charge is for the lot alone, the size and condition of the building is considered in fixing the amount.

When the present superintendent took office four years ago, lot rentals were a much neglected source of revenue. He has succeeded in bringing them to a better state of productivity. The population of the towns is continually shifting, due to the mines not being operated on full time. Notwithstanding the intermittent idleness of the tenants of the Indian lots who are chiefly mine workers, and to delinquent accounts, receipts of lot rentals have shown a

gradual increase each year, and represent 75 per cent of the aggregate of \$49,166.28 credited to rents for the fiscal year 1928. The amount of record at the time of this investigation as due for the calendar year 1928 was \$25,298.10, and covered 731 permits. In addition to the last-mentioned sum, there was due on January 1, and unpaid on August 22, 1928, \$7,270.61, relating to 427 accounts, involving rentals for periods prior to January 1, 1928, and in many cases running back several years. None of these delinquent renters had made the payments due July 1, 1928, and a large number of those who had made their payments for the first half of the year had not made the July payments.

Lessees are delinquent in their payments as follows:

Dan Isley:		
Jan. 1, 1927	.....	\$52.92
July 1, 1927	.....	52.92
Jan. 1, 1928	.....	52.92
July 1, 1928	.....	52.92
Total	.....	<u>211.68</u>
Joe Anderson:		
July 1, 1926	.....	16.60
Jan. 1, 1927	.....	16.60
July 1, 1927	.....	16.60
Jan. 1, 1928	.....	16.60
July 1, 1928	.....	16.60
Total	.....	<u>82.60</u>
E. P. Moxley: July 1, 1928	.....	16.60

#### FARMING AND GRAZING LEASES

For farming purposes lands are leased based on competitive bids, at from \$1 to \$7 per acre, and for grazing purposes from 50 cents to \$1.50 per acre. Other leases have no cash consideration, but are operated on a crop-sharing basis. There were 135 leases in force for the calendar year 1928, at a total rental value of \$11,927.43. There were 168 parcels of land being offered for lease for the calendar year 1929.

#### SALE OF INDIAN LAND

Land sales, with exception of inherited land, are consummated upon approval by the Secretary of the Interior. The approval of sales of inherited lands is made by the superintendent of the agency.

#### APPLICATION FOR PUBLIC HIGHWAY

Upon receipt of an application for right of way, the allotment to be crossed is appraised. After appraisal the applicant is required to deposit with the agency the appraised price, which is carried as a special deposit pending action by the department. The case is referred to the allottee for dissent or consent. The papers are transmitted to the department for action irrespective of whether the allottee consents or dissents.

## KLAMATH AGENCY, OREG.

Individual Indian moneys are derived primarily from the following sources: Per capita payments, timber sales, land sales, grazing permits, leases, and interest.

The individual Indian money ledger carries on account headed "Various Indians." Inquiry as to what was included in the account developed the fact that it had been on the books for some years. In accordance with request of September 14, 1926, the General Accounting Office, on January 26, 1927, furnished the Indian Office with an analysis of the transactions and balances therein, which analysis was forwarded for comparison with the agency records.

On August 18, 1928, the superintendent forwarded to the Commissioner of Indian Affairs a schedule showing receipts, payments, overdrafts, and amounts still to be paid out of this account. The schedule shows that there is yet \$979.83 to be paid from this account, whereas the actual balance at the present time is \$195.83. As of June 30, 1928, the balance was \$612.48, but on August 17, 1928, the sum of \$416.65, representing interest which had been credited thereto, was transferred to sundry receipts. The difference between \$979.83 and \$195.83, or \$784, represents overdrafts.

The overdrafts occurred during 1920, 1921, and 1924, prior to the incumbency of the present superintendent. He has furnished the Commissioner of Indian Affairs with a schedule of the original allotments which received the double payments causing the overdrafts, and has asked for authority to make collection from per capita payments. As far as can be determined the account was opened some 10 years ago upon receipt of a deposit made by the Oregon Eastern Railway Co. to cover damages to Indian allotments.

As of June 30, 1928, the leasing situation was as follows:

## Allotted lands

Number of leases	Kind	Area	Yearly revenue
73	Grazing	25,465.04	\$11,520.84
19	Farming	1,761.02	1,703.34
12	Business (lumber company, saw hatchery, summer resorts, service stations)	578.30	1,170.15
1	Farming, grazing, and business (farming and grazing in connection with dairy industry and operation of service station)	150.00	50.00
1	Easement (right of way for pipe line)		50.00
Total		27,944.36	14,494.33

In addition to the above grazing leases there are approximately 305.9 unfenced allotments or parts of allotments included in tribal grazing permits covering a total of 48,944.01 acres and bringing a revenue of \$7,719.33.

Farming leases also generally include improvements to be made on individual allotments.

As of June 30, 1928, rentals were delinquent as follows:

Lease No.	Acres	Date due	Amount
8710	10	June 1, 1928	\$100
8725	5	Apr. 1, 1928	125
9062	300	do.	25

Payment on lease No. 3710 was made on July 3, 1928.

The lessee of lease No. 3723 purchased the land, the sale being approved by the Indian Office on September 20, 1928. On October 15, 1928, payment of \$58.85, covering rental from April 1, 1928, to September 20, 1928, was made.

In No. 4062 the amount is still due. If not paid by the time the next tribal payment is made deduction will be made from his pro rata share. It should be stated that the lessee has paid \$200 on this lease.

In November, 1921, Ward B. Stevens, of Klamath Falls, Oreg. (now of Medford, Oreg.), executed three leases, No. 3303 on the allotment of Millie Tecumseh, No. 3304 on the allotment of Clyde Tecumseh, and No. 3305 on the allotment of Susie T. Jackson, all Klamath allottees, the leases to begin on May 1, 1922, and to end on April 30, 1925. On lease No. 3303 there was a bond of \$150 covering the rental for three years at \$50 per year. On lease No. 3304 there was a bond of \$150 covering rental of \$100 for three years and \$50 for fencing improvements, and on lease No. 3305, \$100 rental and \$50 fencing improvements. These leases were covered by National Surety Co. bonds. The records indicate that Mr. Stevens paid the first two years' rental on each lease, and on October 20, 1922, the allotment of Clyde Tecumseh under lease No. 3304 was sold to him. The sale was approved by the Indian Office on January 15, 1923, and there was a refund made to Mr. Stevens on this lease in the amount of \$9.72 for rental from January 15 to April 30, 1923. On leases Nos. 3303 and 3305 Mr. Stevens failed to pay his last year's rental amounting to \$50 and \$33.34, respectively, or \$83.34. From what can be learned the fencing on the allotment of Susie T. Jackson was not done, so that the actual amount delinquent on the two leases is \$133.34.

There seems to have been considerable correspondence in connection with this case, but so far as could be determined from the files no claim has ever been made on the National Surety Co.

## SALEM SCHOOL, OREG.

## SCHOOL

Pupils' moneys are primarily received by transfer from other agencies, payments by parents or guardians, voluntary deposits, and earnings by pupils.

## AGENCY

Individual Indian moneys are derived primarily from the following sources: Timber sales, land sales, interest on individual Indian money, and voluntary deposits.

Leasing on the reservations under this jurisdiction is not very extensive. The following statement shows the number of leases in effect on each reservation as of June 30, 1928, the acreage covered thereby, and the annual income therefrom:

	Number	Acres	Income
Siletz Reservation	10	455.35	\$864.94
Grand Ronde Reservation	3	108.21	180.00
Reeburg Reservation	1	72.34	60.00
Total	14	635.90	1,094.94

There were no delinquent rentals as of June 30, 1928.

The price received for the rental of Indian lands has not increased during the past few years, nor have the number of allotments rented increased.

#### UMATILLA AGENCY, OREG.

Individual Indian moneys are derived primarily from the following sources: Land sales, lease and grazing rentals, and interest on bank deposits.

As of June 30, 1928, there were 650 leases in effect on the Umatilla Reservation covering farming and grazing. The income from these leases for the fiscal year 1928 amounted to \$116,094.55. There were no delinquent rentals as of June 30, 1928.

It is stated that when leasing first started on this reservation the best land could be leased for \$0.50 per acre for a 2-year period. Later as the productiveness of the land was proven and the demand became stronger, the price raised gradually, reaching a peak in 1918 and 1919, during which years the average rentals were \$10 per acre for a 2-year period. At the present time the average rentals are \$8.15 per acre, all based on a 2-year period.

There is a great demand for land on the reservation. The Indian owners, however, make many and various demands upon the lessees, with the result that the rents are below what is paid for land owned by whites. It is estimated that the average rental paid for white-owned land is \$10 per acre for a 2-year period. The difference is made up to the Indians by the various benefits which they receive directly from the lessees.

#### WARM SPRINGS AGENCY, OREG.

Individual Indian moneys are derived primarily from the following sources: Timber sales, lease rentals, and interest on individual Indian money.

Leasing on the Warm Springs Reservation is not very extensive, as the land is not suitable for farming. As of June 30, 1928, there were 29 leases in effect, practically all of which were for grazing.

The annual rentals from these leases amounts to about \$800.

As of June 30, 1928, rentals were delinquent in amount of \$155, \$30 of which applied to the fiscal year 1926, \$100 to the fiscal year 1927, and \$25 to the fiscal year 1928. The lessees were Indians, and in two out of the three cases delinquent there were no bondsmen. It is thought, however, that payment will eventually be made in each case.

#### PAIUTE INDIAN AGENCY, UTAH

Individual Indian moneys are derived primarily from the sale of cattle and interest on bank deposits.

#### UINTAH AND OURAY AGENCY, UTAH

Individual Indian moneys are derived primarily from the following sources: Pro rata shares of tribal funds, land sales, lease and grazing rentals, occasional sales of livestock, and interest on bank deposits.

#### COLVILLE AGENCY, WASH.

Individual Indian moneys are derived primarily from the following sources: Pro rata shares of tribal funds, land and timber sales, lease and grazing rentals, mining leases, and interest on bank deposits.

On the allotted lands there are on record at this agency 115 grazing leases, with one delinquent in the sum of \$40. There are 167 live farming leases with 4 delinquent in the sum of \$1,235; every effort is being made to collect, with some prospects. In addition to the above, there are about 50 very old farming leases on which there is due \$10,000. These leases were made during war times and they are practically charged off as uncollectible, as most of the lessees have left the country.

On allotted lands there are 4 grazing leases with no delinquents, 4 business leases with no delinquents, and 32 farming leases with no delinquents. Of the farming leases, 23 are on a crop-share basis and 9 for cash rentals.

On allotted lands there are 13 sheep-grazing permits with an annual income of \$8,770.98, and three cattle-grazing permits with an income of \$825 per annum. Crossing fees amount to \$486.99. The annual income from the above amounts to \$10,082.97 at an operating cost of \$853.11. There are no delinquent grazing permits.

There is one delinquent mining lease on this reservation, lease No. 19 on the W.  $\frac{1}{2}$  NE.  $\frac{1}{4}$  SE.  $\frac{1}{4}$  and W.  $\frac{1}{2}$  SE.  $\frac{1}{4}$  NE.  $\frac{1}{4}$  sec. 3, T. 28 N., R. 37 E. Willamette meridian, containing 40 acres, on which an advance royalty of \$40 is due each year but has not been paid for five years. The superintendent has written this lessee several times and can not get an answer to his letters.

#### NEAH BAY AGENCY, WASH.

Individual Indian moneys are derived primarily from the following sources: Sale of timber from allotted lands, interest on bank deposits, occasional rent of community hall, and lease to Standard Oil Co. (in dispute as to whether it is on allotted land).

#### TAHOLAH INDIAN AGENCY, WASH.

Individual Indian moneys are derived from a few miscellaneous leases, land sales, timber and firewood sales, interest on deposits, and individual industries.

#### TULALIP AGENCY, WASH.

Individual Indian moneys are derived primarily from the following sources: Sale of timber, sale of land, agricultural leases, oil leases, interest on bank deposits, and sales of Liberty bonds.

#### YAKIMA AGENCY, WASH.

Individual Indian moneys are derived primarily from the following sources: Lease rentals, interest on individual Indian moneys, and voluntary deposits.

The lands are divided into what are known as class A and class B lands. Class A lands (40 acres for each Indian allotment) are entitled to water free of charge, while against class B lands (Indian allotments

in excess of 40 acres) there is an assessment of \$30 per acre, to be paid in 20 annual installments of \$1.50 each, to cover the construction cost of storage reservoirs. The amount of the lease rental, less the construction charge, is credited to the individual account. During the fiscal year 1928 a total of \$20,197.26 was remitted to the irrigation service disbursing agent at Yakima in payment of individual bills submitted to the agency.

Leasing operations apparently commenced on the Yakima reservation about 1898. The lands leased at that time were subirrigated bottoms and grazing. After water was brought to the dry-sage-brush lands, leases were made usually for a term of five years, requiring that the land be cleared and properly leveled for irrigation, a substantial 4-wire fence constructed, and that not less than 50 per cent of the acreage be seeded to alfalfa, at an annual rental of \$1.50 per acre. Where buildings were included in the improvements required, the annual rental was \$0.50 per acre and the buildings valued at \$600.

The rentals on improved lands ranged from \$2 to \$7 per acre per annum in 1914. During the war period rents increased to as much as \$25 per acre. Since 1921 rents have greatly declined, and at the present time the average rent is about 40 per cent greater than in 1914, ranging from \$3 to \$10 per acre as a rule, and in some exceptional cases higher, and in one instance \$30.50 per acre being paid.

As of July 1, 1928, there were 1,260 individual leases in effect, covering approximately 55,000 acres of agricultural land, held by 776 individual lessees, the rental from which approximates \$360,000 per annum.

As of July 1, 1928, rentals were delinquent on 78 leases, totaling \$16,458.98, as follows:

1921.....	\$812.78
1922.....	808.40
1923.....	2,462.93
1924.....	964.72
1925.....	1,237.29
1926.....	2,475.72
1927.....	7,097.14
Total.....	16,458.98

Since July 1, 1928, 11 cases have been settled in full, \$1,928.86 having been received thereon. Of the remaining cases a number of them will be taken care of from the proceeds of the 1928 crops, but there are a number upon which nothing will ever be realized. One lessee is shown as delinquent \$400 for 1921, \$118.40 for 1922, and \$600 for 1923. The lessee is dead and the bonds which were given are said to be invalid. In other cases the lessees and bondsmen are considered judgment proof (from common knowledge) and it is a question whether anything will ever be realized on the amounts due.

The policy of the agency in delinquent rent cases has been to avoid litigation whenever possible. It is stated that as a rule negotiations for working out these delinquencies are successful. However, where no action is taken toward making settlement and there is a chance of collecting through litigation, suit is entered. As of July 1, 1928, nine cases were in the hands of an attorney for action.

Inquiry having been made as to the status of delinquencies on rented allotments at Yakima the following tabulation by fiscal years shows the various actions taken regarding such delinquencies:

## 1921

Lessee deceased; bond invalid; no action taken.....	\$400.00
Lessee bankrupt; bonds invalid; not having been signed by wives....	412.78
Total.....	812.78

## 1922

Whereabouts of lessee and bondsmen unknown; crops sold to dealer who proved to be judgment proof.....	480.00
No record of any action having been taken.....	210.00
Lessee deceased; no action taken; bond invalid.....	118.40
Total.....	808.40

## 1923

Bonds invalid; wives not having signed.....	134.91
No record of any action having been taken.....	610.00
Lessee deceased; bond invalid; no action taken.....	600.00
Building taken for balance of rent and sold to present lessee; note taken for same and not paid; case referred to United States attorney, who advised settlement.....	175.00
Referred to United States attorney; note received signed by lessee and 1 bondsman; nothing more accomplished.....	500.00
Formal demand made on bondsmen; no result; case involves conversion of crops by defunct hay association.....	143.02
Formal demand made on bondsmen.....	300.00
Total.....	2,462.93

## 1924

No action taken.....	250.00
Only action taken was request on bondsmen for settlement.....	80.00
Formal demand made on bondsmen.....	256.91
Formal demand made on bondsmen; no result; case involves conversion of crops by defunct hay association.....	377.81
Total.....	964.72

## 1925

Lessee left country; bondsmen have agreed to settle.....	179.79
Cases in hands of attorneys.....	160.00
Balance due created by clerical error; lessee has agreed to settle.....	81.00
No action taken against bondsmen.....	400.00
No action taken against bondsmen; lessee has agreed to settle as soon as possible.....	300.00
Formal demand made on bondsmen; one bondsmen has made two payments totaling \$83.50; no further action taken.....	136.50
Total.....	1,237.29

## 1926

Lessee left country; bondsmen have paid \$40.....	20.00
Lessee's note taken and order on wages from Great Western Sugar Co.; nothing realized to date.....	200.00
Lessee left country; bondsmen have agreed to settle.....	234.60
Formal demand made on bondsmen; lessee's wife, an allottee, has agreed to settle.....	60.00
No bondsmen and lease incomplete.....	200.00
No action taken against bondsmen; in course of settlement.....	29.04
Lessee left country; allotment operated by bondsmen, who will make payment from 1928 crops.....	56.00
Lien foreclosed on crops; chattel mortgage taken from lessee on stock, tools, etc.....	350.00

No action taken against bondsmen; to be paid from 1928 crops.....	\$358.53
Note taken from lessee; suit entered and judgment secured; real estate levied on; pending.....	410.00
No action taken against bondsmen; judgment proof.....	27.55
No action taken against bondsmen; lessees have agreed to settle if given time.....	200.00
No action taken against bondsmen.....	320.00
Bondsmen notified of delinquency; lessee will be able to settle from 1928 crops.....	10.00
<b>Total.....</b>	<b>2,475.72</b>

## 1927

Lessee left country; bondsmen have paid \$40.....	60.00
No action taken; will be paid from 1928 crops.....	2,127.54
Suit instituted against purchaser of crops.....	200.00
Lessee abandoned premises; lease canceled; bondsmen gave note; \$69.73 paid on same.....	203.80
In hands of United States attorney.....	30.00
No action taken; in course of settlement.....	400.00
Lessee left country; allotment operated by bondsmen, who will make settlement from 1928 crops.....	200.00
Lien foreclosed on crops; chattel mortgage taken from lessee on stock, tools, etc.....	350.00
Involves conversion of crops by dealer who went bankrupt; referred to United States attorney.....	835.00
Conversion of crops involved, and parties thereto have agreed to settle; no action taken against bondsmen.....	320.00
Conversion of crops involved, by dealer who is financially exhausted; agreed to make settlement if suit withheld.....	500.00
Lease canceled and formal demand made on bondsmen; 2 payments made; balance promised this fall.....	85.00
Formal demand made on bondsmen; note signed by all parties accepted, with written consent of Indian allottee.....	200.00
No bondsmen; rent probably paid direct to lessor, as in 1926.....	200.00
Case involves check returned on account of not sufficient funds, which lessee has agreed to make good; action withheld pending result.....	330.00
Record shows no action taken.....	150.00
Lease returned to one bondsmen for wife to sign, and never returned to agency; no record of other bondsmen; lessee agrees to pay from this year's crops.....	195.00
No bondsmen; lessee is considered responsible Indian but was unable to secure bonds.....	120.00
No bondsmen; lessee is an Indian and is paying from rentals received through agency.....	85.80
No action against bondsmen; lessees are Indians who will make payments from rentals received through agency.....	200.00
Lease expired in 1926 but lessee remained in possession in 1927; bondsmen paid balance of 1926 rent, but are not responsible for 1927 rent; crop conversion involved, and case now in hands of attorney for collection; suit pending.....	405.00
One bondsmen bankrupt and other irresponsible.....	100.00
Bondsmen notified of delinquency; lessee will be able to settle from 1928 crops.....	310.00
<b>Total.....</b>	<b>7,697.14</b>

Rentals are due on July 1. The lessees are given 60 days in which to make payment before being considered delinquent. If payment is not made by September 1, 10 per cent interest is charged, beginning July 1. As examination of the records at this agency was made in September, 1928, no listing of 1928 delinquencies was made.

From the above it would appear that in some cases, proper care was not taken in the preparation of the leases and bonds, and in others that sufficient action has not been taken to protect the interests of the Indians.

## HAYWARD SCHOOL, WISCONSIN

## SCHOOL

Pupils' moneys are primarily derived by transfer from other agencies, payments by parents or guardians, voluntary deposits, and earnings by pupils.

## AGENCY

Individual Indian moneys are derived primarily from the following sources: Land sales, timber sales, interest on bank deposits, interest on Liberty bonds, and annuity payments.

## KESHENA AGENCY, WIS.

Individual Indian moneys are derived primarily from per capita payments, over \$206,000 having been received from the payment of April, 1928, and about \$146,000 from sale of Liberty bonds. However, receipts are also derived from miscellaneous sources, such as rent of buildings, interest on deposits, distribution of estates, etc.

Individual Indian moneys at this agency belong to the minor children and the incompetent Indians in the tribe.

## LAC DE FLAMBEAU AGENCY, WIS.

Individual Indian moneys are derived primarily from the following sources: Sale of timber, sale of lands, leases, interest on bank deposits, interest on Liberty bonds, and sale of Liberty bonds.

## TOMAH INDIAN SCHOOL, WISCONSIN

## SCHOOL

Pupils' moneys are primarily received by transfer from other agencies, payments by parents or guardians, voluntary deposits, and earnings by pupils.

## AGENCY

Individual Indian moneys are derived primarily from lease and sale of inherited lands (transferred from Winnebago, Nebr., and Pottawatomie, Kans.) and interest on bank deposits.

## SHOSHONE AGENCY, WYO.

Individual Indian moneys are derived primarily from the following sources: Pro rata shares of tribal funds, grazing and farming leases, land sale proceeds, oil royalties, and interest on bank deposits.

On July 1, 1928, the following leases of allotted lands were in effect on this reservation:

Kind	Number	Acres covered	Annual income
Grazing.....	73	5,699.51	\$1,584.92
Farming.....	59	4,045.42	2,334.24
Crop.....	3	170.00	( <sup>1</sup> )
Other.....	7	75.50	160.00

<sup>1</sup> See below.

There are only three crop leases in effect and the Indians do not furnish any labor or materials. They get their share either in the meadow or from the threshing machine and no record of the value of these shares is kept in the office, but the district farmers are told to keep such records in case there should be a dispute between the Indian and the lessee.

Leases on allotted lands are covered by individual or personal surety bond. Practically all of the grazing permit bonds are signed by corporate surety companies.

As of June 30, 1928, the amount of \$65.60 was in arrears on leases covering allotted land. This amount, however, has since been collected.

## OIL, GAS, AND COAL ACTIVITIES

There are many oil, gas, and coal leases in effect on this reservation, some of which have been in effect for 20 years or more, and due to the fact that collections from the same greatly differ almost every fiscal year, the receipts and number of leases for the fiscal year 1928 will be given in this report.

## OIL AND GAS

The sum of \$15,628.23 was received from production royalties, which is 12½ per cent of the gross proceeds of all crude oil extracted from the premises. This amount was made up as follows:

Source	Barrels	Value
From allotted lands.....	17,725.14	\$14,889.44
From tribal diminished lands.....	1,530.79	1,234.22
From tribal ceded lands.....	78.70	54.17
Total.....	19,329.63	15,628.23

In addition to the above production royalties the following rentals, penalties, and other royalties from these leases were received:

Allotted lands:	
Annual rentals.....	\$278.86
Drilling penalty.....	160.00
Advance royalty.....	101.15
Total.....	540.01
Tribal land on ceded reservation:	
Annual rentals.....	14,308.60
Drilling extensions.....	1,363.60
Advance royalty.....	2,080.00
Total.....	17,752.20
Tribal land on diminished reservation:	
Annual rentals.....	793.09
Drilling extensions.....	3,988.60
Total.....	4,781.69
Total of all receipts stated above:	
Allotted lands.....	14,879.45
Diminished reservation.....	6,018.31
Ceded reservation.....	17,808.37
Total.....	38,702.13

As of June 30, 1928, there were 61 leases (oil and gas) in effect, 50 being on tribal lands and 11 on allotted lands. These covered a total of 19,399.15 acres and contained 95 wells, 52 of which were active and 43 shut in.

## COAL MINING LEASER

There was a total of three leases in effect covering 240 acres, one lease being on allotted lands, and two on tribal land. Not much activity is being shown at the present time in these mines as only \$158.45 was received during the fiscal year 1928 from the same. This amount is made up as follows:

## ALLOTTED LANDS

Production royalty, \$116.45 or 1,164.74 tons. No annual rental.

## TRIBAL DIMINISHED LANDS

Annual rental, \$42. No production royalty.  
At the various Indian schools not hereinbefore mentioned, the only individual Indian moneys are pupils' moneys derived primarily from transfers from other agencies, payments by parents and guardians, voluntary deposits, and earnings by pupils.

## DISBURSEMENTS

Individual Indian moneys are disbursed through payments to the Indians themselves; payments to merchants for purchases made by an Indian on order approved by a superintendent; and payments made by order of a superintendent under prior approval of the Secretary of the Interior or the Commissioner of Indian Affairs for purposes deemed to be desirable for the benefit and advancement of the Indian concerned.

Payments to an Indian from his funds are almost entirely within the discretion of the superintendent and application therefor must be made to him. While numerous special general authorizations have been issued by the Commissioner of Indian Affairs to particular superintendents in the matter of the maximum amounts which he may allow without reference to the Bureau of Indian Affairs, generally superintendents may not exceed \$100 in any one payment to or for an Indian without first securing the approval of the commissioner. Particularly strict supervision is maintained over the funds of minors regardless of the competency of the parents. Generally speaking the regulations authorize the superintendent to make payments from the funds of minors attending school, for clothing, etc., not to exceed \$25 per month or an aggregate of not to exceed \$100 per annum. Other general regulations authorize him to make payments under certain conditions for school tuition, medical treatment, etc. Likewise as in the case of adults numerous special authorizations have issued.

Except as the matter is covered by treaty, the practice has been discontinued of paying to the heads of families minors' annuity and per capita shares.

Except at a few agencies where the superintendents sign a self-devised order, no vouchers are prepared in connection with the

paying out of individual Indian moneys. The usual practice is for the superintendent to orally direct the preparation of a check. The register on which issued checks are recorded and the page in the individual Indian moneys ledger contain spaces for recording the purpose (use for which moneys have been requested or are to be used) for which the withdrawal of funds was approved. At a few agencies visited it was noted that no entries had been made in the space on either the register or the ledger.

Payments of individual Indian moneys are always made by checks which are drawn to the order of the Indian whose moneys are being paid out, except where purchases are authorized, in which cases the checks are oftentimes drawn in favor of the vendor, and when amounts are due the Government on account of reimbursable agreements the checks are drawn to the order of the superintendent. However, many disbursing agents follow the general rule and submit the check to the Indian for indorsement when payment is to be made to another.

No detailed check of the individual Indian moneys ledger against the check register was made for the 5-year period covered by this examination, "test checks" only being employed. The check register was, however, carefully scrutinized and all large payments and payments listed for purposes that were of an unusual nature were inquired into. The impression prevailed that with few exceptions the disbursements were on the whole reasonable and as a rule made for purposes beneficial to the Indian concerned. In the case of wealthy Indians it was noted that disbursements were in numerous cases made for luxuries and that monthly payments to or for the particular Indian were large. Payments in cases of this latter class were not unusual, however, considering the individual incomes.

Particular attention was given during this examination to developing any possible cases where individual Indian moneys were being obligated or applied to agency construction or maintenance operations. No such cases were, however, developed.

At several of the agencies some discontent among the Indians was evidenced by reason of their funds having apparently been arbitrarily used for making purchases deemed by the administrative authorities to be for their interest. It was found, however, that for each such case specific approval and authority has been secured from the Commissioner of Indian Affairs before obligation was incurred or payment made.

At the Quapaw Agency, Okla., it was noted that checks charged to individual Indian's accounts has been drawn to the order of the collector of internal revenue, Oklahoma City, Okla., in payment of income tax. Two of the checks dated September 22, 1924, viz, \$1,099.20 in the case of Benj. Quapaw, and \$1,099.21 in the case of John Beaver, appeared as outstanding. These checks were issued at the time when income taxes were being collected from Indians. It is understood that the Commissioner of Indian Affairs has taken steps looking to the recovery of income tax collected from the Indians under the agency.

At the Quapaw and the Five Civilized Tribe Agencies numerous payments of attorneys' fees of \$10,000 and upward were noted as charged to the accounts of individual Indians, payments having been approved by the Commissioner of Indian Affairs. An outstanding

case at the Quapaw Agency were the payments to Charles B. Rogers, of Tulsa, Okla., the attorney of Samuel Alexander Perry. It appears Perry became involved in litigation with some members of his deceased wife's family which was settled by compromise, Perry agreeing June 27, 1925, to pay Rogers as an attorney's fee one-half interest in his share of all royalties and income "which would and should accumulate from and come from" the lands which he received by inheritance from his wife. The records of the agency show the following payments to Rogers:

Date	Amount	Date	Amount
1926		1927	
Mar. 9	\$6,721.60	June 22	\$1,614.68
Apr. 10	2,430.20	July 21	1,634.72
Apr. 15	2,850.41	Aug. 22	941.93
May 15	3,021.50	Sept. 17	2,764.41
June 12	2,660.90	Nov. 7	1,969.14
June 14	2,466.07	Nov. 17	1,175.81
Aug. 23	669.18	Dec. 20	1,241.37
Sept. 17	2,137.10		
Oct. 20	2,771.44	1928	
Nov. 23	1,359.11	Jan. 21	1,125.19
Dec. 15	1,902.15	Feb. 21	1,851.33
		Mar. 27	1,420.36
1927		Apr. 24	1,187.50
Jan. 26	2,260.38	May 21	1,013.39
Feb. 21	1,773.10	June 26	798.41
Mar. 22	1,054.17	July 23	1,916.68
Apr. 20	2,548.61		
May 13	2,556.87		
		Total	61,812.28

Under date of June 15, 1925, the Commissioner of Indian Affairs instructed the superintendent of the Quapaw Agency to pay to Perry his proportionate share of the funds of the estate of his deceased wife. In accordance therewith \$109,747.51 was paid to Perry on January 25, 1926, as his portion of the accumulated royalties to and including December 31, 1925.

While there is nothing of record at the agency evidencing the receipt by Rogers of any part of the \$109,747.51 paid to Perry on January 25, 1926, in view of the order and authority to pay funds executed by Perry on June 27, 1925, it would appear that Rogers is entitled to one-half thereof or \$54,873.75. Said sum would increase Rogers's total to \$116,686.02. At the time of this investigation there was on the books for distribution \$1,221.73. One-half of said amount appears payable to Rogers. During the life of the order and authority to pay funds executed by Perry, Rogers will continue to receive one-half of the funds accruing from Perry's share of the estate of Mrs. Perry.

The records of the Quapaw Agency do not disclose information with regard to the funds of Perry under the supervision of the Osage Agency or the extent of payments therefrom to Charles B. Rogers.

At the Five Civilized Tribes Agency payments under agreements approved by the Commissioner of Indian Affairs were noted as attorneys' fees for service in connection with Federal income tax matters.

Among other things, it was agreed that contractors would file for the year 1920 the necessary tax returns of restricted Indians of the Five Civilized Tribes having incomes exceeding \$5,000 a year; examine returns theretofore filed for said Indians covering the years 1917-1920, and prosecute before the Bureau of Internal Revenue and other admin-

istrative branches of the Government necessary claims for refund for those years. The contractors were to be paid for their services from restricted funds of the Indians, fees equal to a percentage of the amount involved.

The following payments under these agreements were noted:

Keenan and Banker, May 2, 1925, to May 22, 1928.....	\$100,346.80
Thomas P. Gore, June 19, 1925.....	3,295.84
R. S. Cate, June 25, 1925.....	1,862.32
J. H. Alexander and J. T. Nixon, Feb. 24, 1927.....	1,226.00
Wolf & Co. and F. C. Freeborn Engineering Co. (\$24,139.10 each— information obtained from final statements by payees, dated July 2, 1923, and accepted by the agency).....	48,278.20
<b>Total.....</b>	<b>165,007.71</b>

It appears from the agency records that payments to Keenan and Banker for services were, in some instances, questioned by interested parties.

The examination by representatives of the General Accounting Office revealed numerous cases in which it appeared, in the administration of the estates of minor and incompetent Indians of the Five Civilized Tribes, that fees and commissions had been charged by guardians and attorneys apparently out of proportion to the amounts involved.

The act of May 27, 1908, 35 Stat. 312, among other things conferred jurisdiction upon the probate courts of the State of Oklahoma over the estates of Indian minors and incompetents of the Five Civilized Tribes. Under this and successive acts positions were created variously known as "district agents," "field clerks, and "probate attorneys," the duties of such officials being to examine into the administration of the estates and to take the necessary steps to preserve and protect the interest of the Indians concerned.

The original procedure for field representatives (now probate attorneys) as set forth in the act of 1908, in so far as it referred to restricted Indians, still obtains and should govern the activities of the probate attorneys. It would appear, however, that there is a lack of initiative and aggressiveness in the present activities of these officials. There seems to be hesitancy with regard to initiating court action and a disposition to confine their activities to acting in an advisory capacity. The objections entered and exceptions taken by the probate attorneys are for the most part oral, and are not made a matter of record.

All applications of guardians for funds require the approval of the county judge, probate attorney, supervising probate attorney, and superintendent of the agency. In addition to such approvals, applications for funds for purchase of an automobile, or purchase of land, and all applications for funds in excess of \$350 for any purpose, must be approved by the department.

Disbursements made to guardians from restricted funds held by the agency are paid directly to the guardian, who accounts for expenditure of said funds only to the county court. The records of the agency show payments to guardians, and the evidence upon which made, consisting of application of guardian bearing approval of county judge et al., showing name of Indian, etc., amount of money requested and reason why needed, such as living expenses of ward, purchase of furniture, automobile, real estate, construction of a home for ward, etc.

An attempt was formerly made by the probate attorneys to keep a check on reports made by guardians to county courts, but has been abandoned. It is now an exception when the supervising probate attorney can show from his office records the current condition of any case in his district. It appears that no systematic effort has been made by the supervising probate attorney to check up on the activities of probate attorneys.

In 1923, pursuant to instructions received from the Commissioner of Indian Affairs, the then Superintendent of the Five Civilized Tribes made an investigation into the administration of the estates of Indian minors and adult incompetent Indians of the Five Civilized Tribes in the probate or county courts of Oklahoma. This investigation was limited largely to Creek, Muskogee, Okmulgee, Okfuskee, McCurtain, and Stephens Counties.

The following statement, compiled from information contained in the report of the investigation of 1923, shows the proportionate cost of administration as compared with moneys received by guardians:

County	Number of cases	Proportionate cost of administration (attorneys' fees, guardians' fees and court costs) as compared with quantum of estate						
		Under 5 per cent	5 to 10 per cent	10 to 20 per cent	20 to 30 per cent	30 to 40 per cent	40 to 60 per cent	More than 50 per cent
Creek.....	543	77	82	143	93	63	31	54
Muskogee.....	747	113	121	206	141	63	28	67
Okmulgee.....	453	93	80	135	89	31	11	38
Okfuskee.....	363	42	60	102	60	13	5	18
McCurtain.....	662	117	123	174	99	45	30	74
Stephens.....	53	19	15	12	3	1		3
<b>Total.....</b>	<b>2,821</b>	<b>431</b>	<b>490</b>	<b>832</b>	<b>485</b>	<b>216</b>	<b>116</b>	<b>252</b>

The above statement was compiled from data contained in the superintendent's annual report of 1923. It will be observed that an error is contained therein with reference to Okmulgee County in that the total of the percentage columns exceeds the total number of cases by one.

The accounts of the Five Civilized Tribes Agency show that during the fiscal years 1924 to 1928, inclusive, cash donations were made by individual Indians from their funds on deposit with the agency in the amount of \$277,748.23. The gifts were made to churches and educational institutions, and were in sums from \$50 to \$30,000. The following is a statement of donations in amounts of \$5,000 and more, viz:

Beneficiary	Donor	Amount
American Baptist Home Mission.....	Lucy Poloko.....	\$30,000
Bacone College.....	Eale Fife.....	25,000
American Baptist Home Mission.....	Lena Yahola.....	20,000
Oklahoma Presbyterian College for Girls.....	Nettie Dunson.....	10,000
Old Goodland Indian Industrial School.....	John Davis.....	10,000
Do.....	Silsney Johnson (née Jones).....	7,500
Fulsom Training School.....	Benson Jackson.....	7,500
Oklahoma Presbyterian College for Girls.....	Sealy Alexander.....	5,000
Do.....	Hicks Palmer.....	5,000
	Lucy Tubbee.....	5,000

In addition to the above it was developed that from July 16, 1920, to June 30, 1924, inclusive, United States securities in the amount

of \$960,000 were donated to the American Baptist Home Mission Society for the benefit of Bacone College and the Murrow Indian Orphans Home, Muskogee. The amount of these bonds was not carried in the balance of the official account of the disbursing agent. The donations were made by the following Indians:

Jackson Barnett.....	\$550,000
Jeanetta Barnett (née Richard).....	100,000
Suma Bosen.....	17,000
Susan Butler (née Dacon).....	50,000
Sandy Fox.....	100,000
Simeon Jackson.....	10,000
Thomas Long.....	10,000
Lucy Poloke.....	53,000
Eastman Richard.....	50,000
Walter Starn.....	10,000
Benjamin Wacoche.....	10,000

Donations in amounts of \$1,000 or less require the approval of the Commissioner of Indian Affairs. Where donations are in excess of \$1,000 the approval of the Secretary of the Interior is required.

Section 18 of the Indian appropriation act of February 14, 1920 (41 Stat. 426), provides for payment, rejection, or disapproval by the Superintendent for the Five Civilized Tribes of undisputed claims from individual moneys of restricted allottees or their heirs, without requiring departmental approval. Pursuant to the act, disbursements of the funds are made upon approval of the superintendent; however, under letter dated June 22, 1926, from the Commissioner of Indian Affairs, approved by the Assistant Secretary of Interior June 24, 1926, disbursements for purchases of automobiles are required to be submitted for departmental approval before payment.

It is also understood to be a practice of the superintendent to obtain departmental approval of--

1. Payments for purchases of land.
2. Large payments, such as attorneys' fees, etc.
3. Questionable or disputed payments.
4. Payments to guardians in excess of \$350.

During the 5-year period, 1924 to 1928, inclusive, payments totaling \$1,629,211.28 were made from restricted individual Indian funds at this agency for automobiles and \$681,467.64 was expended for automobile supplies and repairs.

Information obtained from the records of this agency discloses that by far the larger part of the activities of the field representatives have relation to the affairs of about 2 per cent (the wealthy class) of the total number of restricted Indians; much time being spent in investigating requests of the Indians for permission to make purchases of automobiles, furniture, land, and homes, and in inspecting purchases of same when made.

The investigation of the Tongue River Agency developed that during the fall of 1926 the superintendent procured the authority of the Indian Office to use the money of deceased Indians' estates to purchase bulls for the cattle of both "estates" and live Indians. These cattle ran the range as one herd and locally became known as a "tribal herd," although not such in the sense that it was owned as a unit by the tribe. In addition to the amounts charged "estates," the superintendent assessed the accounts of the live Indians for certain sums in accord with the number of cows owned by such Indians

running at large. These assessments were from \$10 to \$150 and the Indians' consent was not asked. The superintendent stated he had authority to use their funds for the purchase of stock. It appears that some of the Indians have questioned the use of their money for the purchase of the bulls. About 70 bulls were purchased from C. J. McNamara of Sanders, Mont., for \$6,750, the sum of \$1,880.94 being charged against estates and \$4,869.06 against the accounts of live Indians. This matter has been brought to the attention of the Secretary of the Interior by this office.

A practice has grown up at the Yakima Agency of giving the Indians orders for foodstuffs, clothing, seed, etc., when they have no balances in their accounts. The appeals for these orders are generally made during the winter and early spring, and the orders are given with the stipulation that they will be paid from lease rentals "when available." The merchants honor the orders and submit their bills to the agency, and notation is made on the individual Indian accounts to the effect that so much is due for the food, etc., furnished. When the lease rentals come in, starting with July 1 of each year, the bills are paid by checks on the individual accounts. This is quite an extensive practice at this agency, and it is estimated that the amount involved during the course of a year runs from \$10,000 to \$12,000.

From the summary statement of tribal, etc., funds it will be seen that the Indian Service is administering large sums of money belonging to individual Indians, particularly in the States of--

Oklahoma.....	\$63,885,224.29
South Dakota.....	2,404,401.28
Washington.....	2,177,134.26
Oregon.....	1,217,739.19
Wisconsin.....	1,092,058.93
Montana.....	900,678.31
North Dakota.....	827,058.15
Idaho.....	571,796.10
Minnesota.....	503,204.61
California.....	295,918.46
Nebraska.....	244,138.68
Utah.....	123,580.13

The act of February 14, 1920 (41 Stat. 415), provides in part as follows:

That hereafter in the sale of all Indian allotments, or in leases, or assignment of leases, covering tribal or allotted lands for mineral, farming, grazing, business, or other purposes, or in the sale of timber thereon, the Secretary of the Interior be, and he is hereby, authorized and directed, under such regulations as he may prescribe, to charge a reasonable fee for the work incident to the sale, leasing, or assigning of such lands, or in the sale of the timber, or in the administration of Indian forests, to be paid by vendors, lessees, or assignees, or from the proceeds of sales, the amounts collected to be covered into the Treasury as miscellaneous receipts.

Collections under this act are limited by regulations to fees assessed at the time of executing the leases or sales agreements and do not compensate for subsequent expenses of billing, collecting, and accounting for revenues received under the agreements in effect.

In the larger offices the constant flow of income and disbursement of these moneys is of such volume as to occupy a very considerable portion of time of the agency organizations. In the case of the Osage Nation, where the mineral rights were reserved to the nation, all expenses of administration are first deducted before per capita dis-

tributions are made, and each member of the nation shares alike and one can not have the advantage of the other except in so far as the surface value of his land is concerned. Not so in the cases of the Quapaws in Oklahoma and other tribes whose lands were allotted in severalty with the result that some members of the tribe through good fortune became owners of valuable mineral or oil lands while others received as their portion lands of ordinary value. Where such a situation exists an injustice is done to the poorer members of the tribe. This is true of the Five Civilized Tribes, where the bulk of the expenses of operating the office at Muskogee, Okla., is paid from tribal funds, an entirely inequitable arrangement since the largest part of the cost is incurred in handling and administering the affairs of individuals who have large means and a steady income.

To charge the tribal income with all expenses of maintenance, including the administration of large individual holdings, is, of course, a distinct advantage to the richer at the expense of the poorer members. The poorer members have thus been actually contributing for the administration of income and estates of wealthy individuals, who, it is believed, should be charged directly with the expense of handling their affairs.

In view of pending legislation authorizing restricted Indians, with the consent of the Secretary of the Interior, to establish trust agreements with fiduciaries and trust companies which have been duly approved for such purposes, it would seem proper to suggest that consideration be also given to legislation authorizing the Secretary of the Interior to assess fees to cover the expense of administering principal and income, such fees to be on the same basis as approved for trust companies and fiduciaries administering the funds of other Indians.

The fees so collected at each agency or unit should be covered into the Treasury as miscellaneous receipts.

#### IRRIGATION CHARGES AGAINST LANDS

By the general allotment act of February 8, 1887 (24 Stat. 390), the Secretary of the Interior was authorized, where such action was necessary to render lands cultivatable, to prescribe such rules and regulations as he deemed necessary to secure a just and equitable distribution of water among the Indians. The act of March 3, 1909 (35 Stat. 798), gave authority for that official to make arrangements and agreements as he deemed best for the interests of the Indians in carrying out any irrigation project undertaken under the provisions of the act of June 17, 1902 (32 Stat. 388), where Indian lands were involved, but prohibited the creation of any liens or charges against such lands to cover costs of construction and operation and maintenance.

Prior to 1914 the cost of construction of irrigation projects on Indian reservations was borne by gratuitous appropriations or charged to tribal funds by authority of Congress. However, the act of August 1, 1914 (38 Stat. 583) provided that all funds theretofore or thereafter expended in connection with irrigation of Indian lands should be reimbursable where the Indians had adequate funds to repay the Government, the reimbursements to be made under such rules and regulations as the Secretary of the Interior might prescribe, with the further

provision that the costs of construction, etc., were to be apportioned in accordance with the benefits received by the individual Indians. This requirement caused changes to be set up against tribes and individuals in excess of two and three quarter million dollars. Many of the Indians do not farm their own land and in some such cases collections have been effected through the lessees, but as to lands where the charges have not been paid and are as a consequence accumulating year by year, if they be regarded as an enforceable lien against such lands, will, before a great while, equal the value thereof.

#### MENOMINEE MILLS,

At the Menominee sawmills, at Neopit, Wis., a careful analysis was made to determine the extent of loss, if any, and the reason therefor, it having been called to the attention of the General Accounting Office that the mill was operating at a loss.

Sawmill operations have been conducted at this place since 1908, operating under a production limitation of 20,000,000 feet of green logs annually, imposed by the act of March 28, 1908 (35 Stat. 51).

The first mill, a 2-hand-saw outfit, was destroyed by fire October 5, 1924. The present mill constructed in 1925-26 is of steel and concrete and is fireproof, the machinery being electrically operated from power produced at the mill. Although the new mill was designed for two hand saws, only one such saw has been installed.

The present establishment at Neopit includes, in addition to the sawmill, a planing mill, hospital, hotel, general store, logging camp, logging railroad, and various other small activities incidental to a complete lumber manufacturing plant, representing a gross investment in excess of \$1,000,000. This has been written down to \$772,301.93 as of June 30, 1928, which it is believed is a very conservative figure.

The accounting system prior to July 1, 1926, was found to be inadequate and in 1926 the system was revised to conform more nearly to the accounting systems in use in the larger commercial mills.

No attempt was made by investigators of this office to audit the data in the old records. However, for the period July 1, 1923, to June 30, 1928, the accounts were examined, the disbursements classified, and a series of statements prepared showing the status of the accounts.

From an examination of the statements and balance sheets prepared, it appears that over the full period of operation 1908 to 1928, inclusive, operating profits in excess of \$1,624,138.81 have been made by the Menominee mills over and above the stumpage value of logs which were charged into the operation in the amount of \$1,858,392.19. These logs were charged at a stumpage rate fixed by the Commissioner of Indian Affairs at various times which from the tables submitted indicated the prices to be higher than paid by commercial mills. This naturally increases the production costs with corresponding reduction in apparent net profits.

At this enterprise many different grades and classes of lumber and subsidiary products are manufactured yearly, the operation being comparable to some of the large sawmills conducted by corporations in Wisconsin. To obtain satisfactory results in competition with commercial mills it was necessary to adopt sales methods similar to those employed by such mills. It was found to be impracticable to advertise a particular supply of lumber or other

product, receive competitive bids on that supply and make award to the highest bidder as contemplated by section 3 of the act of March 28, 1908. It was stated as being necessary that prices be set on products and the same sold at such times as purchasers should be willing to purchase at those prices. By means of circular letters and advertisements in lumber trade journals, the market was made acquainted with the stock for sale, and acceptance of orders at certain prices was considered as a practical compliance with the requirements of section 3 of the act of March 28, 1908.

However, that there might be no question whatever with respect to the method of sales of products, section 3 referred to was amended by the act of May 18, 1916 (39 Stat. 157), as follows:

Section 3 of the act of March twenty-eighth, nineteen hundred and eight (Thirty-fifth Statutes at Large, page fifty-one), is hereby amended to read: "That the lumber, lath, shingles, crating, ties, piles, poles, posts, bolts, logs, bark, pulp wood, and other marketable materials obtained from the forests on the Menominee Reservation shall be sold under such rules and regulations as the Secretary of the Interior may prescribe." \* \* \*

Subsequent to May 18, 1916, it is stated, timber products have been sold at the Menominee mills on substantially the same terms as prior to that date, except that credit for from 10 to 30 days has, by authority of the Secretary of the Interior, been extended to an approved list of creditors.

Regulations issued by the Secretary of the Interior provide that on the first days of January, April, July, and October or more often, if the market demands, the sales manager of the Menominee Indian mills shall submit to the manager for approval, lists of prices of standard products which shall represent the full market value of the products listed. Sales at prices less than those given in the latest preceding list may be made only when there are special conditions making such action advisable and fully justified in a special report submitted by the sales manager and the manager to the Commissioner of Indian Affairs. Agreements for the sale of unmanufactured products or of specially manufactured stock, involving a value of more than \$5,000, and sales of any character involving stock having a value of \$25,000 shall become effective only when approved and signed by both the sales manager and the manager.

The results shown by the records of the operation of the Menominee mills for the period 1908 to June 30, 1928, are briefly summarized as follows:

The value of timber depletion, the amount charged into the mill operation, is \$1,858,392.19. This may be considered as representing the capital contributed to the enterprise, offset by the following assets:

Cash.....	\$1, 116, 430. 68
Accounts receivable (reduced by accounts payable).....	23, 169. 85
Inventories.....	411, 579. 86
Plant (fixed assets).....	772, 301. 93
Prepaid charges.....	12, 279. 06
Total.....	2, 335, 761. 98

The excess of assets over the value of timber depletion is shown to be \$477,369.79 and represents the undistributed operating profits as of June 30, 1928.

To this should be added expenditures from previous earnings, for annuity payments, amounting to \$860,450; for support and civilization of the Menominee Indians, amounting to \$286,319.02; and for reservation improvements and upkeep which would have otherwise been paid from other funds in an undetermined amount.

The fund balance in the Treasury has earned interest at 4 per cent in the total amount of \$373,246.22 (period January, 1917, to June, 1928), of which amount \$54,566.69 is on hand as of June 30, 1928. These earnings, accumulated in a separate account, have been used for the making of per capita payments to the Menominee Indians in amount of \$100,000 and used in part by the Keshena Agency for general support and civilization purposes.

Steady employment has been furnished to all Indians desiring work to the extent of \$1,500,000 representing wages paid over the 20-year period.

Even though the mill has been in operation continuously during the fiscal year 1928, except for occasional shut downs for overhauling and repairing the machinery, and for five months was operated at night, only 17,000,000 feet of the 20,000,000 authorized annually could be cut.

The installation of a second band saw would permit of increasing the production to the authorized limit, and eliminate the necessity for night work.

The expense of installing the additional saw is estimated at \$35,000, and those in charge state such cost could be absorbed during the first year.

#### ACCOUNTING SYSTEM

Under Section 26 of the act approved June 30, 1913 (38 Stat. 103), Congress directed that:

On or before the first day of July, nineteen hundred and fourteen, the Secretary of the Interior shall cause a system of bookkeeping to be installed in the Bureau of Indian Affairs, which will afford a ready analysis of expenditures by appropriations and allotments and by units of the service, showing for each class of work or activity carried on, the expenditures for the operation of the service, and wages of employees, and for other expenditures. Provision shall be made by the Secretary of the Interior for further analysis of each of the foregoing classes of expenditures, if, in his judgment, he shall deem it advisable.

Annually, after July first, nineteen hundred and fourteen, a detailed statement of expenditures, as hereinbefore described, shall be incorporated in the annual report of the Commissioner of Indian Affairs and transmitted by the Secretary of the Interior to Congress on or before the first Monday in December.

Before any appropriation for the Indian Service is obligated or expended, the Secretary of the Interior shall make allotments thereof in conformity with the intent and purpose of this act, and such allotments shall not be altered or modified except with his approval.

After July first, nineteen hundred and fourteen, the estimates for appropriations for the Indian Service submitted by the Secretary of the Interior, shall be accompanied by a detailed statement, classified in the manner prescribed in the first paragraph of this section, showing the purposes for which the appropriations are required.

It would appear that the system of bookkeeping desired in compliance with the foregoing did not satisfactorily meet the accounting exactness imposed, for Congress under section 28 of the act approved May 18, 1916 (39 Stat. 159), directed that:

On or before the thirty-first day of December, nineteen hundred and sixteen, the Bureau of Efficiency shall prepare and submit to the Secretary of the Interior

a system of bookkeeping and accounting for the Bureau of Indian Affairs that will enable the said Secretary, on or before July first, nineteen hundred and seventeen, to meet the requirements of section twenty-six of the Indian appropriation act approved June thirtieth, nineteen hundred and thirteen (Thirty-eighth Statutes at Large, page one hundred and three).

The system devised by the United States Bureau of Efficiency provides for control over appropriation and allotment balances through a series of appropriate ledger accounts, which show the unexpended balances of funds with the Treasury of the United States and with disbursing agents, the unobligated balances of the allotments and the unliquidated balances of the obligations incurred. Detail transactions of disbursements, collections, purchase orders, and other documents, indicating obligations incurred, are posted to registers and the totals therein accumulated are carried to the control accounts.

Summary or general accounts, without reference to the appropriations and allotments, are provided for accumulating expenditures under the following headings:

Debit balance accounts:

- Land and improvement.
- Buildings and plant.
- Equipment.
- Livestock.
- Stores.
- Accounts receivable.
- Collection vouchers.
- Transfer vouchers issued.
- Operating expense.
- Contingencies and losses.
- Statutory and treaty benefits to Indians.
- Inventory and other surplus adjustments.

Credit balance accounts:

- Accounts payable.
- Disbursement vouchers.
- Transfer vouchers received.
- Operating income.
- Other income.
- Surplus.

On cost ledger sheets, provision is made for analyzing operating expenses under such subdivisions as agency, school, hospital, etc., showing for each the accumulated expenditures for—

- Salaries and wages;
- Materials and supplies;
- Repairs and preservation of property;
- Traveling expenses, including per diem;
- Expenses not otherwise classified;

and operating income pertaining to the subdivision, segregated as follows:

Rental of buildings.	School products.
Water rentals.	Advertising fees.
Freight fees.	Farm products.
Tuition fees.	Miscellaneous.

In addition to the foregoing accounts, which all agencies, schools, and hospitals are required to keep, supplementary records are required at most of the larger units for individual Indian moneys, special deposits and earnings under leases, timber cuttings, livestock operations, irrigation charges assessed, billed, and collected, etc.

For the irrigation projects, the Red Lake mills and the Menominee sawmills, the meager cost accounts outlined did not provide for

showing in detail construction costs or the costs of operating the various features or units of the particular activities, and for these a very detailed and comprehensive cost classification has now been provided.

In the Washington office the following primary accounts are maintained: (A) Treasury cash, covering transactions affecting each appropriation and fund available. To these accounts are charged all moneys appropriated and deposits with the Treasury of the United States available for disbursement. These accounts are credited with sums advanced to the Indian Service disbursing agents for disbursement and for audited claims paid by the Treasurer of the United States. The balances resulting are reconcilable with the appropriation and fund accounts as shown by the Treasury.

(B) Available funds accounts are maintained to control the limitations fixed in the appropriation acts, the amounts offsetting those set up in (A) Treasury cash.

These accounts are credited with all the appropriations made by Congress and all revenues available for expenditure. They are debited with the amounts allotted. The remaining balances show the amounts under each of the limitations available for allotment.

The debits to these accounts and the credits to Treasury cash being of entirely different elements, the balances in the two accounts are not reconcilable.

(C) Allotment accounts, with each agency and other field units showing the amounts made available or authorized for obligation under each appropriation, fund, and authorization. Against the amounts allotted are charged the sums advanced to the Indian Service disbursing agents and audited claims paid by the Treasurer of the United States. These accounts are synonymous to those carried by the field units as Treasury cash in their appropriation ledger accounts, and the balances shown in the monthly reports submitted by the field units are reconciled with the Washington office allotment accounts.

Due to the fact that many of the same appropriations and funds are available to a large number of units and that amounts are allotted in excess of funds currently available (expenditures being authorized contingent upon the subsequent collection of estimated revenues), the balances in the Treasury cash accounts are not reconciled with those shown in the allotment accounts.

Formerly the Indian Office maintained ledger accounts with their disbursing agents to which were charged sums advanced them on accountable warrants and amounts reported collected, and credited with amounts disbursed and deposited in the Treasury. These ledger accounts were discontinued and in lieu thereof, in the administrative audit of the disbursing agents' accounts the balances reported as being on hand at the end of a prior period are checked with the amounts reported as balances on hand at the beginning of the current period.

While property accountability is provided for in the accounting system, it was observed that at many of the agencies the records are not properly maintained, entries not being current and otherwise incomplete. This condition applies not only to nonexpendable property, but also to bonds and securities representing investments of individual Indian moneys, reference being had not only to the office of the Five Civilized Tribes and to the Quapaw Agency in Oklahoma.

but also to the Indian Office in Washington, where the records of investments held by the Government for the Indians were found to be inaccurate, in that they showed bonds as being held which in reality had been turned over to the Indian owners, while other bonds were in the custody of the Treasurer of the United States without having been fully recorded.

Due to the lack of proper records showing maturity dates of investments, it was disclosed in the examination of the securities held by the Treasurer that \$10,000 in Treasury savings certificates of \$1,000 each had matured, \$5,000 in September, 1927, and \$5,000 in March, 1928, after which dates interest ceased.

At several of the agencies, particularly the Blackfeet Agency in Montana and the Mescalero Agency in New Mexico, the accounting records were found in an unsatisfactory condition. Minor irregularities were found to exist at certain of the other agencies. These conditions have been made the subject of correspondence with the Secretary of the Interior for appropriate action.

At the Red Lake Agency in Minnesota the accounting records disclosed that a large quantity of logs were apparently lost in booming them around some 30 miles of lake shore to the sawmill. At this agency the timber is felled in the fall and winter. As the winter weather progresses ice roads on which the logs are skidded, are built, leading out from the timbered areas to the lake shore where the accumulated logs, scaled and marked, are decked within a boom on the lake ice and floated at the breaking up of the ice in the spring. The booms are subsequently attached to a power boat and drawn through the water. It is in this journey that many of the logs escape from the encircling boom and are temporarily lost. While many of the logs are subsequently recovered, a mounting shortage in logs is being charged against the Red Lake Indian sawmill operation.

No regulations have been issued by the Secretary of the Interior governing the sale of timbered products at the Red Lake Indian sawmill. However, the method of handling is the same as that described for the Menominee Mills.

It appears questionable whether the act of June 30, 1919 (41 Stat. 14), which provides:

\* \* \* That hereafter all proceeds of sales of timber products manufactured at the Red Lake Agency sawmill, or so much thereof as may be necessary, shall be available for expenses of logging, booming, towing, and manufacturing timber at said mill—

is broad enough to cover the present method of handling sales at Red Lake.

As will be seen from the statements of tribal funds, etc., as of June 30, 1928, the Indian Office maintains about 470 separate subaccounts with the fund "Indian moneys, proceeds of labor," in which are reflected the balances pertaining to the various agencies, schools, and hospitals and available for specific purposes. On the books of the Treasury and of the General Accounting Office the fund is carried in one account. Although the aggregate balances in the separate accounts should reconcile with that shown in the Treasury account, a net difference of approximately \$40,000 was found to exist as of June 30, 1928. It was stated that differences in the accounts, in varying amounts, have existed for the past 10 years.

The conditions under which the accounting system in the "field" must function would seem to be the principal cause of the difficulties encountered rather than the system itself, which conditions may be briefly stated as follows:

1. The large number of separate appropriations and funds available to the field units, many providing for the same purposes, requires that separate accounts be kept with each fund from which allotments are made. More than 1,400 allotment accounts with aggregate amounts in excess of \$25,000,000 were set up by the 106 agencies, schools, and hospitals of the Indian Service for the fiscal year 1929, while almost as many for the fiscal year 1928 remain as open accounts, although more or less inactive.

The limitations placed by Congress on the amounts to be expended for certain purposes can be enforced only so far as the disbursement vouchers are shown as being chargeable thereto. Nothing prevents personal services and materials and supplies paid for from one fund being used for purposes for which a limitation may have been set up under a different appropriation.

The investigation at the Euchee Boarding School, Oklahoma, developed that the cost of construction and furnishing an auditorium-gymnasium, begun in 1928, had exceeded by over \$3,000 the \$18,000 which the Commissioner of Indian Affairs had allotted from the fund "Proceeds of land, etc., Five Civilized Tribes, Oklahoma (Creek education, 1928)," and that the superintendent had applied funds under the gratuity appropriations "Indian boarding schools, 1929," to pay the excess cost. The matter was called to the attention of the Secretary of the Interior who has approved the use of the gratuity appropriation, presumably by reason of the fact that the appropriation "Indian boarding schools" provides \$7,000 for "pay of superintendent, drayage, and general repairs and improvements," at the Euchee School. It is to be noted that the Budget submitted by the President to Congress for the fiscal year 1929, does not carry any estimate under the heading "structures and parts," and it is questionable whether the completion of the building is a "general improvement" within the meaning of the appropriation act.

Receipts and revenues of various classes, accruing to the Indian Service, are allocated with such minute distinction that the Indian Office is unwilling to have the Treasury credit the deposits to the funds indicated on the certificates of deposit without first having the Treasury copies submitted to the Indian Office for verification or correction.

The detail work incident to posting, balancing, closing, and rendering monthly reports on the large number of accounts, constitutes an undeniably heavy burden on all "field" offices.

2. The accounting detail required of the larger units is also required, though in somewhat less measure, of many of the smaller agencies, schools, and hospitals where the organizations have been so reduced that the accounting features can be given but little attention.

It would seem that there could be material improvement if the accounting work of a number of the smaller units were consolidated in one of the larger agencies, provision being made for having the superintendents of the units consolidated (who now disburse and render accounts in their own names), limit their disbursing activities

to urgent demands, and render their accounts through the disbursing agent of the consolidated agency, who will advance such funds to the superintendents as may be necessary for their needs.

The consolidations, as outlined, will not necessarily effect any reduction in personnel, and will increase but slightly the accounting organizations at the consolidated offices. The advantages of such consolidations will accrue from more effective accounting control; that the superintendents, relieved of all but check-book accounting could give their whole time to the important work of Indian health and education. The consolidation of several disbursing agents' accounts into one makes for reduction of work in connection with advancing funds on accountable warrants and deposits of collections; in the administrative examination of the accounts and reports submitted, in the reconciliation of balances, and in the final audit and settlement of the fiscal accounts by the General Accounting Office.

#### APPROPRIATIONS

The problem of the education and civilization of the American Indian has had the attention of Congress since prior to the appropriation of \$20,000 for defraying the expense of negotiating and treating with the Indian tribes, approved August 20, 1789 (1 Stat. 54).

On August 13, 1790, proclamation was made of a treaty with the Creek Nation, Article IV of which provided:

That in order to extinguish forever all claims of the Creek Nation, or any part thereof, to any land lying to the northward and eastward of the boundary herein described, it is hereby agreed, in addition to the considerations heretofore made for the said land, that the United States will cause valuable Indian goods now in the State of Georgia, to be delivered to the said Creek Nation; and the United States will also cause the sum of one thousand and five hundred dollars to be paid annually to the said Creek Nation.

It was further provided in Article XII of the treaty:

That the Creek Nation may be led to a greater degree of civilization, and to become herdsmen and cultivators, instead of remaining in a state of hunters, the United States will from time to time furnish gratuitously the said nation with useful domestic animals and implements of husbandry, \* \* \*. (7 Stat. 35.)

What appears to be the first specific appropriation for Indian relations, was made February 28, 1793 (1 Stat. 328), in the amount of \$50,000 "for defraying the expenses of the Indian Department."

During the ensuing years to 1819 the activities of the Government with relation to the Indians appear to have been largely confined to the making of treaties with the several tribes providing for the cession of lands and the payment of annuities, and, except for the work of missionaries, little appears to have been accomplished toward the education and civilization of the Indians.

On March 3, 1819, the following act was approved:

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That for the purpose of providing against the further decline and final extinction of the Indian tribes adjoining the frontier settlements of the United States and for introducing among them the habits and acts of civilization, the President of the United States shall be, and he is hereby authorized, in every case where he shall judge improvements in the habits and condition of such Indians practicable, and that the means of instruction can be introduced with their own consent, to employ capable persons of good moral character, to instruct them in the mode of agriculture suited to their situation; and for teaching their children in reading, writing, and arithmetic, and performing such other duties as may be enjoined, according to such instructions and rule*

as the President may give and prescribe for the regulation of their conduct, in the discharge of their duties.

2. And be it further enacted that the annual sum of ten thousand dollars be, and the same is hereby, appropriated for the purpose of carrying into effect the provisions of this act, and an account of the expenditure of the money and the proceedings in execution of the foregoing provisions shall be laid annually before Congress.

For the next 110 years, to meet the responsibilities which the United States gradually assumed on behalf of its Indian wards, Congress has appropriated millions of dollars for such features of Indian civilization and development as summarized in the act of November 2, 1921, as follows:

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Bureau of Indian Affairs, under the supervision of the Secretary of the Interior, shall direct, supervise, and expend such moneys as Congress may from time to time appropriate, for the benefit, care, and assistance of the Indians throughout the United States for the following purposes:*

General support and civilization, including education.

For relief of distress and conservation of health.

For industrial assistance and advancement and general administration of Indian property.

For extension, improvement, operation, and maintenance of existing Indian irrigation systems and for development of water supplies.

For the enlargement, extension, improvement, and repair of the buildings and grounds of existing plants and projects.

For the employment of inspectors, supervisors, superintendents, clerks, field matrons, farmers, physicians, Indian police, Indian judges, and other employees.

For the suppression of traffic in intoxicating liquor and deleterious drugs.

For the purchase of horse-drawn and motor-propelled passenger-carrying vehicles for official use.

And for general and incidental expenses in connection with the administration of Indian affairs.

During the fiscal year 1928 the Treasury Department and the General Accounting Office maintained for the Indian Service 702 accounts covering appropriations "Fulfilling treaties," "Interest," and other funds.

In order to control limitations imposed and to reflect the proprietorship of the many agencies and tribes in specific funds, notably "Indian moneys, proceeds of labor," established by the acts of March 3, 1883 (22 Stat. 590); March 2, 1887 (24 Stat. 463), as amended by the act of May 18, 1916 (39 Stat. 159), the Indian Bureau in its Washington and "field" offices is required to maintain several thousand separate accounts in which are recorded the transactions affecting the different funds.

The appropriations made by the Congress may be classified as gratuitous, reimbursable, treaty, and Indian money appropriations. The first two classes are appropriated from the general fund of the Treasury but with this difference, that the one class (gratuitous) is expended in behalf of the Indian without obligation, whereas the second is expended conditioned upon its subsequent repayment to the United States. The "treaty" appropriations are for purpose of fulfilling obligations expressed in treaties made with Indian tribes, many of which treaties are very old, as will be noted from the statute references on the statements of funds found in another part of this report. The fourth class consists of appropriations from revenues of the various tribes arising from sales of lands, herds, timber, etc., and from leases of various kinds.

Regardless, however, of the origin or source of the moneys appropriated, the objects for which the funds may be expended are generally the same with one important distinction: The appropriations made from tribal moneys are identified with the tribe, agency, or school on account of which the money was first received, and the same is true of appropriations made pursuant to treaty obligations, but the gratuitous and reimbursable appropriations are made for general or specific purposes and can not therefore be identified with a particular tribe. If the tribe is to be regarded as the unit, the basis on which money is appropriated might be given consideration to the end that a simpler method may be adopted that will make for more efficient and economical disposition of funds by the administrative officer, a more satisfactory audit by the General Accounting Office, and furnish the Congress with a clearer picture of the purposes for which moneys are requested and the ultimate application of moneys appropriated.

To January 1929, 1,452 allotments have been made by the department from all funds for the fiscal year 1929. These allotments vary from an allotment from one appropriation at an agency to 15 or 20 from as many appropriations or funds at another. To illustrate: For the Uintah and Ouray Agency in Utah there was allotted for 1929 the sum of \$142,543 under the following appropriations or funds and for the purposes indicated:

Symbol 49798.1, "Indian agency buildings, 1929":		
1. Annual estimate, supplies	.....	\$589
2. Material and labor for upkeep and general repairs of agency buildings	.....	900
3. Material and labor for installation of chlorination plant	.....	1,200
4. Material and labor for replacement of water-pipe line	.....	9,500
5. Unforeseen needs	.....	
		\$12,189
Symbol 49716, "Pay of Indian police, 1929":		
6. Salaries	.....	2,820
7. Annual estimate, supplies	.....	647
8. Unforeseen needs	.....	
		3,467
Symbol 49724.04, "Industrial work and care of timber (forestry), 1929":		
9. Annual estimate, supplies	.....	299
10. Unforeseen needs	.....	
		299
Symbol 5X272.19, "Interest on Confederated Band of Utes, 4 per cent fund, Uintah, etc. (school, 1929)":		
11. Annual estimate, supplies (school)	.....	5,190
12. Rental of motion-picture films	.....	200
13. Farm and garden seed	.....	100
14. Special dinners for pupils	.....	150
15. Additional subsistence and supplies	.....	300
16. Unforeseen needs	.....	60
		6,000
Symbol 49730, "Conservation of health among Indians, 1929":		
17. Salary, field nurse	.....	1,680
18. Expenses, field nurse	.....	200
19. Unforeseen needs	.....	
		1,880

Symbol 5X272.091, "Confederated Bands of Utes 4 per cent fund, Uintah, etc., 1929":		
20. Salaries, agency	.....	\$12,900
21. Annual estimate, supplies (agency)	.....	4,892
22. Annual estimate, supplies (hospital)	.....	2,270
23. Electric service	.....	2,850
24. Telephone and telegraph service	.....	100
25. Ice	.....	600
26. Repairs and upkeep of automobiles, trucks, and tractors	.....	2,000
27. Prevention and control of forest fires	.....	500
28. Medical assistance, hospitalization, and burial expenses of indigent Indians	.....	400
29. Upkeep of telephone system	.....	300
30. Labor and material for operation of agency sawmill	.....	3,000
31. Unforeseen needs	.....	188
		\$35,000
Symbol 5X271.191, "Interest on the Ute 5 per cent fund, Uintah, etc. (support, 1929)":		
32. Salaries	.....	1,200
33. Irregular labor	.....	1,500
34. Travel expense	.....	1,000
35. Supplies, hauling	.....	1,300
36. Operation of threshing outfits	.....	1,500
37. Road and bridge work	.....	900
38. Unforeseen needs	.....	100
		7,500
Symbol 5T3.9859, "Indian moneys, proceeds of labor, Uintah, etc., Indians (support, 1929)":		
39. Additional gasoline and kerosene	.....	600
40. Repairs for farm machinery	.....	200
41. Office equipment	.....	200
42. Material and labor for operation of coal mine	.....	3,000
43. Road and bridge work, labor, and equipment necessary repairs	.....	2,000
44. Irregular labor, school	.....	500
45. Unforeseen needs	.....	500
		7,000
Symbol 5T3.8951, "Indian moneys, proceeds of labor, Uintah, etc., Indians (State experimental farm, 1929)":		
46. Expenses of the Uintah Basin experimental farm	.....	500
Symbol 5X272.194, "Interest on Confederated Bands of Utes 4 per cent fund, Uintah, etc. (public schools, 1929)":		
47. Aiding public schools of Uintah and Duchesne Counties, Uintah, to be divided equally between the two counties	.....	6,000
Symbol 49967.02, "Fulfilling treaties with Confederated Bands of Utes, employees, etc., 1929":		
48. Salaries, agency	.....	18,060
49. Salaries, school	.....	2,700
50. Unforeseen needs	.....	
		20,760
Symbol 49907.03, "Fulfilling treaties with Confederated Bands of Utes, subsistence, 1929":		
51. Annual estimate, supplies (Indians)	.....	7,176
52. Annual estimate, supplies (school)	.....	4,500
53. Annual estimate, supplies (hospital)	.....	1,350
54. Additional subsistence and supplies	.....	1,000
		14,026
Symbol 49791, "Indian schools, support, 1929":		
55. Salaries, boarding school	.....	15,160
56. Salaries, day school	.....	1,680
57. Annual estimate, supplies (day school)	.....	1,117
58. Additional subsistence	.....	1,000
59. Irregular labor, school	.....	900
60. Unforeseen needs	.....	100
		19,957

Symbol 49798.2, "Indian school buildings, 1929":		
61. Annual estimate, supplies.....	\$265	
62. Material and labor for upkeep and general repairs.....	800	
63. Unforeseen needs.....		\$1,065
Symbol 49721, "Purchase and transportation of Indian supplies, 1929":		
64. Railway transportation of Indian supplies, agency school and hospital.....	2,000	
65. Unforeseen needs.....		2,000
Symbol 49724.01, "Industrial work and care of timber (A. and S.), 1929":		
66. Salary, stockman.....	1,200	
67. Travel expenses.....	100	
68. Repairs and upkeep of automobile.....	100	
69. Unforeseen needs.....		1,400
Symbol 5T3.9863, "Indian moneys, proceeds of labor, Uintah, etc., school, 1929":		
70. General school purposes, including irregular labor, operation of coal mine, etc.....	3,000	
Symbol 5T3.9862, "Indian moneys, proceeds of labor, Uintah, etc., agency":		
71. Material and labor for operation of coal mine.....	600	
72. Unforeseen needs.....		600
Grand total.....		142,543

Of the total allotted, \$42,257 was chargeable to eight general gratuitous appropriations, \$54,286 to five treaty appropriations, and \$46,000 to five tribal fund accounts; yet the purposes for which these sums may be expended are the same in many instances.

70TH CONGRESS  
2d Session

SENATE

DOCUMENT  
No. 285

## JUVENILE COURT OF THE DISTRICT OF COLUMBIA

## MESSAGE

FROM

THE PRESIDENT OF THE UNITED STATES

TRANSMITTING

A LETTER FROM THE JUDGE OF THE JUVENILE COURT OF THE  
DISTRICT OF COLUMBIA

SUBMITTING

A REPORT COVERING THE WORK OF THE JUVENILE COURT  
DURING THE YEAR ENDED JUNE 30, 1928

FEBRUARY 25 (calendar day, MARCH 4), 1929.— Ordered to lie on the table  
and to be printed

UNITED STATES  
GOVERNMENT PRINTING OFFICE  
WASHINGTON: 1929