PRELIMINARY INVENTORIES

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RECORDS OF THE BUREAU OF INDIAN AFFAIRS
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RECORDS OF THE FINANCE DIVISION

The records described in this section were actually created by several divisions that have been concerned with financial matters. For most purposes it is more useful to consider these records as belonging to a single unit rather than to attempt to divide them according to the changing administrative organization of the Bureau. The designation "Finance Division" was the most enduring.

The Finance Division was established in 1846 when formal divisions were first organized in the Bureau. It was responsible for administrative examination of accounts, appropriations, remittances, stock investments, settlement of claims, and generally for all matters involving the expenditure of money for or on account of Indians.

In 1876 an Accounts Division was established to examine the cash and property accounts of agents and other disbursing officers. The Finance Division retained responsibility for appropriation ledgers, contracts, purchases, transportation of supplies and persons, remittances of funds, settlement of claims, and trust funds. By this time, however, most of the work concerning trust funds was handled in the Office of the Secretary of the Interior. The Accounts Division assumed a number of duties not directly relating to accounts, particularly those relating to agency personnel. There are almost no records, however, relating to nonfinancial matters among the records of the Accounts Division, which are now with the records of the Finance Division.

The Finance Division was abolished on March 14, 1908. The Financial Clerk, who had been head of the Division, was placed in charge of a newly created Purchase Division (or Purchasing Division). This Division was responsible for contracts, open market purchases, and transportation. To the Accounts Division were transferred the former responsibilities of the Finance Division relating to bookkeeping and to the settlement of claims (except those for the transportation of supplies).

During the reorganizations of 1908 and 1909 the duties of the Accounts Division connected with nonfinancial matters were transferred to other divisions. On September 21, 1909, the name of the Accounts Division was changed to the Finance Division. It was divided into three sections: Bookkeeping, Accounts, and Claims.

On March 8, 1909, the Purchase Division was reduced to a section in the Education Division. On November 21, 1910, the Construction Section of the Education Division, which was responsible for preparing plans and specifications for new construction and for repairs, was consolidated with the Purchase Section; and on April 25, 1911, the name of the Purchase
Section was changed to Supplies Section. In 1914 a separate Purchase Division was again established. It comprised three sections: Contracts, Supplies, and Transportation. The Construction Section remained in the Education Division.

There were no significant changes in the organization of the Finance and Purchase Divisions from 1914 until 1931. By an order of March 9, 1931, the position of Chief Finance Officer (later Finance Officer) was established. He was made responsible for all fiscal and financial matters, including the preparation of the annual budget. He supervised the Division of Accounting and Bookkeeping (merely a new designation for the Finance Division), the Purchase Division, and the Construction Section. Within a few months the Division of Accounting and Bookkeeping was renamed the Fiscal Division. The Purchase Division was abolished on January 4, 1932, when purchasing activities for the Bureau were transferred to a new Purchasing Office in the Office of the Secretary of the Interior. In 1939 the Construction Section was made a separate division.

For years after 1939—except for the annuity payment rolls (entry 906)—there are few financial records among the records of the Bureau now in the National Archives. After the reorganization of 1940, the position of Finance Officer was replaced by that of Chief Administrative Officer. As head of the Branch of Administration, he supervised the work of the Fiscal Division, the newly created Budget Division, and some other divisions. In 1949 the Fiscal and Budget Divisions were combined to become the Branch of Budget and Finance; this Branch is still in operation. Also established in 1949 was the Branch of Property and Supply.

In this inventory the records of the Finance Division and related divisions have been described by subject areas or types of records rather than by administrative organization. There is little correspondence among these records; most of it is with the general correspondence of the Bureau. Accounts are fragmentary. The Auditors of the Treasury (and later the General Accounting Office) were relied upon to preserve the accounts. There are records relating to financial matters among the records of all divisions of the Bureau.

PRESS COPY BOOK OF SAMUEL E. SLATER. 1900-1909. 1 vol. 1 in. 825

Slater was Chief of the Finance Division until 1908 when he became Chief of the Purchase Division. This book consists of press copies of reports to the Commissioner of Indian Affairs, letters sent, and memoranda prepared by Slater. Some of the letters are informal and personal. Arranged chronologically. There is an alphabetical index to names of addressees and subjects.
statistical summaries of expenditures and accomplishments on projects. Arranged alphabetically by name of agency or school.

PICTORIAL REPORTS. 1936-42. 7 in.
These reports consist chiefly of photographs and a few plats, with captions showing project accomplishments. There are a considerable number of "before" and "after" scenes. Sometimes included are narrative statements and tables. Arranged alphabetically by name of agency or geographical area.

RECORDS OF THE INDIAN ORGANIZATION DIVISION

The Indian Organization Division (or Organization Division) was established in 1934 to supervise the organization of Indian tribes as provided by the Indian Reorganization Act (Wheeler-Howard Act) approved June 18, 1934 (48 Stat. 984). This act authorized the organization of tribal governments for political purposes and the incorporation of tribes in order that they could engage in economic enterprises. In 1943 the Division became the Division of Tribal Relations (known later as the Branch of Tribal Relations). More recently it was known successively as the Branch of Tribal Affairs and the Branch of Tribal Programs. In this inventory it is designated as the Indian Organization Division because almost all the records described are for the period before 1943.

Other provisions of the Wheeler-Howard Act were carried out by other divisions, the most important being the supervision of new land policies by the Land Division and the management of a credit fund by the Division of Extension and Industry.

RECORDS CONCERNING THE WHEELER-HOWARD ACT. 1933-37. 4 ft.

Letters received, copies of letters sent, reports, memoranda, minutes of tribal meetings, petitions, resolutions, completed questionnaires, mimeographed statements, clippings, and other kinds of records. They relate mainly to reactions to the act, chiefly before but also after its passage by Congress. Included are records relating to official and unofficial tribal actions and concerning opinions that were expressed by individual Indians, non-Indians, and newspapers. There are also records concerning a survey taken among anthropologists. These records are part of file "4884-34-066 General Service," which was once a part of the central classified files of the Bureau (entry 121). The file is divided into parts mainly according to the different groups of persons involved or by subject and thereunder usually into sections according to the position taken for or against the act. The records in individual sections are arranged for the most part alphabetically by name of jurisdiction or tribe or by name of correspondent. For records concerning actual operations under the act, see entry 1012.
GENERAL RECORDS CONCERNING INDIAN ORGANIZATION. ca. 1934-56. 16 ft.

Letters received; copies of letters sent; memoranda; reports; copies of proposed and approved constitutions, bylaws, and charters; petitions; resolutions; census rolls; voting lists; completed questionnaires; clippings; and other kinds of records concerning the organization of Indian tribes as provided by the Wheeler-Howard Act. The records relate to preliminary surveys; the drawing up and submission of constitutions, bylaws, and charters; determination of tribal membership; elections; opposition to organization; and other subjects. The records are in files most of which were a part of the classified files of the Bureau (entry 121) until 1938. More records were added after the transfer to the Indian Reorganization Division. Arranged by jurisdiction and thereunder by file number. The individual files are often divided into several parts; the records in each part are usually arranged chronologically. There are other records concerning Indian organization in the appropriate classifications of the central classified files of the Bureau.

CORRESPONDENCE WITH OFFICIALS. 1934-46. 8 in.

Letters, reports, and memoranda received from field officials and from some central office officials of the Bureau and the Department of the Interior; and copies of letters and memoranda sent to them. Included are some records concerning the officials. There are comparatively few records dated later than 1943. Arranged alphabetically by name of official and thereunder chronologically. For other correspondence with these officials, see the general records concerning organization activities (entry 1012).

QUESTIONNAIRES CONCERNING TRIBAL ORGANIZATION IN ALASKA. 1934-35. 3 in.

Completed questionnaires, on mimeographed forms, submitted by field officials in Alaska. Arranged alphabetically by name of village. At one time these records were in the custody of the Alaska Division. Among the general records concerning Indian organization (entry 1012) there are questionnaires, on the same mimeographed form, for Indians in other areas and also other records concerning organization in Alaska.