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REMARKS,

On Mr. Wolcott's Address to the People of the United States.

NO. VII.

The advances for the service of the war and navy department, are the next objects of the attention of the investigating committee. "The whole sum," say they, "chargeable to the War Department, from the year 1797, to 1801, both inclusive, is

Dolls.	10,213,116	43
Of which the accountant has settled and rendered to the Treasury accounts to the amt. of	6,335,923	93

Leaving a balance of Dolls. 3,877,192 50 unaccounted for, or not yet settled."

The public will perceive from the ensuing statements made by Mr. Wolcott, how this sum is swallen by the committee, and how many important facts, relative to the real balance, are kept back by them for the purpose of giving color to the charges of misapplication and waste of public monies, with which it was the design of the report to load the vast administration. He says,

"It is to be observed that the first sum includes the amount of all balances, open on the books of the Account of the War Department, on the first of January 1797, comprising every unsettled account, from the establishment of this office, being 1,756,391 dollars 56 cents.

The expenditures of the War Department, during five years from 1797 to 1801, inclusive, were therefore only 9,846,963 dollars 29 cents. This full amount comprises all the expenditures of the year 1797, a year, when the army was on a very reduced establishment, and before any measures, attended with expenses had been adopted, to repel the hostilities of France. It also comprises all the expenditures of the year 1801, although a new army was disbanded in the summer of the year 1800, and though the expenditures, since March 3, 1801, have been made under the direction of the present administration.

"The expenditures of the War Department, on a reduced peace establishment, before the year 1793, may be estimated at one million two hundred thousand dollars per annum; this for five years would amount to 6,000,000 dollars."

"The extra expenditures of the War Department in consequence of the preparations against France, therefore, amounted to no more than 3,847,000 dollars.

"This last sum not only comprises the pay, subsistence and clothing of the new army, but all expenses of fortifications, magazines, the fabrication of cannon and other arms, and the purchase of military stores. —The value of these objects may be estimated at one half the sum last mentioned.

"A part of the military stores were consumed in service; the residue, constituting a liberal supply compared with the quantity on hand in 1797, with all the other public property, acquired by these expenditures, was delivered over to the present administration."

"The first experiments for casting cannon were but partially successful, owing to the deficiency of skill in the country; it was even necessary to borrow cannon of the State of New-York to equip the first frigates for sea. All difficulties were finally surmounted; and the cannon, afterwards cast in the United States, were equal to any which could be imported, and were attainable in any quantities which were desired.

"Manufactories of small arms were

established, the productions of some of which rivalled those of the first establishments in Europe. The acquisition of this skill is solely to be attributed to public encouragement, and its value is not to be estimated in money."

The committee pursue a similar line of conduct in relation to the expenditures for the navy department; stating them in general—leaving the whole balance in a situation to make the most unfavorable impression upon the public mind by its greatness, without giving any intimation of those numerous and important objects of public service to which it was applied, or enumerating the public property in the purchase of which a great proportion of it has been expended, and which is now in the hands of the present administration, ready to be applied to any national exigency.

The committee state, "the monies advanced to the navy department from the establishment in 1798, to the 31st of March, 1801," as amounting to

Of which the accountant has rendered to the Treasury accounts to the amount of	9,931,313	73	cts.
Leaving "an unaccounted for, or unsettled balance of"	5,810,661	98	

Upon which statements Mr. Wolcott remarks:

"The expenditures in the Navy Department include the cost of the navy itself, and its equipment, except cannon and a part of the military stores: also the cost of the navy yards, stores and magazines, which came into the possession of the present administration. The only exception, recollected, is in respect to three frigates, which, though nearly finished, were not equipt for sea, when the Navy Department was established.

"It is necessary that these facts be known, and well considered; they will certainly dispel many prejudices; they demonstrate, that a great proportion of these expenditures which have excited so much inquietude have been for objects, which the most sincere patriots of our country have deemed proper preparations for the public defence, even in the periods of the greatest tranquility.

"The sums which the committee represent as unaccounted for, or unsettled, are,

In the War Department,	Dolls. 3,877,192	50
and in the Navy Department,	3,170,651	75

By these expressions, "unaccounted for, or unsettled," repeatedly applied by the Committee to these balances; and which obviously were intended to lead the mind into a belief that they remain yet in a state of doubt, concerning which no positive opinion can correctly be formed, Mr. Wolcott declares, in that liberal and candid manner, which characterizes the whole of his address, "that the Committee did not mean to suggest, that there existed any uncertainty respecting the situations of the accounts, or any doubt, whether the whole of these sums had been advanced for the public service." He proceeds:

"There has been a time, when doubts were expressed of the propriety of advancing monies for the public service; such doubts could only have been suggested by ignorance, want of reflection, or a desire to delude the public. It is certain, that if no payments were to be made at the Treasury, but of ascertained balances, it would be necessary for the public agents to draw from the community a capital equal to the public expenditure, and for the Treasury to hoard another equivalent capital, for the purpose of being enabled to make payments. The disorders, which such an attempt would occasion,

need only be imagined, to justify the practice, which has obtained.

"Advances of money being indispensable, it only remained for the government to adopt the best measures, for securing a faithful and economical application of the public funds, and a regular settlement of accounts, at convenient periods.

"Though the committee have criticized particular transactions, yet they have not suggested any doubts of the propriety of the principles, by which the expenditures have been governed, or that the officers have not proceeded with all practical celerity in adjusting the accounts; they merely remark, on the statements of the accountants, that "al- though they exhibit balances, apparently unaccounted for to a large amount they likewise shew that accounts have been rendered for a considerable portion, which are in a train of settlement but not finally closed."

"Such a state of things, as is described, must forever exist in a public office, for the settlement of accounts: there will be accounts on hand, which have not been examined; others, which have been examined, but not stated, according to the forms requisite for entry; others which have been stated but not entered in the public books: even after all these formalities are completed, it remains for the accountants to prepare statements of the accounts which have been adjusted in their offices, and to transmit them, with the original accounts, to the Treasury, for revision. The balances, reported by the committee, comprise all accounts, which had not been rendered to the Treasury; they must of course comprise an amount of accounts, which had been settled in the offices of the accountants, when the report was made. This amount cannot be conjectured, as the periods to which the accounts have made their returns to the Treasury, are not stated in the report.

The misconceptions of the public, from well known causes, in the summer of the year 1800, in respect to the state of the public accounts, led to a critical examination of this subject, before I retired from office.

The information then obtained and the result of inquiries at the seat of government, during the last winter, enabled me to make the following declarations.

"That there exists no delinquency in the offices of the Pay-Master General or the former or present Purveyor of the public Supplies, or the former or present Quarter-Master General.

"That the public will sustain no loss in consequence of the contracts for clothing: this I infer, from a statement, in my possession, which exhibits only one balance due to the public, of less than two thousand dollars and which is well secured by bond: —The contractor discharged his duty faithfully, but was rendered insolvent by an unexpected rise of the prices of cloth. If it is judged equitable, the debt can be recovered of his surety.

"All the principal contracts for supplying the army with provisions, to the latter part of the year 1800, have been finally settled; most of the subordinate contracts for supplies at recruiting posts, have also been settled.

"From its first establishment, until the summer of 1798, it was the duty of the Treasury Department, to provide, by contract or otherwise, for all kinds of stores and supplies, for the army and navy. As many transactions were commenced, but not finished, when the act of 1798 was passed, my agency in procuring stores and supplies necessarily continued for a considerable time longer, and did not entirely terminate

till I resigned my office. I am well informed of the characters of the different contractors, the state of their accounts, and the responsibility of their sureties, and perceive no reason to believe that the public will sustain any loss by any contract, which I formed while Secretary of the Treasury.

"In respect, therefore, to all the principal offices of expenditure, and all contracts of much importance, it appears to me safe to affirm, that there has been no delinquency, and that the public business has been executed, with as much success as has ever attended like transactions. It is impossible, that amidst such a variety of concerns, as are embraced by this statement, some, which ought to form exceptions, have been overlooked. If such is the fact, I desire that the error may be corrected by the present administration. There is no transaction, which I am not willing should be correctly and fully understood by the public.

"It is true, that there are a great number of accounts open in the public books: but this is a necessary consequence of numerous establishments, over an extensive country. The aggregate amount of unsettled accounts is also considerable: but this amount must always be proportioned to the Revenue and Expenditure. Particular transactions may have issued unfortunately, and contrary to original expectations; let these be scanned with a critical eye, let them be fully understood, and they will need no apology.

"In respect to the Navy Department, a single observation will suffice. The expenditures have been principally made by the Purveyor of public supplies, and by agents, in Portsmouth, Boston, Newport, Philadelphia, Baltimore, and Norfolk. I believe that no member of the present administration will, at this time, impute any delinquency to either of the agents at these places. Indeed, as no individual is mentioned by the committee, it is right to presume, that no suspicions were entertained. To foster a suspicion against an individual, merely because he has an account open with the public, is to reason perversely, as the circumstance, distinctly considered, proves nothing more, than that he has been deemed worthy of confidence.

"The Committee say, that the late hour, at which the voluminous documents, accompanying this report, were received by the Committee, (upon the 9th of April) and the labor necessary to investigate such a mass of accounts, and of advances unaccounted for, particularly in the War and Navy Departments, embracing an expenditure of twenty millions of dollars, have rendered it impossible for the Committee, consistently with their attention to other duties, to form an opinion, as to the manner, in which this sum has been expended."

"These observations lead to an enquiry, what kind of investigations was proposed? Whether the statements of the offices ought to be regarded as evidence of facts? Or whether it was the duty of the Committee to examine all, or any, of the original accounts and vouchers?"

"The statements, to which the report refers, are not annexed to the printed report, which was laid before the House of Representatives. There is certainly danger that, unjust prejudices may be excited against individuals, especially if the practice of printing extracts from these statements is continued. Not having seen the statements, I can only conclude, that they are such, as have been prepared on former occasions; that they exhibit the amount of accounts settled under the proper heads of expenditure, and the names of all

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