Settlement of accounts of James H. Wilbur, Indian Agent at Yakama Agency, Washington Ty. under bond of April 13, 1877.
From April 13. 1877. to June 30, 1878. incl.

Bal. due U. S. per Official Statement.			$49,432 70
" " " " " Agents Ac. cur. dated June 30, 1878, under appropriations	1,349 57		
Under Miscellaneous Receipts	1,172 27		
Add, for 5 wagons sold as per absts. of "Sales to Employees" for 3d & 4th qrs. 1877, at $119. each, not credited on his account current.	595 00		
Total due U. S.	$3,116 84		

He brings from former bond a balance due the U. S. which is still charged to him under that bond of $3,864.53
Also Miscel. Receipts from 1st Qr. 77, amtg. to 691.78
$4,556.31
Less a deposit, 2nd Qr. 77, for which he is credited under previous bond of 154.27
Total bal. erroneously brought forward $4,402.04
Add Salary at $1,500. per annum for 2nd Qr. 1878, not charged by him — 375.00

		Brought Forward	$4,777.04	3,116 84	49,452 70
		He brings from 2nd & 4th qrs. 1877, to meet qrs. overcredits amounting to	1.56		
		On a/c. a/c of Miscel. Receipts 2nd qr. 1877, he overadds the Receipts $100	100.00		
		Total due Agent	$4,878.60	4,878 60	
		Bal. due Agent by his accounts.			1,761 76
		Difference			$51,214 46
Abst.	Vou.	Arising as follows:			
		2nd Qr. 1877.			
Yak/77.	60	J. W. Miller, Hardware $144.35 coin $153.57 currency. Difference suspended for certificate of proper officer to show value of currency at date of incurring indebtedness, as req'd. by Par. 26 of "Instructions"		9 22	
		Date and place of delivery must be stated			153 57
	62	Oregon Steam Nav. Co. freight, from Portland to Dallas. B/L showing weight or space charg'd for the various items req'd. It is only by rigid enforcement of this requirement and that		73 33	
		Carried Forward			153 57

Abst.	Vou.			
		Brought Forward		153 57
	62	of filing or referring to the original invoices that the Government can be protected from double payment. In the present case, the agent explains that the goods included among the articles, the planer, paid for on Vou. 68 as delivered at the Dalles, in which case the freight was payable by Knapp, Burrell & Co. In absence of an itemized account, the amount of this overcharge cannot be determined		73 33
Trans. Ind. Sup. 1877.				
	63	J. Kittredge, 154 Stock cattle	1,802 13	
Yak. /71		The agent's explanation is unsatisfactory. It is not apparent how an "exigency requiring immediate delivery" could arise in regard to purchase of stock cattle, which are bought, not for immediate use as food, but professedly for raising. There seems no good reason for open market		
		Carried Forward		$ 226 90

Abst.	Vou.			
		Brought Forward		226 90
		purchase in such a case, nor would the acquiescence of the inspector justify the agent in contravening the requirements of the statutes.		1,802 13
Do.	64	H. J. Waldron, Drugs $90. Item 5 gallons alcohol $14. physicians certificate required showing necessity and sole use for medical purposes. Copy of cited letter of Apl. 14. 1877 required. Date and place of delivery wanting.		90 00
Mak/87.				
Do.	65	McFarland & French, $211.38 coin, $224.87 cur. Difference suspended as in Vou. 60.	13 49	
		Date and place of delivery must be stated.		224 87
Do.	68	Knapp, Burrell & Co., Economist Planer $426.86. Copy of cited letter of Feby. 10, required. If the agent knew of this want long enough before to apply for leave to purchase in Feby., and then delayed purchase till April, there seems no good reason why the planer was not bought by contract with lowest competing bidder, as required by law.		426 86
		Carried Forward		2,770 76

Abst.	Vou.					
		Brought Forward			2,770	76
		The agent disburses on this abst.	$598	79		
		derived from miscellaneous sources				
		also on "Miscellaneous Receipt a/c."				
	V	Eneas, payment for labor	16	50		
Mis. Recps.		The agent must furnish au-				
		thority for such disbursements.				
		(See note at end of "Difference")			615	29
		3rd Qr. 1877.				
Sheet No. 2	12	Elijah, July 23 to Sept. 3, 39 days	$39	00		
Yak /78		There are but 37 working days in this				
		period. Overcharge.			2	00
Do.	48	Joseph Simcoe. Charged 17 days				
		work in Steam saw-mill Aug.				
		13 to 30. This includes 1 Sunday.				
		Did he work on that day?			1	00
Do.	32	The number of days charged in				
	to	the payroll frequently disagrees				
	38	with that of the interval stated.				
		Thus on Vous. 32 to 38 the period				
		is July 8 to Sept. 29 in each, but				
		the pay is for 19 - 46 - 35 1/2 - 16 - 56				
		31 1/2 and 56 days respectively.				
		These vouchers are suspended				
		for the actual dates of work to be stated.			277	62
	55	Willamette Iron Works $32. coin				
Yak /77		Carried Forward			3,666	67

Abst.	Vou.	Brought Forward			3,666	67
Yak. 77	55	$33.69 currency. Difference Suspended for compliance with par. 25 of "Instructions to Agents" issued July 1, 1877.	1	69		
		Date and place of delivery not stated.			33	69
Do.	56	Mc Farland & French, $110.88 coin $115.50 cur. Similar remarks apply			115	50
Do.	58	H. J. Waldron, Drugs $33.41 coin $34.80 cur. Similar remarks apply.			34	80
Pro. Sales &c.		Disbursements from "proceeds of sale of supplies" &c. Suspended for authority to so disburse these funds. See Pars. 17 & 80 "Instructions" July 1, 1877.			774	28
Sheet 1	17	Dick, $78. Agents certificate not signed			78	00
	21	Wm. Olney, $ 56. not receipted			56	00
Yak. 77	22	Jim Logy, 50. " "			50	00
	23	Willa Sattas 60 " "			60	00
	24	Jim Spokan, 10 " "			10	00
	26	Jimmie, 36 " "			36	00
	27	John Cowlitz, 35 " "			35	00
	28	Kelly, 51 " "			51	00
	35	Silas, 14 " "			14	00
	70	Northrup & Thompson, Hardware $448.81 Suspended by Commr. for authority to buy in open market.			448	81
	71	Mc Farland & French, $602.53 coin $640.99 cur. Difference Suspended				
		Carried Forward			5,463	75

Abst.	Vou.	Brought Forward			
				5,463	75
	71	for compliance with par. 25 of "Instructions" abst. of Disbmts. from Miscel^s. Receipts.		38	46
	71	Portion of above voucher	481 01		
	59	Charles McKay making & burning brick	972 00	1,453	01
Pro. sales &c.		Disbursements from Miscel. Receipts are not allowable, Copy of cited letter of Commr. J. Q. Smith, dated Sept. 22^d 1877, required. Even if the disbursement in Vou. 59, was from proper funds, there appears no good reason for having this work done "per verbal contract" without competition.			
		4^th Qr. 1877.			
Yak/78	33	H. J. Waldron, Drugs $79.76 coin $82.23 cur. Diff. susp'd. as in Vou. 71. 3^rd Qr. above. Date and place of delivery not stated.		82	23
Do.	34	McFarland & French, Sundries $180.36 coin $185.90 cur.		185	90
Do.	35	McFarland & French, Sundries, 400.34 coin $414.86 currency. Same remarks apply.		414	86
Pro. Sales &c.		Disbursements from "Proceeds of sale of Supplies &c." Suspended for			
		Carried Forward		7,638	21

Abst.	Vou.				
		Brought Forward		7,638	21
		Agent to show authority for expending these funds, which he is directed by "Instructions" of July 1, 1877, par. 17 to deposit to credit of the United States.		165	50
		Office letter of Nov. 12, cited on Vou. of Klikatat Peter must be filed. Agent fails to sign certificate of payment on voucher of Edward for oats $50.			
		1st Qr. 1878.			
	17 and 19 to 40	Miscellaneous Receipts &c. Disbursements from "Sums received from various sources" suspended as above for similar reasons. On Vou. 32, Peter Snelling receives $18. though the property returns show that he and Dexter were to work this quarter to pay the balance owed by them for wagons issued last quarter. Vou. 19 is wanting and Vou. 40 is not receipted.		589	54
Reg. Abst.	41	Oregon Steam Nav. Co. freight $97.55 The goods must be referred to purchase vous. or the invoices			
		Carried Forward		8,393	25

Abst.	Vou.			
		Brought Forward		11,034.95
Yak. 178	17	McFarland & French, Hardware &c. $203.73. Date and place of delivery wanting. Susp'd. by Commr. for authority to purchase. Statement of exigency req'd.		203.73
Do.	18	Northrup & Thompson, Ironware &c. $144.25. Items: 50 bolts @ $7.09 & $6.40 charged $7.00 should be $6.70. This makes the total for bolts $22.47 instead of $22.77 as charged. The deduction of 45 % should be $10.11 instead of $8.24 Overcharge $14.53 less $12.36	2.17	
		26 felloes @ 26 charged $5.20 should be $6.76 Short charged on felloes	1.56	.61
		Bills of Lading and freight bills required for charge of		10.50
		Statement of exigency and date and place of delivery required. Voucher Susp'd. by Commr. for authority to purchase.		133.14
	19	McFarland & French, Sundries $627.66 Telegram and letter of June 13, cited as authorizing purchase of harvester and salt, must be filed. The Commr. suspends $265.55 for Agent to show authority for such expenditure in excess of instructions. Date and place of delivery not stated. Amt. chgd. on this abstract		435.42
Yak. 178				
		Carried Forward		11,818.35

Abst.	Vou.		$	c
		Brought Forward	8,393	25
Trans. Ind. Sup. '78	41	must be filed to ensure identification. There should be regular bills of lading in all such cases.	97	55
Do.	42	Peter Nelson, ferriage $11.50 Receipted by "Peter Nelson, Agent of Ferry Co." If the bill is that of the company, it should be made in its name. The rate charged should be also stated.	11	50
Yak. '78 $86 Wash. 260	13/14 15/16 18	Payments to Employees, suspended for agent to furnish affidavit made before an official whose qualification to administer oaths shall be certified under seal of a court of record.	346	00
Yak. '78	2 to 13	Receipt Roll for services in 1st Qr. except Agent. $2145. Previous remarks apply.	2145	00
Do.	14	E. W. McLane, Sawyer $90.67 May 29, to June 30, 1878. Affidavit as to employees not furnished. Portion charged on regular abst. susp'd. by Comm'r. till rep'td. & app'd.	8	95
Do.	16	H. J. Waldron, Drugs &c. $32.70 Item: 5 Gals. Alcohol $15. Physicians certificate required, as to sole use for medical purposes. Date and place of delivery not stated. See Par. 24. "Instructions" July 1, 1877.	32	70
		Suspended by Comm'r. for authority to purchase.		
		Carried Forward	11,034	95

Abst.	Vou.			
		Brought Forward		11,818 35
	21	Thompson De Hart & Co.	109 35	
Yak. /78	25	E. P. Fitzgerald	164 17	
	26	H. J. Waldron	67 95	341 47
		Suspended by Commr. for Agent to show authority to purchase in open market. Date and place of delivery not stated. On Vou. 21, agent signs certificate in blank, contrary to regulations.		
Do.	24	Knapp, Burrell & Co. Machinery	1,043 12	
		Copy of telegram and letter of June 13, cited as authorizing purchase, must be filed. Date and place of delivery not stated. Freight items $1.50 & $0.50 should be supported by bills of lading and freight receipts.		1,043 12
	27	Peter Nelson, & Co. Ferriage $11.25		
Wash /78		Susp'd. by Commr. for authority to pay this bill.		11 25
Do.	28	Thomas Connell, Stable charges	20 10	
Trans. Ind. Sup. /78	29	Thomas Cree.	40 00	
	30	Nehemiah, $50 half in goods	25 00	
	31	Edward	50 00	
	32	Homer James, $123.50 $98.50 on Mis. Rec. Ab.	25 00	
	33	Abraham	25 00	
	34	Joe. Eneas.	25 00	
	35	John.	25 00	
		Carried Forward	235 10	13,214 19

Abst.	Vou.	Brought Forward	$ 235 10	$ 13,214 19
	36	James	35 00	
	37	John Lumley	35 00	
	38	Peer	35 00	
	39	Yesmonit	35 00	
Tr. Ind. Sup. 1878.	40	Joe. Slwire	35 00	410 10

Authority for payment of above required by Comm^r. The agent does not appear to have reported his irregular employees to the Department for approval.

Miscellaneous Receipts.

Mis. Recpts.	14 15 19 23 32 & 41 to 59	Paid from "Miscel. Receipts" are susp'd. for agent to show by what authority he disbursed such moneys, apparently in violation of law, and certainly in contravention of Par. 17. of "Instructions".		825 92

N. B. – If the Agent intended as would seem from the numbers to furnish individual vouchers 41 to 59, such vous. do not appear filed.

Agent Wilbur received under this bond the following amount under the head of Fulf. Ty. with Yakamas 1877. 7,400 00

He deposited of this the sum of $1,342.32

And takes credit for disbursing 8,663.95 – 10,006 27

Showing an overdisbursement of $2,606 27

Carried Forward $14,450 21.

Abst.	Vou.	Brought Forward		14,450 21
		considered as included in suspensions		
		already made. — He has disbursed under		
		head of Transportation of Ind. Sup. 1877"	$338 48	
		under which appn. he received no		
		funds after date of this bond; this amt.		
		is therefore an illegal disbursement.		
		Deduct $73.33 already suspended under		
		this head for other reasons, which		
Trans. Ind.		amount is included above.		265 15
Sup. 1877.		Under head of "Transptn." Ind. Supplies		
		1878," there was remitted to him	450 00	
		He disbursed under this head	573 95	
		Showing an overdisbursement of	123 95	
		considered as included in suspensions made		
Buildings		Under head of "Buildings at Agencies		
1877.		& Repairs 1877," he disbursed in 2nd		
		Qr. 1877, $150. which is an over-		
		disbursement as he received no		
		funds under this head after date		
		of this bond.		150 00
		It appears from the records of the		
		Post Office Department, that G. B.		
		Kuykendall, who is paid as physician		
		by Agent Wilbur was postmaster at		
		Fort Simcoe from July 1, 1874 to May		
		2, 1879. His compensation from		
		Carried Forward		$14,865 36

Abst.	Vou.	Brought Forward			
Yak. '77 $11.77		April 13, 1877, to June 30, 1878 incl.			14,865 36
" '78 57.36		was $69.13 This receipt of double salary is in violation of the act of June 24, 1874, and the pay as postmaster is disallowed.			69 13
		He is charged with the following sums received, not credited by him.			
		June 5, 1878 — Requisition No.	4700.	4,185 77	
		Sept. 21 " " "	5580.	500 00	
		Oct. 8 " " "	5675	13,651 34	
		Feby. 21, 1879. " "	6683	19,285 18	
				$37,622 29	
		And he is credited with the following deposit, not charged by him:			
		May 6, 1879. Requn. No.	1294	1,342 32	
					36,279 97
		Difference.			$51,214 46

Note: The Agent's attention is drawn to the fact that the amts. credited as received from various sources, on his accounts current do not agree with the proceeds of sales as shown by his property returns. An itemized account of such receipts should be furnished covering the entire period of service in order that the sums may be charged under proper heads

2d Aud's. Office. July 11, 1879. C. C. Snow.

2d Comp's Office. Aug. 5, 1879. J. C. Brown.