

territories as well as to Utah. If you could bring before us, however, an account which shows by its face, or by such evidence as may accompany it, that the amount allowed is actually less than the real cost, or, in other words, that the \$6 per diem allowed by the accounting officers falls to pay the actual expense involved, then we can have something in the shape of cold facts to argue on.

The point seems to be that the per diem allowed is deemed sufficient in all ordinary cases to cover the actual expense, and is claimed to be as large or larger than is allowed in other territories. Yours truly,

(Signed) FRANK STRONG, general agent.

WASHINGTON, D. C., July 5, 1889.  
Frank H. Dyer, United States Marshal,  
Salt Lake City, Utah.

SIR—My attention has just been called to an item in your account for executing a subpoena at Silver Reef, by one of your deputies named James McGarry. You charge \$32 for traveling 100 miles, (\$8 a day for your team) \$3 for subsistence for team and \$2 a day for yourself, making \$52 for executing one subpoena, which could have been executed for the government by sending the subpoena by mail to Silver Reef to a constable at an expense of less than a dollar.

I submit, therefore, that this expense of \$52 is extraordinary and unnecessary; and I cannot allow it. My distinct recollection is that when your accounts were under consideration it was concluded to make an allowance of \$10 per day, to include pay and subsistence both for yourself and team, but you have charged \$13. If you are laboring under the impression that \$13 was the per diem agreed upon, this letter will remove it. In agreeing to the allowance of \$10 per day for your necessary expenses it was, of course, contemplated that service other than mere serving of a subpoena was to be rendered, such as the service of process and the making of arrests in remote and out-of-the-way places.

The statute certainly was not intended to provide for the payment of such expenses as in the case referred to. The payment of a fair and reasonable compensation is intended; but not exorbitant fees or expenses for unnecessary service. I suggest that you are in duty bound to see that each and every service is performed in the way which will involve the least expense to the government. Very respectfully,

M. J. DUNHAM,  
Comptroller.

#### County Affairs.

We submit the following as the result of our investigation of the books and financial affairs of Salt Lake county:

Our attention has been mainly given to matters dating from June 1, 1884, that being the beginning of the fiscal year, and our inquiries have embraced a period of about five years subsequent thereto. The county clerk placed at our disposal such books and papers as we asked for. Following is a summarized statement of the income from all sources for the five years referred to:

#### REVENUE ACCOUNT, 1884.

By N. V. Jones.....	\$ 1,957 20
By taxes for 1884.....	72,863 24
By fines.....	145 00
By merchants' licenses.....	1,857 50
By liquor.....	7,150 95
By 2 safes sold.....	935 00
By poll tax.....	2,232 75
By sundry items.....	1,442 80
	<b>\$88,584 44</b>

1885.	
By liquor licenses.....	\$ 9,700 00
By merchants' licenses.....	2,271 25
By fines.....	431 80
By taxes for 1885.....	74,994 79
By delinquent taxes.....	225 00
By Crismon taxes.....	243 75
By sundries.....	1,165 31
	<b>\$39,031 90</b>

1886.	
By liquor licenses.....	\$ 11,700 00
By merchants' licenses.....	2,063 75
By fines.....	569 25
By taxes for 1886.....	74,681 55
By sundries.....	4,029 25
	<b>\$93,031 80</b>

1887.	
By liquor licenses.....	\$ 12,150 00
By merchants' licenses.....	2,631 25
By taxes for 1887.....	81,381 30
By fines.....	141 00
By sundries.....	933 67
	<b>\$97,237 22</b>

1888.	
By liquor licenses.....	\$ 13,050 00
By merchants' licenses.....	1,781 56
By taxes.....	111,341 82
By real estate.....	5,643 56
By fines.....	759 25
By interest.....	200 00
By legislative appropriation (roads).....	1,000 00
	<b>\$133,736 13</b>

This revenue has been expended in various ways, but the chief beneficiary has been:

#### ROAD ACCOUNT.

which has received appropriations as follows:

For year ending—	
June 1, 1885.....	\$ 19,724 54
June 1, 1886.....	20,616 54
June 1, 1887.....	41,665 05
June 1, 1888.....	13,320 08
June 1, 1889.....	18,818 05
	<b>\$114,145 43</b>

The records show that there were

NO BIDS RECEIVED FOR ROAD WORK.

In a few cases the county road supervisor or the county surveyor would approve bills presented, but these instances are rare.

One several selectmen rendered numerous bills to the court for services rendered in viewing roads and bridges, but the vouchers on which the foregoing large amounts have been paid have very seldom the written approval of any county official who claimed to have personal knowledge that the work charged for was actually and properly done. Some of the bills give items of material used and labor expended, but that does not prove that material was used nor that the work named was actually performed. We charge that the county court was grossly culpable in its appropriations to road account, and in support of that charge give copies of some vouchers which it approved and paid.

On October 1, 1884, A. Gardner, of West Jordan, writes the county court that he has "expended considerable time in the interest of Salt Lake county, on roads, etc., for which I have not received any compensation." He asked for \$100 in payment for such services; it was appropriated to him the same day.

#### VOUCHER OF WILLIAM M'GHIE, JR.

August 3, 1886—For labor and material expended on Big Cottonwood road..... \$200 00

R. F. TURNBOW.

February 1, 1887—Thirty nine days' work with man and team, at \$3.50..... 136 50  
May 2, 1887—Fifty-four and a half days' work with man and team..... 190 75

D. PROCTOR.

September 1, 1888—For 400 ties..... 400 00

Many bills as indefinite as those given above have been paid by the county court.

We also find that, in violation of law, E. Holman was an expensive contractor for roadwork and material while a selectman.

#### SOME OF HIS BILLS RENDERED

are as follows:

June 1, 1885—For ties, stringers, nails and lumber.....	\$738 00
For thirty-two days on roads and mileage.....	128 00
July 11, 1885—For stringers, ties and nails.....	27 20
August 4, 1885—For ties and lumber.....	26 82
September 7, 1885—For services June 1 to date, fifty days.....	150 00
For mileage.....	75 00
October 1, 1885—For ties, stringers and plank.....	246 20
December 1, 1885—For thirty days on road.....	90 00
For mileage.....	63 60
December 7, 1885—On Sandy road.....	500 00

#### THE ROAD ACCOUNT

is debited with large appropriations to "contingent road account," which fund is to be expended by some person named in

the appropriation. From October 1, 1884, to November 1, 1886, these appropriations were placed in the hands of Jesse W. Fox, jr., then a selectman. During those twenty-five months he so received for disbursement the sum of \$15,000. At irregular intervals he made reports of expenditures to the county court, the minutes showing they were duly approved.

Mr. Fox, as custodian of this contingent road account, seemed to usurp the functions of the entire county court, approving of work and paying bills at his pleasure, the county court always approving his action. We know of no reason why the large payments made by Mr. Fox from this account should not have been passed upon by the entire court before payment was actually made.

Following are some

#### COPIES OF VOUCHERS

which Mr. Fox paid and which the county court afterwards approved:

In his report of September, 1886, he pays R. F. Turnbow as follows:

Station "O" to "35," Sugar House ward.	
71,430 yards excavating, at 10c.....	\$714.39
2,444.2 yards gravel cement, at 25c.....	586.05
2,241 yards wagon work.....	616.22

There were no bids.

Another voucher is as follows:

\$1,039.50. SALT LAKE CITY,

Dec. 19, 1885.

Received from Jesse W. Fox, jr., one thousand and thirty-nine and 50-100 dollars, being amount in full for excavating, bridging and mending breaks on the drains in Granger and Brighton precincts to date.

(Signed) R. F. TURNBOW.

On August 4, 1885, John Q. Cannon, secretary of the Jordan and Salt Lake Surplus Canal company, on behalf of the officers and stockholders, represents to the county court that the canal in question was commenced to prevent the overflow of the Jordan river to the injury of residents of the county and city. He states that the canal is an assured success, though then unfinished. That the company is \$7,000 in debt, and asks the county court for aid.

The petition has the following endorsement by the county court:

August 4, 1885 Filed.

April 7, 1886. Called up and laid over.

September 6, 1886. Called up; petition having been granted; ordered filed.

Just how the petition was granted we find by inspection of J. W. Fox, jr.'s report on contingent road account, filed September 6, 1886, which says:

March 27, 1886, paid Jordan and Salt Lake Surplus Canal company, \$100.

April 10, 1886, paid the same company, \$400.

June 10, 1886, paid the same company, \$1,400.

At the time Mr. Fox made these payments he was a member of the county court, which refused to make any appropriation, but when he made these payments aggregating \$1,900 on his own authority, the court approved it.

On December 6, 1886, the county court made an

#### ADDITIONAL APPROPRIATION

of \$1,500 to this canal company, conditioned upon its making a deed to the county and city. This item of \$1,500 is the only one charged to the Surplus Canal company on the ledger.

December 13, 1886, this canal company makes a deed of its entire property, right of way, etc., to Salt Lake county and city. In that deed it is recited that the cost of the canal was \$19,200, and that the county and city had each advanced \$6,400, or \$12,800 jointly. The only condition of the deed is that the present owners shall keep the canal open and in good repair for the term of ten years from date of the deed. The inhabitants along the line of the canal have the benefit of the waters flowing through it while the city and county keep it in repair. The county clerk informs us that the county owns no interest in any other canal.

#### COPY OF COUNTY COURT RECORDS.

Session of March 9, 1883.