DORCHESTER AURORA.

"PRINCIPLES AND MEASURES, AND MEN BY THEIR PRINCIPLES."

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TERMS.

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WM. E. BURTON, Editor & Proprietor,
Philadelphia.

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ETC. ETC ETC.

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Postmasters and other Agents allowed the most liberal commission.

Editors of Newspapers are requested to oblige us with a few insertions of our advertisement, and accept the Magazine for regular notice; a copy of the papers containing notice or advertisement is requested to be sent to the Editor—but a regular exchange is not solicited, as Newspapers sent to Magazines are liable to postage.

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It will be the particular object of the editor to promote the interest of those engaged in the silk culture in the Southern and Western States; as there the cultivator possesses peculiar advantages in respect to climate, soil, labour, &c.

The first No. will be issued on the 15th of the present month. The citizens will be waited upon in a few days for their patronage. It is a subject that has excited great attention of late, and has proved itself to be one worthy of practical attention. It is hoped that a liberal patronage will be afforded.

Orders by letter (post paid) with the subscription for the year, will receive prompt attention. Address E. Yates Reese, Editor, Baltimore, or J. P. Cook, and Wm. and Jos. Neal, Booksellers, Baltimore st., Baltimore.

Editors who will give this advertisement four insertions, by sending a number containing it to the editor, will be entitled to a copy of the Maryland Silk Manual.

Nov. 26, 1838.

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NATHAN C. BROOKS,
J. E. SNODGRASS;
Editors and Proprietors.

Nov. 26, 1838.

SPEECH OF MR. DUNCAN,
OF OHIO,

In the House of Representatives, January 17. 1839—On the resolution providing for the appointment of a committee to inquire into the defalcations of Samuel Swartwout.

(CONCLUDED.)

These are subjects worthy of investigation. Why not inquire after them? They are Whigs. Their exposition would not assist to elect a Federal President; and such an investigation would expose the banking system. But why not investigate Thomas M'King's connection with the old Bank of Columbia? how much he owed it, and what did the Government lose? What are his politics? Is he not the editor of a violent, raving, ranting, and bitter Federal Bank newspaper?

Bank defalcations. Look, sir, at the millions that have been lost to the Government by the frauds of the banks, since 1817, up to 1838, inclusive—all during the Bank reign.

Bank defaults in 1837. Yes, sir, 60 or 70 in number; all defaulters at one time. Yes, sir. in defalcation at one time to more than $20,000,000 This was all right in the banks, though the Government was made bankrupt thereby, the nation's character blighted at home and dishonored abroad. Indulgence was given to them by the President and Secretary, and that indulgence confirmed and continued by Congress. This indulgence was right because given to the banks. Yes, sir, the banks can defraud and bankrupt the Government, *Whig* collectors, *Whig* receivers, and *Whig* disbursers, can rob the Government of any amount, and Whig muteness and silence reigns, more especially if that robbery be perpetrated under a Federal Administration. Besides the indulgence and time given before to the banks, as deposite agents, from May to October, 1837, for $20,000,000 at first, and then for 5 or $6,000,000 the Treasury Department gave *time and indulgence to numerous merchants, on duty bonds, during the same period, for near five millions more, though all were* in default to the Government. This was in the exercise of a sound and legal discretion, and proved in the end beneficial to the United States.—I say Congress sanctioned this in September, 1837, and extended the indulgence still longer. Both of these happened after real, ascertained defaults, and were not previously, like the short time taken by the Department and the President, exercising the same legal and sound discretion in the case of some receivers, to inquire if a real default had occurred, and if the money would not, without suit, be deposited as ordered. Yet the hue and cry is, that the last is impeachable, but the first is right!!!

And because Mr Woodbury, Draco or Nero like, will not take a Democrat by the throat and strangle him the moment he is under the least suspicion of official defalcation, let means to satisfy the Government be what they may, the cry of corruption must be rung upon every change, and the whole Administration denounced as basely fraudulent, and as conniving at public peculation. All indulgencies that have been given to defaulters, has been with a view to put it in the power of the defaulter to liquidate the amount for which he may have been in default; and so far as the present Administration, and that which preceded it, is concerned, the result of such a course of policy (where the particular case would admit of such indulgence) has been of advantage to the Government, and in all cases of default, so soon as it was discovered that delay or indulgence were either dangerous, or did not promise an advantage, the individual has been removed; so has the defaulter, under all circumstances, been eventually removed. I believe I am warranted in saying that the Government has sustained no loss by either neglect or indulgence to defaulters by the Treasury Department, or any officer thereof, but, on the contrary, has been benefitted by indulgence. Sir, it is a curious fact, that out of one hundred and fourteen *collectors* in nominal defalcation—(nominal, I say, for many of the defalcations that appear are not so, the settlement being subsequent to the publication of the defalcations)—near one hundred of them were before General Jackson's administration. So out of the whole number of disbursing officers, more than two thousand were under former administrations.

The losses alone, by two merchants, Smith and Thompson, were more than by all the collectors and receivers, except what may be lost by Swartwout.

Swartwout had his appointment as collector of the port of New York in 1828 or '29, by General Jackson. This was one of the political errors of his life, and perhaps it has rarely fallen to the lot of man to commit fewer. It is due to Mr. Van Buren, and proper to say in this place, that he was opposed to the appointment of Swartwout, but more of this hereafter. During this discussion, hozannas have been sung as usual to the Bank of the United States. It collected the public revenue. It kept safe the public revenue.—And it disbursed the public revenue, said one gentleman, (I believe Mr. Wise of Virginia,) and not one dollar was lost while it had the management of affairs. There are some mistakes in this eulogy upon the Bank. The Bank never collected one dollar of the public revenue. The Bank never disbursed one dollar of the public revenue, nor did the Bank keep *safe* all of that that was deposited with it. Swartwout received his appointment during the existence of the United States Bank; and it may be fairly said, that it was through and by the Bank policy and the credit system, that the Government has been defrauded out of the amount of Swartwout's defalcation.

The Secretary of the Treasury had directed the Solicitor and Comptroller, after ascertaining the facts of Swartwout's defalcation, to suggest such changes in the existing laws as they might deem advisable. It is their report from which my colleague makes his selections. Those officers are not inspectors of the custom house proceedings and books, as *directed by law;* and that an express provision, requiring this to be done from time to time, by a competent officer, from the Treasury Department, is an obvious and important measure of precaution and safety.

This suggestion my colleague construes into a "*combined and studied effort*" to create a false impression as to the existing laws, and says that these documents are so far from truth, that he is able to read an express clause from the statute book, which has for more than forty years provided for the very inspection "that is now recommended as a grave and salutary remedy." And how does he do this? How does he fulfil his boasted promise? How are the President and the officers of the Treasury convicted of falsehood, or gross ignorance? How is the searching sagacity of the member himself established? Why, forsooth, all this promised prostration of the President, Secretary, Solicitor, Comptroller, Auditor, and the whole Government, which thunders so loudly in the index, all this self-glorification of my colleague, and the astounding proof of his ability to perform these "*searching operations,*" (to use his favorite phrase,) turns out to be nothing more than reading to this House a well known section of the old collection law, which provides that collectors and other officers shall keep true accounts, submit them to inspection when required, and forfeit $1,000 in every case where they refuse to do so. Does this prove what my colleague wishes us to believe it does? Does it prove that regular inspections of the books and proceedings of the custom house, by a competent officer of the Treasury Department, are now directed by law? As well might you say that the penalty imposed upon a smuggler made it unnecessary to direct by law the appointment of a single inspector or tide-waiter that there was no need of a marshal or officer of police, because the statute declares that a counterfeitor or a thief shall be put in the penitentiary. The provision in question was well known, but it is an inadequte provision. Did any one poubt or deny that the Secretary of the Treasury might send a person to any custom-house, specially to examine its proceedings? Is there a word in the report of the Secretary, or in any of those documents that expresses such a doubt? Were not the Solicitor and Comptroller so sent under this very provision, in this very instance? Yet my colleague attempts to create this impression, an impression the very reverse of what is justly and fairly to be deduced from the documents themselves. The provision in the old collection law is inadequte, totally inadequte. It is permissive, not directory. It was meant to provide for special cases, not to form part of a general system. "*The new and salutary remedy*" which my colleague ridicules, is not found in it, either directly or by inference.—That remedy is to direct, by *positive law,* periodical inspections, by competent officers. If that is already done, let the place in the statute book be pointed out. If it is not, let us have no assertions to the contrary, and no gross accusations, the support of which is attempted by stringing together disjointed sentences, and putting false constructions upon the official statements of honorable, high-minded and competent men.

Sir, I ask your attention while I give a brief expose of the policy, the result of that policy, by which Swartwout was enabled to commit the frauds which he did, and the embarrassments under which the Secretary of the Treasury labored in detecting him.

1. I believe the merchants' bonds were deposited in the deposite banks in New York, so was the amount of those bends, when collected, to the credit of the Treasurer of the United States. Swartwout made up his account weekly with the bank, on Saturday, at 10 o'clock. No account was ever exhibited of moneys received by him for duties between Saturday 10 o'clock, and Monday morning. All moneys received after 10 o'clock on Saturday morning, and before 10 o'clock Monday morning, were not deposited; or, if they were they were deposited in his name, and to his individual credit, and drawn upon his individual check. This was the means by which a portion of the defalcation was effected, and unquestionably grew out of the connection of the Treasury with the banks. It is easy to perceive that this fraud could go on some time without detection. I believe $300,000 of the fraud occurred in this way.

2. Owing to the peculiar manner in which certain funds came into the hands of the collector at New York, (and perhaps other ports) and to the right which he had to retain a portion of those funds in his hands, they were kept out of sight, and indeed out of the knowledge of the Treasury Department.—This occurs in this way. When an importing merchant receives from his vessel a cargo of goods, upon which the duties have to be paid in cash, in advance, the duty on which may be known, that is, the class of goods and the amount of duty on that particular class may be known; but it may take some time to calculate and make up the amount of duty that may be due on the whole. The merchant, desirous to have the use of his goods, agrees with the collector to pay what the duties, when made up, will probably amount to. The collector, in this case, generally receives a sum amounting to more than the duties when made up. In this he is justifiable, as he is bound to look to the security and interest of the Government. He retains in his hands what he supposes may be the overplus between what he has received and what may really be found to be due when the account is made up. Transactions of this character are of every day's occurrence. The sum thus retained is not reported (or may not be, and was not in Swartwout's case) to the Treasury, but was kept (as pretended) for the purpose of paying back to the merchant what was due him. This surplus—if it may be so called—in Swartwout's case, has constituted at all times, a large standing fund, a part of which, it is easy to perceive, might be abstracted without the knowledge of any person but the collector himself; without the knowledge of the Secretary, or any officer of his immediate Department. This fund, I believe, is called "cash deposited to meet unascertained duties." From this fund Swartwout abstracted about $150,000.

3. "Duties paid under protest." This constitutes a fund which puts it in the power of the collector to defraud the Government out of almost any sum. It is as follows: An importing merchant has received a cargo of goods (on which cash is payable on demand) of a particular class, and, consequently, the subjects of higher duties; so supposes the collector. The merchant contends that his goods are not of such a class; the collector contends they are, snd demands the duty due on scuh goods. The merchant, in order to avail himself of the use and practical benefit of his goods, pays the collector the amount he demands, but, at the same time enters his protest, and commences suit for what he supposes he has overpaid. The collector, not knowing what the result of the suit may be, and not knowing whether or not he would recover the amount in controversy from the Government, should he pay it over to the credit of the Treasurer of the United States, retains it in his hands for his own safety—and I believe the United States District court has decided that he has a right so to do, until a legal decision is had. Should he pay the amount in protest over to the Government on its reception, and the suit should terminate in favor of the merchant, it has been doubtful if he could get relief in any other way than through Congress—a slow method, and somewhat uncertain—before which an execution might sweep from under him his whole property. Fsom this fund it is supposed that Swartwout abstracted about $150,000 or $200,000, which he had it in his power to do without the knowledge of the Treasury Department, or the means of detection.

4. When the banks suspended payment, there were in number, of merchants' bonds, ten thousand due for duties, and the amount due on these was upwards of five millions of dollars. The bonds were withdrawn from the banks, and an extension given by the Secretary of the Treasury, in consequence of the pecuniary embarrassments consequent upon the suspension by the banks. At the extra session, Congress gave an additional extension of nine months, as well upon those bonds on which suit had been commenced as those on which it had not. The withdrawal of the bonds from the banks, the extension of credit given on them, their vast amount due, and the great number of bonds thrown into the collector's office, gave a new direction, and threw all the business in such confusion, that it seems, by the letter of Mr. Fleming impossible to know, for a time, in what situation the bonds and the business of the office were; and if the officers themselves of the custom house could not tell in what situation things were, relating to the duties and bonds, how was it possible for the Treasury Department to know any thing about it, or to know so much as to enable it to detect the frauds which Swartwout was then daily and hourly committing? The act of the withdrawal of the bonds, and their extension, and the confusions thereupon, not only put it in the power of Swartwout to commit frauds, but obstructed the channels through which the information would have flown to the Secretary, of the fact of frauds being committed, and consequently of the power of detecting them.

5. The collector is bound to render quarterly accounts to the Treasury, but he has three months, after the expiration of each quarter, to make up his accounts, and three months after the expiration of his term of office before he can be considered published or prosecuted as a public defaulter. Let us see to what extent this legal privilege may have operated to the fraudulent purposes of Swartwout, and to the embarrassment of the Secretary of the Treasury to detect his frauds. The banks suspended payment on May 11th, 1837. Swartwout's time expired on the 28th of March, 1838. Then it is found that he had the advantage of the possession of the bonds to the amount of $5,000,000. The advantage of the extension given, (advantage, because the Secretary of the Treasury was thereby prevented from detection,) and all the confusion and embarrassment thereupon, I say he had the advantage of all these for upwards of ten months before he could be called to a settlement, at the expiration of which time he was called upon for a settlement by the First Auditor of the Treasury; but no settlement was obtained immediately; notice was given to his bondsmen, about which time Swartwout sailed for England, having abstracted, of the public money, upwards of five or six hundred thousand dollars, by these last advantages which the law afforded him. Three months to make up his accounts, the suspension of specie payments by the banks, and the confusion and embarrassment produced by that, and the withdrawal of the bonds, and the actual possession of the bonds gave him. Now, sir, I ask, what vigilance, other than that which has never been thought of since the beginning of this Government, could have been practised by the Secretary of the Treasury, to have detected Swartwout's frauds, or to have saved the Government from those which were practised by the advantages which the policy of the Government and the laws gave the collector, and over which the Secretary had no control? Sir, to censure the Secretary of the Treasury for a *laches* in Swartwout's frauds, is to censure him for the want of a vigilance which no one ever dreamed of to this time. To censure him for a neglect of duty in this case, is doing him the base injustice of censuring him for the neglect of that which the law, and the policy of this Government, and frauds of the banks, with which its Treasury has been connected, put it out of his power to perform. So soon as the time arrived for the Secretary to act, every vigilance was used to bring Swartwout to settlement; and after he had absconded, every vigilance was used, and is using, to detect the extent of his frauds, and to secure the Government. Sir, to charge the Secretary with conniving at Swartwout's frauds, or any other defaulter's frauds, or even with culpable neglect of official vigilance, is charging him with that which he is not guilty of. It is charging him with that which his high character as an honorable man, his vigilance and capacity as a public officer, and his reputation as a patriot and friend to his country, ought to exempt him. And further, I look upon such charges as a slander from which the laws of our cruntry ought to protect him, as well in his individual as in his official character. Sir, this war upon the Secretary of the Treasury is but one of the thousand means used to bread down the Administration. All that can be made out of the Swartwout defalcation, will be used to the greatest possible extent, to prostrate the Administration, and to blight the popular confidence in it.

It seems, it and other defalcation are to be used as a two-edged sword, that is, to destroy the confidence of the people in the Administration, by the cry of corruption and fraud, and to bankrupt the Treasury for the same purpose, by extravagance and profligacy in printing tons of worthless, and worse than useless documents, relating to those defalcations. Sir, in character with this effort we saw a resolution introduced the other day, and carried, authorizing and requiring the printing of 20,000 copies of a document purporting to be a report of defalcations and defaulters, with the correspondence of the Secretary of the Treasury with the supposed defaulters. Sir, I have stated before that this