

pleted by his legal representatives and his associates aforesaid, with the same powers, rights, obligations, and compensations as if done by him in person:

Secretary of War  
to carry into effect  
provisions of act.

SEC. . That the Secretary of War be, and he is hereby authorized and directed to carry into effect the provisions of this act on behalf of the United States, and, when the said Eads and his associates shall, from time to time, have fulfilled on their part the several foregoing conditions of this act, to draw his warrants upon the Treasurer of the United States in favor of said Eads, or his legal representatives, in payment of the aforesaid amounts as they respectively become due by the provisions of this act. And it shall be the duty of the Secretary of War to embody in his annual reports the payments made from time to time under this act, and the probable times when other payments will become due, and to report during the construction of the works herein authorized all important facts relating to the progress of the same, the materials used, and the character and permanency with which the said jettées and auxiliary works are being constructed, to the end that the Congress of the United States may be kept fully advised as to the faithfulness and efficiency with which the said works are being executed by the said Eads and associates, it being expressly understood that while said Eads shall be entrammeled in the exercise of his judgment and skill in the location, design, and construction of said jettées and auxiliary works, the intent of this act is not simply to secure the wide and deep channel first above named, but likewise to provide for the construction of thoroughly substantial and permanent works by which said channel may be maintained for all time after their completion. And in case the Secretary of War shall be of the opinion that this work is not being constructed according to the spirit and intent of this act, he shall report the same to the President, who shall appoint a commission, consisting of an officer of the Army, an officer of the Navy, and a competent person from civil life, to inspect and examine the works being constructed by said Eads and his associates; and in case the said commission shall report that the works are being constructed upon a design that will not be of a substantial and permanent character when completed, all the facts in the case shall be laid before Congress at the earliest possible moment, and payments upon said works shall be suspended until Congress shall otherwise order.

Reports.

Commission.

Obligations to  
be discharged in  
money or bonds.

SEC. . That the option of discharging the obligations herein assumed by the United States, either in money or bonds, is expressly reserved; and the Secretary of the Treasury is hereby directed to issue the bonds of the United States, bearing five per centum interest, of the character and description set out in the act entitled "An act to authorize the refunding of the public debt," approved July fourteenth, eighteen hundred and seventy, to said Eads or his legal representatives, in payment at par of the aforesaid warrants of the Secretary of War, unless the Congress of the United States shall have previously provided for the payment of the same by the necessary appropriations of money: *Provided*, That in no case shall the Government of the United States be liable for any losses incurred by said Eads and his associates in the performance of the work herein mentioned, nor shall any payments thereon be made in excess of the sums nor contrary to the terms hereinbefore prescribed.

United States  
not liable for losses,  
&c.

Approved, March 3, 1875.

March 3, 1875.

CHAP. 135.—An act making appropriations for the support of the Military Academy for the year ending June thirtieth, eighteen hundred and seventy-six.

Military Academy,  
appropriation  
for year ending  
June 30, 1876.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That the following sums be, and the same are hereby, appropriated, out of any money in the Treasury not otherwise appropriated, for the support of the Military Acad-

emy for the year ending June thirtieth, eighteen hundred and seventy-six, namely:

For additional pay of officers, and for pay of instructors, professors, cadets, and musicians, two hundred and thirty-five thousand dollars: *Provided*, That the President of the United States be authorized to fill any vacancy occurring at said academy by reason of death, or other cause, of any person appointed by him.

Pay of officers, instructors, cadets, &c.  
Filling of vacancies.

That the assistant instructors of tactics commanding cadet companies at West Point shall receive the same pay and allowances as assistant professors in the other branches of study.

Pay of assistant instructors of tactics.

For repairs and improvements, timber, planks, boards, joists, wall-strips, laths, shingles, slate, tin, sheet-lead, nails, screws, locks, butts, hinges, glass, paints, oils, turpentine, varnish, stone, brick, lime, cement, plaster, hair, drain-pipe, blasting powder, fuse, iron, steel, tools, mantels, and other similar materials, fourteen thousand and five hundred dollars; and for pay of citizen-mechanics and labor employed upon repairs and improvements that cannot be done by enlisted men, eight thousand dollars; in all, twenty-two thousand and five hundred dollars.

Repairs and improvements.

For fuel and apparatus, namely, coal, wood, stoves, grates, furnaces, ranges, fire-brick, and repairs of steam-heating apparatus, fourteen thousand dollars; gas-pipes, fixtures, lamp-posts, gas-lamps, gasometers, retorts, and annual repairs, six hundred dollars; fuel for cadets' mess-hall, shops, and laundry, three thousand five hundred dollars; postage and telegrams, three hundred dollars; stationery, namely, blank books, paper, envelopes, quills, steel pens, pencils, erasers, wax, ink, and mucilage, six hundred dollars; transportation of materials, discharged cadets, and ferriages, one thousand eight hundred dollars; printing-type, materials for office, diplomas for graduates, registers, and blanks, nine hundred dollars; in all, twenty-one thousand and seven hundred dollars.

Fuel, apparatus, &c.

For compensation to pressman and to lithographer, fifty dollars each, one hundred dollars; clerk to disbursing officer and quartermaster, one thousand six hundred and fifty dollars; clerk to adjutant, one thousand five hundred dollars; clerk to treasurer, one thousand five hundred dollars; in all, four thousand seven hundred and fifty dollars.

Pressman, lithographer, clerks, &c.

For department of instruction in mathematics, namely, repairs of instruments, fifty dollars; text-books and stationery for use of instructors, thirty dollars; in all, eighty dollars.

Mathematics.

For department of artillery, cavalry, and infantry tactics, namely, tan-bark for riding-hall and gymnasium, three hundred dollars; repairing camp-stools and camp-furniture, one hundred dollars; clothes-racks for cadets' tents, two hundred dollars; repairing gymnasium, one hundred dollars; embroidering stand of colors, for the United States Corps of Cadets, fifty dollars; furniture for office and reception-room for visitors, one hundred dollars; stationery for use of instructor and assistants, one hundred dollars; books, twenty dollars; in all, nine hundred and seventy dollars.

Tactics.

For department of civil and military engineering, namely, models, maps, purchase and repair of instruments, text books, books of reference, stationery for use of instructors, and contingencies, five hundred dollars; compensation to a draughtsman, in addition to pay and extra duty pay as a soldier, one hundred dollars; engraving plates, printing and binding text-books prepared for the special instruction of the cadets, two thousand five hundred dollars: *Provided*, That said books shall be sold to the cadets at cost price, and the amount received therefor covered into the Treasury; in all, three thousand and one hundred dollars.

Civil and military engineering.

For department of chemistry, mineralogy, and geology, namely, chemicals, including chemical apparatus, glass and porcelain ware, paper, wire, and sheet-metals, ores, and photographic material, six hundred and seventy-five dollars; rough specimens, files, alcohol, lamps, blow-pipes, pencils, and mortars for practical instruction in mineralogy, and for gradual increase of the cabinet, six hundred and twenty-five dollars;

Chemistry, &c.

repairs and additions to electric, galvanic, magnetic, electro-magnetic, magneto-electric, pneumatic, and thermic apparatus, and apparatus illustrating optical properties of substances, nine hundred dollars; carpenters' and metal work, and painting, including material, one hundred and fifty dollars; pay of mechanic to be employed in chemical and geological section-rooms, and in the lecture-room, one thousand and fifty dollars; models and diagrams, sixty dollars; books of reference, text-books, and stationery for instructors, and contingencies, three hundred and fifty dollars; compensation to attendant, fifty dollars; in all, three thousand eight hundred and sixty dollars.

Natural and experimental philosophy.

For department of natural and experimental philosophy, namely, additions to the optical and mechanical apparatus of the laboratory, three thousand dollars; spectroscope and photographic apparatus for the observatory, one thousand five hundred dollars; materials and repairs, four hundred dollars; compensation to mechanic, one thousand dollars; compensation to attendant, fifty dollars; in all, five thousand nine hundred and fifty dollars.

Practical engineering.

For department of practical military engineering, namely, mining-materials, profiling, stationery, drawing-materials, and repairs of instruments, one hundred dollars; telegraphing-material, one hundred dollars; in all, two hundred dollars.

French.

For department of French, namely, text-books and stationery for instructors, and for examination-blanks, two hundred dollars.

Spanish.

For department of Spanish, namely, text-books and stationery for use of instructors, fifty dollars.

Drawing.

For department of drawing, namely, topographical models for use of third class, one hundred and fifty dollars; models for use of second class, one hundred dollars; tables, benches, and frames for resting models on, one hundred dollars; fifty rulers and fifty triangles, fifty dollars; colors, pencils, paper, and brushes for use of instructors, twenty dollars, in all, four hundred and twenty dollars.

Law.

For department of law, namely, stationery, text-books, and books of reference, one hundred dollars.

Ordnance and gunnery.

For department of ordnance and gunnery, namely, models and drawings illustrating practical working of materials employed in ordnance-construction, one hundred and seventy-five dollars; instrument-house for field-service, one hundred and fifty dollars; target-recording-house, with camera and appurtenances for rifle practice, seventy-five dollars; iron targets for rifle-practice, thirty dollars; wire and electrical batteries and targets for instruments for determining initial velocity of projectiles, one hundred dollars; text-books for use of instructors, twenty-five dollars; plane-table for determining ranges, and for instrument for measuring distances, forty-five dollars; in all, six hundred dollars.

Board of visitors.

For expenses of the board of visitors, four thousand two hundred dollars.

Miscellaneous and incidental expenses.

#### MISCELLANEOUS ITEMS AND INCIDENTAL EXPENSES.

For gas-coal, oil, candles, wicking, and matches for lighting the academy, cadet-barracks, mess-hall, hospital, offices, stables, and sidewalks, four thousand dollars.

For water-pipes, plumbing, and repairs, two thousand dollars.

For cleaning public buildings, not quarters, five hundred and sixty dollars; brooms, brushes, tubs, pails, soap, and cloths, two hundred dollars; chalk, crayons, sponge, slates, and rubbers for recitation-rooms, one hundred dollars; in all, eight hundred and sixty dollars.

For compensation of chapel-organist, two hundred dollars; compensation of librarian, one hundred and twenty dollars; compensation of non-commissioned officer in charge of mechanics, fifty dollars; compensation of soldier writing in adjutant's office, fifty dollars; pay of engineer of heating and ventilating apparatus for the cadet-barracks, chapel, and philosophical academy, including the library, one thousand five hun-

dred dollars; pay of assistant engineer of same, seven hundred and twenty dollars; pay of five firemen, two thousand two hundred dollars; in all, four thousand eight hundred and forty dollars.

For increase and expense of library, books, magazines, periodicals, and binding, two thousand dollars.

For pay of librarian's assistant, one thousand dollars.

For contingencies for superintendent of the academy, one thousand dollars.

For furniture for cadet hospital, and repairs, one hundred dollars; printing catalogue for library, seven hundred dollars; renewing furniture in academic section rooms and offices, one thousand dollars; papers and periodicals for cadet hospital, sixty dollars; and for carpeting and repairs to chapel for cadets, officers' families, and visitors, one thousand dollars; in all, two thousand eight hundred and sixty dollars.

For repairing and opening roads and walks, five hundred dollars.

For continuing superstructure of the new hospital for cadets, thirty thousand dollars.

For continuing construction of sewerage from barracks and quarters, three thousand dollars.

For repairs to reservoirs and increasing capacities, five hundred dollars.

For construction of school-house for soldiers' children, and furniture for same, eight thousand dollars.

For parapet wall on the road leading along the cliff to south wharf, five hundred dollars.

Approved, March 3, 1875.

Grounds.  
Hospital.  
Sewerage.  
Reservoirs.

**CHAP. 136.**—An act restricting the refunding of custom duties and prescribing certain regulations of the Treasury Department

March 3, 1875.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That no moneys collected as duties on imports, in accordance with any decision, ruling, or direction previously made or given by the Secretary of the Treasury, shall, except as hereinafter provided, be refunded or repaid, unless in accordance with the judgment of a circuit or district court of the United States giving construction to the law, and from which the Attorney-General shall certify that no appeal or writ of error will be taken by the United States; or unless in pursuance of a special appropriation for the particular refund or repayment to be made: *Provided,* That whenever the Secretary shall be of opinion that such duties have been assessed and collected under an erroneous view of the facts in the case, he may authorize a re-examination and reliquidation in such case, and make such refund in accordance with existing laws as the facts so ascertained shall, in his opinion, justify; but no such reliquidation shall be allowed unless protest and appeal shall have been made as required by law: *Provided further,* That the restrictive provisions of this act shall not apply to such personal and household effects and other articles, not merchandise, as are by law exempt from duty: *And provided also,* That this act shall not affect the refund of excess of deposits based on estimated duties nor prevent the correction of errors in liquidation, whether for or against the Government, arising solely upon errors of fact discovered within one year from the date of payment, and, when in favor of the Government, brought to the notice of the collector within ten days from the date of discovery.

Duties on imports, when and how refunded.

Proviso; refund in cases of error of fact.

Cases of personal and household effects.

Excess of deposits on estimated duties.

**SEC. 2.** That no ruling or decision once made by the Secretary of the Treasury, giving construction to any law imposing customs duties, shall be reversed or modified adversely to the United States, by the same or a succeeding Secretary, except in concurrence with an opinion of the Attorney-General recommending the same, or a judicial decision of a circuit or district court of the United States conflicting with such ruling

Decisions of Secretary of Treasury on customs duties, not to be modified by same or succeeding Secretary, except, &c.